

**HOPKINS COUNTY, TEXAS**

***ANNUAL FINANCIAL REPORT***

***FOR THE YEAR ENDED SEPTEMBER 30, 2022***

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**HOPKINS COUNTY, TEXAS**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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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 AUDITORS' REPORT**

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

**Report on the Audit of the Financial Statements**

***Opinions***

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, 2022, and the related notes to the financial statements, which collectively comprise the County's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2022, 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.

***Basis for Opinions***

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

***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion analysis, budgetary comparison information, and pension schedules on pages 5–11, pages 48–53, and pages 54–55, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Rutledge Crain & Company, PC*

February 27, 2023



*Management's Discussion and Analysis*

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**HOPKINS COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*September 30, 2022*

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, 2022. We encourage readers to consider the information presented herein with the County's financial statements, which follow this section.

**Financial Highlights**

The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year ended September 30, 2022 by \$28,682,589 (net position). Of this amount, \$13,578,107 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.

The total net position of the County increased by \$5,694,077. 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. A large portion of this increase is from these funds that are sitting in the net position awaiting completion of projects.

The County's governmental funds reported combined ending fund balances of \$12,993,725 an increase of \$675,621 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 \$7,249,869 or 51% of total General Fund expenditures for fiscal year 2022.

**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 Position 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 eave).

**HOPKINS COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*September 30, 2022*

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 a custodian 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 2022, the County's net position (assets and deferred outflow of resources exceeding liabilities and deferred inflows of resources) totaled \$28,682,589. 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, \$13,578,107 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, 2022

Net assets of \$675,736 in the debt service fund, are restricted for future debt service payments.

Net assets of \$238,796 in the Capital Projects Fund, are restricted to payments for capital projects.

The remaining balance of unrestricted net assets, \$13,578,107, may be used to meet the government's ongoing obligations to citizens and creditors.

Table 1  
Condensed Statement of Net Position

	<u>9/30/2022</u>	<u>9/30/2021</u>
<b>ASSETS</b>		
Current and other assets	\$ 27,065,110	\$ 25,763,067
Capital assets	29,633,541	24,716,351
Total assets	<u>56,698,651</u>	<u>50,479,418</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred charges - insurance	15,168	
Deferred charges - issuance	191,347	39,101
Deferred pension expense	2,699,428	4,130,003
Total deferred outflow of resources	<u>2,905,943</u>	<u>4,169,104</u>
 <b>LIABILITIES</b>		
Long-term liabilities	13,740,962	20,349,403
Other liabilities	5,256,233	4,501,748
Total liabilities	<u>18,997,195</u>	<u>24,851,151</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>		
Unearned revenue other	4,944,604	3,540,246
Unearned revenue pension	6,980,206	3,268,613
Total deferred inflows of resources	<u>11,924,810</u>	<u>6,808,859</u>
 <b>NET POSITION</b>		
Net investment in capital assets	14,189,950	9,041,163
Restricted	914,532	870,523
Unrestricted	13,578,107	13,076,826
Total net position	<u>\$ 28,682,589</u>	<u>\$ 22,988,512</u>

**Changes in Net Position.** The net position of the County increased by \$5,694,077 for the fiscal year ended September 30, 2022. This increase was attributable to the county receiving increase of revenues, as well as conservative spending by most departments.

**HOPKINS COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
September 30, 2022

Table 2  
Changes in Net Position

	<u>9/30/2022</u>	<u>9/30/2021</u>
Program Revenues:		
Charges for services	\$ 3,844,679	\$ 4,232,126
Operating grants and contributions	3,179,900	552,289
Capital grants and contributions	109,453	344,810
General Revenues		
Taxes	18,092,699	16,730,181
Miscellaneous	210,090	300,773
Unrestricted investment earnings	632,934	131,830
Insurance recoveries	413,355	334,119
Gain (loss) on disposal of capital assets	<u>(139,108)</u>	<u>21,765</u>
Total Revenues	<u>26,344,002</u>	<u>22,647,893</u>
Expenses:		
General government	1,635,371	1,712,290
Judicial	1,539,187	1,410,011
Legal	834,913	601,149
Financial administration	1,235,382	967,121
Public safety	7,962,587	6,791,577
Public transportation	4,308,248	6,174,145
Public facilities	1,721,805	1,911,083
Health and welfare	79,819	69,278
Extension services	97,532	65,171
Elections	444,031	530,105
Interest on long-term debt	<u>652,557</u>	<u>509,101</u>
Total Expenses	<u>20,511,432</u>	<u>20,741,031</u>
Increase (decrease) in net position	5,832,570	1,906,862
Net Position – October 1	22,988,512	21,081,650
Prior period adjustment	<u>(138,493)</u>	<u>-</u>
Net Position – September 30	<u>\$28,682,589</u>	<u>\$22,988,512</u>

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

**Government funds.** The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balances may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$12,993,725.

**HOPKINS COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*September 30, 2022*

**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 \$7,249,869. This is an increase of \$426,586 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 \$ 1,627,553 a decrease of \$268,629.

**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 \$1,009,573. The main reason for this was sales tax being more than what was projected.
- 8<sup>th</sup> District Court under budget \$26,633 due to conservative spending
- 62<sup>nd</sup> District Court was under budget by \$17,576 due to stricter spending
- District Clerk was under budget \$20,944 due to personnel changes
- Tax Collector was under budget \$20,740 due to personnel changes and stricter spending.
- Overall, expenditures were over the final budget by only \$89,762 due to the conservative spending habits of all County Offices, despite unforeseen increases in inflation.

**HOPKINS COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
September 30, 2022

Table 3  
Capital Assets at Year End  
Net of Accumulated Depreciation

	<u>9/30/2022</u>	<u>9/30/2021</u>
Land	\$ 1,781,947	\$ 1,760,341
Buildings & improvements	31,597,459	31,530,512
Machinery and equipment	13,468,457	11,966,780
Leased vehicles and equipment	2,822,635	1,615,792
Infrastructure	21,087,532	17,701,826
Total accumulated depreciation	<u>(41,124,489)</u>	<u>(39,858,900)</u>
Total Capital Assets (Net)	<u>\$ 29,633,541</u>	<u>\$ 24,716,351</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 \$15,443,591.

Table 4  
Outstanding Debt at Year End

	<u>9/30/2022</u>	<u>9/30/2021</u>
Type of Debt		
Certificates of obligation	\$ -	\$ 75,000
Limited tax refunding bonds	13,405,000	14,550,000
Premium on bonds issued	170,491	183,120
Discount on bonds issued	<u>(44,674)</u>	<u>(47,983)</u>
Total bonds outstanding	13,530,817	14,760,137
Notes payable	266,329	320,946
Capital lease obligations	1,646,445	897,295
Compensated absences	<u>475,831</u>	<u>395,186</u>
Total Debt	<u>\$ 15,919,422</u>	<u>\$ 16,373,564</u>

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

The County's outstanding bonds decreased by \$1,229,320 due to paying off or retiring debt.



**HOPKINS COUNTY, TEXAS**  
*MANAGEMENT'S DISCUSSION AND ANALYSIS*  
*September 30, 2022*

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

The Hopkins County economy remains stable with an optimistic atmosphere. Hopkin's County's unemployment rate as of September 2022 was 3.3% which is a decrease, and below the state of 3.5%.

The tax rate established for the 2022 budget is \$.584035. This is a reduction of from the FY2021 tax rate of \$.624892.

The reduction in the tax rate is due to Senate Bill 2 tax reform legislation, as well as an increase in the county's net taxable base value FY2022.

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 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.

At the time the 2022 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, TEXAS**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2022**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
<i>Cash and cash equivalents</i>	\$ 17,665,261
<i>Investments</i>	1,429
Receivables (net of allowances for uncollectibles):	
<i>Fines</i>	7,641,950
<i>Taxes</i>	575,914
<i>Other receivables</i>	115,548
<i>Due from other governments</i>	815,160
<i>Inventories</i>	51,051
<i>Prepaid items</i>	198,797
Capital assets (net of accumulated depreciation):	
<i>Land</i>	1,781,947
<i>Buildings</i>	17,550,574
<i>Machinery and equipment</i>	4,419,261
<i>Leased vehicles and equipment (intangible assets)</i>	2,162,995
<i>Roads</i>	3,669,445
<i>Bridges</i>	49,319
<i>Net pension asset</i>	<u>2,178,457</u>
<b>Total Assets</b>	<b><u>58,877,108</u></b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
<i>Deferred charges - insurance</i>	15,168
<i>Deferred charges - issuance</i>	191,347
<i>Deferred pension expense</i>	<u>2,699,428</u>
<b>Total Deferred Outflows of Resources</b>	<b><u>2,905,943</u></b>
<b>LIABILITIES</b>	
<i>Accounts payable</i>	459,994
<i>Accrued liabilities and other payables</i>	869,464
<i>Due to other governments</i>	3,882,363
<i>Due to others</i>	44,412
Noncurrent liabilities:	
<i>Due within one year</i>	2,307,750
<i>Due in more than one year</i>	<u>13,611,671</u>
<b>Total Liabilities</b>	<b><u>21,175,654</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
<i>Unearned revenue-other</i>	4,944,604
<i>Unearned revenue-pension</i>	<u>6,980,204</u>
<b>Total deferred inflows of resources</b>	<b><u>11,924,808</u></b>
<b>NET POSITION:</b>	
Net Investment in Capital Assets	14,189,950
Restricted For:	
Debt Service	675,736
Capital Projects	238,796
Unrestricted	<u>13,578,107</u>
<b>Total Net Position</b>	<b><u>\$ 28,682,589</u></b>

The accompanying notes are an integral part of this statement.

**HOPKINS COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>PRIMARY GOVERNMENT</b>					
Governmental activities:					
<i>General government</i>	1,635,371	1,121,823	2,580,259	--	2,066,711
<i>Judicial</i>	1,539,187	(780,428)	137,983	--	(2,181,632)
<i>Legal</i>	834,913	438,054	55,652	--	(341,207)
<i>Financial administration</i>	1,235,382	475,139	--	--	(760,243)
<i>Public Safety</i>	7,962,587	1,552,792	182,913	18,314	(6,208,568)
<i>Public transportation</i>	4,308,248	753,660	141,830	90,562	(3,322,196)
<i>Public facilities</i>	1,721,805	283,639	--	577	(1,437,589)
<i>Extension service</i>	79,819	--	--	--	(79,819)
<i>Elections</i>	97,532	--	--	--	(97,532)
<i>Health and welfare</i>	444,031	--	81,263	--	(362,768)
<i>Interest on long-term debt</i>	652,557	--	--	--	(652,557)
Total expenditures	<u>20,511,432</u>	<u>3,844,679</u>	<u>3,179,900</u>	<u>109,453</u>	<u>(13,377,400)</u>
Total Primary Government	<u>\$ 20,511,432</u>	<u>\$ 3,844,679</u>	<u>\$ 3,179,900</u>	<u>\$ 109,453</u>	<u>(13,377,400)</u>
General Revenues:					
<i>Property Taxes</i>					13,735,473
<i>Sales Taxes</i>					3,820,163
<i>Hotel motel taxes</i>					474,231
<i>Alcoholic Beverage Taxes</i>					62,832
<i>Miscellaneous</i>					413,355
<i>Unrestricted Investment Earnings</i>					210,090
<i>Insurance Recoveries</i>					632,934
<i>Gain (loss) on Disposal of Capital Assets</i>					(139,108)
Total General Revenues					<u>19,209,970</u>
Change in Net Position					5,832,570
Net Position - Beginning					22,988,512
Prior Period Adjustment					(138,493)
Net Position - Ending					<u>\$ 28,682,589</u>

The accompanying notes are an integral part of this statement.

**HOPKINS COUNTY, TEXAS**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2022**

	<u>General Fund</u>	<u>Road and Bridge Maintenance</u>
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 6,975,628	\$ 1,722,037
<i>Investments</i>	1,429	--
Receivables (net of allowances for uncollectibles):		
<i>Fines</i>	7,437,223	--
<i>Taxes</i>	339,681	139,302
<i>Other</i>	13,631	54,814
<i>Intergovernmental</i>	662,908	--
<i>Due from other funds</i>	104,545	--
<i>Prepaid items</i>	144,711	31,868
<i>Inventories</i>	--	51,051
Total Assets	<u>\$ 15,679,756</u>	<u>\$ 1,999,072</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
<i>Accounts payable</i>	\$ 210,787	\$ 174,509
<i>Accrued liabilities and other payables</i>	333,338	72,400
<i>Due to other funds</i>	--	--
<i>Due to other governments</i>	3,882,363	--
<i>Due to others</i>	44,412	--
Total Liabilities	<u>4,470,900</u>	<u>246,909</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
<i>Unavailable revenue - property taxes</i>	303,579	124,610
<i>Unavailable revenue - fines</i>	3,510,697	--
<i>Unavailable revenue - other</i>	--	--
Total Deferred Inflows of Resources	<u>3,814,276</u>	<u>124,610</u>
<b>FUND BALANCES:</b>		
<i>Nonpendable</i>	144,711	82,919
<i>Restricted</i>	--	1,544,634
<i>Committed</i>	--	--
<i>Unassigned</i>	7,249,869	--
Total fund balances	<u>7,394,580</u>	<u>1,627,553</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 15,679,756</u>	<u>\$ 1,999,072</u>

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>
\$ 4,920,941	\$ 4,046,654	\$ 17,665,260
--	--	1,429
--	204,727	7,641,950
--	96,931	575,914
--	47,103	115,548
--	152,252	815,160
--	--	104,545
--	22,218	198,797
--	--	51,051
<u>\$ 4,920,941</u>	<u>\$ 4,569,885</u>	<u>\$ 27,169,654</u>
\$ --	\$ 74,698	\$ 459,994
--	65,090	470,828
--	104,545	104,545
--	--	3,882,363
--	--	44,412
<u>--</u>	<u>244,333</u>	<u>4,962,142</u>
--	86,305	514,494
--	204,727	3,715,424
4,874,924	108,945	4,983,869
<u>4,874,924</u>	<u>399,977</u>	<u>9,213,787</u>
--	22,218	249,848
46,017	3,309,459	4,900,110
--	701,208	701,208
--	(107,310)	7,142,559
<u>46,017</u>	<u>3,925,575</u>	<u>12,993,725</u>
<u>\$ 4,920,941</u>	<u>\$ 4,569,885</u>	<u>\$ 27,169,654</u>

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**HOPKINS COUNTY, TEXAS**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2022**

Total fund balances - governmental funds balance sheet	\$ 12,993,725
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.	29,633,541
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	514,494
Payables for bond principal which are not due in the current period are not reported in the funds.	(13,530,817)
Payables for right-to-use leases which are not due in the current period are not reported in the funds.	(1,646,445)
Payables for debt interest which are not due in the current period are not reported in the funds.	(398,636)
Payables for notes which are not due in the current period are not reported in the funds.	(266,329)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(475,831)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	206,517
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	3,715,425
Assessments receivable unavailable to pay for current period expenditures are deferred in the funds.	39,268
Recognition of the County's net pension asset is not reported in the funds.	2,178,458
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(6,980,204)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	<u>2,699,428</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 28,682,589</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, 2022

