

**HOPKINS COUNTY, TEXAS**

***ANNUAL FINANCIAL REPORT***

***FOR THE YEAR ENDED SEPTEMBER 30, 2019***

**HOPKINS COUNTY, TEXAS**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

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*Financial Section*

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**RUTLEDGE CRAIN & COMPANY,PC**  
CERTIFIED PUBLIC ACCOUNTANTS  
2401 Garden Park Court, Suite B  
Arlington, Texas 76013

**INDEPENDENT AUDITORS' REPORT**

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hopkins County, Texas as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

**Auditors' Responsibility**

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

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

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

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Hopkins County, Texas, as of September 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information on pages 5–11 and 42–50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial

statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

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

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

*Rutledge Cain & Company, PC*

January 24, 2020

*Management's Discussion and Analysis*

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# **HOPKINS COUNTY, TEXAS**

## *MANAGEMENT'S DISCUSSION AND ANALYSIS*

*September 30, 2019*

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, 2019. We encourage readers to consider the information presented herein with the County's financial statements, which follow this section.

### **Financial Highlights**

The assets of the County exceeded its liabilities at the close of the fiscal year ended September 30, 2019 by \$19,417,298 (net position). Of this amount, \$10,663,230 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.

The total net position of the County decreased by \$695,849. This decrease is attributable to the emergency budget amendment that transferred funds to road and bridge to assist each precinct with road repairs.

The County's governmental funds reported combined ending fund balances of \$10,796,317 an increase of \$1,520,628 in comparison to the previous year, mainly due to conservative spending and heavier revenues.

The unassigned portion of the General Fund, fund balance at the end of the year was \$6,564,423 or 61.9% of total General Fund expenditures for fiscal year 2019.

### **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, deferred resource outflows, liabilities, and deferred resource inflows with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

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

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.

# HOPKINS COUNTY, TEXAS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2019

**Fund financial statements.** The County, like other state and local governments, utilizes fund accounting to ensure and demonstrate compliance with finance-related legal requirements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. All of the funds of the County can be divided into two categories: governmental funds and fiduciary funds.

*Governmental funds.* Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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

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

*Other Information.* In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information. The required supplementary information section of this report includes budgetary comparison schedules for the General Fund and the major special revenue fund with a legally adopted budget, the Road and Bridge Maintenance Fund. This section of the report also includes schedules detailing the County's progress in funding its liabilities related to providing pension benefits to its employees. The combining and individual fund statements and schedules referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on the County's pension plan.

### Government-wide Financial Analysis

At the end of fiscal year 2019, the County's net position (assets and deferred outflow of resources exceeding liabilities and deferred inflows of resources) totaled \$19,417,298. 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, \$10,663,230 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.

Net assets of \$564,577 in the debt service fund, are restricted for future debt service payments.

Net assets of \$13,031 in the Capital Projects Fund, are restricted to payments for capital projects.

The remaining balance of unrestricted net assets, \$10,663,230, may be used to meet the government's ongoing obligations to citizens and creditors.

**HOPKINS COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*September 30, 2019*

Table 1  
Condensed Statement of Net Position

	<u>9/30/2019</u>	<u>9/30/2018</u>
<b>ASSETS</b>		
Current and other assets	\$19,671,883	\$18,643,414
Capital assets	26,181,351	26,347,316
Total assets	<u>45,853,234</u>	<u>44,990,730</u>
<b>DEFERRED OUTFLOW OF RESOURCES</b>		
Deferred charge on refunding	45,358	48,487
Deferred pension outflow	4,367,454	2,307,775
Total deferred outflow of resources	<u>4,412,812</u>	<u>2,356,262</u>
<b>LIABILITIES</b>		
Long-term liabilities	26,141,865	22,498,320
Other liabilities	2,848,641	2,939,913
Total liabilities	<u>28,990,506</u>	<u>25,438,233</u>
Unearned revenue pension	1,858,242	1,795,612
Total deferred inflows of resources	<u>1,858,242</u>	<u>1,795,612</u>
<b>NET POSITION</b>		
Net investment in capital assets	8,176,460	7,658,599
Restricted	577,608	603,518
Unrestricted	10,663,230	11,851,030
	<u>\$19,417,298</u>	<u>\$20,113,147</u>

**HOPKINS COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*September 30, 2019*

**Changes in Net Position.** The net position of the County decreased by \$695,849 for the fiscal year ended September 30, 2019. This decrease was attributable to an emergency budget amendment that transferred additional funds from General Fund than were budgeted. This transfer went into the Road and Bridge Fund to assist in the repairs to the roads in all precincts.

Table 2  
Changes in Net Position

	<u>9/30/2019</u>	<u>9/30/2018</u>
<b>Program Revenues:</b>		
Charges for services	\$4,875,761	\$4,463,219
Operating grants and contributions	425,950	553,654
Capital grants and contributions	365,857	630,725
<b>General Revenues</b>		
Taxes	14,881,315	14,355,664
Unrestricted investment earnings	339,535	204,335
Insurance recoveries	--	10,767
Miscellaneous	359,588	291,283
Gain (loss) on disposal of capital assets	504,134	61,409
<b>Total Revenues</b>	<u>21,752,140</u>	<u>20,571,056</u>
<b>Expenses:</b>		
General government	1,845,491	1,742,290
Judicial	1,764,471	1,472,244
Legal	793,098	670,985
Financial administration	1,092,035	873,310
Public safety	8,450,585	6,472,741
Public transportation	6,074,964	6,055,328
Public facilities	1,411,310	2,520,063
Health and welfare	302,693	300,677
Extension services	92,873	80,708
Elections	43,486	108,892
Interest on long-term debt	576,983	680,373
<b>Total Expenses</b>	<u>22,447,989</u>	<u>20,977,611</u>
<b>Increase (decrease) in net position</b>	(695,849)	(406,555)
<b>Net Position – October 1</b>	<u>20,113,147</u>	<u>20,519,702</u>
<b>Net Position – September 30</b>	<u><u>\$19,417,298</u></u>	<u><u>\$20,113,147</u></u>

# HOPKINS COUNTY, TEXAS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2019

### 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 \$10,796,317.

### General Fund

The General Fund is the main operating fund of Hopkins County. At the end of the current fiscal year, the County's unassigned fund balance was \$6,564,423. This is an increase of \$121,398 from the prior year which is mainly due the County's property tax growth as well as conservative spending across many departments, which resulted in lower than budgeted operational costs.

**Road and Bridge Fund.** The Road and Bridge fund balance totaled \$1,731,146, an increase of \$433,893. The main factor is due to revenues being higher than projected.

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

- Taxes were above budget \$665,590 due to higher tax collection
- County Clerk was under budget \$29,182 due to a personnel position being open for part of the year.
- Judicial 62 District Court expenditures were over budget \$16,053 due to court appointed attorney payouts being higher than anticipated
- County Fire was over budget \$29,337. This was mainly due to salaries being over budget due to overtime and part time help being more than anticipated.
- County Sheriff was under budget \$47,629 due to stricter spending
- County Dispatch budget was under budget \$24,408 due to not being fully staffed during most of the budget year.
- County Jail Budget was over budget by \$95,523 due to part time positions being more than expected
- Overall, expenditures were less than the original budget by \$146,416 due to stricter spending habits of all County Offices

**Table 3**  
**Capital Assets at Year End**  
**Net of Accumulated Depreciation**

	9/30/2019	9/30/2018
Land	\$1,720,441	\$1,720,441
Buildings & improvements	31,493,913	30,670,456
Machinery and equipment	12,165,124	11,490,593
Infrastructure	17,541,826	17,541,826
Total accumulated depreciation	(36,739,953)	(35,076,000)
Total Capital Assets (Net)	\$26,181,351	\$26,347,316

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

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

**Table 4**  
**Outstanding Debt at Year End**

	9/30/2019	9/30/2018
Type of Debt		
Certificates of obligation	\$215,000	\$285,000
Limited tax refunding bonds	15,935,000	16,900,000
Total bonds outstanding	16,150,000	17,185,000
Premium on bonds issued	533,109	569,874
Discount bonds issued	(77,076)	(82,391)
Total Debt	\$16,606,033	\$17,672,483

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

The County's outstanding debt decreased by \$1,066,450 due to paying off or retiring debt.

## **HOPKINS COUNTY, TEXAS**

### *MANAGEMENT'S DISCUSSION AND ANALYSIS*

*September 30, 2019*

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

The Hopkins County economy remains stable with an optimistic atmosphere. We have seen stable growth with our tax base over last year and Hopkin's County's unemployment rate as of September 2018 was 2.8% which is a decrease over last year and below the state 3.4%.

The tax rate established for the 2020 budget is \$.624892, which is the same as 2019.

At the time the 2020 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 District Clerk and District Attorney have moved into their new facility that is located on Rosemont Street. The new Court Room was also completed.

#### **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.

Hopkins County Commissioners Court passed the Child Safety fee that will start January 1, 2020. This fee was an optional fee for counties. More can be found by reading the Texas Transportation Code 502.403.

#### **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, 2019**

	Governmental Activities
<b>ASSETS</b>	
<i>Cash and cash equivalents</i>	\$ 11,301,466
<i>Investments</i>	1,342
Receivables (net of allowances for uncollectibles):	
<i>Fines</i>	7,009,973
<i>Taxes</i>	541,610
<i>Other receivables</i>	88,001
<i>Due from other governments</i>	527,652
<i>Inventories</i>	32,019
<i>Prepaid items</i>	169,820
Capital assets (net of accumulated depreciation):	
<i>Land</i>	1,720,441
<i>Buildings</i>	20,619,951
<i>Machinery and equipment</i>	3,721,796
<i>Bridges</i>	119,163
<b>Total Assets</b>	<u>45,853,234</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
<i>Deferred charges</i>	45,358
<i>Deferred pension expense</i>	4,367,454
<b>Total Deferred Outflows of Resources</b>	<u>4,412,812</u>
<b>LIABILITIES</b>	
<i>Accounts payable</i>	842,689
<i>Accrued liabilities and other payables</i>	674,420
<i>Due to other governments</i>	1,269,731
<i>Due to others</i>	61,801
Noncurrent liabilities:	
<i>Due within one year</i>	1,679,608
<i>Due in more than one year</i>	24,462,257
<b>Total Liabilities</b>	<u>28,990,506</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
<i>Unearned revenue-pension</i>	1,858,242
<b>Total deferred inflows of resources</b>	<u>1,858,242</u>
<b>NET POSITION:</b>	
<i>Net Investment in Capital Assets</i>	8,176,460
Restricted For:	
<i>Debt Service</i>	564,577
<i>Capital Projects</i>	13,031
<i>Unrestricted</i>	10,663,230
<b>Total Net Position</b>	<u>\$ 19,417,298</u>

The accompanying notes are an integral part of this statement.

**HOPKINS COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

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>	1,845,491	859,391	--	--	(986,100)
<i>Judicial</i>	1,764,471	868,710	143,109	--	(752,652)
<i>Legal</i>	793,098	834,251	70,076	65,491	176,720
<i>Financial administration</i>	1,092,035	490,820	--	--	(601,215)
<i>Public Safety</i>	8,450,585	836,467	18,436	6,235	(7,589,447)
<i>Public transportation</i>	6,074,964	745,090	112,075	264,899	(4,952,900)
<i>Public facilities</i>	1,411,310	241,032	--	262	(1,170,016)
<i>Extension service</i>	92,873	--	--	--	(92,873)
<i>Elections</i>	43,486	--	--	--	(43,486)
<i>Health and welfare</i>	302,693	--	82,254	28,970	(191,469)
<i>Interest on long-term debt</i>	576,983	--	--	--	(576,983)
Total expenditures	<u>22,447,989</u>	<u>4,875,761</u>	<u>425,950</u>	<u>365,857</u>	<u>(16,780,421)</u>
Total Primary Government	<u>\$ 22,447,989</u>	<u>\$ 4,875,761</u>	<u>\$ 425,950</u>	<u>\$ 365,857</u>	<u>(16,780,421)</u>
General Revenues:					
<i>Property Taxes</i>					11,967,085
<i>Sales Taxes</i>					2,466,587
<i>Hotel motel taxes</i>					392,373
<i>Alcoholic Beverage Taxes</i>					55,270
<i>Miscellaneous</i>					359,588
<i>Unrestricted Investment Earnings</i>					339,535
<i>Gain on Sale of Capital Assets</i>					504,134
Total General Revenues					<u>16,084,572</u>
Change in Net Position					<u>(695,849)</u>
Net Position - Beginning					<u>20,113,147</u>
Net Position - Ending					<u>\$ 19,417,298</u>

The accompanying notes are an integral part of this statement.

**HOPKINS COUNTY, TEXAS**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2019**

	General Fund	Road and Bridge Maintenance	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 6,371,308	\$ 1,957,810	\$ 2,972,349	\$ 11,301,467
<i>Investments</i>	1,342	--	--	1,342
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	6,783,293	--	226,680	7,009,973
<i>Taxes</i>	313,485	131,827	96,298	541,610
<i>Other</i>	30,118	25,613	32,270	88,001
<i>Intergovernmental</i>	462,966	40,390	24,296	527,652
<i>Due from other funds</i>	155,115	--	--	155,115
<i>Prepaid items</i>	142,776	22,967	4,077	169,820
<i>Inventories</i>	--	32,019	--	32,019
<b>Total Assets</b>	<b>\$ 14,260,403</b>	<b>\$ 2,210,626</b>	<b>\$ 3,355,970</b>	<b>\$ 19,826,999</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ 323,926	\$ 325,596	\$ 193,167	\$ 842,689
<i>Accrued liabilities and other payables</i>	160,486	33,873	236,050	430,409
<i>Due to other funds</i>	--	--	155,115	155,115
<i>Due to other governments</i>	1,269,731	--	--	1,269,731
<i>Due to others</i>	61,801	--	--	61,801
<b>Total Liabilities</b>	<b>1,815,944</b>	<b>359,469</b>	<b>584,332</b>	<b>2,759,745</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Unavailable revenue - property taxes</i>	285,249	120,011	87,272	492,532
<i>Unavailable revenue - fines</i>	5,452,011	--	226,679	5,678,690
<i>Unavailable revenue - other</i>	--	--	99,715	99,715
<b>Total Deferred Inflows of Resources</b>	<b>5,737,260</b>	<b>120,011</b>	<b>413,666</b>	<b>6,270,937</b>
<b>FUND BALANCES:</b>				
<i>Nonpendable</i>	142,776	54,986	3,854	201,616
<i>Restricted</i>	--	1,676,160	2,444,296	4,120,456
<i>Committed</i>	--	--	200,003	200,003
<i>Unassigned</i>	6,564,423	--	(290,181)	6,274,242
<b>Total fund balances</b>	<b>6,707,199</b>	<b>1,731,146</b>	<b>2,357,972</b>	<b>10,796,317</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 14,260,403</b>	<b>\$ 2,210,626</b>	<b>\$ 3,355,970</b>	<b>\$ 19,826,999</b>

The accompanying notes are an integral part of this statement.

