

HOPKINS COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2020

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HOPKINS COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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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

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hopkins County, Texas (the "County"), as of and for the year ended September 30, 2020, 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.

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Hopkins County, Texas as of September 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

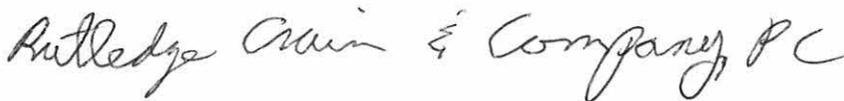
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section, are presented for purposes of additional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

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards 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 the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 9, 2021 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



March 9, 2021

Management's Discussion and Analysis

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HOPKINS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2020

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, 2020. 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, 2020 by \$21,081,650 (net position). Of this amount, \$11,288,681 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.

The total net position of the County increased by \$1,540,034. This increase is attributable to conservative spending across many departments, resulting in lower than budgeted operational costs. Hopkins County applied and obtained the CRF Grant which was to provide assistance with operational cost associated with Covid 19.

The County's governmental funds reported combined ending fund balances of \$11,640,772 an increase of \$844,608 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 \$5,839,567 or 51% of total General Fund expenditures for fiscal year 2020.

Overview of the Financial Statements

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

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

The Statement of Net Position presents information on all of the County's assets, deferred resources outflow, liabilities, and deferred resources inflows with the difference between them 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.

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

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

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

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

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

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

Government-wide Financial Analysis

At the end of fiscal year 2020, the County's net position (assets and deferred outflows of resources exceeding liabilities and deferred inflows of resources) totaled \$21,081,650. 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, \$8,884,973 reflects net investments in capital assets. 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 \$660,727 in the debt service fund, are restricted for future debt service payments.

Net assets of \$247,269 in the Capital Projects Fund, are restricted to payments for capital projects.

The remaining balance of unrestricted net assets, \$11,288,681, may be used to meet the government's ongoing obligations to citizens and creditors.

HOPKINS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2020

Table 1
Condensed Statement of Net Position

	<u>9/30/2020</u>	<u>9/30/2019</u>
ASSETS		
Current and other assets	\$19,936,295	\$19,671,883
Capital assets	26,006,197	26,181,351
Total assets	<u>45,942,492</u>	<u>45,853,234</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charge on refunding	42,230	45,358
Deferred pension outflow	3,098,363	4,367,454
Total deferred outflow of resources	<u>3,140,593</u>	<u>4,412,812</u>
LIABILITIES		
Long-term liabilities	22,166,148	26,141,865
Other liabilities	2,194,955	2,848,641
Total liabilities	<u>24,361,103</u>	<u>28,990,506</u>
DEFERRED INFLOWS OF RESOURCES		
Unearned revenue pension	3,640,332	1,858,242
Total deferred inflows of resources	<u>3,640,332</u>	<u>1,858,242</u>
NET POSITION		
Net investment in capital assets	8,884,973	8,176,460
Restricted	907,996	577,608
Unrestricted	11,288,681	10,663,230
	<u>\$21,081,650</u>	<u>\$19,417,298</u>

Changes in Net Position. The net position of the County increased by \$1,540,034 for the fiscal year ended September 30, 2020. This increase was attributable to the county receiving grants as well as conservative spending by most departments, without knowing how Covid -19 would impact the county's future.

HOPKINS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2020

Table 2
Changes in Net Position

	<u>9/30/2020</u>	<u>9/30/2019</u>
Program Revenues:		
Charges for services	\$ 4,139,704	\$ 4,875,761
Operating grants and contributions	420,372	425,950
Capital grants and contributions	2,840,444	365,857
General Revenues		
Taxes	15,729,097	14,881,315
Unrestricted investment earnings	166,510	339,535
Insurance recoveries	15,556	-
Miscellaneous	263,189	359,588
Gain (loss) on disposal of capital assets	16,297	504,134
Total Revenues	<u>23,591,169</u>	<u>21,752,140</u>
Expenses:		
General government	1,772,186	1,845,491
Judicial	1,469,830	1,764,471
Legal	670,973	793,098
Financial administration	1,007,018	1,092,035
Public safety	7,208,252	8,450,585
Public transportation	6,558,557	6,074,964
Public facilities	1,664,417	1,411,310
Health and welfare	1,038,622	302,693
Extension services	61,916	92,873
Elections	52,111	43,486
Interest on long-term debt	547,253	576,983
Total Expenses	<u>22,051,135</u>	<u>22,447,989</u>
Increase (decrease) in net position	1,540,034	(695,849)
Net Position – October 1	19,417,145	20,113,147
Prior period adjustment	124,471	(153)
Net Position – September 30	<u>\$ 21,081,650</u>	<u>\$ 19,417,145</u>

HOPKINS COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2020

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 \$11,640,772.

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 \$5,973,747. This is a decrease of \$733,452 from the prior year which is mainly due budget amendments and transfers to other funds. The county has adopted a policy of maintaining a minimum fund balance to be used for unanticipated needs. The Fund Balance Policy adopted by the Commissioner's Court in 2019 states that the minimum level shall be approximately 30 to 35 percent of the subsequent year's budgeted expenditures and outgoing transfers. This minimum fund balance is intended to provide stabilization in case of unforeseen events that may occur. If it is determined that the County is below this minimum established fund balance level, the governing body will be informed of this condition and take necessary budgetary steps to bring the fund balance level into compliance with this policy through budgetary actions.