	General Fund	Road and Bridge Maintenance
<b>Revenues:</b>		
<i>Taxes</i>	\$ 12,000,535	\$ 3,279,576
<i>Fees of office</i>	3,074,850	753,660
<i>Intergovernmental</i>	711,287	141,830
<i>Fines</i>	397,663	--
<i>Interest</i>	98,443	33,277
<i>Miscellaneous</i>	243,297	127,126
<b>Total revenues</b>	<u>16,526,075</u>	<u>4,335,469</u>
<b>Expenditures:</b>		
<b>Current:</b>		
<i>General government</i>	1,584,822	--
<i>Judicial</i>	1,681,279	--
<i>Legal</i>	291,666	--
<i>Financial administration</i>	1,304,640	--
<i>Public safety</i>	8,020,714	--
<i>Public transportation</i>	--	10,230,716
<i>Public facilities</i>	576,171	--
<i>Extension service</i>	77,097	--
<i>Elections</i>	475,839	--
<i>Health and welfare</i>	143,569	--
<b>Debt service:</b>		
<i>Principal</i>	--	--
<i>Interest and fiscal charges</i>	--	--
<b>Total expenditures</b>	<u>14,155,797</u>	<u>10,230,716</u>
Excess (deficiency) of revenues over (under) expenditures	2,370,278	(5,895,247)
<b>Other financing sources (uses):</b>		
<i>Transfers in</i>	--	4,430,000
<i>Transfers out</i>	(2,525,708)	--
<i>Sale of capital assets</i>	--	93,817
<i>Insurance recoveries</i>	40,471	592,463
<i>Leases</i>	593,406	510,338
<b>Total other financing sources (uses)</b>	<u>(1,891,831)</u>	<u>5,626,618</u>
Net change in fund balances	478,447	(268,629)
Fund balances, October 1	6,916,133	1,896,182
Prior period adjustment	--	--
<b>Fund balances, September 30</b>	<u>\$ 7,394,580</u>	<u>\$ 1,627,553</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-5

American Rescue Plan	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 2,215,824	\$ 17,495,935
--	691,298	4,519,808
2,266,888	978,779	4,098,784
--	11,157	408,820
37,410	40,960	210,090
--	102,653	473,076
<u>2,304,298</u>	<u>4,040,671</u>	<u>27,206,513</u>
--	80,439	1,665,261
--	--	1,681,279
--	614,111	905,777
--	--	1,304,640
--	449,630	8,470,344
--	114,132	10,344,848
25,225	677,858	1,279,254
--	--	77,097
--	--	475,839
241,663	88,802	474,034
--	1,222,500	1,222,500
--	392,228	392,228
<u>266,888</u>	<u>3,639,700</u>	<u>28,293,101</u>
2,037,410	400,971	(1,086,588)
--	751,280	5,181,280
(2,000,000)	(655,572)	(5,181,280)
--	25,497	119,314
--	--	632,934
--	--	1,103,744
<u>(2,000,000)</u>	<u>121,205</u>	<u>1,855,992</u>
37,410	522,176	769,404
8,607	3,497,182	12,318,104
--	(93,783)	(93,783)
<u>\$ 46,017</u>	<u>\$ 3,925,575</u>	<u>\$ 12,993,725</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, 2022*

Net change in fund balances - total governmental funds	\$ 769,404
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	8,058,366
The depreciation of capital assets used in governmental activities is not reported in the funds.	(2,882,755)
The gain or loss on the sale of capital assets is not reported in the funds.	(258,421)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	59,699
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	1,220,000
Repayment of right-to-use lease principal is an expenditure in the funds but is not an expense in the SOA.	354,594
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	54,617
Bond issuance costs and similar items are amortized in the SOA but not in the funds.	(1,124)
(Increase) decrease in accrued interest from beginning of period to end of period.	(256,705)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(79,645)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	(1,408,763)
Certain assessment revenues are deferred in the funds. This is the change in these amounts this year.	(7,275)
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	(1,103,744)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	<u>1,314,322</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 5,832,570</u>

The accompanying notes are an integral part of this statement.

**HOPKINS COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2022**

	<u>Custodial Funds</u>
<b>ASSETS</b>	
<i>Cash and cash equivalents</i>	\$ <u>1,775,581</u>
<b>Total Assets</b>	<u>1,775,581</u>
<b>LIABILITIES</b>	
<i>Accrued liabilities</i>	468,762
<i>Due to other governments</i>	535,581
<i>Due to others</i>	<u>107,405</u>
<b>Total Liabilities</b>	<u>1,111,748</u>
<b>NET POSITION:</b>	
<i>Net Position</i>	<u>663,833</u>
<b>Total Net Position</b>	<u>\$ <u>663,833</u></u>

The accompanying notes are an integral part of this statement.

**HOPKINS COUNTY, TEXAS**

*STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022*

	<u>Custodial Funds</u>
<b>ADDITIONS:</b>	
<i>Tax collections</i>	\$ 27,572,026
<i>Fees of office</i>	11,663,374
<i>Receipts from fiduciaries</i>	1,570,698
<i>Miscellaneous</i>	<u>785,786</u>
Total Additions	<u>41,591,884</u>
<b>DEDUCTIONS:</b>	
<i>Payments to county</i>	24,256,520
<i>Payments to other governments</i>	14,815,879
<i>Payments to beneficiaries</i>	1,366,626
<i>Other</i>	<u>964,848</u>
Total Deductions	<u>41,403,873</u>
<b>Change in Fiduciary Net Position</b>	188,011
Net Position-Beginning of the Year	<u>475,822</u>
Net Position-End of the Year	<u>\$ <u>663,833</u></u>

The accompanying notes are an integral part of this statement.

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**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2022**

**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, 2022**

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
- Pct #1 House
- Road and Bridge County Project
- Texas Mitigation Grant
- FEMA Disaster 4223
- Homeland Security Grant
- FEMA Winter 4255
- Crime Victim Coordinator
- LEPC Grant
- FEMA Disaster 4416
- Safer Grant
- Fire Department
- Cares Act Covid 19
- Jury Fund
- Specialty Court
- Court Facility
- County Attorney Special Restitution

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2022**

The County Judge is, by statute, the Budget Officer of the County and has the responsibility of preparing the County's budget. Under the County's budgeting procedures, each department submits a budget request to the County Judge. The County Judge reviews budget requests and holds informal hearings when needed. Before October 1, a proposed budget is presented to the Commissioners' Court. A public hearing 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, 2022, expenditures exceeded appropriations in the following funds:

General Fund	\$89,762
Special Revenue Funds:	
Road and Bridge Maintenance	82,039
District Attorney	62,132
Law Library	203
Courthouse Security Fund	9,518
DA Forfeiture	114,540
Debt Service	122

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	
Road and Bridge County Project	\$29
Texas Mitigation Fund	100,579
LEPC Grant	280
Capital Projects Funds:	
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

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2022**

Corporation, or its successor; or, (B) secured by obligations that are described by (1) - (4); or, (6) fully collateralized direct repurchase agreements having a defined termination date, secured by obligations described by (1), pledged with third party selected or approved by the County, and placed through a primary government securities dealer.

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
Leased vehicles and equipment	5 - 10 years

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2022**

**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 insurance 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**  
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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
<b>Nonspendable:</b>					
Prepays	\$144,711	\$31,868	--	\$22,218	\$198,797
Inventory	--	51,051	--	--	51,051
	<u>144,711</u>	<u>82,919</u>	<u>--</u>	<u>22,218</u>	<u>249,848</u>
<b>Restricted for:</b>					
Road maintenance	--	1,544,634	--	474,952	2,019,586
Debt Service	--	--	--	615,978	615,978
Justice Administration	--	--	--	1,002,679	1,002,679
Records Preservation	--	--	--	853,515	853,515
Grants	--	--	46,017	102,731	148,748
Construction	--	--	--	10,953	10,953
Other	--	--	--	248,651	248,651
	<u>--</u>	<u>1,544,634</u>	<u>46,017</u>	<u>3,309,459</u>	<u>4,900,110</u>
<b>Committed to:</b>					
Civic Center	--	--	--	701,208	701,208
	<u>--</u>	<u>--</u>	<u>--</u>	<u>701,208</u>	<u>701,208</u>
Unassigned	7,249,869	--	--	(107,310)	7,142,559
	<u>\$7,394,580</u>	<u>\$1,627,553</u>	<u>\$46,017</u>	<u>\$3,925,575</u>	<u>\$12,993,725</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 position. 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 \$3,715,425 difference are as follows:

County clerk fines	\$ 297,789
District clerk fines	2,999,810
Justice of the peace fines	417,826
Total	<u>\$3,715,425</u>

**HOPKINS COUNTY, TEXAS**  
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**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 \$19,440,842 (including \$1,775,581 in custodial funds). All of the bank balance of \$20,545,378 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, 2022, the County had the following investments:

Investment type	Credit Rating	Fair Value	Days to Maturity
Government sponsored investment pool (TexPool)	AAAm	\$711	<25
Government sponsored investment pool (TXClass)	AAAm	718	<60
Total Fair Value		<b>\$1,429</b>	

\* 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, 2022 the fair value of the position in TexPool and Texas Class approximates the fair value of the shares.

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**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	\$12,244,040	\$ --	\$476,740	\$12,720,780
Allowance	(4,806,817)	--	(272,013)	(5,078,830)
Net fines receivable	<u>\$7,437,223</u>	<u>\$ --</u>	<u>\$204,727</u>	<u>\$7,641,950</u>
Taxes receivable	\$424,601	\$174,127	\$121,165	\$719,893
Allowance	(84,920)	(34,825)	(24,234)	(143,979)
Net taxes receivable	<u>\$339,681</u>	<u>\$139,302</u>	<u>\$96,931</u>	<u>\$575,914</u>
Other receivables	<u>\$13,631</u>	<u>\$54,814</u>	<u>\$47,103</u>	<u>\$115,548</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)	\$303,579	\$ --	\$303,579
Deferred fines revenue (General Fund)	3,510,697	--	3,510,697
Deferred tax revenue (Road and Bridge Maintenance)	124,610	--	124,610
Deferred tax revenue (NonMajor Funds)	86,305	--	86,305
Deferred fines revenue (NonMajor Funds)	204,727	--	204,727
Deferred grant revenue - (American Rescue Plan)	--	4,874,924	4,874,924
Deferred grant revenue - (NonMajor Funds)	108,945	--	108,945
Total deferred/unearned revenue for governmental funds	<u>\$4,338,863</u>	<u>\$4,874,924</u>	<u>\$9,213,787</u>



**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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C. Capital assets

Capital asset activity for the year ended September 30, 2022:

	As Restated Balance 9/30/21	Additions	Retirements	Transfers	Balance 9/30/2022
<b>GOVERNMENTAL ACTIVITIES:</b>					
Capital assets, not being depreciated:					
Land	\$1,760,341	\$21,606	\$ --	\$ --	\$1,781,947
Construction in progress	--	--	--	--	--
Total capital assets not being depreciated	1,760,341	21,606	--	--	1,781,947
Capital assets, being depreciated:					
Buildings and improvements	31,530,512	66,947	--	--	31,597,459
Machinery and equipment	11,966,780	2,245,995	(744,317)	--	13,468,458
Leased vehicles and equipment	1,615,792	1,206,843	--	--	2,822,635
Infrastructure	17,701,826	4,516,976	(1,131,270)	--	21,087,532
Total capital assets being depreciated	62,814,910	8,036,761	(1,875,587)	--	68,976,084
Less accumulated depreciation for:					
Buildings and improvements	(12,982,958)	(1,063,927)	--	--	(14,046,885)
Machinery and equipment	(8,862,719)	(948,015)	485,895	--	(9,324,839)
Leased vehicles and equipment	(383,997)	(275,893)	--	--	(659,890)
Infrastructure	(17,629,226)	(870,812)	1,131,270	--	(17,368,768)
Total accumulated depreciation	(39,858,900)	(3,158,647)	1,617,165	--	(41,400,382)
Total capital assets being depreciated, net	22,956,010	4,878,114	(258,422)	--	27,575,702
Governmental activities capital assets, net	\$24,716,351	\$4,899,720	(\$258,422)	\$ --	\$29,357,649

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

Governmental activities:

General government	\$58,353
Judicial	1,296
Legal	648
Financial administration	823
Public safety	918,903
Public transportation	1,380,592
Public facilities	516,501
Extension services	5,639
Total depreciation expense - governmental activities	<u>\$2,882,755</u>

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**E. Interfund receivables, payables, and transfers**

The composition of interfund balances as of September 30, 2022, is as follows:

<b>Governmental Funds</b>		
<b>Fund</b>	<b>Receivable</b>	<b>Payable</b>
<b>Major Fund</b>		
General Fund	\$104,545	\$ --
<b>Nonmajor Funds</b>		
Road and Bridge County Project	--	1,239
Texas Mitigation Grant	--	91,277
LEPC Grant	--	280
FEMA 4416	--	10,419
Safer Grant Fire Department	--	1,330
<b>Total Governmental Funds</b>	<b>\$104,545</b>	<b>\$104,545</b>

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

<b>Fund</b>	<b>Transfers in</b>	<b>Transfers out</b>
<b>Major Funds</b>		
General Fund	\$ --	\$2,525,708
Road and Bridge Maintenance	4,430,000	--
American Rescue Plan		2,000,000
<b>Nonmajor Funds</b>		
Civic Center	160,000	25,572
District Attorney	356,849	--
Courthouse Security	50,000	--
Road and Bridge Special Fund	--	315,000
Farm to Market Special Fund	--	315,000
Safer Grant Fire Department	108,859	--
Civic Center Horse Pavilion	25,572	--
Special Projects Fund	50,000	--
<b>Total Governmental Funds</b>	<b>\$5,181,280</b>	<b>\$5,181,280</b>

These transfers were made for the following reasons:

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

Transfers from the General Fund to Civic Center Fund are for operations of the Civic Center and the payoff of the roof.

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

**HOPKINS COUNTY, TEXAS**  
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Transfers from General Fund to the Special Projects Fund are to cover operating costs of the fund.