**HOPKINS COUNTY, TEXAS**  
*RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2019*

Total fund balances - governmental funds balance sheet \$ 10,796,317

Amounts reported for governmental activities in the Statement of Net Position ("SNP") are different because:

Capital assets used in governmental activities are not reported in the funds.	26,181,351
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	492,532
Payables for bond principal which are not due in the current period are not reported in the funds.	(16,150,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(1,202,723)
Payables for bond interest which are not due in the current period are not reported in the funds.	(244,011)
Payables for notes which are not due in the current period are not reported in the funds.	(196,136)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(325,212)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	45,358
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	5,678,689
Assessments receivable unavailable to pay for current period expenditures are deferred in the funds.	99,714
Recognition of the County's net pension liability is not reported in the funds.	(7,811,761)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(1,858,242)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	4,367,454
Bond premiums are amortized in the SNA but not in the funds.	(456,032)

Net position of governmental activities - Statement of Net Position \$ 19,417,298

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, 2019**

	General Fund	Road and Bridge Maintenance	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
<i>Taxes</i>	\$ 9,232,850	\$ 2,846,267	\$ 2,399,305	\$ 14,478,422
<i>Fees of office</i>	1,675,162	745,090	1,549,619	3,969,871
<i>Intergovernmental</i>	337,562	112,075	1,292,726	1,742,363
<i>Fines</i>	571,512	--	22,518	594,030
<i>Interest</i>	206,365	56,685	76,485	339,535
<i>Miscellaneous</i>	148,552	101,238	195,066	444,856
<b>Total revenues</b>	<u>12,172,003</u>	<u>3,861,355</u>	<u>5,535,719</u>	<u>21,569,077</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General government</i>	1,421,670	--	155,966	1,577,636
<i>Judicial</i>	1,480,097	--	15,717	1,495,814
<i>Legal</i>	254,209	--	384,186	638,395
<i>Financial administration</i>	966,408	--	--	966,408
<i>Public safety</i>	5,751,675	--	1,005,571	6,757,246
<i>Public transportation</i>	--	5,554,219	166,968	5,721,187
<i>Public facilities</i>	543,364	--	1,512,234	2,055,598
<i>Extension service</i>	71,947	--	--	71,947
<i>Elections</i>	39,631	--	--	39,631
<i>Health and welfare</i>	83,278	--	114,763	198,041
<b>Debt service:</b>				
<i>Principal</i>	--	--	1,035,000	1,035,000
<i>Interest and fiscal charges</i>	--	--	614,854	614,854
<b>Total expenditures</b>	<u>10,612,279</u>	<u>5,554,219</u>	<u>5,005,259</u>	<u>21,171,757</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>1,559,724</b>	<b>(1,692,864)</b>	<b>530,460</b>	<b>397,320</b>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	1,600,000	1,238,226	2,838,226
<i>Transfers out</i>	(2,005,687)	(1,350)	(831,189)	(2,838,226)
<i>Sale of capital assets</i>	442,871	78,085	1,915	522,871
<i>Capital leases</i>	150,415	450,022	--	600,437
<b>Total other financing sources (uses)</b>	<u>(1,412,401)</u>	<u>2,126,757</u>	<u>408,952</u>	<u>1,123,308</u>
<b>Net change in fund balances</b>	<b>147,323</b>	<b>433,893</b>	<b>939,412</b>	<b>1,520,628</b>
<b>Fund balances, October 1</b>	<b>6,559,876</b>	<b>1,297,253</b>	<b>1,418,560</b>	<b>9,275,689</b>
<b>Fund balances, September 30</b>	<u>\$ 6,707,199</u>	<u>\$ 1,731,146</u>	<u>\$ 2,357,972</u>	<u>\$ 10,796,317</u>

The accompanying notes are an integral part of this statement.

**HOPKINS COUNTY, TEXAS**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Net change in fund balances - total governmental funds	\$ 1,520,628
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	2,126,002
The depreciation of capital assets used in governmental activities is not reported in the funds.	(2,362,595)
The gain or loss on the sale of capital assets is not reported in the funds.	(18,737)
Donations of capital assets increase net position in the SOA but not in the funds.	89,365
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(44,748)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	1,035,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	194,402
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	23,410
Bond insurance costs and similar items are amortized in the SOA but not in the funds.	(3,128)
(Increase) decrease in accrued interest from beginning of period to end of period.	40,999
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	2,781
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	62,249
Certain grant revenues are deferred in the funds. This is the change in these amounts this year.	(427,936)
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	(600,437)
Implementing GASB 68 required certain expenditures to be recorded as deferred resource outflows.	<u>(2,333,104)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ (695,849)</u>

The accompanying notes are an integral part of this statement.

**HOPKINS COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2019**

	<u>Agency Funds</u>
<b>ASSETS</b>	
<i>Cash and cash equivalents</i>	\$ 1,650,167
<b>Total Assets</b>	<u>\$ 1,650,167</u>
<b>LIABILITIES</b>	
<i>Accounts payable</i>	\$ 8,517
<i>Other payables</i>	11,116
<i>Due to other governments</i>	554,079
<i>Due to others</i>	1,076,455
<b>Total Liabilities</b>	<u>\$ 1,650,167</u>

The accompanying notes are an integral part of this statement.

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2019**

**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.

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2019**

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

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Fines and permits, and miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash.

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

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

Additionally, the County reports the following fund types:

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

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

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

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

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

**D. Budgetary Information**

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

- Road and Bridge County Project
- Texas Mitigation Grant
- CDBG Grant
- MaryK Grant
- Homeland Security Grant
- FEMA Winter 4255
- FEMA Disaster 4416
- Forfeiture
- County Attorney Special Restitution
- DA Pending

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2019**

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, 2019, expenditures exceeded appropriations in the following funds:

Special Revenue Funds:	
JP Computer Technology	\$2,920
Courthouse Security Fund	24,426
Precinct 1 House	617
Crime Victim Coordinator	17,689
S/O Drug Forfeiture	306,953
DA Forfeiture	437,258

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

**3. Deficit Fund Balances**

The following funds had deficit fund balances at 9/30/19

Special Revenue Funds	
JP Computer Technology	\$407
Courthouse Security	25,666
Precinct 1 House	1,763
Texas Mitigation Fund	9,302
FEMA Disaster 4223	86,101
Homeland Security Grant	12,075
Crime Victim Coordinator	8,936
FEMA 4416	78,304
CA Check Collection Fee	578
Capital Projects Funds:	
Civic Center Horse Pavilion	\$65,572
Jail 2013/2014 Bond Issue #2	1,477

**E. Assets, liabilities, and net position or equity**

**1. Deposits and investments**

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the County to invest in (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas or the

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2019**

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

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

**2. Receivables and payables**

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

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

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

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

**3. Capital assets**

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

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

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

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

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

**HOPKINS COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS*  
*YEAR ENDED SEPTEMBER 30, 2019*

4. Compensated absences

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

5. Long-term obligations

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Other issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

6. Fund equity

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

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

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

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

Governmental funds classify fund balances as follows:

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

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

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

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

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2019**

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	Other Funds	Total
Nonspendable:				
Prepays	\$142,776	\$32,019	\$3,854	\$178,649
Inventory	--	22,967	--	22,967
	<u>142,776</u>	<u>54,986</u>	<u>3,854</u>	<u>201,616</u>
Restricted for:				
Road maintenance	--	1,676,160	250,946	1,927,106
Debt Service	--	--	505,410	505,410
Justice Administration	--	--	1,144,218	1,144,218
Records Preservation	--	--	492,240	492,240
Grants	--	--	38,451	38,451
Construction	--	--	9,077	9,077
Other	--	--	3,954	3,954
	<u>--</u>	<u>1,676,160</u>	<u>2,444,296</u>	<u>4,120,456</u>
Committed to:				
Civic Center	--	--	200,003	200,003
	<u>--</u>	<u>--</u>	<u>200,003</u>	<u>200,003</u>
Unassigned	6,564,423	--	(290,181)	6,274,242
	<u>\$6,707,199</u>	<u>\$1,731,146</u>	<u>\$2,357,972</u>	<u>\$10,796,317</u>

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

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

The governmental fund balance sheet includes a reconciliation between *fund balance-total governmental funds* and *net assets – governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains that “Court fines receivable unavailable to pay for current period expenditures are deferred in the funds, however, the net change in the deferred fines revenue is recognized as revenue in the Statement of Activities.” The details of this \$5,616,440 difference are as follows:

County clerk fines	\$ 307,797
District clerk fines	4,194,543
Justice of the peace fines	<u>1,176,350</u>
Total	<u>\$5,678,690</u>

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2019**

**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 \$12,951,633 (including \$1,650,167 in agency funds). All of the bank balance of \$13,310,852 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, 2019, the County had the following investments:

Investment type	Credit Rating	Fair Value	Days to Maturity
Government sponsored investment pool (TexPool)	AAAm	\$666	<60
Government sponsored investment pool (MBIA)	AAAm	675	<60
Total Fair Value		\$1,341	

\* 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, 2019 the fair value of the position in TexPool and MBIA approximates the fair value of the shares.

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2019**

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	\$15,920,014	\$ --	\$525,853	\$16,445,867
Allowance	(9,136,721)	--	(299,173)	(9,435,894)
Net fines receivable	<u>\$6,783,293</u>	<u>\$ --</u>	<u>\$226,680</u>	<u>\$7,009,973</u>
Taxes receivable	\$391,856	\$164,784	\$120,373	\$677,013
Allowance	(78,371)	(32,957)	(24,075)	(135,403)
Net taxes receivable	<u>\$313,485</u>	<u>\$131,827</u>	<u>\$96,298</u>	<u>\$541,610</u>
Other receivables	<u>\$30,118</u>	<u>\$25,613</u>	<u>\$32,270</u>	<u>\$88,001</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)	\$285,249	\$ --	\$285,249
Deferred fines revenue (General Fund)	5,452,011	--	5,452,011
Deferred tax revenue (Road and Bridge Maintenance)	120,011	--	120,011
Deferred tax revenue (NonMajor Funds)	87,272	--	87,272
Deferred fines revenue (NonMajor Funds)	226,679	--	226,679
Deferred grant revenue	99,715	--	99,715
Total deferred/unearned revenue for governmental funds	<u>\$6,270,937</u>	<u>\$ --</u>	<u>\$6,270,937</u>

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2019**

C. Capital assets

Capital asset activity for the year ended September 30, 2019:

	As Restated Balance 9/30/18	Additions	Retirements	Inventory Adjustment	Balance 9/30/19
<b>GOVERNMENTAL ACTIVITIES:</b>					
Capital assets, not being depreciated:					
Land	\$1,720,441	\$ --	\$ --	\$ --	\$1,720,441
Construction in progress	--	--	--	--	--
Total capital assets not being depreciated	<u>1,720,441</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,720,441</u>
Capital assets, being depreciated:					
Buildings and improvements	30,670,456	1,124,455	(300,998)	--	31,493,913
Machinery and equipment	11,490,593	1,090,912	(416,381)	--	12,165,124
Infrastructure	17,541,826	--	--	--	17,541,826
Total capital assets being depreciated	<u>59,702,875</u>	<u>2,215,367</u>	<u>(717,379)</u>	<u>--</u>	<u>61,200,863</u>
Less accumulated depreciation for:					
Buildings and improvements	(10,103,962)	(1,055,068)	285,068	--	(10,873,962)
Machinery and equipment	(8,172,311)	(684,591)	413,574	--	(8,443,328)
Infrastructure	(16,799,727)	(622,936)	--	--	(17,422,663)
Total accumulated depreciation	<u>(35,076,000)</u>	<u>(2,362,595)</u>	<u>698,642</u>	<u>--</u>	<u>(36,739,953)</u>
Total capital assets being depreciated, net	<u>24,626,875</u>	<u>(147,228)</u>	<u>(18,737)</u>	<u>--</u>	<u>24,460,910</u>
Governmental activities capital assets, net	<u>\$26,347,316</u>	<u>(\$147,228)</u>	<u>(\$18,737)</u>	<u>\$ --</u>	<u>\$26,181,351</u>

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

Governmental activities:

General government	\$76,757
Judicial	1,296
Legal	648
Financial administration	823
Public safety	852,116
Public transportation	921,914
Public facilities	503,402
Extension services	<u>5,639</u>
Total depreciation expense - governmental activities	<u>\$2,362,595</u>

**HOPKINS COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS*  
 YEAR ENDED SEPTEMBER 30, 2019

E. Interfund receivables, payables, and transfers

The composition of interfund balances as of September 30, 2019, is as follows:

Governmental Funds		
Fund	Receivable	Payable
Major Fund		
General Fund	\$155,115	\$ --
Nonmajor Funds		
JP Computer Technology	--	893
Courthouse Security Fund	--	21,431
Precinct #1 House	--	1,910
Road & Bridge County Project		744
FEMA Disaster 4223	-	38,549
Homeland Security Grant	--	12,075
Crime Victim Coordinator	--	13,456
Civic Center Horse Pavilion		65,572
CA Check Collection Fee	--	485
Total Governmental Funds	\$155,115	\$155,115

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

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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Fund	Transfers in	Transfers out
Major Funds		
General Fund	\$ --	\$2,005,687
Road and Bridge Maintenance	1,600,000	1,350
Nonmajor Funds		
Hotel Motel Tax	--	--
Civic Center	120,000	20,000
District Attorney	305,568	35,385
Courthouse Security	40,000	--
Precinct #1 House	1,350	6,050
Crime Victim Coordinator	35,385	--
Road and Bridge Special Fund	--	300,000
Farm to Market Special Fund	--	300,000
Road and Bridge County Project	--	--
Debt Service Fund	6,050	--
Civic Center Horse Pavilion	20,000	--
Jail 2013/2014 Bond Issue	--	168,928
Jail 2013/2014 Bond Issue 2	168,928	--
Forfeiture Fund	--	826
CA Check Collection Fee	826	--
Special Projects Fund	540,119	--
Total Governmental Funds	<u>\$2,838,226</u>	<u>\$2,838,226</u>

These transfers were made for the following reasons:

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

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

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

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

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

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

Transfer from Pct 1 House are to cover maintenance. The revenue is from monthly rental payments.