Road and Bridge Fund. The Road and Bridge fund balance totaled \$ 1,860,192, an increase of \$129,046. 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 202,667 due to higher tax collection
- County Sheriff Department was over budget by \$280,806 due to the full value of the vehicles leased being recorded along with the proceeds of the leases being recorded without a budget amendment. The net effect of this transaction was zero, since the value of the capital outlay was equal to the proceeds from the transaction. .
- County Jail Budget was under budget by \$100,289 due to stricter spending
- Extradition was under budget by 15,682 due to travel restrictions brought on by Covid-19
- Risk Management was under budget \$26,558 due to insurance coming in under the projected budget.
- County Fire was over budget \$4,975. This was mainly due to operations being more than anticipated.
- 8th Judicial District Court expenditures were under budget \$47,585 due to less dockets due to Covid-19
- Overall, expenditures were less than the original budget by \$123,568 due to stricter spending habits of all County Offices. Without knowing the effects that Covid 19 would have on our county, all departments were very conservative in their spending.

HOPKINS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2020

Table 3
Capital Assets at Year End
Net of Accumulated Depreciation

	<u>9/30/2020</u>	<u>9/30/2019</u>
Land	\$ 1,760,341	\$ 1,720,441
Buildings & improvements	31,501,567	31,493,913
Machinery and equipment	13,188,062	12,165,124
Infrastructure	17,701,826	17,541,826
Total accumulated depreciation	<u>(38,145,599)</u>	<u>(36,739,953)</u>
Total Capital Assets (Net)	<u>\$26,006,197</u>	<u>\$26,181,351</u>

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

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

Table 4
Outstanding Debt at Year End

	<u>9/30/2020</u>	<u>9/30/2019</u>
Type of Debt		
Certificates of obligation	\$ 145,000	\$ 215,000
Limited tax refunding bonds	14,940,000	15,935,000
Total bonds outstanding	<u>15,085,000</u>	<u>16,150,000</u>
Premium on bonds issued	496,342	533,109
Discount bonds issued	<u>(71,761)</u>	<u>(77,076)</u>
Total Debt	<u>\$ 15,509,581</u>	<u>\$ 16,606,033</u>

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

The County's outstanding debt decreased by \$1,096,452 due to paying off or retiring debt.

HOPKINS COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2020

Economic Factors and Next Year's Budgets and Rates

The Hopkins County economy remains stable with an optimistic atmosphere. We are still unsure of the effects that Covid 19 will have on our economy. Hopkin's County's unemployment rate as of September 2020 was 5.8% which is a significate increase over last year and below the state 8.3%.

The tax rate established for the 2021 budget is \$.624892, which is the same as 2020.

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

Some key factors to look for in future budgets:

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

Contacting the County's Financial Management

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

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Basic Financial Statements

HOPKINS COUNTY, TEXASSTATEMENT OF NET POSITION
SEPTEMBER 30, 2020

	Governmental Activities
ASSETS	
<i>Cash and cash equivalents</i>	\$ 9,918,548
<i>Investments</i>	1,428
Receivables (net of allowances for uncollectibles):	
<i>Fines</i>	7,016,806
<i>Taxes</i>	533,254
<i>Other receivables</i>	82,031
<i>Due from other governments</i>	2,186,997
<i>Inventories</i>	17,878
<i>Prepaid items</i>	179,353
Capital assets (net of accumulated depreciation):	
<i>Land</i>	1,760,341
<i>Buildings</i>	19,588,352
<i>Machinery and equipment</i>	4,561,623
<i>Bridges</i>	95,881
Total Assets	<u>45,942,492</u>
DEFERRED OUTFLOWS OF RESOURCES	
<i>Deferred charges</i>	42,230
<i>Deferred pension expense</i>	3,098,363
Total Deferred Outflows of Resources	<u>3,140,593</u>
LIABILITIES	
<i>Accounts payable</i>	383,081
<i>Accrued liabilities and other payables</i>	532,686
<i>Due to other governments</i>	1,223,371
<i>Due to others</i>	55,817
Noncurrent liabilities:	
<i>Due within one year</i>	1,820,126
<i>Due in more than one year</i>	20,346,022
Total Liabilities	<u>24,361,103</u>
DEFERRED INFLOWS OF RESOURCES	
<i>Unearned revenue-pension</i>	3,640,332
Total deferred inflows of resources	<u>3,640,332</u>
NET POSITION:	
Net Investment in Capital Assets	8,884,973
Restricted For:	
Debt Service	660,727
Capital Projects	247,269
Unrestricted	11,288,681
Total Net Position	<u>\$ 21,081,650</u>

The accompanying notes are an integral part of this statement.