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

**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:**

<b>Purpose</b>	<b>Original Amount</b>	<b>Year of Issue</b>	<b>Final Maturity</b>	<b>Interest Rate</b>	<b>Balance 9/30/22</b>
<b>General Long-Term Debt Issues</b>					
<b>General Obligation Bonds:</b>					
GOB Refunding, Series 2010	\$2,270,000	12/01/10	9/01/25	1.45% to 4.25%	\$320,000
GOB, Series 2013	7,975,000	12/01/13	10/15/34	2.00% to 4.50%	3,675,000
GOB, Series 2014	7,875,000	2/01/14	4/15/35	3.00% to 4.50%	1,470,000
GOB Refunding, Series 2018	2,195,000	5/01/18	9/01/25	2.60%	1,025,000
GOB Refunding, Series 2021	7,005,000	5/01/21	4/15/35	2.06% to 3.00%	6,915,000
					<b>\$13,405,000</b>

**HOPKINS COUNTY, TEXAS**  
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Annual debt service requirements to maturity for general debt:

Year	General Long-Term Debt Issues		
	Principal	Interest	Total
2023	\$1,215,000	\$392,778	\$1,607,778
2024	1,260,000	353,941	1,613,941
2025	965,000	312,610	1,277,610
2026	865,000	278,128	1,143,128
2027	900,000	245,952	1,145,952
2028-2032	4,935,000	781,146	5,716,146
2033-2035	3,265,000	161,449	3,426,449
<b>Total</b>	<b>\$13,405,000</b>	<b>\$2,526,004</b>	<b>\$15,931,004</b>

Purpose	Original Amount	Year of Issue	Final Maturity	Interest Rate	Balance 9/30/22
<b>Notes Payable</b>					
Alliance Bank, Note 18132951	\$219,546	9/10/18	9/10/26	4.350%	\$119,419
Alliance Bank, Note 18136803	310169	6/17/20	6/15/27	3.500%	146,910
					<b>\$266,329</b>

Annual debt service requirements to maturity for general debt:

Year	Note Payable		
	Principal	Interest	Total
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	368	25,240
<b>Total</b>	<b>\$266,329</b>	<b>\$24,014</b>	<b>\$290,343</b>

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**Leases Currently Outstanding:**

Purpose	Original Amount	Date of Lease	Final Maturity	Interest Rate	Frequency	Periodic Payment	Balance 9/30/2022
General Fire truck	\$ 175,000	08/14/17	09/15/24	1.65%	Monthly	\$ 2,209	\$ 52,094
R&B#1 JD 611 w/mower	154,745	09/04/18	09/15/25	4.05%	Annually	25,457	71,800
R&B#1 Misc. Equipment	188,672	8/06/19	9/01/26	3.84%	Monthly	2,572	114,283
VFD Breathing apparatus	96,131	4/04/19	4/01/26	4.15%	Monthly	1,320	52,673
VFD Protective Equip.	54,284	9/24/19	9/15/24	3.68%	Monthly	991	22,896
Case tractor/backhoe	113,282	6/29/20	7/01/23	7.10%	Monthly	2,145	64,454
2020 Chevy Tahoe	52,368	8/10/20	8/10/23	2.85%	Annually	8,555	17,070
2020 Chevy Tahoe	52,368	8/10/20	8/10/23	2.85%	Annually	8,555	17,070
2020 Chevy Tahoe	52,743	8/10/20	8/10/23	2.85%	Annually	8,555	17,200
2020 Chevy Tahoe	52,368	8/10/20	8/10/23	2.85%	Annually	8,555	17,070
2020 Chevy Tahoe	52,368	8/10/20	8/10/23	2.85%	Annually	8,555	17,070
2020 Chevy Tahoe	52,368	8/10/20	8/10/23	2.85%	Annually	8,555	17,070
2020 Chevy Tahoe	52,368	8/10/20	8/10/23	2.85%	Annually	8,555	17,070
2020 Chevy Tahoe	52,368	8/10/20	8/10/23	2.85%	Annually	8,555	17,070
2019 Volvo Pneu./ Roller	64,860	3/26/21	6/15/26	3.25%	Monthly	1,181	49,977
R&B#4 Bomag Recycler	179,850	1/28/21	3/15/25	3.24%	Annually	34,499	130,476
Pct#1 Case Tractor Loader	67,032	1/3/22	1/3/25	3.99%	Annually	13,274	67,032
Pct #3 2 Mack M7 Trucks	185,806	11/03/21	11/3/27	2.59%	Annually	33,978	164,151
2019 BOMAG Recycler	257,500	1/15/22	12/15/27	2.55%	Annually	46,433	224,586
2022 Chevy Tahoe	55,249	6/6/22	6/6/25	3.45%	Annually	16,804	55,249
2022 Chevy Tahoe	58,848	6/6/22	6/6/25	3.45%	Annually	18,087	58,848
2022 Chevy Tahoe	55,208	6/6/22	6/6/25	3.45%	Annually	16,789	55,208
2022 Chevy Tahoe	55,508	7/25/22	7/25/25	3.75%	Annually	17,019	55,208
2022 Chevy Tahoe	55,508	7/25/22	7/25/25	3.75%	Annually	17,019	55,208
2022 Chevy Tahoe	55,508	7/25/22	7/25/25	3.75%	Annually	17,019	55,208
2022 Chevy Tahoe	55,508	7/25/22	7/25/25	3.75%	Annually	17,019	55,208
2022 Chevy Tahoe	60,933	7/25/22	7/25/25	3.75%	Annually	19,376	6,093
2022 Chevy Tahoe	61,333	7/25/22	7/25/25	3.75%	Annually	19,376	61,333
Leases payable							<u>\$1,591,605</u>

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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Annual debt service requirements to maturity for capital leases:

Year	Lease Obligations		Total
	Principal	Interest	
2023	\$548,924	\$53,642	\$602,566
2024	380,715	34,309	415,024
2025	471,341	19,066	490,407
2026	149,379	4,675	154,054
2027	78,881	1,541	80,422
2028	17,205	70	17,275
Total	<u>\$1,646,445</u>	<u>\$113,303</u>	<u>\$1,759,748</u>

**CHANGES IN LONG-TERM LIABILITIES**

Long-term liability activity for the year ended September 30, 2022, was as follows:

	Balance 09/30/21	Additions	Retirements	Balance 09/30/22	Due Within One Year
<b>Governmental activities:</b>					
General obligation bonds)	\$14,550,000	\$ --	(\$1,145,000)	\$13,405,000	\$1,215,000
Certificates of obligation	75,000	--	(75,000)	--	--
Bond premium (1)	183,120	--	(12,629)	170,491	12,629
Bond discount (1)	(47,983)	--	3,309	(44,674)	(3,309)
General bonded debt (1)	14,760,137	--	(1,229,320)	13,530,817	1,224,320
Note payable	320,946	--	(54,617)	266,329	56,826
Lease obligations	897,295	1,103,744	(354,594)	1,646,445	550,773
Net pension liability	4,278,029	--	(6,456,518)	(2,178,489)	--
Compensated absences	396,186	475,831	(396,186)	475,831	475,831
Governmental Long-Term Liabilities	<u>\$20,652,593</u>	<u>\$1,579,575</u>	<u>(\$8,491,235)</u>	<u>\$13,740,933</u>	<u>\$2,307,750</u>

(1) Restated for refunding of debt in year ended 9/30/21. See footnote IV.F for description of restatement.

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

The County had no authorized but unissued debt at 9/30/22.

The County had no conduit debt at 9/30/22.

**IV. OTHER INFORMATION**

**A. Risk management**

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

**B. Contingent Liabilities and Commitments**

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

The County periodically is defendant in various lawsuits. As of September 30, 2022, 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, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2022**

Inactive employees (or their beneficiaries) currently receiving benefits	139
Inactive employees entitled to but not yet receiving benefits	274
Active employees	<u>229</u>
	<u><u>642</u></u>

**3. Contributions**

The contribution rates for employees in TCDRS was 7% of employee gross earnings, and the County percentages was 14.14% for October 1, 2021 through December 31, 2021, and 14.77% for January 1, 2022 through September 30, 2022, 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, 2022, were \$1,281,084 and were equal to the required contributions.

**4. Net Pension Liability**

The County's Net Pension Liability (NPL) was measured as of December 31, 2021, 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, 2021 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 2.50% (made up of 2.25% 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, 2021, 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 2021 valuation.

The long-term expected rate of return on pension plan investments is 7.5%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TCDRS.

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



**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2022**

Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
Dow Jones U.S. Total Stock Market Index	11.50%	3.80%
MSCI World (net) Index	2.50%	4.10%
MSCI World Ex USA (net) Index	5.00%	3.80%
MSCI EM Standard (net) Index	6.00%	4.30%
Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
FTSE High - Yield Cash - Pay Capped Index	9.00%	1.77%
S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Cambridge Associates Distressed Securities Index	4.00%	4.50%
67% FTSE NAREIT All Equity Reits Index + 33% S&P Global Reit (net) Index	2.00%	3.10%
Alerian MLP Index	2.00%	3.85%
Cambridge Associates Real Estate Index	6.00%	5.10%
Cambridge Associates Global Private Equity & Venture Capital Index	25.00%	6.80%
Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.55%
90 Day U.S. Treasury	<u>2.00%</u>	-1.05%
	<u>100.00%</u>	

*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**  
**YEAR ENDED SEPTEMBER 30, 2022**

*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 12/31/20	\$48,926,530	\$44,648,499	\$4,278,031
Changes for the year:			
Service cost	1,263,500	--	1,263,500
Interest on total pension liability	3,720,965	--	3,720,965
Effect of plan changes	209,673	--	209,673
Effect of economic/demographic gains or losses	156,560	--	156,560
Effect of of assumptions changes or inputs	(88,375)	--	(88,375)
Refund of contributions	(170,786)	(170,786)	--
Benefit payments	(2,335,014)	(2,335,014)	--
Administrative expenses	--	(29,140)	29,140
Member contributions	--	661,555	(661,555)
Net investment income	--	9,749,049	(9,749,049)
Employer contributions	--	1,339,296	(1,339,296)
Other	--	(1,949)	1,949
Net changes	2,756,523	9,213,011	(6,456,488)
Balance at 12/31/21	\$51,683,053	\$53,861,510	(\$2,178,457)

*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%	Current	1%
	Decrease	Discount Rate	Increase
	6.6%	7.6%	8.6%
Total pension liability	\$58,740,424	\$51,683,053	\$45,820,179
Fiduciary net position	53,861,510	53,861,510	53,861,510
Net Pension Liability/(Asset)	\$4,878,914	(\$2,178,457)	(\$8,041,331)

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2022**

**Pension Plan Fiduciary Net Position**

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

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

For the year ended September 30, 2022, the County recognized pension expense of \$1,281,084. At September 30, 2022, 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 12/31/21 Expense	Balance of Deferred Inflows 12/31/21	Balance of Deferred Outflows 12/31/21
Investment (gains) or losses	(\$6,375,760)	12/31/2021	5.0	(\$1,275,152)	\$5,100,608	\$ --
	(928,829)	12/31/2020	5.0	(185,766)	557,297	--
	(2,985,775)	12/31/2019	5.0	(597,155)	1,194,310	--
	3,628,653	12/31/2018	5.0	725,731	--	725,729
	(2,085,821)	12/31/2017	5.0	(417,165)	--	--
Economic/demographic (gains) or losses	\$156,560	12/31/2021	3.0	52,187	--	104,373
	(161,297)	12/31/2020	3.0	(53,766)	53,765	--
	(61,236)	12/31/2019	4.0	(15,309)	15,309	--
	(715,087)	12/31/2018	4.0	(178,771)	--	--
Assumptions changes or inputs	(88,375)	12/31/2021	3.0	(29,458)	58,917	--
	2,791,023	12/31/2020	3.0	930,341	--	930,341
	--	12/31/2019	4.0	--	--	--
	--	12/31/2018	4.0	--	--	--
Contributions made subsequent to measurement date	--			--	--	938,985
	<u>(\$6,825,944)</u>			<u>(\$1,044,283)</u>	<u>\$6,980,206</u>	<u>\$2,699,428</u>

\$938,985 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:

<b>Deferred Inflows/outflows to Be Recognized in Future Years</b>	
<u>Year ended September</u>	
2022	(\$448,348)
2023	(2,035,346)
2024	(1,460,917)
2025	(1,275,152)
2026	--
	<u>(\$5,219,763)</u>

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2022**

**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, 2021 for fiscal year 2022 amounted to abatements of \$151,700.

**F. Restatement of Prior Year**

In the year ended September 30, 2021, the financial statements did not reflect the effects of the following transactions:

- (1) advance refunded a portion of the general obligation series 2013 and series 2014 bonds.
- (2) corrected the over accrual of a grant receivable.

Correction of these transactions resulted in the restatement of the financial statements as follows:

	<b>9/30/2021</b>	<b>9/30/2021</b>	<b>Restatement</b>	
<b>Statement of Net Position</b>	<b><u>As Reported</u></b>	<b><u>As Restated</u></b>	<b><u>Amount</u></b>	<b><u>Cause</u></b>
Cash	\$5,878,531	\$5,880,902	\$ 2,371	(1)
Due from other governments	879,573	783,419	(96,154)	(2)
Deferred outflows of resources	4,169,104	4,351,815	182,711	(1)
Accrued liabilities	616,810	541,042	75,768	(1)
Due within one year	1,603,256	1,899,147	(295,891)	(1)
Due in more than one year	18,746,147	18,753,445	(7,298)	(1)
Net position	22,988,512	22,850,019	(138,493)	(1)
<b>Nonmajor Governmental Funds</b>	<b>9/30/2021</b>	<b>9/30/2021</b>	<b>Restatement</b>	
<b><u>Balance Sheet</u></b>	<b><u>As Reported</u></b>	<b><u>As Restated</u></b>	<b><u>Amount</u></b>	<b><u>Cause</u></b>
Cash	\$3,594,143	\$3,596,514	\$ 2,371	(1)
Due from other governments	879,573	783,419	(96,154)	(2)
Fund balances - restricted	12,318,104	12,224,321	(93,783)	(1)

### *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, 2022**

**EXHIBIT B-1**  
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 10,990,962	\$ 10,990,962	\$ 12,000,535	\$ 1,009,573
Fees of office	2,768,715	3,030,921	3,074,850	43,929
Intergovernmental	349,392	679,868	711,287	31,419
Fines	612,000	612,000	397,663	(214,337)
Interest	50,000	50,000	98,443	48,443
Miscellaneous	140,000	155,992	243,297	87,305
<b>Total revenues</b>	<b>14,911,069</b>	<b>15,519,743</b>	<b>16,526,075</b>	<b>1,006,332</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General Government</i>				
<i>County Judge</i>				
Personnel	177,003	177,043	175,687	1,356
Operating	10,150	10,150	585	9,565
Capital	1,000	1,000	--	1,000
<b>Total County Judge</b>	<b>188,153</b>	<b>188,193</b>	<b>176,272</b>	<b>11,921</b>
<i>County Administration</i>				
Personnel	81,593	77,868	62,794	15,074
Operating	2,000	5,725	5,485	240
<b>Total County Administration</b>	<b>83,593</b>	<b>83,593</b>	<b>68,279</b>	<b>15,314</b>
<i>Risk Management</i>				
Operating	269,428	269,428	218,603	50,825
<b>Total County Clerk</b>	<b>269,428</b>	<b>269,428</b>	<b>218,603</b>	<b>50,825</b>
<i>County Clerk</i>				
Personnel	357,347	357,347	351,615	5,732
Operating	21,500	21,550	20,846	704
Capital	1,000	1,000	--	1,000
<b>Total County Clerk</b>	<b>379,847</b>	<b>379,897</b>	<b>372,461</b>	<b>7,436</b>
<i>Archive Project</i>				
<i>Veteran Service</i>				
Operating	4,200	4,200	1,903	2,297
<b>Total Veteran Service</b>	<b>4,200</b>	<b>4,200</b>	<b>1,903</b>	<b>2,297</b>
<i>Nondepartmental</i>				
Personnel	--	200	147	53
Operating	731,112	737,626	747,157	(9,531)
<b>Total Nondepartmental</b>	<b>731,112</b>	<b>737,826</b>	<b>747,304</b>	<b>(9,478)</b>
<b>Total General Government</b>	<b>1,656,333</b>	<b>1,663,137</b>	<b>1,584,822</b>	<b>78,315</b>
<i>Judicial</i>				
<i>County Court</i>				
Personnel	269,610	269,610	268,402	1,208
Operating	36,000	36,000	42,275	(6,275)
<b>Total County Court</b>	<b>305,610</b>	<b>305,610</b>	<b>310,677</b>	<b>(5,067)</b>