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2019**

Transfer from Jail 2013/2014 Bond Issue to Jail 2013/2014 Bond Issue 2 are to cover the cost associated with building the Court Room that is attached to the Jail.

F. Long-term debt

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

General Debt Currently Outstanding:

Purpose	Original Amount	Year of Issue	Final Maturity	Interest Rate	Balance 9/30/19
General Long-Term Debt Issues					
General Obligation Bonds:					
GOB Refunding, Series 2010	\$2,270,000	12/01/10	9/01/25	1.45% to 4.25%	\$490,000
GOB, Series 2013	7,975,000	12/01/13	10/15/34	2.00% to 4.50%	6,760,000
GOB, Series 2014	7,875,000	2/01/14	4/15/35	3.00% to 4.50%	6,735,000
Certificates of Obligation:					
CO, Series 2007	2,195,000	5/01/18	9/01/25	2.60%	1,950,000
CO, Series 2013	700,000	9/01/13	9/01/22	0.40% to 1.750%	215,000
General Obligation Bonds					<u>\$16,150,000</u>

Annual debt service requirements to maturity for general debt:

Year	General Long-Term Debt Issues		
	Principal	Interest	Total
2020	\$1,065,000	\$584,357	\$1,649,357
2021	1,095,000	552,738	1,647,738
2022	1,130,000	520,407	1,650,407
2023	1,160,000	486,980	1,646,980
2024	1,200,000	449,793	1,649,793
2025-2029	4,310,000	1,731,380	6,041,380
2030-2034	5,050,000	847,899	5,897,899
2035	1,140,000	38,739	1,178,739
Total	<u>\$16,150,000</u>	<u>\$5,212,293</u>	<u>\$21,362,293</u>

Purpose	Original Amount	Year of Issue	Final Maturity	Interest Rate	Balance 9/30/19
Notes Payable					
Alliance Bank, Note 18132951	\$219,546	9/10/18	9/10/26	4.350%	<u>\$196,136</u>

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2019**

Annual debt service requirements to maturity for general debt:

Year	Note Payable		Total
	Principal	Interest	
2020	\$24,440	\$8,181	\$32,621
2021	25,563	7,058	32,621
2022	26,714	5,908	32,622
2023	27,916	4,705	32,621
2024	29,162	3,459	32,621
2025-2026	62,341	2,901	65,242
<b>Total</b>	<b>\$196,136</b>	<b>\$32,212</b>	<b>\$228,348</b>

Capital Leases Currently Outstanding:

Purpose	Original Amount	Date Made	Date Due	Interest Rate	Periodic Payment	Balance 9/30/19
Capital Leases						
Civic Center Chiller/Boiler	\$199,910	10/01/12	10/01/22	1.99%	\$1,839	\$65,930
R&B No. 1 Reclaimer	75,000	06/26/17	10/15/20	3.49%	19,935	37,876
Civic Center John Deere Tractor	22,864	07/06/17	09/15/21	3.77%	22,864	10,504
General Fire truck	175,000	08/14/17	09/15/24	1.65%	2,209	127,058
R&B No. 1 Dump Trucks	73,980	03/08/17	05/01/22	1.65%	1,353	41,272
General two Ford Explorers	56,000	05/10/17	09/01/21	3.45%	1,264	29,274
Civic Center Chevy Silverado	25,500	06/01/18	05/01/22	3.75%	6,540	17,483
R&B#2 CAT Motorgrager	169,000	05/15/18	06/01/25	3.85%	27,581	142,498
R&B#1 JD 6110M w/mower	154,745	09/04/18	09/15/25	4.05%	25,457	135,389
R&B#4 Caterpillar truck loader	169,500	9/16/19	9/15/26	4.15%	2,374	169,500
R&B#1 Miscellaneous Equipment	188,672	8/06/19	9/01/26	3.84%	2,572	188,672
R&B#4 Backhoe	91,850	1/14/19	1/14/22	4.22%	2,374	91,850
VFD Breathing apparatus	96,131	4/04/19	4/01/26	4.15%	1,320	91,133
VFD Protective Equipment	54,284	9/24/19	9/15/24	3.68%	991	54,284
Capital leases payable						<u>\$1,202,723</u>

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2019**

Annual debt service requirements to maturity for capital leases:

Year	Capital Lease Obligations		Total
	Principal	Interest	
2020	\$233,505	\$43,929	\$277,434
2021	243,798	32,012	275,810
2022	232,573	23,859	256,432
2023	152,511	15,964	168,475
2024	156,133	10,494	166,627
2025-2026	184,203	6,570	190,773
Total	<u>\$1,202,723</u>	<u>\$132,828</u>	<u>\$1,335,551</u>

**CHANGES IN LONG-TERM LIABILITIES**

Long-term liability activity for the year ended September 30, 2019, was as follows:

	Balance 09/30/18	Additions	Retirements	Balance 09/30/19	Due Within One Year
<b>Governmental activities:</b>					
General obligation bonds	\$16,900,000	--	(\$965,000)	\$15,935,000	\$995,000
Certificates of obligation	285,000	--	(70,000)	215,000	70,000
Bond premium	569,875	--	(36,766)	533,109	36,766
Bond discount	(82,391)	--	5,315	(77,076)	(5,315)
General bonded debt	17,672,484	--	(1,066,451)	16,606,033	1,096,451
Note payable	219,546	--	(23,410)	196,136	24,440
Capital lease obligations	796,688	600,437	(194,402)	1,202,723	233,505
Net pension liability	3,481,608	6,758,753	(2,428,600)	7,811,761	--
Compensated absences	327,994	325,212	(327,994)	325,212	325,212
Governmental activity Long-Term Liabilities	<u>\$22,498,320</u>	<u>\$7,684,402</u>	<u>(\$4,040,857)</u>	<u>\$26,141,865</u>	<u>\$1,679,608</u>

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

**Authorized and Unissued Debt**

The County had no authorized but unissued debt at 9/30/19.

**Conduit Debt Obligations**

The County had no conduit debt at 9/30/19.

**HOPKINS COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS*  
*YEAR ENDED SEPTEMBER 30, 2019*

**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, 2019, 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, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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Inactive employees (or their beneficiaries) currently receiving benefits	123
Inactive employees entitled to but not yet receiving benefits	233
Active employees	<u>218</u>
	<u><u>574</u></u>

3. Contributions

The contribution rates for employees in TCDRS was 7% of employee gross earnings, and the County percentages was 14.43% for October 1, 2018 through December 31, 2018, and 14.45% for January 1, 2019 through September 30, 2019, 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, 2019, were \$1,006,825 and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2018, 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, 2018 actuarial valuation was determined using the following actuarial assumptions:

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.00% (made up of 2.75% inflation and 0.25% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.6% per year for a career employee.

Actuarial assumptions used in the December 31, 2018, 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 were made for the 2018 valuation.

The long-term expected rate of return on pension plan investments is 8.0%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TCDRS.

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

**HOPKINS COUNTY, TEXAS**  
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Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	10.50%	5.40%
Private Equity	18.00%	8.40%
Global Equities	2.50%	5.70%
International Equities - Developed	10.00%	5.40%
International Equities - Emerging	7.00%	5.90%
Investment - Grade Bonds	3.00%	1.60%
Strategic Credit	12.00%	4.39%
Direct Lending	11.00%	7.95%
Distressed Debt	2.00%	7.20%
REIT Equities	2.00%	4.15%
Master Limited Partnerships (MLPs)	3.00%	5.35%
Private Real Estate Partnerships	6.00%	6.30%
Hedge Funds	13.00%	3.90%
	100.00%	

*Discount Rate*

The discount rate used to measure the Total Pension Liability was 8.1%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2019**

*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 12/31/17	\$39,963,974	\$36,482,366	\$3,481,608
Changes for the year:			
Service cost	1,070,590	0	1,070,590
Interest on total pension liability	3,248,953	0	3,248,953
Effect of plan changes	1,727,690	0	1,727,690
Effect of economic/demographic gains or losses	(715,087)	0	(715,087)
Effect of of assumptions changes or inputs	0	0	0
Refund of contributions	(124,381)	(124,381)	0
Benefit payments	(1,760,370)	(1,760,370)	0
Administrative expenses	0	(28,594)	28,594
Member contributions	0	559,654	(559,654)
Net investment income	0	(681,571)	681,571
Employer contributions	0	1,153,859	(1,153,859)
Other	0	(1,355)	1,355
Net changes	3,447,395	(882,758)	4,330,153
Balance at 12/31/18	\$43,411,369	\$35,599,608	\$7,811,761

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

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

	1% Decrease 7.1%	Current Discount Rate 8.1%	1% Increase 9.1%
Total pension liability	\$49,136,321	\$43,411,370	\$38,628,249
Fiduciary net position	35,599,607	35,599,607	35,599,607
Net Pension Liability/(Asset)	\$13,536,714	\$7,811,763	\$3,028,642

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).

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2019**

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

For the year ended September 30, 2019, the County recognized pension expense of \$3,489,480. At September 30, 2019, 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 12/31/18 Expense	Balance of Deferred Inflows 12/31/18	Balance of Deferred Outflows 12/31/2018
Investment (gains) or losses	\$3,628,653	12/31/2018	5.0	\$725,731	\$ --	\$2,902,922
	(2,085,821)	12/31/2017	5.0	(417,164)	1,251,493	--
	214,026	12/31/2016	5.0	42,805	--	85,611
	2,729,798	12/31/2015	5.0	545,960	--	545,959
	377,415	12/31/2014	5.0	75,483	--	--
Economic/demographic (gains) or losses	(715,087)	12/31/2018	4.0	(178,772)	536,315	--
	(55,652)	12/31/2017	4.0	(13,913)	27,826	--
	(170,432)	12/31/2016	4.0	(42,608)	42,608	--
	164,003	12/31/2015	4.0	41,001	--	--
	(126,348)	12/31/2014	4.0	--	--	--
Assumptions changes or inputs	--	12/31/2018	4.0	--	--	--
	188,724	12/31/2017	4.0	47,181	--	94,362
	--	12/31/2016	4.0	--	--	--
	373,319	12/31/2015	4.0	93,330	--	--
	--	12/31/2014	4.0	--	--	--
Contributions made subsequent to measurement date	--			--	--	738,600
	<u>\$4,522,598</u>			<u>\$919,034</u>	<u>\$1,858,242</u>	<u>\$4,367,454</u>

\$738,600 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, 2019. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Deferred Inflows/outflows to Be Recognized in Future Years	
Year ended December 31,	
2019	\$709,219
2020	205,869
2021	129,795
2022	725,729
2023	--
	<u>\$1,770,612</u>

**HOPKINS COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS*  
*YEAR ENDED SEPTEMBER 30, 2019*

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 a tax abatement agreements with eight 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, 2018 for fiscal year 2019 amounted to abatements of \$42,705.

### *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, 2019**

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<i>Taxes</i>	\$ 8,567,260	\$ 8,567,260	\$ 9,232,850	\$ 665,590
<i>Fees of office</i>	1,459,400	1,459,400	1,675,162	215,762
<i>Intergovernmental</i>	313,425	313,425	337,562	24,137
<i>Fines</i>	637,000	637,000	571,512	(65,488)
<i>Interest</i>	50,000	50,000	206,365	156,365
<i>Miscellaneous</i>	144,850	168,351	148,552	(19,799)
<b>Total revenues</b>	<u>11,171,935</u>	<u>11,195,436</u>	<u>12,172,003</u>	<u>976,567</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General Government</i>				
<i>County Judge</i>				
<i>Personnel</i>	153,652	153,652	153,461	191
<i>Operating</i>	10,150	10,150	6,919	3,231
<i>Capital</i>	1,000	1,000	--	1,000
<b>Total County Judge</b>	<u>164,802</u>	<u>164,802</u>	<u>160,380</u>	<u>4,422</u>
<i>County Administration</i>				
<i>Personnel</i>	156,727	156,727	156,916	(189)
<i>Operating</i>	7,500	7,500	6,786	714
<b>Total County Administration</b>	<u>164,227</u>	<u>164,227</u>	<u>163,702</u>	<u>525</u>
<i>Risk Management</i>				
<i>Operating</i>	196,500	196,500	176,886	19,614
<b>Total County Clerk</b>	<u>196,500</u>	<u>196,500</u>	<u>176,886</u>	<u>19,614</u>
<i>County Clerk</i>				
<i>Personnel</i>	294,574	295,150	268,974	26,176
<i>Operating</i>	22,500	22,500	19,494	3,006
<b>Total County Clerk</b>	<u>317,074</u>	<u>317,650</u>	<u>288,468</u>	<u>29,182</u>
<i>Veteran Service</i>				
<i>Personnel</i>	11,149	11,149	14,091	(2,942)
<i>Operating</i>	4,200	2,700	1,416	1,284
<b>Total Veteran Service</b>	<u>15,349</u>	<u>13,849</u>	<u>15,507</u>	<u>(1,658)</u>
<i>Nondepartmental</i>				
<i>Operating</i>	587,776	554,079	616,727	(62,648)
<b>Total Nondepartmental</b>	<u>587,776</u>	<u>554,079</u>	<u>616,727</u>	<u>(62,648)</u>
<b>Total General Government</b>	<u>1,445,728</u>	<u>1,411,107</u>	<u>1,421,670</u>	<u>(10,563)</u>
<b>Judicial</b>				
<i>County Court</i>				
<i>Personnel</i>	246,971	246,971	249,124	(2,153)
<i>Operating</i>	27,000	27,000	21,488	5,512
<i>Capital</i>	--	--	986	(986)
<b>Total County Court</b>	<u>273,971</u>	<u>273,971</u>	<u>271,598</u>	<u>2,373</u>