HOPKINS COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
PRIMARY GOVERNMENT					
Governmental activities:					
General government	1,772,186	872,934	--	73,460	(825,792)
Judicial	1,469,830	704,076	137,813	--	(627,941)
Legal	670,973	662,765	45,619	27,260	64,671
Financial administration	1,007,018	404,220	--	--	(602,798)
Public Safety	7,208,252	530,223	61,127	12,075	(6,604,827)
Public transportation	6,558,557	734,268	108,237	1,468,510	(4,247,542)
Public facilities	1,664,417	231,218	--	190	(1,433,009)
Extension service	61,916	--	--	--	(61,916)
Elections	52,111	--	--	--	(52,111)
Health and welfare	1,038,622	--	67,576	1,258,949	287,903
Interest on long-term debt	547,253	--	--	--	(547,253)
Total expenditures	<u>22,051,135</u>	<u>4,139,704</u>	<u>420,372</u>	<u>2,840,444</u>	<u>(14,650,615)</u>
Total Primary Government	<u>\$ 22,051,135</u>	<u>\$ 4,139,704</u>	<u>\$ 420,372</u>	<u>\$ 2,840,444</u>	<u>(14,650,615)</u>
General Revenues:					
Property Taxes					12,687,450
Sales Taxes					2,678,389
Hotel motel taxes					315,520
Alcoholic Beverage Taxes					47,738
Miscellaneous					263,189
Unrestricted Investment Earnings					166,510
Insurance Recoveries					15,556
Gain on Disposal of Capital Assets					16,297
Total General Revenues					<u>16,190,649</u>
Change in Net Position					1,540,034
Net Position - Beginning					19,417,145
Prior Period Adjustment					124,471
Net Position - Ending					<u>\$ 21,081,650</u>

The accompanying notes are an integral part of this statement.

HOPKINS COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

	General Fund	Road and Bridge Maintenance	Other Governmental Funds	Total Governmental Funds
ASSETS				
<i>Cash and cash equivalents</i>	\$ 4,301,890	\$ 1,928,014	\$ 3,688,640	\$ 9,918,544
<i>Investments</i>	1,428	--	--	1,428
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	6,793,417	--	223,389	7,016,806
<i>Taxes</i>	309,306	129,194	94,754	533,254
<i>Other</i>	13,995	34,457	33,579	82,031
<i>Intergovernmental</i>	553,512	--	1,633,486	2,186,998
<i>Due from other funds</i>	1,352,576	--	--	1,352,576
<i>Prepaid items</i>	134,180	27,041	18,132	179,353
<i>Inventories</i>	--	17,878	--	17,878
Total Assets	<u>\$ 13,460,304</u>	<u>\$ 2,136,584</u>	<u>\$ 5,691,980</u>	<u>\$ 21,288,868</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
<i>Accounts payable</i>	\$ 194,411	\$ 109,364	\$ 79,306	\$ 383,081
<i>Accrued liabilities and other payables</i>	205,014	44,451	49,739	299,204
<i>Due to other funds</i>	--	--	1,352,576	1,352,576
<i>Due to other governments</i>	1,223,371	--	--	1,223,371
<i>Due to others</i>	55,817	--	--	55,817
Total Liabilities	<u>1,678,613</u>	<u>153,815</u>	<u>1,481,621</u>	<u>3,314,049</u>
 DEFERRED INFLOWS OF RESOURCES				
<i>Unavailable revenue - property taxes</i>	293,466	122,577	89,273	505,316
<i>Unavailable revenue - fines</i>	5,514,478	--	223,387	5,737,865
<i>Unavailable revenue - other</i>	--	--	90,866	90,866
Total Deferred Inflows of Resources	<u>5,807,944</u>	<u>122,577</u>	<u>403,526</u>	<u>6,334,047</u>
 FUND BALANCES:				
<i>Nonpendable</i>	134,180	44,919	18,132	197,231
<i>Restricted</i>	--	1,815,273	3,693,832	5,509,105
<i>Committed</i>	--	--	295,330	295,330
<i>Unassigned</i>	5,839,567	--	(200,461)	5,639,106
Total fund balances	<u>5,973,747</u>	<u>1,860,192</u>	<u>3,806,833</u>	<u>11,640,772</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 13,460,304</u>	<u>\$ 2,136,584</u>	<u>\$ 5,691,980</u>	<u>\$ 21,288,868</u>

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, 2020

Total fund balances - governmental funds balance sheet	\$ 11,640,772
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	26,006,197
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	505,316
Payables for bond principal which are not due in the current period are not reported in the funds.	(15,509,582)
Payables for capital leases which are not due in the current period are not reported in the funds.	(1,085,036)
Payables for bond interest which are not due in the current period are not reported in the funds.	(233,482)
Payables for notes which are not due in the current period are not reported in the funds.	(526,606)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(378,897)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	42,231
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	5,737,865
Assessments receivable unavailable to pay for current period expenditures are deferred in the funds.	90,866
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(4,666,026)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(3,640,332)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	<u>3,098,363</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 21,081,650</u>

The accompanying notes are an integral part of this statement.