**HOPKINS COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-1**  
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>8th District Court</i>				
<i>Personnel</i>	\$ 242,421	\$ 242,421	\$ 235,265	\$ 7,156
<i>Operating</i>	273,400	274,800	255,323	19,477
<i>Total 8th District Court</i>	<u>515,821</u>	<u>517,221</u>	<u>490,588</u>	<u>26,633</u>
<i>62nd District Court</i>				
<i>Personnel</i>	56,774	56,774	55,333	1,441
<i>Operating</i>	55,300	55,300	39,165	16,135
<i>Total 62nd District Court</i>	<u>112,074</u>	<u>112,074</u>	<u>94,498</u>	<u>17,576</u>
<i>District Clerk</i>				
<i>Personnel</i>	363,122	363,122	344,423	18,699
<i>Operating</i>	21,500	20,500	18,845	1,655
<i>Capital</i>	1,000	2,000	1,410	590
<i>Total District Clerk</i>	<u>385,622</u>	<u>385,622</u>	<u>364,678</u>	<u>20,944</u>
<i>Justice of the Peace Number One</i>				
<i>Personnel</i>	204,536	204,536	203,306	1,230
<i>Operating</i>	9,500	9,500	7,653	1,847
<i>Total Justice of the Peace Number One</i>	<u>214,036</u>	<u>214,036</u>	<u>210,959</u>	<u>3,077</u>
<i>Justice of the Peace Number Two</i>				
<i>Personnel</i>	206,857	206,857	205,273	1,584
<i>Operating</i>	9,500	9,500	4,606	4,894
<i>Total Justice of the Peace Number Two</i>	<u>216,357</u>	<u>216,357</u>	<u>209,879</u>	<u>6,478</u>
<i>Total Judicial</i>	<u>1,749,520</u>	<u>1,750,920</u>	<u>1,681,279</u>	<u>69,641</u>
<i>Legal</i>				
<i>County attorney</i>				
<i>Personnel</i>	291,831	291,831	284,844	6,987
<i>Operating</i>	6,600	6,600	6,822	(222)
<i>Total County Attorney</i>	<u>298,431</u>	<u>298,431</u>	<u>291,666</u>	<u>6,765</u>
<i>Total Legal</i>	<u>298,431</u>	<u>298,431</u>	<u>291,666</u>	<u>6,765</u>
<i>Financial Administration</i>				
<i>County Auditor</i>				
<i>Personnel</i>	270,310	270,310	266,833	3,477
<i>Operating</i>	7,500	10,800	10,537	263
<i>Total County Auditor</i>	<u>277,810</u>	<u>281,110</u>	<u>277,370</u>	<u>3,740</u>
<i>County Treasurer</i>				
<i>Personnel</i>	151,952	151,952	139,987	11,965
<i>Operating</i>	5,600	5,600	5,329	271
<i>Total County Treasurer</i>	<u>157,552</u>	<u>157,552</u>	<u>145,316</u>	<u>12,236</u>
<i>Tax Assessor Collector</i>				
<i>Personnel</i>	383,820	383,820	367,572	16,248
<i>Operating</i>	46,000	46,000	41,508	4,492
<i>Capital</i>	1,000	1,000	1,000	--
<i>Total Tax Assessor Collector</i>	<u>430,820</u>	<u>430,820</u>	<u>410,080</u>	<u>20,740</u>

**HOPKINS COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-1**  
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Data Processing</i>				
<i>Operating</i>	\$ 423,803	\$ 453,491	\$ 426,865	\$ 26,626
<i>Capital</i>	70,000	41,512	45,009	(3,497)
<i>Total Data Processing</i>	<u>493,803</u>	<u>495,003</u>	<u>471,874</u>	<u>23,129</u>
<i>Total Financial Administration</i>	<u>1,359,985</u>	<u>1,364,485</u>	<u>1,304,640</u>	<u>59,845</u>
<i>Public Safety</i>				
<i>VFD</i>				
<i>Operating</i>	205,116	205,116	218,591	(13,475)
<i>Capital</i>	22,000	22,000	--	22,000
<i>Total VFD</i>	<u>227,116</u>	<u>227,116</u>	<u>218,591</u>	<u>8,525</u>
<i>County Fire</i>				
<i>Personnel</i>	557,847	580,716	583,340	(2,624)
<i>Operating</i>	182,333	224,833	220,567	4,266
<i>Capital</i>	2,500	2,500	2,805	(305)
<i>Total County Fire</i>	<u>742,680</u>	<u>808,049</u>	<u>806,712</u>	<u>1,337</u>
<i>Constable Number One</i>				
<i>Personnel</i>	87,998	87,998	87,671	327
<i>Operating</i>	5,709	5,709	4,236	1,473
<i>Total Constable Number One</i>	<u>93,707</u>	<u>93,707</u>	<u>91,907</u>	<u>1,800</u>
<i>Constable Number Two</i>				
<i>Personnel</i>	86,776	86,776	86,687	89
<i>Operating</i>	5,580	5,580	5,758	(178)
<i>Total Constable Number Two</i>	<u>92,356</u>	<u>92,356</u>	<u>92,445</u>	<u>(89)</u>
<i>County Sheriff</i>				
<i>Personnel</i>	2,501,003	2,502,669	2,309,210	193,459
<i>Operating</i>	297,383	438,000	464,527	(26,527)
<i>Capital</i>	158,500	153,000	740,436	(587,436)
<i>Total County Sheriff</i>	<u>2,956,886</u>	<u>3,093,669</u>	<u>3,514,173</u>	<u>(420,504)</u>
<i>Department of Public Safety</i>				
<i>Personnel</i>	53,653	53,653	41,466	12,187
<i>Operating</i>	500	500	--	500
<i>Total Department of Public Safety</i>	<u>54,153</u>	<u>54,153</u>	<u>41,466</u>	<u>12,687</u>
<i>Dispatch</i>				
<i>Personnel</i>	503,388	503,388	536,913	(33,525)
<i>Operating</i>	20,000	20,000	7,317	12,683
<i>Total Dispatch</i>	<u>523,388</u>	<u>523,388</u>	<u>544,230</u>	<u>(20,842)</u>
<i>Jail</i>				
<i>Personnel</i>	2,067,904	2,081,934	2,017,438	64,496
<i>Operating</i>	416,500	581,873	565,031	16,842
<i>Capital</i>	9,000	5,833	2,122	3,711
<i>Total Jail</i>	<u>2,493,404</u>	<u>2,669,640</u>	<u>2,584,591</u>	<u>85,049</u>



**HOPKINS COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-1**  
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Extradition</i>				
<i>Personnel</i>	\$ 45,049	\$ 72,966	\$ 102,725	\$ (29,759)
<i>Operating</i>	25,000	25,000	19,881	5,119
<i>Total Extradition</i>	<u>70,049</u>	<u>97,966</u>	<u>122,606</u>	<u>(24,640)</u>
<i>Adult Probation</i>				
<i>Operating</i>	3,000	3,000	3,993	(993)
<i>Total Adult Probation</i>	<u>3,000</u>	<u>3,000</u>	<u>3,993</u>	<u>(993)</u>
<i>Total Public Safety</i>	<u>7,256,739</u>	<u>7,663,044</u>	<u>8,020,714</u>	<u>(357,670)</u>
<i>Public Facilities</i>				
<i>Building Maintenance</i>				
<i>Personnel</i>	61,511	61,511	62,321	(810)
<i>Operating</i>	440,500	547,693	513,850	33,843
<i>Total Building Maintenance</i>	<u>502,011</u>	<u>609,204</u>	<u>576,171</u>	<u>33,033</u>
<i>Total Public Facilities</i>	<u>502,011</u>	<u>609,204</u>	<u>576,171</u>	<u>33,033</u>
<i>Extension Service</i>				
<i>Extension Office</i>				
<i>Personnel</i>	57,655	57,655	54,458	3,197
<i>Operating</i>	23,500	28,000	22,639	5,361
<i>Capital</i>	4,500	--	--	--
<i>Total Extension Office</i>	<u>85,655</u>	<u>85,655</u>	<u>77,097</u>	<u>8,558</u>
<i>Total Extension Service</i>	<u>85,655</u>	<u>85,655</u>	<u>77,097</u>	<u>8,558</u>
<i>Elections</i>				
<i>Elections</i>				
<i>Personnel</i>	50,216	50,216	65,029	(14,813)
<i>Operating</i>	59,866	59,866	51,493	8,373
<i>Capital</i>	22,000	359,317	359,317	--
<i>Total Elections</i>	<u>132,082</u>	<u>469,399</u>	<u>475,839</u>	<u>(6,440)</u>
<i>Total Elections</i>	<u>132,082</u>	<u>469,399</u>	<u>475,839</u>	<u>(6,440)</u>
<i>Health and Welfare</i>				
<i>Hazmet Manager</i>				
<i>Operating</i>	--	14,393	3,970	10,423
<i>Total Hazmet Manager</i>	<u>--</u>	<u>14,393</u>	<u>3,970</u>	<u>10,423</u>
<i>Environmental Quality</i>				
<i>Personnel</i>	144,286	121,151	113,594	7,557
<i>Operating</i>	17,200	26,216	26,005	211
<i>Capital</i>	750	--	--	--
<i>Total Environmental Quality</i>	<u>162,236</u>	<u>147,367</u>	<u>139,599</u>	<u>7,768</u>
<i>Total Health and Welfare</i>	<u>162,236</u>	<u>161,760</u>	<u>143,569</u>	<u>18,191</u>
<i>Total expenditures</i>	<u>13,202,992</u>	<u>14,066,035</u>	<u>14,155,797</u>	<u>(89,762)</u>
<i>Excess (deficiency) of revenues over</i>				

**HOPKINS COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
(under) expenditures	<u>1,708,077</u>	<u>1,453,708</u>	<u>2,370,278</u>	<u>916,570</u>
Other financing sources (uses):				
<i>Transfers out</i>	\$ (1,666,849)	\$ (2,520,684)	\$ (2,525,708)	\$ (5,024)
<i>Insurance recoveries</i>	--	34,103	40,471	6,368
<i>Proceeds from capital leases</i>	--	--	593,406	593,406
Total other financing sources (uses)	<u>(1,666,849)</u>	<u>(2,486,581)</u>	<u>(1,891,831)</u>	<u>594,750</u>
Net change in fund balances	41,228	(1,032,873)	478,447	1,511,320
Fund balances, October 1	<u>6,916,133</u>	<u>6,916,133</u>	<u>6,916,133</u>	--
Fund balances, September 30	<u>\$ 6,957,361</u>	<u>\$ 5,883,260</u>	<u>\$ 7,394,580</u>	<u>\$ 1,511,320</u>

**HOPKINS COUNTY, TEXAS**  
**ROAD AND BRIDGE MAINTENANCE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-2**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<i>Taxes</i>	\$ 3,416,659	\$ 3,416,659	\$ 3,279,576	\$ (137,083)
<i>Fees of office</i>	760,000	760,000	753,660	(6,340)
<i>Intergovernmental</i>	120,000	120,000	141,830	21,830
<i>Interest</i>	25,000	25,000	33,277	8,277
<i>Miscellaneous</i>	--	109,738	127,126	17,388
<b>Total revenues</b>	<u>4,321,659</u>	<u>4,431,397</u>	<u>4,335,469</u>	<u>(95,928)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>Public Transportation</i>				
<i>Road and Bridge Number One</i>				
<i>Personnel</i>	547,235	545,964	467,093	78,871
<i>Operating</i>	935,180	1,259,299	1,371,426	(112,127)
<i>Capital</i>	50,000	499,586	824,117	(324,531)
<b>Total Road and Bridge Number One</b>	<u>1,532,415</u>	<u>2,304,849</u>	<u>2,662,636</u>	<u>(357,787)</u>
<i>Road and Bridge Number Two</i>				
<i>Personnel</i>	642,027	642,027	618,718	23,309
<i>Operating</i>	815,388	1,405,963	1,441,333	(35,370)
<i>Capital</i>	75,000	573,500	403,063	170,437
<b>Total Road and Bridge Number Two</b>	<u>1,532,415</u>	<u>2,621,490</u>	<u>2,463,114</u>	<u>158,376</u>
<i>Road and Bridge Number Three</i>				
<i>Personnel</i>	553,588	553,788	521,981	31,807
<i>Operating</i>	923,827	1,506,175	1,446,011	60,164
<i>Capital</i>	55,000	334,461	488,671	(154,210)
<b>Total Road and Bridge Number Three</b>	<u>1,532,415</u>	<u>2,394,424</u>	<u>2,456,663</u>	<u>(62,239)</u>
<i>Road and Bridge Number Four</i>				
<i>Personnel</i>	559,586	564,586	485,764	78,822
<i>Operating</i>	922,829	1,595,985	1,472,009	123,976
<i>Capital</i>	50,000	667,344	690,530	(23,186)
<b>Total Road and Bridge Number Four</b>	<u>1,532,415</u>	<u>2,827,915</u>	<u>2,648,303</u>	<u>179,612</u>
<b>Total Public Transportation</b>	<u>6,129,660</u>	<u>10,148,677</u>	<u>10,230,716</u>	<u>(82,039)</u>
<b>Total expenditures</b>	<u>6,129,660</u>	<u>10,148,677</u>	<u>10,230,716</u>	<u>(82,039)</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(1,808,001)</u>	<u>(5,717,280)</u>	<u>(5,895,247)</u>	<u>(177,967)</u>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	1,630,000	1,630,000	4,430,000	2,800,000
<i>Sale of capital assets</i>	--	93,817	93,817	--
<i>Insurance recoveries</i>	--	199,944	592,463	392,519
<i>Proceeds from capital leases</i>	--	--	510,338	510,338
<b>Total other financing sources (uses)</b>	<u>1,630,000</u>	<u>1,923,761</u>	<u>5,626,618</u>	<u>(3,702,857)</u>
<b>Net change in fund balances</b>	<u>(178,001)</u>	<u>(3,793,519)</u>	<u>(268,629)</u>	<u>3,524,890</u>
<b>Fund balances, October 1</b>	<u>1,896,182</u>	<u>1,896,182</u>	<u>1,896,182</u>	<u>--</u>
<b>Fund balances, September 30</b>	<u>\$ 1,718,181</u>	<u>\$ (1,897,337)</u>	<u>\$ 1,627,553</u>	<u>\$ 3,524,890</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,									
	2021	2020	2019	2018	2017	2016	2015	2014	2011	2010
Total pension liability:										
Service cost	\$ 1,263,500	\$ 1,192,659	\$ 1,067,833	\$ 1,070,590	\$ 1,072,438	\$ 1,175,397	\$ 1,001,630	\$ 1,021,803	\$ --	\$ --
Interest	3,720,965	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	209,673	(1,828,444)	(94,930)	1,727,690	--	(2,800,928)	1,812,397	--	--	--
Differences between expected and actual experience	156,560	(161,297)	(61,236)	(715,087)	188,724	(170,432)	164,003	(126,348)	--	--
Changes of assumptions	(88,375)	2,791,023	--	--	(55,652)	--	373,319	--	--	--
Benefit payments, including refunds of employee contributions	(2,505,800)	(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	2,756,523	3,384,378	2,130,783	3,447,395	2,476,329	(381,292)	4,660,027	2,121,862	--	--
Total pension liability - beginning	48,926,530	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)	<u>\$ 51,683,053</u>	<u>\$ 48,926,530</u>	<u>\$ 45,542,152</u>	<u>\$ 43,411,369</u>	<u>\$ 39,963,974</u>	<u>\$ 37,487,645</u>	<u>\$ 37,868,937</u>	<u>\$ 33,208,910</u>	<u>\$ --</u>	<u>\$ --</u>
Plan fiduciary net position:										
Contributions - employer	\$ 1,339,296	\$ 1,290,335	\$ 1,189,653	\$ 1,153,859	\$ 1,060,431	\$ 1,044,094	\$ 991,246	\$ 956,422	\$ --	\$ --
Contributions - employee	661,555	604,443	576,307	559,654	536,386	534,678	511,327	490,112	--	--
Net investment income	9,749,049	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	(2,505,800)	(2,303,603)	(2,292,655)	(1,884,751)	(1,781,790)	(1,527,503)	(1,450,226)	(1,281,337)	--	--
Administrative expense	(29,140)	(32,670)	(31,149)	(28,594)	(24,262)	(24,016)	(21,606)	(22,466)	--	--
Other	(1,949)	(8,073)	(12,338)	(1,355)	(2,708)	(38,674)	(96,176)	(10,098)	--	--
Net change in plan fiduciary net position	9,213,011	3,772,375	5,276,518	(882,758)	4,459,328	2,190,532	(332,834)	2,059,523	--	--
Plan fiduciary net position - beginning	44,648,501	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)	<u>\$ 53,861,512</u>	<u>\$ 44,648,501</u>	<u>\$ 40,876,126</u>	<u>\$ 35,599,608</u>	<u>\$ 36,482,366</u>	<u>\$ 32,023,038</u>	<u>\$ 29,832,506</u>	<u>\$ 30,165,340</u>	<u>\$ --</u>	<u>\$ --</u>
County's net pension liability - ending (a) - (b)	<u>\$ (2,178,459)</u>	<u>\$ 4,278,029</u>	<u>\$ 4,666,026</u>	<u>\$ 7,811,761</u>	<u>\$ 3,481,608</u>	<u>\$ 5,464,607</u>	<u>\$ 8,036,431</u>	<u>\$ 3,043,570</u>	<u>\$ --</u>	<u>\$ --</u>
Plan fiduciary net position as a percentage of the total pension liability	104.22%	91.26%	89.75%	82.01%	91.29%	85.42%	78.78%	90.84%	--	--
Pensionable covered payroll	\$ 9,450,784	\$ 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	-23.05%	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,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Actuarially determined contribution	\$ 1,336,341	\$ 1,290,335	\$ 1,189,653	\$ 1,153,686	\$ 1,060,431	\$ 1,044,094	\$ 991,246	\$ 956,422	\$ 886,647	\$ 815,890
Contributions in relation to the actuarially determined contribution	(1,336,341)	(1,290,335)	(1,189,653)	(1,153,686)	(1,060,431)	(1,044,094)	(991,246)	(956,422)	(886,647)	(815,890)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Pensionable covered payroll	\$ 9,450,784	\$ 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
Contributions as a percentage of covered-employee payroll	14.14%	14.94%	14.45%	14.43%	13.84%	13.67%	13.57%	13.66%	12.96%	12.39%