**HOPKINS COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>8th District Court</i>				
<i>Personnel</i>	\$ 166,811	\$ 166,811	\$ 164,086	\$ 2,725
<i>Operating</i>	239,900	239,900	238,405	1,495
<i>Total 8th District Court</i>	<u>406,711</u>	<u>406,711</u>	<u>402,491</u>	<u>4,220</u>
<i>62nd District Court</i>				
<i>Personnel</i>	48,454	48,454	47,422	1,032
<i>Operating</i>	45,300	45,300	62,385	(17,085)
<i>Total 62nd District Court</i>	<u>93,754</u>	<u>93,754</u>	<u>109,807</u>	<u>(16,053)</u>
<i>District Clerk</i>				
<i>Personnel</i>	344,427	344,427	315,331	29,096
<i>Operating</i>	21,500	22,926	20,247	2,679
<i>Capital</i>	1,000	545	545	--
<i>Total District Clerk</i>	<u>366,927</u>	<u>367,898</u>	<u>336,123</u>	<u>31,775</u>
<i>Justice of the Peace Number One</i>				
<i>Personnel</i>	173,184	173,184	170,447	2,737
<i>Operating</i>	9,500	9,500	7,728	1,772
<i>Total Justice of the Peace Number One</i>	<u>182,684</u>	<u>182,684</u>	<u>178,175</u>	<u>4,509</u>
<i>Justice of the Peace Number Two</i>				
<i>Personnel</i>	174,816	174,816	174,393	423
<i>Operating</i>	9,500	9,500	7,510	1,990
<i>Total Justice of the Peace Number Two</i>	<u>184,316</u>	<u>184,316</u>	<u>181,903</u>	<u>2,413</u>
<i>Total Judicial</i>	<u>1,508,363</u>	<u>1,509,334</u>	<u>1,480,097</u>	<u>29,237</u>
<i>Legal</i>				
<i>County attorney</i>				
<i>Personnel</i>	245,572	245,572	245,284	288
<i>Operating</i>	5,100	9,568	8,925	643
<i>Total County Attorney</i>	<u>250,672</u>	<u>255,140</u>	<u>254,209</u>	<u>931</u>
<i>Total Legal</i>	<u>250,672</u>	<u>255,140</u>	<u>254,209</u>	<u>931</u>
<i>Financial Administration</i>				
<i>County Auditor</i>				
<i>Personnel</i>	142,013	142,013	148,947	(6,934)
<i>Operating</i>	7,500	7,000	5,986	1,014
<i>Total County Auditor</i>	<u>149,513</u>	<u>149,013</u>	<u>154,933</u>	<u>(5,920)</u>
<i>County Treasurer</i>				
<i>Personnel</i>	69,799	69,102	69,250	(148)
<i>Operating</i>	4,100	6,297	5,498	799
<i>Total County Treasurer</i>	<u>73,899</u>	<u>75,399</u>	<u>74,748</u>	<u>651</u>
<i>Tax Assessor Collector</i>				
<i>Personnel</i>	329,529	329,529	327,683	1,846
<i>Operating</i>	43,000	43,000	37,273	5,727
<i>Capital</i>	1,000	1,000	1,000	--
<i>Total Tax Assessor Collector</i>	<u>373,529</u>	<u>373,529</u>	<u>365,956</u>	<u>7,573</u>

**HOPKINS COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Data Processing</i>				
<i>Operating</i>	\$ 358,230	\$ 358,230	\$ 364,374	\$ (6,144)
<i>Capital</i>	36,000	36,000	6,397	29,603
<i>Total Data Processing</i>	<u>394,230</u>	<u>394,230</u>	<u>370,771</u>	<u>23,459</u>
<i>Total Financial Administration</i>	<u>991,171</u>	<u>992,171</u>	<u>966,408</u>	<u>25,763</u>
<i>Public Safety</i>				
<i>VFD</i>				
<i>Operating</i>	178,400	178,400	140,553	37,847
<i>Total VFD</i>	<u>178,400</u>	<u>178,400</u>	<u>140,553</u>	<u>37,847</u>
<i>County Fire</i>				
<i>Personnel</i>	458,622	458,622	477,968	(19,346)
<i>Operating</i>	139,583	124,383	132,935	(8,552)
<i>Capital</i>	1,500	167,115	168,554	(1,439)
<i>Total County Fire</i>	<u>599,705</u>	<u>750,120</u>	<u>779,457</u>	<u>(29,337)</u>
<i>Constable Number One</i>				
<i>Personnel</i>	74,105	74,105	74,051	54
<i>Operating</i>	13,294	13,294	11,731	1,563
<i>Total Constable Number One</i>	<u>87,399</u>	<u>87,399</u>	<u>85,782</u>	<u>1,617</u>
<i>Constable Number Two</i>				
<i>Personnel</i>	73,801	73,801	73,803	(2)
<i>Operating</i>	13,165	13,165	10,820	2,345
<i>Total Constable Number Two</i>	<u>86,966</u>	<u>86,966</u>	<u>84,623</u>	<u>2,343</u>
<i>County Sheriff</i>				
<i>Personnel</i>	1,745,671	1,745,671	1,749,315	(3,644)
<i>Operating</i>	291,408	291,408	277,860	13,548
<i>Capital</i>	121,500	161,874	124,149	37,725
<i>Total County Sheriff</i>	<u>2,158,579</u>	<u>2,198,953</u>	<u>2,151,324</u>	<u>47,629</u>
<i>Department of Public Safety</i>				
<i>Personnel</i>	45,227	45,227	45,220	7
<i>Operating</i>	500	500	71	429
<i>Total Department of Public Safety</i>	<u>45,727</u>	<u>45,727</u>	<u>45,291</u>	<u>436</u>
<i>Dispatch</i>				
<i>Personnel</i>	408,951	408,951	386,579	22,372
<i>Operating</i>	20,000	12,100	10,064	2,036
<i>Total Dispatch</i>	<u>428,951</u>	<u>421,051</u>	<u>396,643</u>	<u>24,408</u>
<i>Jail</i>				
<i>Personnel</i>	1,565,011	1,595,267	1,630,478	(35,211)
<i>Operating</i>	310,021	310,021	371,012	(60,991)
<i>Capital</i>	9,000	9,000	8,321	679
<i>Total Jail</i>	<u>1,884,032</u>	<u>1,914,288</u>	<u>2,009,811</u>	<u>(95,523)</u>

**HOPKINS COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Extradition</i>				
<i>Personnel</i>	\$ 34,062	\$ 34,062	\$ 44,304	\$ (10,242)
<i>Operating</i>	35,000	25,000	9,719	15,281
<i>Total Extradition</i>	<u>69,062</u>	<u>59,062</u>	<u>54,023</u>	<u>5,039</u>
<i>Adult Probation</i>				
<i>Operating</i>	3,000	3,000	4,168	(1,168)
<i>Total Adult Probation</i>	<u>3,000</u>	<u>3,000</u>	<u>4,168</u>	<u>(1,168)</u>
<i>Total Public Safety</i>	<u>5,541,821</u>	<u>5,744,966</u>	<u>5,751,675</u>	<u>(6,709)</u>
<i>Public Facilities</i>				
<i>Building Maintenance</i>				
<i>Personnel</i>	84,984	100,460	79,609	20,851
<i>Operating</i>	427,000	494,738	463,755	30,983
<i>Total Building Maintenance</i>	<u>511,984</u>	<u>595,198</u>	<u>543,364</u>	<u>51,834</u>
<i>Total Public Facilities</i>	<u>511,984</u>	<u>595,198</u>	<u>543,364</u>	<u>51,834</u>
<i>Extension Service</i>				
<i>Extension Office</i>				
<i>Personnel</i>	55,643	55,643	53,057	2,586
<i>Operating</i>	23,500	23,500	17,464	6,036
<i>Capital</i>	4,500	4,500	1,426	3,074
<i>Total Extension Office</i>	<u>83,643</u>	<u>83,643</u>	<u>71,947</u>	<u>11,696</u>
<i>Total Extension Service</i>	<u>83,643</u>	<u>83,643</u>	<u>71,947</u>	<u>11,696</u>
<i>Elections</i>				
<i>Elections</i>				
<i>Personnel</i>	39,365	39,365	20,941	18,424
<i>Operating</i>	45,300	45,300	18,690	26,610
<i>Total Elections</i>	<u>84,665</u>	<u>84,665</u>	<u>39,631</u>	<u>45,034</u>
<i>Total Elections</i>	<u>84,665</u>	<u>84,665</u>	<u>39,631</u>	<u>45,034</u>
<i>Health and Welfare</i>				
<i>Environmental Quality</i>				
<i>Personnel</i>	67,571	67,571	70,734	(3,163)
<i>Operating</i>	13,200	13,200	10,864	2,336
<i>Capital</i>	500	1,700	1,680	20
<i>Total Environmental Quality</i>	<u>81,271</u>	<u>82,471</u>	<u>83,278</u>	<u>(807)</u>
<i>Total Health and Welfare</i>	<u>81,271</u>	<u>82,471</u>	<u>83,278</u>	<u>(807)</u>
<i>Total expenditures</i>	<u>10,499,318</u>	<u>10,758,695</u>	<u>10,612,279</u>	<u>146,416</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>672,617</u>	<u>436,741</u>	<u>1,559,724</u>	<u>1,122,983</u>

**HOPKINS COUNTY, TEXAS**  
 GENERAL FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other financing sources (uses):				
<i>Transfers in</i>	\$ 200,000	\$ 200,000	\$ --	\$ (200,000)
<i>Transfers out</i>	(856,944)	(856,944)	(2,005,687)	(1,148,743)
<i>Sale of capital assets</i>	--	971	442,871	441,900
<i>Proceeds from capital leases</i>	--	150,415	150,415	--
Total other financing sources (uses)	<u>(656,944)</u>	<u>(505,558)</u>	<u>(1,412,401)</u>	<u>(906,843)</u>
Net change in fund balances	15,673	(68,817)	147,323	216,140
Fund balances, October 1	6,559,876	6,559,876	6,559,876	--
Fund balances, September 30	<u>\$ 6,575,549</u>	<u>\$ 6,491,059</u>	<u>\$ 6,707,199</u>	<u>\$ 216,140</u>

**HOPKINS COUNTY, TEXAS**  
**ROAD AND BRIDGE MAINTENANCE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**EXHIBIT B-2**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 2,775,853	\$ 2,775,853	\$ 2,846,267	\$ 70,414
<i>Fees of office</i>	725,000	725,000	745,090	20,090
<i>Intergovernmental</i>	120,000	120,000	112,075	(7,925)
<i>Interest</i>	15,000	15,000	56,685	41,685
<i>Miscellaneous</i>	--	57,817	101,238	43,421
Total revenues	<u>3,635,853</u>	<u>3,693,670</u>	<u>3,861,355</u>	<u>167,685</u>
Expenditures:				
Current:				
<i>Public Transportation</i>				
<i>Road and Bridge Number One</i>				
<i>Personnel</i>	401,349	408,349	412,986	(4,637)
<i>Operating</i>	905,702	928,366	802,968	125,398
<i>Capital</i>	50,000	(3,229)	188,551	(191,780)
Total Road and Bridge Number One	<u>1,357,051</u>	<u>1,333,486</u>	<u>1,404,505</u>	<u>(71,019)</u>
<i>Road and Bridge Number Two</i>				
<i>Personnel</i>	412,328	449,419	452,709	(3,290)
<i>Operating</i>	944,723	809,630	678,038	131,592
<i>Capital</i>	--	108,165	107,378	787
Total Road and Bridge Number Two	<u>1,357,051</u>	<u>1,367,214</u>	<u>1,238,125</u>	<u>129,089</u>
<i>Road and Bridge Number Three</i>				
<i>Personnel</i>	471,155	471,155	382,929	88,226
<i>Operating</i>	840,816	845,214	847,915	(2,701)
<i>Capital</i>	45,080	232,608	230,563	2,045
Total Road and Bridge Number Three	<u>1,357,051</u>	<u>1,548,977</u>	<u>1,461,407</u>	<u>87,570</u>
<i>Road and Bridge Number Four</i>				
<i>Personnel</i>	429,120	446,000	422,879	23,121
<i>Operating</i>	877,931	928,663	765,577	163,086
<i>Capital</i>	50,000	297,678	261,726	35,952
Total Road and Bridge Number Four	<u>1,357,051</u>	<u>1,672,341</u>	<u>1,450,182</u>	<u>222,159</u>
Total Public Transportation	<u>5,428,204</u>	<u>5,922,018</u>	<u>5,554,219</u>	<u>367,799</u>
Total expenditures	<u>5,428,204</u>	<u>5,922,018</u>	<u>5,554,219</u>	<u>367,799</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,792,351)</u>	<u>(2,228,348)</u>	<u>(1,692,864)</u>	<u>535,484</u>
Other financing sources (uses):				
<i>Transfers in</i>	600,000	600,000	1,600,000	1,000,000
<i>Transfers out</i>	(13,625)	(13,625)	(1,350)	(12,275)
<i>Sale of capital assets</i>	--	78,055	78,085	(30)
<i>Proceeds from capital leases</i>	--	358,172	450,022	91,850
Total other financing sources (uses)	<u>586,375</u>	<u>1,022,602</u>	<u>2,126,757</u>	<u>(1,104,155)</u>
Net change in fund balances	(1,205,976)	(1,205,746)	433,893	1,639,639
Fund balances, October 1	1,297,253	1,297,253	1,297,253	--
Fund balances, September 30	<u>\$ 91,277</u>	<u>\$ 91,507</u>	<u>\$ 1,731,146</u>	<u>\$ 1,639,639</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 \**