HOPKINS COUNTY, TEXASSTATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	General Fund	Road and Bridge Maintenance	Other Governmental Funds	Total Governmental Funds
Revenues:				
<i>Taxes</i>	\$ 9,965,989	\$ 3,002,122	\$ 2,384,943	\$ 15,353,054
<i>Fees of office</i>	1,764,236	734,268	849,915	3,348,419
<i>Intergovernmental</i>	388,685	108,237	3,213,993	3,710,915
<i>Fines</i>	439,350	--	15,771	455,121
<i>Interest</i>	95,684	29,777	41,050	166,511
<i>Miscellaneous</i>	177,537	23,170	101,477	302,184
Total revenues	<u>12,831,481</u>	<u>3,897,574</u>	<u>6,607,149</u>	<u>23,336,204</u>
Expenditures:				
Current:				
<i>General government</i>	1,506,984	--	267,708	1,774,692
<i>Judicial</i>	1,478,817	--	12,430	1,491,247
<i>Legal</i>	264,306	--	391,184	655,490
<i>Financial administration</i>	971,427	--	--	971,427
<i>Public safety</i>	6,573,214	--	553,155	7,126,369
<i>Public transportation</i>	--	6,449,096	878,137	7,327,233
<i>Public facilities</i>	493,802	--	764,449	1,258,251
<i>Extension service</i>	65,671	--	--	65,671
<i>Elections</i>	79,565	--	--	79,565
<i>Health and welfare</i>	119,614	--	959,209	1,078,823
Debt service:				
<i>Principal</i>	--	--	1,065,000	1,065,000
<i>Interest and fiscal charges</i>	--	--	586,106	586,106
Total expenditures	<u>11,553,400</u>	<u>6,449,096</u>	<u>5,477,378</u>	<u>23,479,874</u>
Excess (deficiency) of revenues over (under) expenditures	1,278,081	(2,551,522)	1,129,771	(143,670)
Other financing sources (uses):				
<i>Transfers in</i>	--	2,150,000	849,477	2,999,477
<i>Transfers out</i>	(2,399,543)	(10,102)	(589,832)	(2,999,477)
<i>Sale of capital assets</i>	5,500	72,388	990	78,878
<i>Insurance recoveries</i>	15,556	--	--	15,556
<i>Capital leases</i>	366,954	468,282	--	835,236
Total other financing sources (uses)	<u>(2,011,533)</u>	<u>2,680,568</u>	<u>260,635</u>	<u>929,670</u>
Net change in fund balances	(733,452)	129,046	1,390,406	786,000
Fund balances, October 1	6,707,199	1,731,146	2,357,819	10,796,164
Prior period adjustment	--	--	58,608	58,608
Fund balances, September 30	<u>\$ 5,973,747</u>	<u>\$ 1,860,192</u>	<u>\$ 3,806,833</u>	<u>\$ 11,640,772</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, 2020*

Net change in fund balances - total governmental funds	\$ 786,000
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	1,737,408
The depreciation of capital assets used in governmental activities is not reported in the funds.	(2,009,981)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(62,581)
Donations of capital assets increase net position in the SOA but not in the funds.	160,000
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	12,785
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	1,065,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	532,060
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	24,530
Bond issuance costs and similar items are amortized in the SOA but not in the funds.	(3,128)
(Increase) decrease in accrued interest from beginning of period to end of period.	41,982
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(53,685)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	59,176
Certain assessment revenues are deferred in the funds. This is the change in these amounts this year.	(8,852)
Proceeds of notes do not provide revenue in the SOA, but are reported as current resources in the funds.	(355,000)
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	(480,236)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	94,556
Change in net position of governmental activities - Statement of Activities	<u>\$ 1,540,034</u>

The accompanying notes are an integral part of this statement.

HOPKINS COUNTY, TEXAS
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2020

	Custodial Funds
ASSETS	
<i>Cash and cash equivalents</i>	\$ 1,509,535
Total Assets	<u>\$ 1,509,535</u>
LIABILITIES	
<i>Accounts payable</i>	\$ 45,816
<i>Accrued liabilities</i>	354,181
<i>Due to other governments</i>	515,967
<i>Due to others</i>	593,571
Total Liabilities	<u>\$ 1,509,535</u>

The accompanying notes are an integral part of this statement.

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

B. Government-wide and Fund Financial Statements

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

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

Separate financial statements are provided for governmental funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

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

The government-wide financial statements are reported using the economic *resources measurement focus* and the accrual *basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2020

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 account 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:

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

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2020

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, 2020, expenditures exceeded appropriations in the following funds:

Special Revenue Funds:	
JP Computer Technology	\$2,920
HAVA Grant	59,460
Precinct 1 House	689
Crime Victim Coordinator	1,385
Cares Act COVID 19	407,437
DA Forfeiture	249,719

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

3. Deficit Fund Balances

The following funds had deficit fund balances at 9/30/20

Special Revenue Funds	
JP Computer Technology	\$5,481
Courthouse Security	33,025
Texas Mitigation Fund	9,302
Crime Victim Coordinator	13,460
FEMA 4416	75,594
Safer Grant Fire Department	4,196
DA State Fund	12,354
Capital Projects Funds:	
Civic Center Horse Pavilion	\$45,572
Jail 2013/2014 Bond Issue #2	1,477

E. Assets, liabilities, and net position or equity

1. Deposits and investments

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

State statutes authorize the County to invest in (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States; (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2020