**Notes to Schedule**

**Valuation date:** 12/31/2021

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.

**HOPKINS COUNTY, TEXAS**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**Year Ended September 30, 2022**

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, 2022**

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 3,199,534	\$ 608,324	\$ 238,796	\$ 4,046,654
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	204,727	--	--	204,727
<i>Taxes</i>	29,519	67,412	--	96,931
<i>Other</i>	47,103	--	--	47,103
<i>Intergovernmental</i>	148,220	--	--	148,220
<i>Prepaid items</i>	22,218	--	--	22,218
<b>Total Assets</b>	<u>\$ 3,651,321</u>	<u>\$ 675,736</u>	<u>\$ 238,796</u>	<u>\$ 4,565,853</u>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ 74,698	\$ --	\$ --	\$ 74,698
<i>Accrued liabilities and other payables</i>	63,613	--	1,477	65,090
<i>Due to other funds</i>	104,545	--	--	104,545
<b>Total Liabilities</b>	<u>242,856</u>	<u>--</u>	<u>1,477</u>	<u>244,333</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Unavailable revenue - property taxes</i>	26,547	59,758	--	86,305
<i>Unavailable revenue - fines</i>	204,727	--	--	204,727
<i>Unavailable revenue - other</i>	108,945	--	--	108,945
<b>Total Deferred Inflows of Resources</b>	<u>340,219</u>	<u>59,758</u>	<u>--</u>	<u>399,977</u>
 <b>FUND BALANCES:</b>				
<i>Restricted</i>	2,445,679	615,978	68,659	3,130,316
<i>Committed</i>	723,426	--	--	723,426
<i>Unassigned</i>	(100,859)	--	168,660	67,801
<b>Total fund balances</b>	<u>3,068,246</u>	<u>615,978</u>	<u>237,319</u>	<u>3,921,543</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 3,651,321</u>	<u>\$ 675,736</u>	<u>\$ 238,796</u>	<u>\$ 4,565,853</u>



**HOPKINS COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
<b>Revenues:</b>				
<i>Taxes</i>	\$ 613,492	\$ 1,602,332	\$ --	\$ 2,215,824
<i>Fees of office</i>	690,098	--	--	690,098
<i>Intergovernmental</i>	1,036,575	--	577	1,037,152
<i>Fines</i>	11,157	--	--	11,157
<i>Interest</i>	34,025	7,009	2,297	43,331
<i>Miscellaneous</i>	99,241	--	3,412	102,653
<b>Total revenues</b>	<u>2,484,588</u>	<u>1,609,341</u>	<u>6,286</u>	<u>4,100,215</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General government</i>	80,953	--	--	80,953
<i>Legal</i>	617,328	--	--	617,328
<i>Public safety</i>	450,283	--	--	450,283
<i>Public transportation</i>	114,132	--	--	114,132
<i>Public facilities</i>	666,294	--	13,199	679,493
<i>Health and welfare</i>	88,802	--	--	88,802
<b>Debt service:</b>				
<i>Principal</i>	--	1,222,500	--	1,222,500
<i>Interest and fiscal charges</i>	--	392,228	--	392,228
<b>Total expenditures</b>	<u>2,017,792</u>	<u>1,614,728</u>	<u>13,199</u>	<u>3,645,719</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	466,796	(5,387)	(6,913)	454,496
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	675,708	--	75,572	751,280
<i>Transfers out</i>	(655,572)	--	--	(655,572)
<i>Sale of capital assets</i>	25,497	--	--	25,497
<b>Total other financing sources (uses)</b>	<u>45,633</u>	<u>--</u>	<u>75,572</u>	<u>121,205</u>
<b>Net change in fund balances</b>	512,429	(5,387)	68,659	575,701
<b>Fund balances, October 1</b>	<u>2,611,003</u>	<u>621,365</u>	<u>168,660</u>	<u>3,401,028</u>
<b>Fund balances, September 30</b>	<u>\$ 3,123,432</u>	<u>\$ 615,978</u>	<u>\$ 237,319</u>	<u>\$ 3,976,729</u>

**HOPKINS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2022**

	<u>Records Management</u>	<u>Local Truancy Prevention and Diversion</u>	<u>Child Abuse Prevention</u>	<u>Court Record Archive</u>
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 310,042	\$ 17,115	\$ 8,073	\$ 65,721
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	--	--	4,694	11,326
<i>Taxes</i>	--	--	--	--
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 310,042</u>	<u>\$ 17,115</u>	<u>\$ 12,767</u>	<u>\$ 77,047</u>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ 6,098	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	52	--	--	--
<i>Due to other funds</i>	--	--	--	--
<b>Total Liabilities</b>	<u>6,150</u>	<u>--</u>	<u>--</u>	<u>--</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
<i>Unavailable revenue - fines</i>	--	--	4,694	11,326
<i>Unavailable revenue - other</i>	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>	<u>--</u>	<u>4,694</u>	<u>11,326</u>
 <b>FUND BALANCES:</b>				
<i>Restricted</i>	303,892	17,115	8,073	65,721
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
<b>Total fund balances (deficits)</b>	<u>303,892</u>	<u>17,115</u>	<u>8,073</u>	<u>65,721</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 310,042</u>	<u>\$ 17,115</u>	<u>\$ 12,767</u>	<u>\$ 77,047</u>

Civic Center	JP Computer Technology	District Attorney	Law Library	Record Preservation County
\$ 682,951	\$ 7,637	\$ 142,880	\$ 66,734	\$ 88,863
--	18,712	--	49,962	69,456
--	--	--	--	--
45,893	--	--	--	--
--	--	--	--	--
22,218	--	--	--	--
<u>\$ 751,062</u>	<u>\$ 26,349</u>	<u>\$ 142,880</u>	<u>\$ 116,696</u>	<u>\$ 158,319</u>
\$ 15,023	\$ --	\$ 987	\$ 152	\$ --
12,613	--	16,973	--	--
--	--	--	--	--
<u>27,636</u>	<u>--</u>	<u>17,960</u>	<u>152</u>	<u>--</u>
--	--	--	--	--
--	18,712	--	49,961	69,456
--	--	--	--	--
<u>--</u>	<u>18,712</u>	<u>--</u>	<u>49,961</u>	<u>69,456</u>
--	7,637	124,920	66,583	88,863
723,426	--	--	--	--
--	--	--	--	--
<u>723,426</u>	<u>7,637</u>	<u>124,920</u>	<u>66,583</u>	<u>88,863</u>
<u>\$ 751,062</u>	<u>\$ 26,349</u>	<u>\$ 142,880</u>	<u>\$ 116,696</u>	<u>\$ 158,319</u>

**HOPKINS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2022**

	<u>Courthouse Security</u>	<u>Justice Court Security</u>	<u>HAVA Grant</u>	<u>CC Technology Fund</u>
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 63,921	\$ 11,299	\$ 79,404	\$ 6,321
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	34,640	3,656	--	277
<i>Taxes</i>	--	--	--	--
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 98,561</u>	<u>\$ 14,955</u>	<u>\$ 79,404</u>	<u>\$ 6,598</u>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	1,151	--	--	--
<i>Due to other funds</i>	--	--	--	--
<b>Total Liabilities</b>	<u>1,151</u>	<u>--</u>	<u>--</u>	<u>--</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
<i>Unavailable revenue - fines</i>	34,640	3,656	--	278
<i>Unavailable revenue - other</i>	--	--	39,265	--
<b>Total Deferred Inflows of Resources</b>	<u>34,640</u>	<u>3,656</u>	<u>39,265</u>	<u>278</u>
 <b>FUND BALANCES:</b>				
<i>Restricted</i>	62,770	11,299	40,139	6,320
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
<b>Total fund balances (deficits)</b>	<u>62,770</u>	<u>11,299</u>	<u>40,139</u>	<u>6,320</u>
<b>Total Liabilities, Deferred Inflows of     Resources, and Fund Balances</b>	<u>\$ 98,561</u>	<u>\$ 14,955</u>	<u>\$ 79,404</u>	<u>\$ 6,598</u>

Precinct #1 House	Road and Bridge Special Maintenance	Farm to Market Special	Road & Bridge County Project	County Clerk Archive
\$ 2,337	\$ 146,835	\$ 325,144	\$ --	\$ 328,979
--	--	--	--	--
--	13,542	15,977	--	--
--	--	--	1,210	--
--	--	--	--	--
<u>\$ 2,337</u>	<u>\$ 160,377</u>	<u>\$ 341,121</u>	<u>\$ 1,210</u>	<u>\$ 328,979</u>
\$ --	\$ --	\$ --	\$ --	\$ 523
--	--	--	--	--
--	--	--	1,239	--
--	--	--	<u>1,239</u>	<u>523</u>
--	12,178	14,369	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>12,178</u>	<u>14,369</u>	<u>--</u>	<u>--</u>
2,337	148,199	326,752	(29)	328,456
--	--	--	--	--
--	--	--	--	--
<u>2,337</u>	<u>148,199</u>	<u>326,752</u>	<u>(29)</u>	<u>328,456</u>
<u>\$ 2,337</u>	<u>\$ 160,377</u>	<u>\$ 341,121</u>	<u>\$ 1,210</u>	<u>\$ 328,979</u>

**HOPKINS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2022**

	<u>Texas Mitigation Fund</u>	<u>FEMA Disaster 4223</u>	<u>FEMA Winter 4255</u>	<u>Crime Victim Coordinator</u>
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ --	\$ 80	\$ 81	\$ 13
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	--	--	--	--
<i>Taxes</i>	--	--	--	--
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	2,907
<i>Prepaid items</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ --</u>	<u>\$ 80</u>	<u>\$ 81</u>	<u>\$ 2,920</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ 68
<i>Accrued liabilities and other payables</i>	9,302	--	--	377
<i>Due to other funds</i>	91,277	--	--	--
<b>Total Liabilities</b>	<u>100,579</u>	<u>--</u>	<u>--</u>	<u>445</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
<i>Unavailable revenue - fines</i>	--	--	--	--
<i>Unavailable revenue - other</i>	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>FUND BALANCES:</b>				
<i>Restricted</i>	--	80	81	2,475
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	(100,579)	--	--	--
<b>Total fund balances (deficits)</b>	<u>(100,579)</u>	<u>80</u>	<u>81</u>	<u>2,475</u>
<b>Total Liabilities, Deferred Inflows of     Resources, and Fund Balances</b>	<u>\$ --</u>	<u>\$ 80</u>	<u>\$ 81</u>	<u>\$ 2,920</u>

<u>LEPC Grant</u>	<u>FEMA 4416</u>	<u>Safer Grant Fire Department</u>	<u>Cares Act Covid 19</u>	<u>Jury Fund</u>
\$ --	\$ --	\$ --	\$ 131	\$ 349
--	--	--	--	--
--	--	--	--	--
--	125,356	19,957	--	--
--	--	--	--	--
<u>\$ --</u>	<u>\$ 125,356</u>	<u>\$ 19,957</u>	<u>\$ 131</u>	<u>\$ 349</u>
\$ --	\$ 7,087	\$ --	\$ --	\$ --
--	535	5,413	--	--
<u>280</u>	<u>10,419</u>	<u>1,330</u>	<u>--</u>	<u>--</u>
<u>280</u>	<u>18,041</u>	<u>6,743</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>69,680</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>69,680</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	37,635	13,214	131	349
--	--	--	--	--
<u>(280)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>(280)</u>	<u>37,635</u>	<u>13,214</u>	<u>131</u>	<u>349</u>
<u>\$ --</u>	<u>\$ 125,356</u>	<u>\$ 19,957</u>	<u>\$ 131</u>	<u>\$ 349</u>

**HOPKINS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2022**

	<u>Specialty Court</u>	<u>Court Facility</u>	<u>Language Access</u>	<u>Forfeiture Fund</u>
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 3,860	\$ 9,047	\$ 1,354	\$ 1,393
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	7,455	889	134	--
<i>Taxes</i>	--	--	--	--
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 11,315</u>	<u>\$ 9,936</u>	<u>\$ 1,488</u>	<u>\$ 1,393</u>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
<i>Unavailable revenue - fines</i>	7,455	889	134	--
<i>Unavailable revenue - other</i>	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>7,455</u>	<u>889</u>	<u>134</u>	<u>--</u>
 <b>FUND BALANCES:</b>				
<i>Restricted</i>	3,860	9,047	1,354	1,393
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
<b>Total fund balances (deficits)</b>	<u>3,860</u>	<u>9,047</u>	<u>1,354</u>	<u>1,393</u>
<b>Total Liabilities, Deferred Inflows of     Resources, and Fund Balances</b>	<u>\$ 11,315</u>	<u>\$ 9,936</u>	<u>\$ 1,488</u>	<u>\$ 1,393</u>