	December 31,									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>Total pension liability:</b>										
Service cost	\$ 1,070,590	\$ 1,072,438	\$ 1,175,397	\$ 1,001,630	\$ 1,021,803	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	3,248,953	3,052,609	2,942,172	2,758,905	2,507,744	--	--	--	--	--
Changes of benefit terms	1,727,690	--	(2,800,928)	1,812,397	--	--	--	--	--	--
Differences between expected and actual experience	(715,087)	188,724	(170,432)	164,003	(126,348)	--	--	--	--	--
Changes of assumptions	--	(55,652)	--	373,319	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,884,751)	(1,781,790)	(1,527,501)	(1,450,227)	(1,281,337)	--	--	--	--	--
<b>Net change in total pension liability</b>	<b>3,447,395</b>	<b>2,476,329</b>	<b>(381,292)</b>	<b>4,660,027</b>	<b>2,121,862</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total pension liability - beginning</b>	<b>39,963,974</b>	<b>37,487,645</b>	<b>37,868,937</b>	<b>33,208,910</b>	<b>31,087,048</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total pension liability - ending (a)</b>	<b>\$ 43,411,369</b>	<b>\$ 39,963,974</b>	<b>\$ 37,487,645</b>	<b>\$ 37,868,937</b>	<b>\$ 33,208,910</b>	<b>\$ --</b>				
<b>Plan fiduciary net position:</b>										
Contributions - employer	\$ 1,153,859	\$ 1,060,431	\$ 1,044,094	\$ 991,246	\$ 956,422	\$ --	\$ --	\$ --	\$ --	\$ --
Contributions - employee	559,654	536,386	534,678	511,327	490,112	--	--	--	--	--
Net investment income	(681,571)	4,671,271	2,201,953	(267,399)	1,926,890	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,884,751)	(1,781,790)	(1,527,503)	(1,450,226)	(1,281,337)	--	--	--	--	--
Administrative expense	(28,594)	(24,262)	(24,016)	(21,606)	(22,466)	--	--	--	--	--
Other	(1,355)	(2,708)	(38,674)	(96,176)	(10,098)	--	--	--	--	--
<b>Net change in plan fiduciary net position</b>	<b>(882,758)</b>	<b>4,459,328</b>	<b>2,190,532</b>	<b>(332,834)</b>	<b>2,059,523</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Plan fiduciary net position - beginning</b>	<b>36,482,366</b>	<b>32,023,038</b>	<b>29,832,506</b>	<b>30,165,340</b>	<b>28,105,817</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 35,599,608</b>	<b>\$ 36,482,366</b>	<b>\$ 32,023,038</b>	<b>\$ 29,832,506</b>	<b>\$ 30,165,340</b>	<b>\$ --</b>				
<b>County's net pension liability - ending (a) - (b)</b>	<b>\$ 7,811,761</b>	<b>\$ 3,481,608</b>	<b>\$ 5,464,607</b>	<b>\$ 8,036,431</b>	<b>\$ 3,043,570</b>	<b>\$ --</b>				
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	82.01%	91.29%	85.42%	78.78%	90.84%	--	--	--	--	--
<b>Covered-employee payroll</b>	<b>\$ 7,995,053</b>	<b>\$ 7,662,663</b>	<b>\$ 7,638,254</b>	<b>\$ 7,304,671</b>	<b>\$ 7,001,607</b>	<b>\$ --</b>				
<b>County's net pension liability as a percentage of covered-employee payroll</b>	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 FISCAL YEARS \*

	September 30,									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Actuarially determined contribution	\$ 1,153,686	\$ 1,060,431	\$ 1,044,094	\$ 991,246	\$ 956,422	\$ 886,647	\$ 815,890	\$ 785,980	\$ 788,821	\$ 781,838
Contributions in relation to the actuarially determined contribution	(1,153,686)	(1,060,431)	(1,044,094)	(991,246)	(956,422)	(886,647)	(815,890)	(785,980)	(788,821)	(781,838)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered-employee payroll	\$ 7,995,053	\$ 7,662,663	\$ 7,638,254	\$ 7,304,671	\$ 7,001,607	\$ 6,841,395	\$ 6,585,056	\$ 6,672,118	\$ 6,811,924	\$ 6,906,692
Contributions as a percentage of covered-employee payroll	14.43%	13.84%	13.67%	13.57%	13.66%	12.96%	12.39%	11.78%	11.58%	11.32%

**Notes to Schedule**

**Valuation date:** 12/31/2018

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

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

**HOPKINS COUNTY, TEXAS**

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended September 30, 2019

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

*Combining Statements and Budget Comparisons  
as Supplementary Information*

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

**HOPKINS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2019**

	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>	\$ 2,460,331	\$ 498,987	\$ 13,031	\$ 2,972,349
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	226,680	--	--	226,680
<i>Taxes</i>	30,707	65,591	--	96,298
<i>Other</i>	32,270	--	--	32,270
<i>Intergovernmental</i>	24,296	--	--	24,296
<i>Prepaid items</i>	4,077	--	--	4,077
<b>Total Assets</b>	<u>\$ 2,778,361</u>	<u>\$ 564,578</u>	<u>\$ 13,031</u>	<u>\$ 3,355,970</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ 193,167	\$ --	\$ --	\$ 193,167
<i>Accrued liabilities and other payables</i>	234,573	--	1,477	236,050
<i>Due to other funds</i>	89,543	--	65,572	155,115
<b>Total Liabilities</b>	<u>517,283</u>	<u>--</u>	<u>67,049</u>	<u>584,332</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Unavailable revenue - property taxes</i>	28,104	59,168	--	87,272
<i>Unavailable revenue - fines</i>	226,679	--	--	226,679
<i>Unavailable revenue - other</i>	99,715	--	--	99,715
<b>Total Deferred Inflows of Resources</b>	<u>354,498</u>	<u>59,168</u>	<u>--</u>	<u>413,666</u>
<b>FUND BALANCES:</b>				
<i>Nonpendable</i>	3,854	--	--	3,854
<i>Restricted</i>	1,925,855	505,410	13,031	2,444,296
<i>Committed</i>	200,003	--	--	200,003
<i>Unassigned</i>	(223,132)	--	(67,049)	(290,181)
<b>Total fund balances</b>	<u>1,906,580</u>	<u>505,410</u>	<u>(54,018)</u>	<u>2,357,972</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 2,778,361</u>	<u>\$ 564,578</u>	<u>\$ 13,031</u>	<u>\$ 3,355,970</u>

**HOPKINS COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
<b>Revenues:</b>				
<i>Taxes</i>	\$ 620,570	\$ 1,778,735	\$ --	\$ 2,399,305
<i>Fees of office</i>	1,549,619	--	--	1,549,619
<i>Intergovernmental</i>	1,292,464	--	262	1,292,726
<i>Fines</i>	22,518	--	--	22,518
<i>Interest</i>	55,948	18,590	1,947	76,485
<i>Miscellaneous</i>	105,075	--	89,991	195,066
<b>Total revenues</b>	<u>3,646,194</u>	<u>1,797,325</u>	<u>92,200</u>	<u>5,535,719</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General government</i>	155,966	--	--	155,966
<i>Judicial</i>	15,717	--	--	15,717
<i>Legal</i>	384,186	--	--	384,186
<i>Public safety</i>	1,005,571	--	--	1,005,571
<i>Public transportation</i>	166,968	--	--	166,968
<i>Public facilities</i>	929,599	--	582,635	1,512,234
<i>Health and welfare</i>	114,763	--	--	114,763
<b>Debt service:</b>				
<i>Principal</i>	--	1,035,000	--	1,035,000
<i>Interest and fiscal charges</i>	--	614,854	--	614,854
<b>Total expenditures</b>	<u>2,772,770</u>	<u>1,649,854</u>	<u>582,635</u>	<u>5,005,259</u>
Excess (deficiency) of revenues over (under) expenditures	873,424	147,471	(490,435)	530,460
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	503,129	6,050	729,047	1,238,226
<i>Transfers out</i>	(662,261)	--	(168,928)	(831,189)
<i>Sale of capital assets</i>	1,915	--	--	1,915
<b>Total other financing sources (uses)</b>	<u>(157,217)</u>	<u>6,050</u>	<u>560,119</u>	<u>408,952</u>
Net change in fund balances	716,207	153,521	69,684	939,412
Fund balances, October 1	1,190,373	351,889	(123,702)	1,418,560
Fund balances, September 30	<u>\$ 1,906,580</u>	<u>\$ 505,410</u>	<u>\$ (54,018)</u>	<u>\$ 2,357,972</u>

**HOPKINS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2019**

	Records Management	Child Abuse Prevention	Court Record Archive	Civic Center
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 162,368	\$ 7,006	\$ 54,123	\$ 185,653
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	213	5,357	10,931	--
<i>Taxes</i>	--	--	--	--
<i>Other</i>	--	--	--	31,059
<i>Intergovernmental</i>	--	--	--	3,289
<i>Prepaid items</i>	--	--	--	3,172
<b>Total Assets</b>	<u>\$ 162,581</u>	<u>\$ 12,363</u>	<u>\$ 65,054</u>	<u>\$ 223,173</u>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ 12,694
<i>Accrued liabilities and other payables</i>	410	--	--	7,305
<i>Due to other funds</i>	--	--	--	--
<b>Total Liabilities</b>	<u>410</u>	<u>--</u>	<u>--</u>	<u>19,999</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
<i>Unavailable revenue - fines</i>	214	5,357	10,930	--
<i>Unavailable revenue - other</i>	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>214</u>	<u>5,357</u>	<u>10,930</u>	<u>--</u>
 <b>FUND BALANCES:</b>				
<i>Nonpendable</i>	--	--	--	3,171
<i>Restricted</i>	161,957	7,006	54,124	--
<i>Committed</i>	--	--	--	200,003
<i>Unassigned</i>	--	--	--	--
<b>Total fund balances</b>	<u>161,957</u>	<u>7,006</u>	<u>54,124</u>	<u>203,174</u>
<b>Total Liabilities, Deferred Inflows of     Resources, and Fund Balances</b>	<u>\$ 162,581</u>	<u>\$ 12,363</u>	<u>\$ 65,054</u>	<u>\$ 223,173</u>

JP Computer Technology	District Attorney	Law Library	Record Preservation County	Courthouse Security
\$ 486	\$ 190,038	\$ 39,609	\$ 62,056	\$ 607
21,969	--	56,497	83,238	40,370
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 22,455</u>	<u>\$ 190,038</u>	<u>\$ 96,106</u>	<u>\$ 145,294</u>	<u>\$ 40,977</u>
\$ --	\$ 22	\$ 759	\$ --	\$ 3,416
--	7,132	--	--	1,426
893	--	--	--	21,431
<u>893</u>	<u>7,154</u>	<u>759</u>	<u>--</u>	<u>26,273</u>
--	--	--	--	--
21,969	--	56,497	83,238	40,370
--	--	--	--	--
<u>21,969</u>	<u>--</u>	<u>56,497</u>	<u>83,238</u>	<u>40,370</u>
--	--	--	--	--
--	182,884	38,850	62,056	--
--	--	--	--	--
(407)	--	--	--	(25,666)
<u>(407)</u>	<u>182,884</u>	<u>38,850</u>	<u>62,056</u>	<u>(25,666)</u>
<u>\$ 22,455</u>	<u>\$ 190,038</u>	<u>\$ 96,106</u>	<u>\$ 145,294</u>	<u>\$ 40,977</u>

**HOPKINS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2019**

	Justice Court Security	HAVA Grant	CC Technology Fund	Precinct #1 House
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 19,883	\$ 12,437	\$ 3,859	\$ --
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	4,415	--	334	--
<i>Taxes</i>	--	--	--	--
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	222
<b>Total Assets</b>	<u>\$ 24,298</u>	<u>\$ 12,437</u>	<u>\$ 4,193</u>	<u>\$ 222</u>

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES,  
AND FUND BALANCES**

<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ 75
<i>Accrued liabilities and other payables</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	1,910
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,985</u>

**DEFERRED INFLOWS OF RESOURCES**

<i>Unavailable revenue - property taxes</i>	--	--	--	--
<i>Unavailable revenue - fines</i>	4,415	--	333	--
<i>Unavailable revenue - other</i>	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>4,415</u>	<u>--</u>	<u>333</u>	<u>--</u>

**FUND BALANCES:**

<i>Nonpendable</i>	--	--	--	--
<i>Restricted</i>	19,883	12,437	3,860	--
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	(1,763)
<b>Total fund balances</b>	<u>19,883</u>	<u>12,437</u>	<u>3,860</u>	<u>(1,763)</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 24,298</u>	<u>\$ 12,437</u>	<u>\$ 4,193</u>	<u>\$ 222</u>

Road and Bridge Special Maintenance	Farm to Market Special	Road & Bridge County Project	County Clerk Archive	Texas Mitigation Fund
\$ 134,194	\$ 172,290	\$ --	\$ 175,253	\$ --
--	--	--	--	--
15,402	15,305	--	--	--
--	--	1,211	--	--
--	--	--	--	--
--	--	683	--	--
<u>\$ 149,596</u>	<u>\$ 187,595</u>	<u>\$ 1,894</u>	<u>\$ 175,253</u>	<u>\$ --</u>
\$ --	\$ 58,608	\$ --	\$ --	\$ --
--	--	--	--	9,302
--	--	744	--	--
<u>--</u>	<u>58,608</u>	<u>744</u>	<u>--</u>	<u>9,302</u>
14,097	14,007	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>14,097</u>	<u>14,007</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	683	--	--
135,499	114,980	467	175,253	--
--	--	--	--	--
--	--	--	--	(9,302)
<u>135,499</u>	<u>114,980</u>	<u>1,150</u>	<u>175,253</u>	<u>(9,302)</u>
<u>\$ 149,596</u>	<u>\$ 187,595</u>	<u>\$ 1,894</u>	<u>\$ 175,253</u>	<u>\$ --</u>

**HOPKINS COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 SEPTEMBER 30, 2019

	CDBG Grant 7218211 Cornersville	FEMA Disaster 4223	Homeland Security Grant	FEMA Winter 4255
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 5,700	\$ --	\$ --	\$ 30,814
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	--	--	--	--
<i>Taxes</i>	--	--	--	--
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	14,720	--	--	--
<i>Prepaid items</i>	--	--	--	--
Total Assets	<u>\$ 20,420</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 30,814</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ 6,720	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	--	--	--
<i>Due to other funds</i>	--	38,549	12,075	--
Total Liabilities	<u>6,720</u>	<u>38,549</u>	<u>12,075</u>	<u>--</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
<i>Unavailable revenue - fines</i>	--	--	--	--
<i>Unavailable revenue - other</i>	--	47,552	--	18,500
Total Deferred Inflows of Resources	<u>--</u>	<u>47,552</u>	<u>--</u>	<u>18,500</u>
<b>FUND BALANCES:</b>				
<i>Nonpendable</i>	--	--	--	--
<i>Restricted</i>	13,700	--	--	12,314
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	(86,101)	(12,075)	--
Total fund balances	<u>13,700</u>	<u>(86,101)</u>	<u>(12,075)</u>	<u>12,314</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 20,420</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 30,814</u>