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, 2020

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, 2020

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	\$134,180	\$27,041	\$18,132	\$179,353
Inventory	--	17,878	--	17,878
	<u>134,180</u>	<u>44,919</u>	<u>18,132</u>	<u>197,231</u>
Restricted for:				
Road maintenance	--	1,815,273	420,746	2,236,019
Debt Service	--	--	599,835	599,835
Justice Administration	--	--	1,091,792	1,091,792
Records Preservation	--	--	633,853	633,853
Grants	--	--	779,765	779,765
Construction	--	--	164,615	164,615
Other	--	--	3,226	3,226
	<u>--</u>	<u>1,815,273</u>	<u>3,693,832</u>	<u>5,509,105</u>
Committed to:				
Civic Center	--	--	295,330	295,330
	<u>--</u>	<u>--</u>	<u>295,330</u>	<u>295,330</u>
Unassigned	5,839,567	--	(200,461)	5,639,106
	<u>\$5,973,747</u>	<u>\$1,860,192</u>	<u>\$3,806,833</u>	<u>\$11,640,772</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 \$5,737,865 difference are as follows:

County clerk fines	\$ 293,586
District clerk fines	4,290,281
Justice of the peace fines	<u>1,153,998</u>
Total	<u>\$5,737,865</u>

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2020

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 \$11,428,083 (including \$1,509,535 in agency funds). All of the bank balance of \$12,606,774 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, 2020, the County had the following investments:

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

* Standard and Poors

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

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

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

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

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

TexPool and MBIA are external investment pools and are not SEC registered. The Texas Interlocal Cooperation Act and the Texas Public Funds Investment Act provide for creation of public funds investments pools and permit eligible governmental entities to jointly invest their funds in authorized investments. The fair value of investments in the pool is independently reviewed monthly. At September 30, 2020 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, 2020

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	\$16,046,557	\$ --	\$520,640	\$16,567,197
Allowance	(9,253,140)	--	(297,251)	(9,550,391)
Net fines receivable	<u>\$6,793,417</u>	<u>\$ --</u>	<u>\$223,389</u>	<u>\$7,016,806</u>
Taxes receivable	\$386,633	\$161,493	\$118,442	\$666,568
Allowance	(77,327)	(32,299)	(23,688)	(133,314)
Net taxes receivable	<u>\$309,306</u>	<u>\$129,194</u>	<u>\$94,754</u>	<u>\$533,254</u>
Other receivables	<u>\$13,995</u>	<u>\$34,457</u>	<u>\$33,579</u>	<u>\$82,031</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)	\$293,466	\$ --	\$293,466
Deferred fines revenue (General Fund)	5,514,478	--	5,514,478
Deferred tax revenue (Road and Bridge Maintenance)	122,577	--	122,577
Deferred tax revenue (NonMajor Funds)	89,273	--	89,273
Deferred fines revenue (NonMajor Funds)	223,387	--	223,387
Deferred grant revenue	90,866	--	90,866
Total deferred/unearned revenue for governmental funds	<u>\$6,334,047</u>	<u>\$ --</u>	<u>\$6,334,047</u>

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2020

C. Capital assets

Capital asset activity for the year ended September 30, 2020:

	As Restated Balance 9/30/19	Additions	Retirements	Inventory Adjustment	Balance 9/30/2020
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$1,720,441	\$39,900	\$ --	\$ --	\$1,760,341
Construction in progress	--	--	--	--	--
Total capital assets not being depreciated	<u>1,720,441</u>	<u>39,900</u>	<u>--</u>	<u>--</u>	<u>1,760,341</u>
Capital assets, being depreciated:					
Buildings and improvements	31,493,913	82,654	(75,000)	--	31,501,567
Machinery and equipment	12,165,124	1,614,854	(591,916)	--	13,188,062
Infrastructure	<u>17,541,826</u>	<u>160,000</u>	<u>--</u>	<u>--</u>	<u>17,701,826</u>
Total capital assets being depreciated	<u>61,200,863</u>	<u>1,857,508</u>	<u>(666,916)</u>	<u>--</u>	<u>62,391,455</u>
Less accumulated depreciation for:					
Buildings and improvements	(10,873,962)	(1,072,821)	33,568	--	(11,913,215)
Machinery and equipment	(8,443,328)	(753,878)	570,767	--	(8,626,439)
Infrastructure	<u>(17,422,663)</u>	<u>(183,282)</u>	<u>--</u>	<u>--</u>	<u>(17,605,945)</u>
Total accumulated depreciation	<u>(36,739,953)</u>	<u>(2,009,981)</u>	<u>604,335</u>	<u>--</u>	<u>(38,145,599)</u>
Total capital assets being depreciated, net	<u>24,460,910</u>	<u>(152,473)</u>	<u>(62,581)</u>	<u>--</u>	<u>24,245,856</u>
Governmental activities capital assets, net	<u>\$26,181,351</u>	<u>(\$112,573)</u>	<u>(\$62,581)</u>	<u>\$ --</u>	<u>\$26,006,197</u>

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

Governmental activities:

General government	\$63,357
Judicial	1,300
Legal	650
Financial administration	826
Public safety	871,713
Public transportation	543,097
Public facilities	523,383
Extension services	<u>5,655</u>
Total depreciation expense - governmental activities	<u>\$2,009,981</u>

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2020

E. Interfund receivables, payables, and transfers

The composition of interfund balances as of September 30, 2020, is as follows:

Governmental Funds		
Fund	Receivable	Payable
Major Fund		
General Fund	\$1,352,577	\$ --
Nonmajor Funds		
JP Computer Technology	--	5,837
Courthouse Security Fund	--	28,127
CDBG Grant 7218211 Cornersville	--	2,850
Crime Victim Coordinator	--	24,146
Road & Bridge County Project	--	743
FEMA 4416	--	846,839
Safer Grant Fire Department	--	40,055
Cares Act COVID 19	--	346,593
DA State Fund	--	11,815
Civic Center Horse Pavillion	--	45,572
Total Governmental Funds	\$1,352,577	\$1,352,577

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

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2020

Fund	Transfers in	Transfers out
Major Funds		
General Fund	\$ --	\$2,399,543
Road and Bridge Maintenance	2,150,000	10,102
Nonmajor Funds		
Civic Center	120,000	20,000
District Attorney	278,938	13,782
Courthouse Security	104,838	--
Precinct #1 House	10,102	6,050
Road and Bridge Special Fund	--	275,000
Farm to Market Special Fund	--	275,000
Crime Victim Coordinator	13,782	--
Safer Grant Fire Department	15,767	--
Debt Service Fund	6,050	--
Civic Center Horse Pavilion	20,000	--
Special Projects Fund	280,000	--
Total Governmental Funds	\$2,999,477	\$2,999,477

These transfers were made for the following reasons:

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

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

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

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

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

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

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, 2020

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 9/30/20
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%	\$360,000
GOB, Series 2013	7,975,000	12/01/13	10/15/34	2.00% to 4.50%	6,435,000
GOB, Series 2014	7,875,000	2/01/14	4/15/35	3.00% to 4.50%	6,420,000
GOB Refunding, Series 2018	2,195,000	5/01/18	9/01/25	2.60%	1,725,000
Certificates of Obligation:					
CO, Series 2013	700,000	9/01/13	9/01/22	0.40% to 1.750%	145,000
General Obligation Bonds					<u>\$15,085,000</u>

Annual debt service requirements to maturity for general debt:

Year	General Long-Term Debt Issues		
	Principal	Interest	Total
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	905,000	410,262	1,315,262
2026-2030	4,340,000	1,565,566	5,905,566
2031-35	5,255,000	642,190	5,897,190
Total	<u>\$15,085,000</u>	<u>\$4,627,936</u>	<u>\$19,712,936</u>

Purpose	Original Amount	Year of Issue	Final Maturity	Interest Rate	Balance 9/30/20
Notes Payable					
Alliance Bank, Note 18132951	\$219,546	9/10/18	9/10/26	4.350%	\$171,696
Alliance Bank, Note 18136385	155,000	5/01/20	7/15/27	3.500%	154,909
Alliance Bank, Note 18136803	310,169	6/17/20	6/15/27	3.500%	200,000
					<u>\$526,605</u>

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2020

Annual debt service requirements to maturity for general debt:

Year	Note Payable		Total
	Principal	Interest	
2021	\$71,177	\$20,620	\$91,797
2022	75,770	16,027	91,797
2023	78,731	13,066	91,797
2024	81,781	10,016	91,797
2025	85,008	6,789	91,797
2026-2027	134,138	4,167	138,305
Total	\$526,605	\$70,685	\$597,290

Capital Leases Currently Outstanding:

Purpose	Original Amount	Date Made	Date Due	Interest Rate	Periodic Payment	Balance 9/30/20
Capital Leases						
Civic Center Chiller/Boiler	\$199,910	10/01/12	10/01/22	1.99%	\$1,839	\$44,989
General Fire truck	175,000	08/14/17	09/15/24	1.65%	2,209	102,486
General two Ford Explorers	56,000	05/10/17	09/01/21	3.45%	1,264	14,890
R&B#2 CAT Motorgrager	169,000	05/15/18	06/01/25	3.85%	27,581	120,095
R&B#1 JD 6110M w/mower	154,745	09/04/18	09/15/25	4.05%	25,457	115,053
R&B#1 Miscellaneous Equipment	188,672	8/06/19	9/01/26	3.84%	2,572	162,610
R&B#4 Backhoe	91,850	1/14/19	1/14/22	4.22%	2,374	71,447
VFD Breathing apparatus	96,131	4/04/19	4/01/26	4.15%	1,320	78,847
VFD Protective Equipment	54,284	9/24/19	9/15/24	3.68%	991	44,173
Case tractor loader/backhoe	113,282	6/29/20	7/01/23	7.10%	2,145	102,267
2020 Chevy Tahoe	52,368	8/10/20	8/10/23	2.85%	855	32,543
2020 Chevy Tahoe	52,368	8/10/20	8/10/23	2.85%	855	32,543
2020 Chevy Tahoe	52,368	8/10/20	8/10/23	2.85%	855	32,918
2020 Chevy Tahoe	52,368	8/10/20	8/10/23	2.85%	855	32,543
2020 Chevy Tahoe	52,368	8/10/20	8/10/23	2.85%	855	32,544
2020 Chevy Tahoe	52,368	8/10/20	8/10/23	2.85%	855	32,544
2020 Chevy Tahoe	52,368	8/10/20	8/10/23	2.85%	855	32,544
Capital leases payable						\$1,085,036