DA State Fund	SO Federal Forfeiture	DA Federal Forfeiture	Court of Appeals Fee	County Attorney Special Restitution
\$ 3,331	\$ 2,713	\$ 91,562	\$ 796	\$ 16,018
--	--	--	3,526	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 3,331</u>	<u>\$ 2,713</u>	<u>\$ 91,562</u>	<u>\$ 4,322</u>	<u>\$ 16,018</u>
\$ --	\$ --	\$ 147	\$ 777	\$ --
734	--	--	--	12,457
--	--	--	--	--
<u>734</u>	<u>--</u>	<u>147</u>	<u>777</u>	<u>12,457</u>
--	--	--	--	--
--	--	--	3,526	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>3,526</u>	<u>--</u>
2,597	2,713	91,415	19	3,561
--	--	--	--	--
--	--	--	--	--
<u>2,597</u>	<u>2,713</u>	<u>91,415</u>	<u>19</u>	<u>3,561</u>
<u>\$ 3,331</u>	<u>\$ 2,713</u>	<u>\$ 91,562</u>	<u>\$ 4,322</u>	<u>\$ 16,018</u>

**HOPKINS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2022**

	S/O Drug Forfeiture	DA Forfeiture
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 237,961	\$ 471,493
Receivables (net of allowances for uncollectibles):		
<i>Fines</i>	--	--
<i>Taxes</i>	--	--
<i>Other</i>	--	--
<i>Intergovernmental</i>	--	--
<i>Prepaid items</i>	--	--
<b>Total Assets</b>	<u>\$ 237,961</u>	<u>\$ 471,493</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
<i>Accounts payable</i>	\$ --	\$ 43,836
<i>Accrued liabilities and other payables</i>	--	3,938
<i>Due to other funds</i>	--	--
<b>Total Liabilities</b>	<u>--</u>	<u>47,774</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
<i>Unavailable revenue - property taxes</i>	--	--
<i>Unavailable revenue - fines</i>	--	--
<i>Unavailable revenue - other</i>	--	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>	<u>--</u>
<b>FUND BALANCES:</b>		
<i>Restricted</i>	237,961	423,719
<i>Committed</i>	--	--
<i>Unassigned</i>	--	--
<b>Total fund balances (deficits)</b>	<u>237,961</u>	<u>423,719</u>
<b>Total Liabilities, Deferred Inflows of     Resources, and Fund Balances</b>	<u>\$ 237,961</u>	<u>\$ 471,493</u>

<u>CA Check Collection Fee</u>	<u>DA Check Collection Fee</u>	<u>Total Nonmajor Special Revenue Funds (See Exhibit C-1)</u>
\$ 3,279	\$ 1,817	\$ 3,199,534
--	--	204,727
--	--	29,519
--	--	47,103
--	--	148,220
--	--	22,218
<u>\$ 3,279</u>	<u>\$ 1,817</u>	<u>\$ 3,651,321</u>
\$ --	\$ --	\$ 74,698
68	--	63,613
--	--	104,545
<u>68</u>	<u>--</u>	<u>242,856</u>
--	--	26,547
--	--	204,727
--	--	108,945
--	--	<u>340,219</u>
3,211	1,817	2,445,679
--	--	723,426
--	--	(100,859)
<u>3,211</u>	<u>1,817</u>	<u>3,068,246</u>
<u>\$ 3,279</u>	<u>\$ 1,817</u>	<u>\$ 3,651,321</u>

**HOPKINS COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Records Management	Local Truancy Prevention and Diversion	Child Abuse Prevention	Court Record Archive
<b>Revenues:</b>				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	90,151	7,241	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fines</i>	--	--	98	3,102
<i>Interest</i>	2,201	107	64	516
<i>Miscellaneous</i>	--	--	--	--
<b>Total revenues</b>	<u>92,352</u>	<u>7,348</u>	<u>162</u>	<u>3,618</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General government</i>	36,552	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<b>Total expenditures</b>	<u>36,552</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>55,800</b>	<b>7,348</b>	<b>162</b>	<b>3,618</b>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Net change in fund balances</b>	<b>55,800</b>	<b>7,348</b>	<b>162</b>	<b>3,618</b>
<b>Fund balances (deficits), October 1</b>	<u>247,379</u>	<u>9,729</u>	<u>7,892</u>	<u>61,950</u>
<b>Fund balances (deficits), September 30</b>	<u>\$ 303,179</u>	<u>\$ 17,077</u>	<u>\$ 8,054</u>	<u>\$ 65,568</u>

Civic Center	JP Computer Technology	District Attorney	Law Library	Record Preservation County
\$ --	\$ --	\$ --	\$ --	\$ --
282,439	--	--	22,785	24,310
474,232	--	162,572	--	--
--	7,163	--	--	--
4,393	33	1,328	499	634
95,753	--	1,097	--	--
<u>856,817</u>	<u>7,196</u>	<u>164,997</u>	<u>23,284</u>	<u>24,944</u>
--	--	--	--	10,182
--	--	591,734	18,203	--
--	--	--	--	--
659,599	--	--	--	--
--	--	--	--	--
<u>659,599</u>	<u>--</u>	<u>591,734</u>	<u>18,203</u>	<u>10,182</u>
197,218	7,196	(426,737)	5,081	14,762
160,000	--	356,849	--	--
(25,572)	--	--	--	--
16,505	--	--	--	--
<u>150,933</u>	<u>--</u>	<u>356,849</u>	<u>--</u>	<u>--</u>
348,151	7,196	(69,888)	5,081	14,762
370,881	425	191,272	61,351	73,899
<u>\$ 719,032</u>	<u>\$ 7,621</u>	<u>\$ 121,384</u>	<u>\$ 66,432</u>	<u>\$ 88,661</u>

# HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Courthouse Security	Justice Court Security	HAVA Grant	CC Technology Fund
<b>Revenues:</b>				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	26,525	2,078	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fines</i>	--	--	--	794
<i>Interest</i>	331	82	666	47
<i>Miscellaneous</i>	17	--	2,252	--
<b>Total revenues</b>	<u>26,873</u>	<u>2,160</u>	<u>2,918</u>	<u>841</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General government</i>	26,332	--	7,275	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<b>Total expenditures</b>	<u>26,332</u>	<u>--</u>	<u>7,275</u>	<u>--</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	541	2,160	(4,357)	841
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	50,000	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>50,000</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Net change in fund balances</b>	50,541	2,160	(4,357)	841
<b>Fund balances (deficits), October 1</b>	<u>11,574</u>	<u>9,113</u>	<u>37,036</u>	<u>5,464</u>
<b>Fund balances (deficits), September 30</b>	<u>\$ 62,115</u>	<u>\$ 11,273</u>	<u>\$ 32,679</u>	<u>\$ 6,305</u>

Precinct #1 House	Road and Bridge Special Maintenance	Farm to Market Special	Road & Bridge County Project	County Clerk Archive
\$ --	\$ 236,382	\$ 376,342	\$ --	\$ --
--	--	--	--	82,450
--	--	--	--	--
--	--	--	--	--
31	2,585	3,815	--	2,344
--	--	--	--	--
<u>31</u>	<u>238,967</u>	<u>380,157</u>	<u>--</u>	<u>84,794</u>
--	--	--	--	612
--	--	--	--	--
--	--	--	929	--
6,695	--	--	--	--
--	--	--	--	--
<u>6,695</u>	<u>--</u>	<u>--</u>	<u>929</u>	<u>612</u>
(6,664)	238,967	380,157	(929)	84,182
--	--	--	--	--
--	(315,000)	(315,000)	--	--
8,992	--	--	--	--
<u>8,992</u>	<u>(315,000)</u>	<u>(315,000)</u>	<u>--</u>	<u>--</u>
2,328	(76,033)	65,157	(929)	84,182
--	223,631	260,333	900	243,516
<u>\$ 2,328</u>	<u>\$ 147,598</u>	<u>\$ 325,490</u>	<u>\$ (29)</u>	<u>\$ 327,698</u>

# HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Texas Mitigation Fund	FEMA Disaster 4223	Homeland Security Grant	FEMA Winter 4255
<b>Revenues:</b>				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	18,314	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	--	--	--	--
<i>Miscellaneous</i>	--	--	--	--
<b>Total revenues</b>	<u>--</u>	<u>--</u>	<u>18,314</u>	<u>--</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General government</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	--	--	18,314	--
<i>Public transportation</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Health and welfare</i>	91,277	--	--	--
<b>Total expenditures</b>	<u>91,277</u>	<u>--</u>	<u>18,314</u>	<u>--</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(91,277)	--	--	--
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Net change in fund balances</b>	(91,277)	--	--	--
<b>Fund balances (deficits), October 1</b>	(9,302)	79	--	80
<b>Fund balances (deficits), September 30</b>	<u>\$ (100,579)</u>	<u>\$ 79</u>	<u>\$ --</u>	<u>\$ 80</u>



Crime Victim Coordinator	LEPC Grant	FEMA 4416	Safer Grant Fire Department	Cares Act Covid 19
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	277,822	75,636	--
--	--	--	--	--
--	--	--	--	1
21	--	--	--	--
<u>21</u>	<u>--</u>	<u>277,822</u>	<u>75,636</u>	<u>1</u>
--	--	--	--	--
--	--	--	--	--
--	--	113,203	164,290	--
--	--	--	--	--
--	--	--	--	--
(2,475)	--	--	--	--
<u>(2,475)</u>	<u>--</u>	<u>113,203</u>	<u>164,290</u>	<u>--</u>
2,496	--	164,619	(88,654)	1
--	--	--	108,859	--
--	--	--	--	--
--	--	--	--	--
--	--	--	108,859	--
2,496	--	164,619	20,205	1
(21)	(280)	(57,304)	(7,644)	96,175
<u>\$ 2,475</u>	<u>\$ (280)</u>	<u>\$ 107,315</u>	<u>\$ 12,561</u>	<u>\$ 96,176</u>

**HOPKINS COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Jury Fund	Specialty Court	Forfeiture Fund	DA State Fund
<b>Revenues:</b>				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	149	2,312	--	--
<i>Intergovernmental</i>	--	--	--	27,999
<i>Fines</i>	--	--	--	--
<i>Interest</i>	2	21	10	--
<i>Miscellaneous</i>	--	--	--	--
<b>Total revenues</b>	<u>151</u>	<u>2,333</u>	<u>10</u>	<u>27,999</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General government</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	--	--	--	19,631
<i>Public transportation</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<b>Total expenditures</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>19,631</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>151</b>	<b>2,333</b>	<b>10</b>	<b>8,368</b>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Net change in fund balances</b>	<b>151</b>	<b>2,333</b>	<b>10</b>	<b>8,368</b>
<b>Fund balances (deficits), October 1</b>	<u>197</u>	<u>1,518</u>	<u>1,380</u>	<u>(5,771)</u>
<b>Fund balances (deficits), September 30</b>	<u>\$ 348</u>	<u>\$ 3,851</u>	<u>\$ 1,390</u>	<u>\$ 2,597</u>

SO Federal Forfeiture	DA Federal Forfeiture	Court of Appeals Fee	County Attorney Special Restitution	S/O Drug Forfeiture
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	23,264
--	--	--	--	--
--	--	--	--	--
--	752	--	128	2,019
--	--	(15)	--	--
<u>--</u>	<u>752</u>	<u>(15)</u>	<u>128</u>	<u>25,283</u>
--	--	--	--	--
--	7,220	--	--	--
--	--	--	--	51,918
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>7,220</u>	<u>--</u>	<u>--</u>	<u>51,918</u>
--	(6,468)	(15)	128	(26,635)
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	(6,468)	(15)	128	(26,635)
2,685	97,669	33	3,396	264,037
<u>\$ 2,685</u>	<u>\$ 91,201</u>	<u>\$ 18</u>	<u>\$ 3,524</u>	<u>\$ 237,402</u>

**HOPKINS COUNTY, TEXAS**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	DA Forfeiture	CA Check Collection Fee	DA Check Collection Fee	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
<b>Revenues:</b>				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ 612,724
<i>Fees of office</i>	115,292	681	75	679,752
<i>Intergovernmental</i>	--	--	--	1,036,575
<i>Fines</i>	--	--	--	11,157
<i>Interest</i>	3,955	25	15	26,604
<i>Miscellaneous</i>	7	--	--	99,132
<b>Total revenues</b>	<u>119,254</u>	<u>706</u>	<u>90</u>	<u>2,465,944</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General government</i>	--	--	--	80,953
<i>Legal</i>	--	171	--	617,328
<i>Public safety</i>	196,130	--	--	450,283
<i>Public transportation</i>	--	--	--	114,132
<i>Public facilities</i>	--	--	--	666,294
<i>Health and welfare</i>	--	--	--	88,802
<b>Total expenditures</b>	<u>196,130</u>	<u>171</u>	<u>--</u>	<u>2,017,792</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(76,876)	535	90	448,152
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	--	--	675,708
<i>Transfers out</i>	--	--	--	(655,572)
<i>Sale of capital assets</i>	--	--	--	25,497
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>45,633</u>
<b>Net change in fund balances</b>	(76,876)	535	90	493,785
<b>Fund balances (deficits), October 1</b>	<u>499,494</u>	<u>2,668</u>	<u>1,723</u>	<u>2,707,157</u>
<b>Fund balances (deficits), September 30</b>	<u>\$ 422,618</u>	<u>\$ 3,203</u>	<u>\$ 1,813</u>	<u>\$ 3,200,942</u>

**HOPKINS COUNTY, TEXAS**  
**RECORDS MANAGEMENT FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-5**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fees of office</i>	\$ 73,400	\$ 90,151	\$ 16,751
<i>Interest</i>	75	2,914	2,839
Total revenues	<u>73,475</u>	<u>93,065</u>	<u>19,590</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Operating</i>	<u>111,705</u>	<u>36,552</u>	<u>75,153</u>
Total County Clerk	<u>111,705</u>	<u>36,552</u>	<u>75,153</u>
Total General Government	<u>111,705</u>	<u>36,552</u>	<u>75,153</u>
Total expenditures	<u>111,705</u>	<u>36,552</u>	<u>75,153</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(38,230)</u>	<u>56,513</u>	<u>94,743</u>
Net change in fund balances	(38,230)	56,513	94,743
Fund balances, October 1	<u>247,379</u>	<u>247,379</u>	--
Fund balances, September 30	<u>\$ 209,149</u>	<u>\$ 303,892</u>	<u>\$ 94,743</u>

**HOPKINS COUNTY, TEXAS**  
**CHILD ABUSE PREVENTION**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-6**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 600	\$ 99	\$ (501)
<i>Interest</i>	<u>10</u>	<u>82</u>	<u>72</u>
Total revenues	<u>610</u>	<u>181</u>	<u>(429)</u>
Expenditures:			
Current:			
<i>Judicial</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 expenditures	<u>3,100</u>	<u>--</u>	<u>3,100</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,490)</u>	<u>181</u>	<u>2,671</u>
Net change in fund balances	(2,490)	181	2,671
Fund balances, October 1	<u>7,892</u>	<u>7,892</u>	<u>--</u>
Fund balances, September 30	<u><u>\$ 5,402</u></u>	<u><u>\$ 8,073</u></u>	<u><u>\$ 2,671</u></u>