Crime Victim Coordinator	FEMA 4416	Forfeiture Fund	DA State Fund	SO Federal Forfeiture
\$ --	\$ 4,377	\$ 1,582	\$ 9,343	\$ 751
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
6,287	--	--	--	--
--	--	--	--	--
<u>\$ 6,287</u>	<u>\$ 4,377</u>	<u>\$ 1,582</u>	<u>\$ 9,343</u>	<u>\$ 751</u>
\$ (2)	\$ 49,018	\$ --	\$ --	\$ --
1,769	--	--	441	--
13,456	--	--	--	--
<u>15,223</u>	<u>49,018</u>	<u>--</u>	<u>441</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
--	33,663	--	--	--
<u>--</u>	<u>33,663</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	1,582	8,902	751
--	--	--	--	--
(8,936)	(78,304)	--	--	--
<u>(8,936)</u>	<u>(78,304)</u>	<u>1,582</u>	<u>8,902</u>	<u>751</u>
<u>\$ 6,287</u>	<u>\$ 4,377</u>	<u>\$ 1,582</u>	<u>\$ 9,343</u>	<u>\$ 751</u>

**HOPKINS COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 SEPTEMBER 30, 2019

	DA Federal Forfeiture	Court of Appeals Fee	County Attorney Special Restitution	DA Pending
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 113,249	\$ 799	\$ 14,538	\$ 195,107
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	--	3,356	--	--
<i>Taxes</i>	--	--	--	--
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	--
Total Assets	<u>\$ 113,249</u>	<u>\$ 4,155</u>	<u>\$ 14,538</u>	<u>\$ 195,107</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>	--	--	11,386	194,954
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>68</u>	<u>--</u>	<u>11,386</u>	<u>194,954</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
<i>Unavailable revenue - fines</i>	--	3,356	--	--
<i>Unavailable revenue - other</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>3,356</u>	<u>--</u>	<u>--</u>
<b>FUND BALANCES:</b>				
<i>Nonpendable</i>	--	--	--	--
<i>Restricted</i>	113,181	799	3,152	153
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances	<u>113,181</u>	<u>799</u>	<u>3,152</u>	<u>153</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 113,249</u>	<u>\$ 4,155</u>	<u>\$ 14,538</u>	<u>\$ 195,107</u>

S/O Drug Forfeiture	DA Forfeiture	CA Check Collection Fee	DA Check Collection Fee	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 436,437	\$ 426,078	\$ --	\$ 1,694	\$ 2,460,331
--	--	--	--	226,680
--	--	--	--	30,707
--	--	--	--	32,270
--	--	--	--	24,296
--	--	--	--	4,077
<u>\$ 436,437</u>	<u>\$ 426,078</u>	<u>\$ --</u>	<u>\$ 1,694</u>	<u>\$ 2,778,361</u>
\$ 34,428	\$ 27,361	\$ --	\$ --	\$ 193,167
--	355	93	--	234,573
--	--	485	--	89,543
<u>34,428</u>	<u>27,716</u>	<u>578</u>	<u>--</u>	<u>517,283</u>
--	--	--	--	28,104
--	--	--	--	226,679
--	--	--	--	99,715
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>354,498</u>
--	--	--	--	3,854
402,009	398,362	--	1,694	1,925,855
--	--	--	--	200,003
--	--	(578)	--	(223,132)
<u>402,009</u>	<u>398,362</u>	<u>(578)</u>	<u>1,694</u>	<u>1,906,580</u>
<u>\$ 436,437</u>	<u>\$ 426,078</u>	<u>\$ --</u>	<u>\$ 1,694</u>	<u>\$ 2,778,361</u>

**HOPKINS COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Records Management	Child Abuse Prevention	Court Record Archive	Civic Center
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	70,897	--	--	241,032
<i>Intergovernmental</i>	--	--	--	392,373
<i>Fines</i>	--	473	8,496	--
<i>Interest</i>	3,277	163	1,194	3,365
<i>Miscellaneous</i>	343	--	--	55,038
Total revenues	<u>74,517</u>	<u>636</u>	<u>9,690</u>	<u>691,808</u>
Expenditures:				
Current:				
<i>General government</i>	24,294	--	--	--
<i>Judicial</i>	--	--	301	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	926,782
<i>Health and welfare</i>	--	--	--	--
Debt service:				
Total expenditures	<u>24,294</u>	<u>--</u>	<u>301</u>	<u>926,782</u>
Excess (deficiency) of revenues over (under) expenditures	50,223	636	9,389	(234,974)
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	120,000
<i>Transfers out</i>	--	--	--	(20,000)
<i>Sale of capital assets</i>	--	--	--	1,915
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>101,915</u>
Net change in fund balances	50,223	636	9,389	(133,059)
Fund balances, October 1	111,734	6,370	44,735	336,233
Fund balances, September 30	<u>\$ 161,957</u>	<u>\$ 7,006</u>	<u>\$ 54,124</u>	<u>\$ 203,174</u>

JP Computer Technology	District Attorney	Law Library	Record Preservation County	Courthouse Security
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	22,120	21,467	21,387
--	142,850	--	--	--
12,443	--	--	--	--
--	4,019	751	1,399	170
--	4,922	--	6	543
<u>12,443</u>	<u>151,791</u>	<u>22,871</u>	<u>22,872</u>	<u>22,100</u>
--	--	--	18,475	96,457
12,430	--	--	--	--
--	370,787	6,447	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>12,430</u>	<u>370,787</u>	<u>6,447</u>	<u>18,475</u>	<u>96,457</u>
13	(218,996)	16,424	4,397	(74,357)
--	305,568	--	--	40,000
--	(35,385)	--	--	--
--	--	--	--	--
<u>--</u>	<u>270,183</u>	<u>--</u>	<u>--</u>	<u>40,000</u>
13	51,187	16,424	4,397	(34,357)
(420)	131,697	22,426	57,659	8,691
<u>\$ (407)</u>	<u>\$ 182,884</u>	<u>\$ 38,850</u>	<u>\$ 62,056</u>	<u>\$ (25,666)</u>

# HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Justice Court Security	HAVA Grant	CC Technology Fund	Precinct #1 House
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	3,082	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fines</i>	--	--	1,106	--
<i>Interest</i>	437	231	141	12
<i>Miscellaneous</i>	--	6,403	--	6,925
Total revenues	<u>3,519</u>	<u>6,634</u>	<u>1,247</u>	<u>6,937</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Judicial</i>	--	--	2,986	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	2,817
<i>Health and welfare</i>	--	--	--	--
Debt service:				
Total expenditures	<u>--</u>	<u>--</u>	<u>2,986</u>	<u>2,817</u>
Excess (deficiency) of revenues over (under) expenditures	3,519	6,634	(1,739)	4,120
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	1,350
<i>Transfers out</i>	--	--	--	(6,050)
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>(4,700)</u>
Net change in fund balances	3,519	6,634	(1,739)	(580)
Fund balances, October 1	16,364	5,803	5,599	(1,183)
Fund balances, September 30	<u>\$ 19,883</u>	<u>\$ 12,437</u>	<u>\$ 3,860</u>	<u>\$ (1,763)</u>

Road and Bridge Special Maintenance	Farm to Market Special	Road & Bridge County Project	County Clerk Archive	Texas Mitigation Fund
\$ 310,764	\$ 309,806	\$ --	\$ --	\$ --
--	--	--	66,060	--
--	--	--	--	--
--	--	--	--	--
7,558	8,477	3	3,603	--
--	--	--	--	--
<u>318,322</u>	<u>318,283</u>	<u>3</u>	<u>69,663</u>	<u>--</u>
--	--	--	16,740	--
--	--	--	--	--
--	--	--	--	--
--	--	1,073	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>1,073</u>	<u>16,740</u>	<u>--</u>
318,322	318,283	(1,070)	52,923	--
--	--	--	--	--
(300,000)	(300,000)	--	--	--
--	--	--	--	--
<u>(300,000)</u>	<u>(300,000)</u>	<u>--</u>	<u>--</u>	<u>--</u>
18,322	18,283	(1,070)	52,923	--
117,177	96,697	2,220	122,330	(9,302)
<u>\$ 135,499</u>	<u>\$ 114,980</u>	<u>\$ 1,150</u>	<u>\$ 175,253</u>	<u>\$ (9,302)</u>

# HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	CDBG Grant 7218211 Cornersville	FEMA Disaster 4223	Homeland Security Grant	FEMA Winter 4255
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	--	--	--	--
<i>Intergovernmental</i>	28,970	195,623	6,235	332,029
<i>Fines</i>	--	--	--	--
<i>Interest</i>	--	--	--	46
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>28,970</u>	<u>195,623</u>	<u>6,235</u>	<u>332,075</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	--	--	5,000	--
<i>Public transportation</i>	--	11,540	--	2,718
<i>Public facilities</i>	--	--	--	--
<i>Health and welfare</i>	15,270	--	--	--
Debt service:				
Total expenditures	<u>15,270</u>	<u>11,540</u>	<u>5,000</u>	<u>2,718</u>
Excess (deficiency) of revenues over (under) expenditures	13,700	184,083	1,235	329,357
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	13,700	184,083	1,235	329,357
Fund balances, October 1	--	(270,184)	(13,310)	(317,043)
Fund balances, September 30	<u>\$ 13,700</u>	<u>\$ (86,101)</u>	<u>\$ (12,075)</u>	<u>\$ 12,314</u>

Crime Victim Coordinator	FEMA 4416	Forfeiture Fund	DA State Fund	SO Federal Forfeiture
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	275	--	--
76,066	73,318	--	45,000	--
--	--	--	--	--
--	15	54	--	--
29,967	--	--	375	--
<u>106,033</u>	<u>73,333</u>	<u>329</u>	<u>45,375</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	151,637	1,166	21,524	--
--	--	--	--	--
99,493	--	--	--	--
<u>99,493</u>	<u>151,637</u>	<u>1,166</u>	<u>21,524</u>	<u>--</u>
6,540	(78,304)	(837)	23,851	--
35,385	--	--	--	--
--	--	(826)	--	--
--	--	--	--	--
<u>35,385</u>	<u>--</u>	<u>(826)</u>	<u>--</u>	<u>--</u>
41,925	(78,304)	(1,663)	23,851	--
(50,861)	--	3,245	(14,949)	751
<u>\$ (8,936)</u>	<u>\$ (78,304)</u>	<u>\$ 1,582</u>	<u>\$ 8,902</u>	<u>\$ 751</u>

**HOPKINS COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	DA Federal Forfeiture	Court of Appeals Fee	County Attorney Special Restitution	DA Pending
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	2,514	1	--	--
<i>Miscellaneous</i>	--	134	--	--
Total revenues	<u>2,514</u>	<u>135</u>	<u>--</u>	<u>--</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	3,610	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
Debt service:				
Total expenditures	<u>3,610</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	(1,096)	135	--	--
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(1,096)	135	--	--
Fund balances, October 1	114,277	664	3,152	153
Fund balances, September 30	<u>\$ 113,181</u>	<u>\$ 799</u>	<u>\$ 3,152</u>	<u>\$ 153</u>

S/O Drug Forfeiture	DA Forfeiture	CA Check Collection Fee	DA Check Collection Fee	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ --	\$ --	\$ --	\$ 620,570
553,422	548,404	1,473	--	1,549,619
--	--	--	--	1,292,464
--	--	--	--	22,518
8,332	10,186	--	--	55,948
--	346	73	--	105,075
<u>561,754</u>	<u>558,936</u>	<u>1,546</u>	<u>--</u>	<u>3,646,194</u>
--	--	--	--	155,966
--	--	--	--	15,717
--	--	3,342	--	384,186
434,444	543,437	--	--	1,005,571
--	--	--	--	166,968
--	--	--	--	929,599
--	--	--	--	114,763
<u>434,444</u>	<u>543,437</u>	<u>3,342</u>	<u>--</u>	<u>2,772,770</u>
127,310	15,499	(1,796)	--	873,424
--	--	826	--	503,129
--	--	--	--	(662,261)
--	--	--	--	1,915
<u>--</u>	<u>--</u>	<u>826</u>	<u>--</u>	<u>(157,217)</u>
127,310	15,499	(970)	--	716,207
274,699	382,863	392	1,694	1,190,373
<u>\$ 402,009</u>	<u>\$ 398,362</u>	<u>\$ (578)</u>	<u>\$ 1,694</u>	<u>\$ 1,906,580</u>

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**HOPKINS COUNTY, TEXAS**  
**RECORDS MANAGEMENT FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**EXHIBIT C-5**

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 73,400	\$ 70,897	\$ (2,503)
<i>Interest</i>	75	3,277	3,202
<i>Miscellaneous</i>	--	343	343
Total revenues	<u>73,475</u>	<u>74,517</u>	<u>1,042</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Personnel</i>	16,016	16,356	(340)
<i>Operating</i>	111,705	7,938	103,767
Total County Clerk	<u>127,721</u>	<u>24,294</u>	<u>103,427</u>
Total General Government	<u>127,721</u>	<u>24,294</u>	<u>103,427</u>
Total expenditures	<u>127,721</u>	<u>24,294</u>	<u>103,427</u>
Net change in fund balances	(54,246)	50,223	104,469
Fund balances, October 1	111,734	111,734	--
Fund balances, September 30	<u>\$ 57,488</u>	<u>\$ 161,957</u>	<u>\$ 104,469</u>

**HOPKINS COUNTY, TEXAS**  
 CHILD ABUSE PREVENTION  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-6

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 600	\$ 473	\$ (127)
<i>Interest</i>	10	163	153
Total revenues	<u>610</u>	<u>636</u>	<u>26</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk</i>			
<i>Operating</i>	3,100	--	3,100
Total District Clerk	<u>3,100</u>	<u>--</u>	<u>3,100</u>
Total Judicial	<u>3,100</u>	<u>--</u>	<u>3,100</u>
Total expenditures	<u>3,100</u>	<u>--</u>	<u>3,100</u>
Net change in fund balances	(2,490)	636	3,126
Fund balances, October 1	6,370	6,370	--
Fund balances, September 30	<u>\$ 3,880</u>	<u>\$ 7,006</u>	<u>\$ 3,126</u>