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2020

Annual debt service requirements to maturity for capital leases:

Year	Capital Lease Obligations		Total
	Principal	Interest	
2021	\$243,604	\$37,069	\$280,673
2022	269,227	29,055	298,282
2023	312,019	15,493	327,512
2024	130,534	7,604	138,138
20245	90,295	3,390	93,685
2026	39,353	759	40,112
Total	\$1,085,032	\$93,370	\$1,178,402

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2020, was as follows:

	Balance 09/30/19	Additions	Retirements	Balance 09/30/20	Due Within One Year
Governmental activities:					
General obligation bonds	\$15,935,000	--	(\$995,000)	\$14,940,000	\$1,025,000
Certificates of obligation	215,000	--	(70,000)	145,000	70,000
Bond premium	533,108	--	(36,766)	496,342	36,766
Bond discount	(77,076)	--	5,315	(71,761)	(5,315)
General bonded debt	16,606,032	--	(1,096,451)	15,509,581	1,126,451
Note payable	196,136	355,000	(24,530)	526,606	71,177
Capital lease obligations	1,202,723	480,236	(597,923)	1,085,036	243,601
Net pension liability	7,811,761	--	(3,145,735)	4,666,026	--
Compensated absences	325,212	378,897	(325,212)	378,897	378,897
Governmental activity Long-Term Liabilities	\$26,141,864	\$1,214,133	(\$5,189,851)	\$22,166,146	\$1,820,126

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 9/30/20.

Conduit Debt Obligations

The County had no conduit debt at 9/30/20.

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2020

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, 2020, after consultation with the County's attorney, the County is not aware of any pending or threatened litigation which would have a material effect on the financial statements.

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

C. Retirement Commitments

1. Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees.

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

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

2. Benefits

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

At the December 31, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2020

Inactive employees (or their beneficiaries) currently receiving benefits	125
Inactive employees entitled to but not yet receiving benefits	240
Active employees	<u>232</u>
	<u><u>597</u></u>

3. Contributions

The contribution rates for employees in TCDRS was 7% of employee gross earnings, and the County percentages was 14.45% for October 1, 2019 through December 31, 2019, and 14.96% for January 1, 2020 through September 30, 2020, 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, 2020, were \$1,096,266 and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2019, 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, 2019 actuarial valuation was determined using the following actuarial assumptions:

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.00% (made up of 2.75% inflation and 0.25% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.9% per year for a career employee.

Actuarial assumptions used in the December 31, 2019, valuation were based on the results of actuarial experience studies. These assumptions were first used in the December 31, 2018 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. No additional changes in benefits were made for the 2019 valuation. However, 2019 employer contributions reflect that a 1% flat COLA was adopted.

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
NOTES TO THE FINANCIAL STATEMENTS
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Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	14.50%	5.20%
Private Equity	20.00%	8.20%
Global Equities	2.50%	5.50%
International Equities - Developed	7.00%	5.20%
International Equities - Emerging	7.00%	5.70%
Investment - Grade Bonds	3.00%	-0.20%
Strategic Credit	12.00%	3.14%
Direct Lending	11.00%	7.16%
Distressed Debt	4.00%	6.90%
REIT Equities	3.00%	4.50%
Master Limited Partnerships (MLPs)	2.00%	8.40%
Private Real Estate Partnerships	6.00%	5.50%
Hedge Funds	8.00%	2.30%
	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, 2020

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 12/31/18	\$43,411,369	\$35,599,608	\$7,811,761
Changes for the year:			
Service cost	1,067,833	0	1,067,833
Interest on total pension liability	3,511,771	0	3,511,771
Effect of plan changes	(94,930)	0	(94,930)
Effect of economic/demographic gains or losses	(61,236)	0	(61,236)
Effect of assumptions changes or inputs	0	0	0
Refund of contributions	(194,877)	(194,877)	0
Benefit payments	(2,097,778)	(2,097,778)	0
Administrative expenses	0	(31,149)	31,149
Member contributions	0	576,307	(576,307)
Net investment income	0	5,846,700	(5,846,700)
Employer contributions	0	1,189,653	(1,189,653)
Other	0	(12,338)	12,338
Net changes	2,130,783	5,276,518	(3,145,735)
Balance at 12/31/18	\$45,542,152	\$40,876,126	\$4,666,026

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	\$51,515,671	\$45,542,152	\$40,548,355
Fiduciary net position	40,876,125	40,876,125	40,876,125
Net Pension Liability/(Asset)	\$10,639,546	\$4,666,027	(\$327,770)

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.