**HOPKINS COUNTY, TEXAS**  
**COURT RECORD ARCHIVE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-7**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 8,000	\$ 3,102	\$ (4,898)
<i>Interest</i>	75	669	594
Total revenues	<u>8,075</u>	<u>3,771</u>	<u>(4,304)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Technology</i>			
<i>Operating</i>	26,000	--	26,000
Total Justice of the Peace Technology	<u>26,000</u>	<u>--</u>	<u>26,000</u>
Total Judicial	<u>26,000</u>	<u>--</u>	<u>26,000</u>
Total expenditures	<u>26,000</u>	<u>--</u>	<u>26,000</u>
Net change in fund balances	(17,925)	3,771	21,696
Fund balances, October 1	61,950	61,950	--
Fund balances, September 30	<u>\$ 44,025</u>	<u>\$ 65,721</u>	<u>\$ 21,696</u>

**HOPKINS COUNTY, TEXAS**  
**CIVIC CENTER FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-8**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>			
<i>Fees of office</i>	\$ 220,000	\$ 283,639	\$ 63,639
<i>Intergovernmental</i>	345,000	474,231	129,231
<i>Interest</i>	100	5,953	5,853
<i>Miscellaneous</i>	<u>37,000</u>	<u>95,753</u>	<u>58,753</u>
<b>Total revenues</b>	<u>602,100</u>	<u>859,576</u>	<u>257,476</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<i>Public Facilities</i>			
<i>Civic Center</i>			
<i>Personnel</i>	421,351	331,890	89,461
<i>Operating</i>	310,890	289,481	21,409
<i>Capital</i>	<u>46,364</u>	<u>36,593</u>	<u>9,771</u>
<i>Total Civic Center</i>	<u>778,605</u>	<u>657,964</u>	<u>120,641</u>
<i>Total Public Facilities</i>	<u>778,605</u>	<u>657,964</u>	<u>120,641</u>
<b>Total expenditures</b>	<u>778,605</u>	<u>657,964</u>	<u>120,641</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(176,505)</u>	<u>201,612</u>	<u>378,117</u>
<b>Other financing sources (uses):</b>			
<i>Transfers in</i>	160,000	160,000	--
<i>Transfers out</i>	(25,572)	(25,572)	--
<i>Sale of capital assets</i>	<u>16,505</u>	<u>16,505</u>	--
<b>Total other financing sources (uses)</b>	<u>150,933</u>	<u>150,933</u>	<u>--</u>
<b>Net change in fund balances</b>	<u>(25,572)</u>	<u>352,545</u>	<u>378,117</u>
<b>Fund balances, October 1</b>	<u>370,881</u>	<u>370,881</u>	<u>--</u>
<b>Fund balances, September 30</b>	<u>\$ 345,309</u>	<u>\$ 723,426</u>	<u>\$ 378,117</u>



**HOPKINS COUNTY, TEXAS**  
**JP COMPUTER TECHNOLOGY**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-9**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 10,700	\$ 7,162	\$ (3,538)
<i>Interest</i>	<u>10</u>	<u>50</u>	<u>40</u>
Total revenues	<u>10,710</u>	<u>7,212</u>	<u>(3,498)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Technology</i>			
<i>Operating</i>	<u>9,510</u>	<u>--</u>	<u>9,510</u>
Total Justice of the Peace Technology	<u>9,510</u>	<u>--</u>	<u>9,510</u>
Total Judicial	<u>9,510</u>	<u>--</u>	<u>9,510</u>
Total expenditures	<u>9,510</u>	<u>--</u>	<u>9,510</u>
Net change in fund balances	1,200	7,212	6,012
Fund balances, October 1	425	425	--
Fund balances, September 30	<u>\$ 1,625</u>	<u>\$ 7,637</u>	<u>\$ 6,012</u>

**HOPKINS COUNTY, TEXAS**  
**DISTRICT ATTORNEY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-10**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>			
<i>Intergovernmental</i>	\$ 162,159	\$ 162,573	\$ 414
<i>Interest</i>	--	1,646	1,646
<i>Miscellaneous</i>	--	1,097	1,097
<b>Total revenues</b>	<u>162,159</u>	<u>165,316</u>	<u>3,157</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Legal</b>			
<i>District Attorney</i>			
<i>Personnel</i>	517,726	573,979	(56,253)
<i>Operating</i>	8,659	14,058	(5,399)
<i>Capital</i>	--	480	(480)
<b>Total District Attorney</b>	<u>526,385</u>	<u>588,517</u>	<u>(62,132)</u>
<b>Total Legal</b>	<u>526,385</u>	<u>588,517</u>	<u>(62,132)</u>
<b>Total expenditures</b>	<u>526,385</u>	<u>588,517</u>	<u>(62,132)</u>
<b>Excess (deficiency) of revenues over     (under) expenditures</b>	<u>(364,226)</u>	<u>(423,201)</u>	<u>(58,975)</u>
<b>Other financing sources (uses):</b>			
<i>Transfers in</i>	356,849	356,849	--
<i>Transfers out</i>	(16,699)	--	16,699
<b>Total other financing sources (uses)</b>	<u>340,150</u>	<u>356,849</u>	<u>16,699</u>
<b>Net change in fund balances</b>	(24,076)	(66,352)	(42,276)
<b>Fund balances, October 1</b>	191,272	191,272	--
<b>Fund balances, September 30</b>	<u>\$ 167,196</u>	<u>\$ 124,920</u>	<u>\$ (42,276)</u>

**HOPKINS COUNTY, TEXAS**  
**LAW LIBRARY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-11**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fees of office</i>	\$ 24,000	\$ 22,785	\$ (1,215)
<i>Interest</i>	--	650	650
Total revenues	<u>24,000</u>	<u>23,435</u>	<u>(565)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>Law Library</i>			
<i>Operating</i>	18,000	18,203	(203)
Total Law Library	<u>18,000</u>	<u>18,203</u>	<u>(203)</u>
Total Legal	<u>18,000</u>	<u>18,203</u>	<u>(203)</u>
Total expenditures	<u>18,000</u>	<u>18,203</u>	<u>(203)</u>
Net change in fund balances	6,000	5,232	(768)
Fund balances, October 1	61,351	61,351	--
Fund balances, September 30	<u>\$ 67,351</u>	<u>\$ 66,583</u>	<u>\$ (768)</u>

**HOPKINS COUNTY, TEXAS**  
**RECORD PRESERVATION COUNTY**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-12**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fees of office</i>	\$ 24,000	\$ 24,310	\$ 310
<i>Interest</i>	100	836	736
Total revenues	<u>24,100</u>	<u>25,146</u>	<u>1,046</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Operating</i>	51,925	10,182	41,743
Total County Clerk	<u>51,925</u>	<u>10,182</u>	<u>41,743</u>
Total General Government	<u>51,925</u>	<u>10,182</u>	<u>41,743</u>
Total expenditures	<u>51,925</u>	<u>10,182</u>	<u>41,743</u>
Net change in fund balances	(27,825)	14,964	42,789
Fund balances, October 1	73,899	73,899	--
Fund balances, September 30	<u>\$ 46,074</u>	<u>\$ 88,863</u>	<u>\$ 42,789</u>

**HOPKINS COUNTY, TEXAS**  
**COURTHOUSE SECURITY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-13**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fees of office</i>	\$ 19,500	\$ 26,525	\$ 7,025
<i>Interest</i>	75	472	397
<i>Miscellaneous</i>	--	17	17
Total revenues	<u>19,575</u>	<u>27,014</u>	<u>7,439</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Personnel</i>	15,300	25,818	(10,518)
<i>Operating</i>	1,000	--	1,000
Total County Clerk	<u>16,300</u>	<u>25,818</u>	<u>(9,518)</u>
Total General Government	<u>16,300</u>	<u>25,818</u>	<u>(9,518)</u>
Total expenditures	<u>16,300</u>	<u>25,818</u>	<u>(9,518)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,275</u>	<u>1,196</u>	<u>(2,079)</u>
Other financing sources (uses):			
<i>Transfers in</i>	50,000	50,000	--
Total other financing sources (uses)	<u>50,000</u>	<u>50,000</u>	<u>--</u>
Net change in fund balances	53,275	51,196	(2,079)
Fund balances, October 1	11,574	11,574	--
Fund balances, September 30	<u>\$ 64,849</u>	<u>\$ 62,770</u>	<u>\$ (2,079)</u>

**HOPKINS COUNTY, TEXAS**  
**JUSTICE COURT SECURITY**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-14**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fees of office</i>	\$ 2,200	\$ 2,078	\$ (122)
<i>Interest</i>	25	108	83
Total revenues	<u>2,225</u>	<u>2,186</u>	<u>(39)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Operating</i>	<u>8,500</u>	<u>--</u>	<u>8,500</u>
Total County Clerk	<u>8,500</u>	<u>--</u>	<u>8,500</u>
Total General Government	<u>8,500</u>	<u>--</u>	<u>8,500</u>
Total expenditures	<u>8,500</u>	<u>--</u>	<u>8,500</u>
Net change in fund balances	(6,275)	2,186	8,461
Fund balances, October 1	<u>9,113</u>	<u>9,113</u>	<u>--</u>
Fund balances, September 30	<u>\$ 2,838</u>	<u>\$ 11,299</u>	<u>\$ 8,461</u>

**HOPKINS COUNTY, TEXAS**  
**HAVA GRANT**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-15**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Intergovernmental</i>	\$ --	\$ 7,275	\$ 7,275
<i>Interest</i>	10	851	841
<i>Miscellaneous</i>	<u>11,900</u>	<u>2,252</u>	<u>(9,648)</u>
Total revenues	<u>11,910</u>	<u>10,378</u>	<u>(1,532)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Operating</i>	--	7,275	(7,275)
<i>Capital</i>	<u>14,000</u>	<u>--</u>	<u>14,000</u>
Total County Clerk	<u>14,000</u>	<u>7,275</u>	<u>6,725</u>
Total General Government	<u>14,000</u>	<u>7,275</u>	<u>6,725</u>
Total expenditures	<u>14,000</u>	<u>7,275</u>	<u>6,725</u>
Net change in fund balances	(2,090)	3,103	5,193
Fund balances, October 1	<u>37,036</u>	<u>37,036</u>	--
Fund balances, September 30	<u>\$ 34,946</u>	<u>\$ 40,139</u>	<u>\$ 5,193</u>

**HOPKINS COUNTY, TEXAS**  
**CC TECHNOLOGY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-16**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 1,000	\$ 794	\$ (206)
<i>Interest</i>	10	62	52
Total revenues	<u>1,010</u>	<u>856</u>	<u>(154)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Technology</i>			
<i>Operating</i>	5,360	--	5,360
Total Justice of the Peace Technology	<u>5,360</u>	<u>--</u>	<u>5,360</u>
Total Judicial	<u>5,360</u>	<u>--</u>	<u>5,360</u>
Total expenditures	<u>5,360</u>	<u>--</u>	<u>5,360</u>
Net change in fund balances	(4,350)	856	5,206
Fund balances, October 1	5,464	5,464	--
Fund balances, September 30	<u>\$ 1,114</u>	<u>\$ 6,320</u>	<u>\$ 5,206</u>



**HOPKINS COUNTY, TEXAS**  
**ROAD AND BRIDGE SPECIAL MAINTENANCE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-17**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Taxes</i>	\$ 247,399	\$ 236,643	\$ (10,756)
<i>Interest</i>	<u>1,000</u>	<u>2,925</u>	<u>1,925</u>
Total revenues	<u>248,399</u>	<u>239,568</u>	<u>(8,831)</u>
Other financing sources (uses):			
<i>Transfers out</i>	<u>(315,000)</u>	<u>(315,000)</u>	<u>--</u>
Total other financing sources (uses)	<u>(315,000)</u>	<u>(315,000)</u>	<u>--</u>
Net change in fund balances	(66,601)	(75,432)	(8,831)
Fund balances, October 1	<u>223,631</u>	<u>223,631</u>	<u>--</u>
Fund balances, September 30	<u>\$ 157,030</u>	<u>\$ 148,199</u>	<u>\$ (8,831)</u>

**HOPKINS COUNTY, TEXAS**  
**FARM TO MARKET SPECIAL FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-18**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Taxes</i>	\$ 392,548	\$ 376,849	\$ (15,699)
<i>Interest</i>	500	4,570	4,070
Total revenues	<u>393,048</u>	<u>381,419</u>	<u>(11,629)</u>
Other financing sources (uses):			
<i>Transfers out</i>	<u>(315,000)</u>	<u>(315,000)</u>	<u>--</u>
Total other financing sources (uses)	<u>(315,000)</u>	<u>(315,000)</u>	<u>--</u>
Net change in fund balances	78,048	66,419	(11,629)
Fund balances, October 1	260,333	260,333	--
Fund balances, September 30	<u>\$ 338,381</u>	<u>\$ 326,752</u>	<u>\$ (11,629)</u>

**HOPKINS COUNTY, TEXAS**  
 COUNTY CLERK ARCHIVE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

**EXHIBIT C-19**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fees of office</i>	\$ 70,300	\$ 82,450	\$ 12,150
<i>Interest</i>	200	3,102	2,902
Total revenues	<u>70,500</u>	<u>85,552</u>	<u>15,052</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Operating</i>	<u>120,000</u>	<u>612</u>	<u>119,388</u>
Total County Clerk	<u>120,000</u>	<u>612</u>	<u>119,388</u>
Total General Government	<u>120,000</u>	<u>612</u>	<u>119,388</u>
Total expenditures	<u>120,000</u>	<u>612</u>	<u>119,388</u>
Net change in fund balances	(49,500)	84,940	134,440
Fund balances, October 1	<u>243,516</u>	<u>243,516</u>	--
Fund balances, September 30	<u>\$ 194,016</u>	<u>\$ 328,456</u>	<u>\$ 134,440</u>

**HOPKINS COUNTY, TEXAS**  
**DA STATE FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-20**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Intergovernmental</i>	\$ 22,500	\$ 27,999	\$ 5,499
Total revenues	<u>22,500</u>	<u>27,999</u>	<u>5,499</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
County Sheriff			
Personnel	<u>22,500</u>	<u>19,631</u>	<u>2,869</u>
Total County Sheriff	<u>22,500</u>	<u>19,631</u>	<u>2,869</u>
Total Public Safety	<u>22,500</u>	<u>19,631</u>	<u>2,869</u>
Total expenditures	<u>22,500</u>	<u>19,631</u>	<u>2,869</u>
Net change in fund balances	--	8,368	8,368
Fund balances, October 1	<u>(5,771)</u>	<u>(5,771)</u>	--
Fund balances, September 30	<u>\$ (5,771)</u>	<u>\$ 2,597</u>	<u>\$ 8,368</u>

**HOPKINS COUNTY, TEXAS**  
**SO FEDERAL FORFEITURE FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-21**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Interest</i>	\$    --	\$       28	\$       28
Total revenues	<u>          --</u>	<u>          28</u>	<u>          28</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
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)	28	778
Fund balances, October 1	<u>          2,685</u>	<u>          2,685</u>	<u>          --</u>
Fund balances, September 30	<u>\$       1,935</u>	<u>\$       2,713</u>	<u>\$        778</u>