**HOPKINS COUNTY, TEXAS**  
 COURT RECORD ARCHIVE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-7

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 8,000	\$ 8,496	\$ 496
<i>Interest</i>	75	1,194	1,119
Total revenues	<u>8,075</u>	<u>9,690</u>	<u>1,615</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Technology</i>			
<i>Operating</i>	26,000	301	25,699
Total Justice of the Peace Technology	<u>26,000</u>	<u>301</u>	<u>25,699</u>
Total Judicial	<u>26,000</u>	<u>301</u>	<u>25,699</u>
Total expenditures	<u>26,000</u>	<u>301</u>	<u>25,699</u>
Net change in fund balances	(17,925)	9,389	27,314
Fund balances, October 1	44,735	44,735	--
Fund balances, September 30	<u>\$ 26,810</u>	<u>\$ 54,124</u>	<u>\$ 27,314</u>

**HOPKINS COUNTY, TEXAS**  
**CIVIC CENTER FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**EXHIBIT C-8**

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 223,000	\$ 241,032	\$ 18,032
<i>Intergovernmental</i>	345,000	392,373	47,373
<i>Interest</i>	1,000	3,365	2,365
<i>Miscellaneous</i>	34,000	55,038	21,038
Total revenues	<u>603,000</u>	<u>691,808</u>	<u>88,808</u>
Expenditures:			
Current:			
<i>Public Facilities</i>			
<i>Civic Center</i>			
<i>Personnel</i>	380,764	352,644	28,120
<i>Operating</i>	385,408	402,085	(16,677)
<i>Capital</i>	187,514	172,053	15,461
Total Civic Center	<u>953,686</u>	<u>926,782</u>	<u>26,904</u>
Total Public Facilities	<u>953,686</u>	<u>926,782</u>	<u>26,904</u>
Total expenditures	<u>953,686</u>	<u>926,782</u>	<u>26,904</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(350,686)</u>	<u>(234,974)</u>	<u>115,712</u>
Other financing sources (uses):			
<i>Transfers in</i>	120,000	120,000	--
<i>Transfers out</i>	(20,000)	(20,000)	--
<i>Sale of capital assets</i>	--	1,915	1,915
Total other financing sources (uses)	<u>100,000</u>	<u>101,915</u>	<u>1,915</u>
Net change in fund balances	(250,686)	(133,059)	117,627
Fund balances, October 1	336,233	336,233	--
Fund balances, September 30	<u>\$ 85,547</u>	<u>\$ 203,174</u>	<u>\$ 117,627</u>

**HOPKINS COUNTY, TEXAS**  
*JP COMPUTER TECHNOLOGY*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2019*

EXHIBIT C-9

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 9,500	\$ 12,443	\$ 2,943
<i>Interest</i>	10	--	(10)
Total revenues	<u>9,510</u>	<u>12,443</u>	<u>2,933</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Technology</i>			
<i>Operating</i>	<u>9,510</u>	<u>12,430</u>	<u>(2,920)</u>
Total Justice of the Peace Technology	<u>9,510</u>	<u>12,430</u>	<u>(2,920)</u>
Total Judicial	<u>9,510</u>	<u>12,430</u>	<u>(2,920)</u>
Total expenditures	<u>9,510</u>	<u>12,430</u>	<u>(2,920)</u>
Net change in fund balances	--	13	13
Fund balances (deficits), October 1	(420)	(420)	--
Fund balances (deficits), September 30	<u>\$ (420)</u>	<u>\$ (407)</u>	<u>\$ 13</u>

**HOPKINS COUNTY, TEXAS**  
 DISTRICT ATTORNEY FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-10

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 140,023	\$ 142,850	\$ 2,827
<i>Interest</i>	--	4,019	4,019
<i>Miscellaneous</i>	--	4,922	4,922
Total revenues	<u>140,023</u>	<u>151,791</u>	<u>11,768</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District Attorney</i>			
<i>Personnel</i>	433,956	363,913	70,043
<i>Operating</i>	8,659	6,874	1,785
Total District Attorney	<u>442,615</u>	<u>370,787</u>	<u>71,828</u>
Total Legal	<u>442,615</u>	<u>370,787</u>	<u>71,828</u>
Total expenditures	<u>442,615</u>	<u>370,787</u>	<u>71,828</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(302,592)</u>	<u>(218,996)</u>	<u>83,596</u>
Other financing sources (uses):			
<i>Transfers in</i>	305,568	305,568	--
<i>Transfers out</i>	(18,160)	(35,385)	(17,225)
Total other financing sources (uses)	<u>287,408</u>	<u>270,183</u>	<u>(17,225)</u>
Net change in fund balances	(15,184)	51,187	66,371
Fund balances, October 1	131,697	131,697	--
Fund balances, September 30	<u>\$ 116,513</u>	<u>\$ 182,884</u>	<u>\$ 66,371</u>

**HOPKINS COUNTY, TEXAS**  
**LAW LIBRARY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**EXHIBIT C-11**

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 24,000	\$ 22,120	\$ (1,880)
<i>Interest</i>	--	751	751
Total revenues	<u>24,000</u>	<u>22,871</u>	<u>(1,129)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>Law Library</i>			
<i>Operating</i>	18,000	6,447	11,553
Total Law Library	<u>18,000</u>	<u>6,447</u>	<u>11,553</u>
Total Legal	<u>18,000</u>	<u>6,447</u>	<u>11,553</u>
Total expenditures	<u>18,000</u>	<u>6,447</u>	<u>11,553</u>
Net change in fund balances	6,000	16,424	10,424
Fund balances, October 1	22,426	22,426	--
Fund balances, September 30	<u>\$ 28,426</u>	<u>\$ 38,850</u>	<u>\$ 10,424</u>

**HOPKINS COUNTY, TEXAS**  
 RECORD PRESERVATION COUNTY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-12

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 24,000	\$ 21,467	\$ (2,533)
<i>Interest</i>	100	1,399	1,299
<i>Miscellaneous</i>	--	6	6
Total revenues	<u>24,100</u>	<u>22,872</u>	<u>(1,228)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Personnel</i>	--	9,293	(9,293)
<i>Operating</i>	51,925	9,182	42,743
Total County Clerk	<u>51,925</u>	<u>18,475</u>	<u>33,450</u>
Total General Government	<u>51,925</u>	<u>18,475</u>	<u>33,450</u>
Total expenditures	<u>51,925</u>	<u>18,475</u>	<u>33,450</u>
Net change in fund balances	(27,825)	4,397	32,222
Fund balances, October 1	57,659	57,659	--
Fund balances, September 30	<u>\$ 29,834</u>	<u>\$ 62,056</u>	<u>\$ 32,222</u>

**HOPKINS COUNTY, TEXAS**  
**COURTHOUSE SECURITY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**EXHIBIT C-13**

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 19,500	\$ 21,387	\$ 1,887
<i>Interest</i>	75	170	95
<i>Miscellaneous</i>	--	543	543
Total revenues	<u>19,575</u>	<u>22,100</u>	<u>2,525</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Personnel</i>	71,031	70,872	159
<i>Operating</i>	1,000	25,585	(24,585)
Total County Clerk	<u>72,031</u>	<u>96,457</u>	<u>(24,426)</u>
Total General Government	<u>72,031</u>	<u>96,457</u>	<u>(24,426)</u>
Total expenditures	<u>72,031</u>	<u>96,457</u>	<u>(24,426)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(52,456)</u>	<u>(74,357)</u>	<u>(21,901)</u>
Other financing sources (uses):			
<i>Transfers in</i>	40,000	40,000	--
Total other financing sources (uses)	<u>40,000</u>	<u>40,000</u>	<u>--</u>
Net change in fund balances	(12,456)	(34,357)	(21,901)
Fund balances, October 1	8,691	8,691	--
Fund balances (deficits), September 30	<u>\$ (3,765)</u>	<u>\$ (25,666)</u>	<u>\$ (21,901)</u>

**HOPKINS COUNTY, TEXAS**  
**JUSTICE COURT SECURITY**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**EXHIBIT C-14**

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 2,200	\$ 3,082	\$ 882
<i>Interest</i>	25	437	412
Total revenues	<u>2,225</u>	<u>3,519</u>	<u>1,294</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Operating</i>	11,000	--	11,000
Total County Clerk	<u>11,000</u>	<u>--</u>	<u>11,000</u>
Total General Government	<u>11,000</u>	<u>--</u>	<u>11,000</u>
Total expenditures	<u>11,000</u>	<u>--</u>	<u>11,000</u>
Net change in fund balances	(8,775)	3,519	12,294
Fund balances, October 1	16,364	16,364	--
Fund balances, September 30	<u>\$ 7,589</u>	<u>\$ 19,883</u>	<u>\$ 12,294</u>

**HOPKINS COUNTY, TEXAS**

HAVA GRANT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-15

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ 10	\$ 231	\$ 221
<i>Miscellaneous</i>	<u>11,900</u>	<u>6,403</u>	<u>(5,497)</u>
Total revenues	<u>11,910</u>	<u>6,634</u>	<u>(5,276)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Capital</i>	<u>14,000</u>	<u>--</u>	<u>14,000</u>
Total County Clerk	<u>14,000</u>	<u>--</u>	<u>14,000</u>
Total General Government	<u>14,000</u>	<u>--</u>	<u>14,000</u>
Total expenditures	<u>14,000</u>	<u>--</u>	<u>14,000</u>
Net change in fund balances	(2,090)	6,634	8,724
Fund balances, October 1	5,803	5,803	--
Fund balances, September 30	<u>\$ 3,713</u>	<u>\$ 12,437</u>	<u>\$ 8,724</u>

**HOPKINS COUNTY, TEXAS**  
**CC TECHNOLOGY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**EXHIBIT C-16**

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 1,000	\$ 1,106	\$ 106
<i>Interest</i>	10	141	131
Total revenues	<u>1,010</u>	<u>1,247</u>	<u>237</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Technology</i>			
<i>Operating</i>	5,360	2,986	2,374
Total Justice of the Peace Technology	<u>5,360</u>	<u>2,986</u>	<u>2,374</u>
Total Judicial	<u>5,360</u>	<u>2,986</u>	<u>2,374</u>
Total expenditures	<u>5,360</u>	<u>2,986</u>	<u>2,374</u>
Net change in fund balances	(4,350)	(1,739)	2,611
Fund balances, October 1	5,599	5,599	--
Fund balances, September 30	<u>\$ 1,249</u>	<u>\$ 3,860</u>	<u>\$ 2,611</u>

**HOPKINS COUNTY, TEXAS**  
 PRECINCT 1 HOUSE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-17

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ --	\$ 12	\$ 12
<i>Miscellaneous</i>	6,900	6,925	25
Total revenues	<u>6,900</u>	<u>6,937</u>	<u>37</u>
Expenditures:			
Current:			
<i>Public Facilities</i>			
<i>Building Maintenance</i>			
<i>Operating</i>	2,200	2,817	(617)
Total Building Maintenance	<u>2,200</u>	<u>2,817</u>	<u>(617)</u>
Total Public Facilities	<u>2,200</u>	<u>2,817</u>	<u>(617)</u>
Total expenditures	<u>2,200</u>	<u>2,817</u>	<u>(617)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,700</u>	<u>4,120</u>	<u>(580)</u>
Other financing sources (uses):			
<i>Transfers in</i>	1,350	1,350	--
<i>Transfers out</i>	(6,050)	(6,050)	--
Total other financing sources (uses)	<u>(4,700)</u>	<u>(4,700)</u>	<u>--</u>
Net change in fund balances	--	(580)	(580)
Fund balances (deficits), October 1	(1,183)	(1,183)	--
Fund balances (deficits), September 30	<u>\$ (1,183)</u>	<u>\$ (1,763)</u>	<u>\$ (580)</u>

**HOPKINS COUNTY, TEXAS**  
 ROAD AND BRIDGE SPECIAL MAINTENANCE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-18

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 302,562	\$ 310,764	\$ 8,202
<i>Interest</i>	1,000	7,558	6,558
Total revenues	<u>303,562</u>	<u>318,322</u>	<u>14,760</u>
Other financing sources (uses):			
<i>Transfers out</i>	<u>(300,000)</u>	<u>(300,000)</u>	<u>--</u>
Total other financing sources (uses)	<u>(300,000)</u>	<u>(300,000)</u>	<u>--</u>
Net change in fund balances	3,562	18,322	14,760
Fund balances, October 1	117,177	117,177	--
Fund balances, September 30	<u>\$ 120,739</u>	<u>\$ 135,499</u>	<u>\$ 14,760</u>

**HOPKINS COUNTY, TEXAS**  
**FARM TO MARKET SPECIAL FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**EXHIBIT C-19**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 302,210	\$ 309,806	\$ 7,596
<i>Interest</i>	500	8,477	7,977
Total revenues	<u>302,710</u>	<u>318,283</u>	<u>15,573</u>
Expenditures:			
Current:			
<i>Public Transportation</i>			
<i>Road and Bridge Special</i>			
<i>Capital</i>	15,000	--	15,000
Total Road and Bridge Special	<u>15,000</u>	<u>--</u>	<u>15,000</u>
Total Public Transportation	<u>15,000</u>	<u>--</u>	<u>15,000</u>
Total expenditures	<u>15,000</u>	<u>--</u>	<u>15,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>287,710</u>	<u>318,283</u>	<u>30,573</u>
Other financing sources (uses):			
<i>Transfers out</i>	(300,000)	(300,000)	--
Total other financing sources (uses)	<u>(300,000)</u>	<u>(300,000)</u>	<u>--</u>
Net change in fund balances	(12,290)	18,283	30,573
Fund balances, October 1	96,697	96,697	--
Fund balances, September 30	<u>\$ 84,407</u>	<u>\$ 114,980</u>	<u>\$ 30,573</u>

**HOPKINS COUNTY, TEXAS**  
 COUNTY CLERK ARCHIVE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-20

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 70,300	\$ 66,060	\$ (4,240)
<i>Interest</i>	200	3,603	3,403
Total revenues	<u>70,500</u>	<u>69,663</u>	<u>(837)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Operating</i>	102,700	16,740	85,960
Total County Clerk	<u>102,700</u>	<u>16,740</u>	<u>85,960</u>
Total General Government	<u>102,700</u>	<u>16,740</u>	<u>85,960</u>
Total expenditures	<u>102,700</u>	<u>16,740</u>	<u>85,960</u>
Net change in fund balances	(32,200)	52,923	85,123
Fund balances, October 1	122,330	122,330	--
Fund balances, September 30	<u>\$ 90,130</u>	<u>\$ 175,253</u>	<u>\$ 85,123</u>

**HOPKINS COUNTY, TEXAS**  
**CRIME VICTIM COORDINATOR**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**EXHIBIT C-21**

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 86,640	\$ 76,066	\$ (10,574)
<i>Miscellaneous</i>	--	29,967	29,967
Total revenues	<u>86,640</u>	<u>106,033</u>	<u>19,393</u>
Expenditures:			
Current:			
<i>Health and Welfare</i>			
<i>CDBG Cornersville Grant</i>			
<i>Personnel</i>	77,644	92,344	(14,700)
<i>Operating</i>	4,160	7,149	(2,989)
Total Shady Grove Step Grant	<u>81,804</u>	<u>99,493</u>	<u>(17,689)</u>
Total Health and Welfare	<u>81,804</u>	<u>99,493</u>	<u>(17,689)</u>
Total expenditures	<u>81,804</u>	<u>99,493</u>	<u>(17,689)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,836</u>	<u>6,540</u>	<u>1,704</u>
Other financing sources (uses):			
<i>Transfers in</i>	--	35,385	35,385
Total other financing sources (uses)	<u>--</u>	<u>35,385</u>	<u>(35,385)</u>
Net change in fund balances	4,836	41,925	37,089
Fund balances (deficits), October 1	(50,861)	(50,861)	--
Fund balances (deficits), September 30	<u>\$ (46,025)</u>	<u>\$ (8,936)</u>	<u>\$ 37,089</u>

**HOPKINS COUNTY, TEXAS**  
 DA STATE FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-22

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 22,500	\$ 45,000	\$ 22,500
<i>Miscellaneous</i>	--	375	375
Total revenues	<u>22,500</u>	<u>45,375</u>	<u>22,875</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>County Sheriff</i>			
<i>Personnel</i>	22,500	21,524	976
Total County Sheriff	<u>22,500</u>	<u>21,524</u>	<u>976</u>
Total Public Safety	<u>22,500</u>	<u>21,524</u>	<u>976</u>
Total expenditures	<u>22,500</u>	<u>21,524</u>	<u>976</u>
Net change in fund balances	--	23,851	23,851
Fund balances (deficits), October 1	(14,949)	(14,949)	--
Fund balances, September 30	<u>\$ (14,949)</u>	<u>\$ 8,902</u>	<u>\$ 23,851</u>

**HOPKINS COUNTY, TEXAS**  
 DA FEDERAL FORFEITURE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-23

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 2,514	\$ 2,514
Total revenues	<u>    --</u>	<u>    2,514</u>	<u>    2,514</u>
Expenditures:			
Current:			
Legal			
District Attorney			
Operating	32,500	3,610	28,890
Total District Attorney	<u>    32,500</u>	<u>    3,610</u>	<u>    28,890</u>
Total Legal	<u>    32,500</u>	<u>    3,610</u>	<u>    28,890</u>
Total expenditures	<u>    32,500</u>	<u>    3,610</u>	<u>    28,890</u>
Net change in fund balances	(32,500)	(1,096)	31,404
Fund balances, October 1	114,277	114,277	--
Fund balances, September 30	<u>\$ 81,777</u>	<u>\$ 113,181</u>	<u>\$ 31,404</u>

**HOPKINS COUNTY, TEXAS**  
 COURT OF APPEALS FEE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-24

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ 10	\$ 1	\$ (9)
<i>Miscellaneous</i>	3,500	134	(3,366)
Total revenues	<u>3,510</u>	<u>135</u>	<u>(3,375)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>County attorney</i>			
<i>Operating</i>	3,510	--	3,510
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	--	135	135
Fund balances, October 1	664	664	--
Fund balances, September 30	<u>\$ 664</u>	<u>\$ 799</u>	<u>\$ 135</u>

**HOPKINS COUNTY, TEXAS**  
*S/O DRUG FORFEITURE*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2019*

**EXHIBIT C-25**

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 100,000	\$ 553,422	\$ 453,422
<i>Interest</i>	--	8,332	8,332
Total revenues	<u>100,000</u>	<u>561,754</u>	<u>461,754</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>County Sheriff</i>			
<i>Personnel</i>	39,006	27,807	11,199
<i>Operating</i>	8,000	83,875	(75,875)
<i>Capital</i>	80,485	322,762	(242,277)
Total County Sheriff	<u>127,491</u>	<u>434,444</u>	<u>(306,953)</u>
Total Public Safety	<u>127,491</u>	<u>434,444</u>	<u>(306,953)</u>
Total expenditures	<u>127,491</u>	<u>434,444</u>	<u>(306,953)</u>
Net change in fund balances	(27,491)	127,310	154,801
Fund balances, October 1	274,699	274,699	--
Fund balances, September 30	<u>\$ 247,208</u>	<u>\$ 402,009</u>	<u>\$ 154,801</u>

**HOPKINS COUNTY, TEXAS**  
 DA FORFEITURE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-26

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ --	\$ 548,404	\$ 548,404
<i>Interest</i>	--	10,186	10,186
<i>Miscellaneous</i>	--	346	346
Total revenues	<u>--</u>	<u>558,936</u>	<u>558,936</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>County Sheriff</i>			
<i>Personnel</i>	54,268	23,761	30,507
<i>Operating</i>	36,911	145,337	(108,426)
<i>Capital</i>	15,000	374,339	(359,339)
Total County Sheriff	<u>106,179</u>	<u>543,437</u>	<u>(437,258)</u>
Total Public Safety	<u>106,179</u>	<u>543,437</u>	<u>(437,258)</u>
Total expenditures	<u>106,179</u>	<u>543,437</u>	<u>(437,258)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(106,179)</u>	<u>15,499</u>	<u>121,678</u>
Other financing sources (uses):			
<i>Transfers out</i>	(18,150)	--	(18,150)
Total other financing sources (uses)	<u>(18,150)</u>	<u>--</u>	<u>(18,150)</u>
Net change in fund balances	(124,329)	15,499	139,828
Fund balances, October 1	382,863	382,863	--
Fund balances, September 30	<u>\$ 258,534</u>	<u>\$ 398,362</u>	<u>\$ 139,828</u>

**HOPKINS COUNTY, TEXAS**  
*CA CHECK COLLECTION FEE*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2019*

**EXHIBIT C-27**

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 5,000	\$ 1,473	\$ (3,527)
<i>Miscellaneous</i>	--	73	73
Total revenues	<u>5,000</u>	<u>1,546</u>	<u>(3,454)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>County attorney</i>			
<i>Personnel</i>	3,311	3,260	51
<i>Operating</i>	2,178	82	2,096
Total County Attorney	<u>5,489</u>	<u>3,342</u>	<u>2,147</u>
Total Legal	<u>5,489</u>	<u>3,342</u>	<u>2,147</u>
Total expenditures	<u>5,489</u>	<u>3,342</u>	<u>2,147</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(489)</u>	<u>(1,796)</u>	<u>(1,307)</u>
Other financing sources (uses):			
<i>Transfers in</i>	--	826	826
Total other financing sources (uses)	<u>--</u>	<u>826</u>	<u>826</u>
Net change in fund balances	(10,489)	(970)	(481)
Fund balances, October 1	392	392	--
Fund balances (deficits), September 30	<u>\$ (10,097)</u>	<u>\$ (578)</u>	<u>\$ (481)</u>

**HOPKINS COUNTY, TEXAS**  
 DA CHECK COLLECTION  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-28

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

**HOPKINS COUNTY, TEXAS**  
**DEBT SERVICE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**EXHIBIT C-29**

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 1,756,975	\$ 1,778,735	\$ 21,760
<i>Interest</i>	3,000	18,590	15,590
Total revenues	<u>1,759,975</u>	<u>1,797,325</u>	<u>37,350</u>
Expenditures:			
Debt service:			
<i>Principal</i>	1,035,000	1,035,000	--
<i>Interest and fiscal charges</i>	615,605	614,854	751
Total expenditures	<u>1,650,605</u>	<u>1,649,854</u>	<u>751</u>
Excess (deficiency) of revenues over (under) expenditures	<u>109,370</u>	<u>147,471</u>	<u>38,101</u>
Other financing sources (uses):			
<i>Transfers in</i>	6,050	6,050	--
Total other financing sources (uses)	<u>6,050</u>	<u>6,050</u>	<u>--</u>
Net change in fund balances	115,420	153,521	38,101
Fund balances, October 1	351,889	351,889	--
Fund balances, September 30	<u>\$ 467,309</u>	<u>\$ 505,410</u>	<u>\$ 38,101</u>

**HOPKINS COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 SEPTEMBER 30, 2019

	<u>Courthouse Restoration</u>	<u>Civic Center Horse Pavillion</u>	<u>Bond Issue 2007</u>
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 7,520	\$ --	\$ 1,525
<b>Total Assets</b>	<u>\$ 7,520</u>	<u>\$ --</u>	<u>\$ 1,525</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
<i>Accrued liabilities and other payables</i>	\$ --	\$ --	\$ --
<i>Due to other funds</i>	<u>--</u>	<u>65,572</u>	<u>--</u>
<b>Total Liabilities</b>	<u>--</u>	<u>65,572</u>	<u>--</u>
<b>FUND BALANCES:</b>			
<i>Restricted</i>	7,520	--	1,525
<i>Unassigned</i>	<u>--</u>	<u>(65,572)</u>	<u>--</u>
<b>Total fund balances</b>	<u>7,520</u>	<u>(65,572)</u>	<u>1,525</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 7,520</u>	<u>\$ --</u>	<u>\$ 1,525</u>

Jail 2013/2014 Bond Issue	Jail 2013/2014 Bond Issue #2	Special Projects	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
\$ 32	\$ --	\$ 3,954	\$ 13,031
<u>\$ 32</u>	<u>\$ --</u>	<u>\$ 3,954</u>	<u>\$ 13,031</u>
\$ --	\$ 1,477	\$ --	\$ 1,477
<u>--</u>	<u>--</u>	<u>--</u>	<u>65,572</u>
<u>--</u>	<u>1,477</u>	<u>--</u>	<u>67,049</u>
32	--	3,954	13,031
--	(1,477)	--	(67,049)
<u>32</u>	<u>(1,477)</u>	<u>3,954</u>	<u>(54,018)</u>
<u>\$ 32</u>	<u>\$ --</u>	<u>\$ 3,954</u>	<u>\$ 13,031</u>

**HOPKINS COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Courthouse Restoration	Civic Center Horse Pavillion	Bond Issue 2007
Revenues:			
<i>Intergovernmental</i>	\$ 262	\$ --	\$ --
<i>Interest</i>	176	--	6
<i>Miscellaneous</i>	--	--	--
Total revenues	<u>438</u>	<u>--</u>	<u>6</u>
Expenditures:			
Current:			
<i>Public facilities</i>	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	438	--	6
Other financing sources (uses):			
<i>Transfers in</i>	--	20,000	--
<i>Transfers out</i>	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>20,000</u>	<u>--</u>
Net change in fund balances	438	20,000	6
Fund balances, October 1	7,082	(85,572)	1,519
Fund balances, September 30	<u>\$ 7,520</u>	<u>\$ (65,572)</u>	<u>\$ 1,525</u>

Jail 2013/2014 Bond Issue	Jail 2013/2014 Bond Issue #2	Special Projects	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
\$ --	\$ --	\$ --	\$ 262
32	1,733	--	1,947
--	24,500	65,491	89,991
<u>32</u>	<u>26,233</u>	<u>65,491</u>	<u>92,200</u>
(7,880)	212,429	378,086	582,635
<u>(7,880)</u>	<u>212,429</u>	<u>378,086</u>	<u>582,635</u>
7,912	(186,196)	(312,595)	(490,435)
--	168,928	540,119	729,047
(168,928)	--	--	(168,928)
<u>(168,928)</u>	<u>168,928</u>	<u>540,119</u>	<u>560,119</u>
(161,016)	(17,268)	227,524	69,684
161,048	15,791	(223,570)	(123,702)
<u>\$ 32</u>	<u>\$ (1,477)</u>	<u>\$ 3,954</u>	<u>\$ (54,018)</u>

**HOPKINS COUNTY, TEXAS**

## COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

## AGENCY FUNDS

SEPTEMBER 30, 2019

	Tax Assessor Collector	County Clerk	District Clerk	Sheriff
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 499,947	\$ 27,139	\$ 848,785	\$ 134,885
<b>Total Assets</b>	<u>\$ 499,947</u>	<u>\$ 27,139</u>	<u>\$ 848,785</u>	<u>\$ 134,885</u>
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other governments</i>	480,557	--	--	1,349
<i>Due to others</i>	19,390	27,139	848,785	133,536
<b>Total Liabilities</b>	<u>\$ 499,947</u>	<u>\$ 27,139</u>	<u>\$ 848,785</u>	<u>\$ 134,885</u>

Justice of the Peace Number One	Justice of the Peace Number Two	County Attorney	Abandoned Property	County Attorney Pending Cash
\$ 956	\$ 640	\$ 120	\$ 970	\$ 11,115
<u>\$ 956</u>	<u>\$ 640</u>	<u>\$ 120</u>	<u>\$ 970</u>	<u>\$ 11,115</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	1	11,115
173	--	--	--	--
783	640	120	969	--
<u>\$ 956</u>	<u>\$ 640</u>	<u>\$ 120</u>	<u>\$ 970</u>	<u>\$ 11,115</u>

**HOPKINS COUNTY, TEXAS**

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2019

	Juvenile Probation	Adult Probation
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 2,117	\$ 4,679
Total Assets	<u>\$ 2,117</u>	<u>\$ 4,679</u>
<b>LIABILITIES</b>		
<i>Accounts payable</i>	\$ --	\$ --
<i>Accrued liabilities</i>	--	--
<i>Due to other governments</i>	2,117	4,679
<i>Due to others</i>	--	--
Total Liabilities	<u>\$ 2,117</u>	<u>\$ 4,679</u>

8th District Juvenile Probation	Payroll Account	Clearing Account	Total Agency Funds (See Exhibit A-7)
\$ 65,204	\$ 11,572	\$ 42,038	\$ 1,650,167
<u>\$ 65,204</u>	<u>\$ 11,572</u>	<u>\$ 42,038</u>	<u>\$ 1,650,167</u>
\$ --	\$ --	\$ 8,517	\$ 8,517
--	--	--	11,116
65,204	--	--	554,079
--	11,572	33,521	1,076,455
<u>\$ 65,204</u>	<u>\$ 11,572</u>	<u>\$ 42,038</u>	<u>\$ 1,650,167</u>

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