**HOPKINS COUNTY, TEXAS**  
**DA FEDERAL FORFEITURE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-22**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Interest</i>	\$ --	\$ 966	\$ 966
Total revenues	<u>          --</u>	<u>          966</u>	<u>          966</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District Attorney</i>			
<i>Personnel</i>	--	14	(14)
<i>Operating</i>	<u>32,500</u>	<u>7,206</u>	<u>25,294</u>
Total District Attorney	<u>32,500</u>	<u>7,220</u>	<u>25,280</u>
Total Legal	<u>32,500</u>	<u>7,220</u>	<u>25,280</u>
Total expenditures	<u>32,500</u>	<u>7,220</u>	<u>25,280</u>
Net change in fund balances	(32,500)	(6,254)	26,246
Fund balances, October 1	<u>97,669</u>	<u>97,669</u>	<u>--</u>
Fund balances, September 30	<u>\$ 65,169</u>	<u>\$ 91,415</u>	<u>\$ 26,246</u>

**HOPKINS COUNTY, TEXAS**  
**COURT OF APPEALS FEE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-23**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Interest</i>	\$ 10	\$ 1	\$ (9)
<i>Miscellaneous</i>	<u>3,500</u>	<u>(15)</u>	<u>(3,515)</u>
Total revenues	<u>3,510</u>	<u>(14)</u>	<u>(3,524)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>County attorney</i>			
<i>Operating</i>	<u>3,510</u>	<u>--</u>	<u>3,510</u>
Total County Attorney	<u>3,510</u>	<u>--</u>	<u>3,510</u>
Total Legal	<u>3,510</u>	<u>--</u>	<u>3,510</u>
Total expenditures	<u>3,510</u>	<u>--</u>	<u>3,510</u>
Net change in fund balances	--	(14)	(14)
Fund balances, October 1	33	33	--
Fund balances, September 30	<u>\$ 33</u>	<u>\$ 19</u>	<u>\$ (14)</u>

**HOPKINS COUNTY, TEXAS**  
**S/O DRUG FORFEITURE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-24**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fees of office</i>	\$ 100,000	\$ 23,264	\$ (76,736)
<i>Interest</i>	--	2,578	2,578
Total revenues	<u>100,000</u>	<u>25,842</u>	<u>(74,158)</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>County Sheriff</i>			
<i>Operating</i>	23,000	42,468	(19,468)
<i>Capital</i>	<u>80,485</u>	<u>9,450</u>	<u>71,035</u>
Total County Sheriff	<u>103,485</u>	<u>51,918</u>	<u>51,567</u>
Total Public Safety	<u>103,485</u>	<u>51,918</u>	<u>51,567</u>
Total expenditures	<u>103,485</u>	<u>51,918</u>	<u>51,567</u>
Net change in fund balances	(3,485)	(26,076)	(22,591)
Fund balances, October 1	264,037	264,037	--
Fund balances, September 30	<u>\$ 260,552</u>	<u>\$ 237,961</u>	<u>\$ (22,591)</u>



**HOPKINS COUNTY, TEXAS**  
**DA FORFEITURE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-25**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>			
<i>Fees of office</i>	\$ --	\$ 115,292	\$ 115,292
<i>Interest</i>	--	5,056	5,056
<i>Miscellaneous</i>	--	7	7
<b>Total revenues</b>	<u>--</u>	<u>120,355</u>	<u>120,355</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<i>Public Safety</i>			
<i>County Sheriff</i>			
<i>Personnel</i>	29,679	50,510	(20,831)
<i>Operating</i>	36,911	25,235	11,676
<i>Capital</i>	15,000	120,385	(105,385)
<b>Total County Sheriff</b>	<u>81,590</u>	<u>196,130</u>	<u>(114,540)</u>
<b>Total Public Safety</b>	<u>81,590</u>	<u>196,130</u>	<u>(114,540)</u>
<b>Total expenditures</b>	<u>81,590</u>	<u>196,130</u>	<u>(114,540)</u>
<b>Excess (deficiency) of revenues over     (under) expenditures</b>	<u>(81,590)</u>	<u>(75,775)</u>	<u>5,815</u>
<b>Other financing sources (uses):</b>			
<i>Transfers out</i>	(18,150)	--	18,150
<b>Total other financing sources (uses)</b>	<u>(18,150)</u>	<u>--</u>	<u>18,150</u>
<b>Net change in fund balances</b>	(99,740)	(75,775)	23,965
<b>Fund balances, October 1</b>	499,494	499,494	--
<b>Fund balances, September 30</b>	<u>\$ 399,754</u>	<u>\$ 423,719</u>	<u>\$ 23,965</u>

**HOPKINS COUNTY, TEXAS**  
**CA CHECK COLLECTION FEE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-26**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fees of office</i>	\$ 2,000	\$ 682	\$ (1,318)
<i>Interest</i>	--	32	32
Total revenues	<u>2,000</u>	<u>714</u>	<u>(1,286)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>County attorney</i>			
<i>Operating</i>	1,800	171	1,629
Total County Attorney	<u>1,800</u>	<u>171</u>	<u>1,629</u>
Total Legal	<u>1,800</u>	<u>171</u>	<u>1,629</u>
Total expenditures	<u>1,800</u>	<u>171</u>	<u>1,629</u>
Net change in fund balances	200	543	343
Fund balances, October 1	2,668	2,668	--
Fund balances, September 30	<u>\$ 2,868</u>	<u>\$ 3,211</u>	<u>\$ 343</u>

**HOPKINS COUNTY, TEXAS**  
**DA CHECK COLLECTION**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-27**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fees of office</i>	\$ 1,000	\$ 75	\$ (925)
<i>Interest</i>	--	19	19
Total revenues	<u>1,000</u>	<u>94</u>	<u>(906)</u>
Expenditures:			
Current:			
Legal			
<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>
Net change in fund balances	--	94	94
Fund balances, October 1	1,723	1,723	--
Fund balances, September 30	<u>\$ 1,723</u>	<u>\$ 1,817</u>	<u>\$ 94</u>

**HOPKINS COUNTY, TEXAS**  
**DEBT SERVICE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-28**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>			
<i>Taxes</i>	\$ 1,666,527	\$ 1,602,332	\$ (64,195)
<i>Interest</i>	<u>3,000</u>	<u>4,638</u>	<u>1,638</u>
<b>Total revenues</b>	<u>1,669,527</u>	<u>1,606,970</u>	<u>(62,557)</u>
<b>Expenditures:</b>			
<b>Debt service:</b>			
<i>Principal</i>	1,222,500	1,222,500	--
<i>Interest and fiscal charges</i>	<u>392,106</u>	<u>392,228</u>	<u>(122)</u>
<b>Total expenditures</b>	<u>1,614,606</u>	<u>1,614,728</u>	<u>(122)</u>
<b>Net change in fund balances</b>	54,921	(7,758)	(62,679)
<b>Fund balances, October 1</b>	<u>623,736</u>	<u>623,736</u>	--
<b>Fund balances, September 30</b>	<u>\$ 678,657</u>	<u>\$ 615,978</u>	<u>\$ (62,679)</u>

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**HOPKINS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**SEPTEMBER 30, 2022**

	<u>Courthouse Restoration</u>	<u>Bond Issue 2007</u>
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 9,356	\$ 1,565
Receivables (net of allowances for uncollectibles):		
<b>Total Assets</b>	<u>\$ 9,356</u>	<u>\$ 1,565</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
<i>Accrued liabilities and other payables</i>	\$ --	\$ --
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
<i>Unavailable revenue - property taxes</i>	--	--
<i>Unavailable revenue - fines</i>	--	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>	<u>--</u>
<b>FUND BALANCES:</b>		
<i>Restricted</i>	9,356	1,565
<i>Unassigned</i>	--	--
<b>Total fund balances (deficits)</b>	<u>9,356</u>	<u>1,565</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 9,356</u>	<u>\$ 1,565</u>

Jail 2013/2014 Bond Issue	Jail 2013/2014 Bond Issue #2	Special Projects	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
\$ 32	\$ --	\$ 227,843	\$ 238,796
<u>\$ 32</u>	<u>\$ --</u>	<u>\$ 227,843</u>	<u>\$ 238,796</u>
\$ --	\$ 1,477	\$ --	\$ 1,477
<u>--</u>	<u>1,477</u>	<u>--</u>	<u>1,477</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
32	--	227,843	238,796
<u>--</u>	<u>(1,477)</u>	<u>--</u>	<u>(1,477)</u>
<u>32</u>	<u>(1,477)</u>	<u>227,843</u>	<u>237,319</u>
<u>\$ 32</u>	<u>\$ --</u>	<u>\$ 227,843</u>	<u>\$ 238,796</u>

**HOPKINS COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Courthouse Restoration</u>	<u>Civic Center Horse Pavillion</u>	<u>Bond Issue 2007</u>
Revenues:			
<i>Intergovernmental</i>	\$ 577	\$ --	\$ --
<i>Interest</i>	94	--	16
<i>Miscellaneous</i>	--	--	--
Total revenues	<u>671</u>	<u>--</u>	<u>16</u>
Expenditures:			
Current:			
<i>Public facilities</i>	--	--	--
Debt service:			
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	671	--	16
Other financing sources (uses):			
<i>Transfers in</i>	--	<u>25,572</u>	--
Total other financing sources (uses)	<u>--</u>	<u>25,572</u>	<u>--</u>
Net change in fund balances	671	25,572	16
Fund balances (deficits), October 1	8,685	<u>(25,572)</u>	1,549
Fund balances (deficits), September 30	<u>\$ 9,356</u>	<u>\$ --</u>	<u>\$ 1,565</u>



EXHIBIT C-30

Jail 2013/2014 Bond Issue	Jail 2013/2014 Bond Issue #2	Special Projects	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
\$ --	\$ --	\$ --	\$ 577
--	--	2,187	2,297
--	--	3,412	3,412
--	--	5,599	6,286
--	--	13,199	13,199
--	--	13,199	13,199
--	--	(7,600)	(6,913)
--	--	50,000	75,572
--	--	50,000	75,572
--	--	42,400	68,659
32	(1,477)	185,443	168,660
<u>\$ 32</u>	<u>\$ (1,477)</u>	<u>\$ 227,843</u>	<u>\$ 237,319</u>

**HOPKINS COUNTY, TEXAS**

**COMBINING STATEMENT OF FIDUCIARY NET POSITION**

**CUSTODIAL FUNDS**

**SEPTEMBER 30, 2022**

	<u>Tax Assessor Collector</u>	<u>County Clerk</u>	<u>District Clerk</u>
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 549,335	\$ 20,469	\$ 394,255
<b>Total Assets</b>	<u>549,335</u>	<u>20,469</u>	<u>394,255</u>
<b>LIABILITIES</b>			
<i>Accrued liabilities</i>	--	--	--
<i>Due to other governments</i>	535,407	--	--
<i>Due to others</i>	13,928	11,041	--
<b>Total Liabilities</b>	<u>549,335</u>	<u>11,041</u>	<u>--</u>
<b>NET POSITION:</b>			
<i>Net Position</i>	--	9,428	394,255
<b>Total Net Position</b>	<u>\$ --</u>	<u>\$ 9,428</u>	<u>\$ 394,255</u>

<u>Sheriff</u>	<u>Justice of the Peace Number One</u>	<u>Justice of the Peace Number Two</u>	<u>County Attorney</u>	<u>Abandoned Property</u>
\$ <u>340,419</u>	\$ <u>174</u>	\$ <u>310</u>	\$ <u>859</u>	\$ <u>998</u>
<u>340,419</u>	<u>174</u>	<u>310</u>	<u>859</u>	<u>998</u>
--	--	--	--	--
--	174	--	--	--
<u>80,269</u>	--	<u>310</u>	<u>859</u>	<u>998</u>
<u>80,269</u>	<u>174</u>	<u>310</u>	<u>859</u>	<u>998</u>
<u>260,150</u>	--	--	--	--
\$ <u><u>260,150</u></u>	\$ <u><u>--</u></u>	\$ <u><u>--</u></u>	\$ <u><u>--</u></u>	\$ <u><u>--</u></u>

**HOPKINS COUNTY, TEXAS****COMBINING STATEMENT OF FIDUCIARY NET POSITION****CUSTODIAL FUNDS**

SEPTMBER 30, 2022

	County Attorney Pending Cash	DA Pending	Total Private- Purpose Trust Funds (See Exhibit A-7)
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 2,411	\$ 466,351	\$ 1,775,581
<b>Total Assets</b>	<u>2,411</u>	<u>466,351</u>	<u>1,775,581</u>
<b>LIABILITIES</b>			
<i>Accrued liabilities</i>	2,411	466,351	468,762
<i>Due to other governments</i>	--	--	535,581
<i>Due to others</i>	--	--	107,405
<b>Total Liabilities</b>	<u>2,411</u>	<u>466,351</u>	<u>1,111,748</u>
<b>NET POSITION:</b>			
<i>Net Position</i>	--	--	663,833
<b>Total Net Position</b>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 663,833</u>

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**HOPKINS COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**ALL CUSTODIAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Tax Assessor Collector	County Clerk	District Clerk	Sheriff	Justice of the Peace Number One
<b>Additions:</b>					
<i>Tax collections</i>	\$ 27,572,026	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	11,145,318	17,097	134,298	--	159,022
<i>Receipts from fiduciaries</i>	--	64,391	428,336	801,455	--
<i>Miscellaneous</i>	19,026	160	--	763,877	62
<b>Total Additions</b>	<u>38,736,370</u>	<u>81,648</u>	<u>562,634</u>	<u>1,565,332</u>	<u>159,084</u>
<b>Deductions:</b>					
<i>Payments to county</i>	23,631,717	28,682	146,620	106,892	147,654
<i>Payments to other governments</i>	14,787,799	--	--	22,476	2,604
<i>Payments to beneficiaries</i>	--	6,725	331,417	848,114	7,359
<i>Other</i>	316,854	67,251	--	463,426	1,467
<b>Total Deductions</b>	<u>38,736,370</u>	<u>102,658</u>	<u>478,037</u>	<u>1,440,908</u>	<u>159,084</u>
<b>Change in Net Position</b>	--	(21,010)	84,597	124,424	--
<i>Net Position-Beginning of the Year</i>	--	30,438	309,658	135,726	--
<b>Net Position-End of the Year</b>	<u>\$ --</u>	<u>\$ 9,428</u>	<u>\$ 394,255</u>	<u>\$ 260,150</u>	<u>\$ --</u>

EXHIBIT C-32

Justice of the Peace Number Two	County Attorney	Abandoned Property	County Attorney Pending Cash	District Attorney	DA Pending	Total Custodial Funds (See Exhibit A-8)
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 27,572,026
207,639	--	--	--	--	--	11,663,374
--	13,293	--	--	--	263,223	1,570,698
101	2,474	10	--	76	--	785,786
<u>207,740</u>	<u>15,767</u>	<u>10</u>	<u>--</u>	<u>76</u>	<u>263,223</u>	<u>41,591,884</u>
194,879	--	--	--	76	--	24,256,520
3,000	--	--	--	--	--	14,815,879
--	13,525	--	--	--	159,486	1,366,626
9,861	2,242	10	--	--	103,737	964,848
<u>207,740</u>	<u>15,767</u>	<u>10</u>	<u>--</u>	<u>76</u>	<u>263,223</u>	<u>41,403,873</u>
--	--	--	--	--	--	188,011
--	--	--	--	--	--	475,822
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 663,833</u>

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