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2020

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

For the year ended September 30, 2020, the County recognized pension expense of \$1,187,684. At September 30, 2020, 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 12/31/19 Expense	Balance of Deferred Inflows 12/31/19	Balance of Deferred Outflows 12/31/2019
Investment (gains) or losses	(\$2,985,775)	12/31/2019	5.0	(\$597,155)	\$2,388,620	\$ --
	3,628,653	12/31/2018	5.0	725,731	--	2,177,191
	(2,085,821)	12/31/2017	5.0	(417,164)	834,329	--
	214,026	12/31/2016	5.0	42,805	--	42,806
	2,729,798	12/31/2015	5.0	545,960	--	--
Economic/demographic (gains) or losses	(61,236)	12/31/2019	4.0	(15,309)	45,927	--
	(715,087)	12/31/2018	4.0	(178,772)	357,543	--
	(55,652)	12/31/2017	4.0	(13,913)	13,913	--
	(170,432)	12/31/2016	4.0	(42,608)	--	--
	164,003	12/31/2015	4.0	--	--	--
Assumptions changes or inputs	--	12/31/2019	4.0	--	--	--
	--	12/31/2018	4.0	--	--	--
	188,724	12/31/2017	4.0	47,181	--	47,181
	--	12/31/2016	4.0	--	--	--
	373,319	12/31/2015	4.0	--	--	--
Contributions made subsequent to measurement date	--			--	--	831,185
	<u>\$1,224,520</u>			<u>\$96,756</u>	<u>\$3,640,332</u>	<u>\$3,098,363</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, 2020. 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,	
2020	(\$406,595)
2021	(482,669)
2022	113,265
2023	(597,155)
2024	--
	<u>(\$1,373,154)</u>

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2020

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, 2019 for fiscal year 2020 amounted to abatements of \$276,806.

F. Restatement of Prior Period Financial Statements

An invoice payable in the amount of \$58,608 was not removed from the books when paid. Additionally, the obligation for capital lease payments was over stated by \$65,863. The effect of these corrections were to decrease liabilities and increase net position by \$124,471.

G. Reclassification of Fund Type

The DA Pending fund is used to account for seizure funds. In prior years this fund was reported as a special revenue fund. In the current year the fund was reclassified to an agency fund so as to properly reflect the nature of the fund. The effect of this reclassification was to increase agency funds and to decrease fund balance in special revenue funds by \$153.

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, 2020

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 9,763,322	\$ 9,763,322	\$ 9,965,989	\$ 202,667
Fees of office	1,478,400	1,578,400	1,764,236	185,836
Intergovernmental	315,107	315,107	388,685	73,578
Fines	612,000	612,000	439,350	(172,650)
Interest	50,000	50,000	95,684	45,684
Miscellaneous	144,850	154,850	177,537	22,687
Total revenues	<u>12,363,679</u>	<u>12,473,679</u>	<u>12,831,481</u>	<u>357,802</u>
Expenditures:				
Current:				
General Government				
County Judge				
Personnel	160,506	160,553	159,892	661
Operating	10,150	9,850	1,282	8,568
Capital	1,000	1,300	1,194	106
Total County Judge	<u>171,656</u>	<u>171,703</u>	<u>162,368</u>	<u>9,335</u>
County Administration				
Personnel	164,056	164,056	164,261	(205)
Operating	8,500	8,500	7,643	857
Total County Administration	<u>172,556</u>	<u>172,556</u>	<u>171,904</u>	<u>652</u>
Risk Management				
Operating	221,700	221,700	195,142	26,558
Total County Clerk	<u>221,700</u>	<u>221,700</u>	<u>195,142</u>	<u>26,558</u>
County Clerk				
Personnel	316,313	316,313	311,132	5,181
Operating	19,700	19,257	16,418	2,839
Capital	2,800	3,243	3,243	--
Total County Clerk	<u>338,813</u>	<u>338,813</u>	<u>330,793</u>	<u>8,020</u>
Veteran Service				
Operating	4,200	4,200	1,379	2,821
Total Veteran Service	<u>4,200</u>	<u>4,200</u>	<u>1,379</u>	<u>2,821</u>
Nondepartmental				
Personnel	--	--	150	(150)
Operating	723,036	674,381	645,248	29,133
Total Nondepartmental	<u>723,036</u>	<u>674,381</u>	<u>645,398</u>	<u>28,983</u>
Total General Government	<u>1,631,961</u>	<u>1,583,353</u>	<u>1,506,984</u>	<u>76,369</u>
Judicial				
County Court				
Personnel	252,704	252,704	249,067	3,637
Operating	27,000	27,000	23,609	3,391
Total County Court	<u>279,704</u>	<u>279,704</u>	<u>272,676</u>	<u>7,028</u>

HOPKINS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>8th District Court</i>				
<i>Personnel</i>	\$ 174,866	\$ 174,866	\$ 170,878	\$ 3,988
<i>Operating</i>	240,900	240,900	197,303	43,597
<i>Total 8th District Court</i>	<u>415,766</u>	<u>415,766</u>	<u>368,181</u>	<u>47,585</u>
<i>62nd District Court</i>				
<i>Personnel</i>	50,816	50,816	50,197	619
<i>Operating</i>	50,300	56,600	54,456	2,144
<i>Total 62nd District Court</i>	<u>101,116</u>	<u>107,416</u>	<u>104,653</u>	<u>2,763</u>
<i>District Clerk</i>				
<i>Personnel</i>	362,456	362,481	341,063	21,418
<i>Operating</i>	21,500	21,500	17,456	4,044
<i>Capital</i>	1,000	1,000	--	1,000
<i>Total District Clerk</i>	<u>384,956</u>	<u>384,981</u>	<u>358,519</u>	<u>26,462</u>
<i>Justice of the Peace Number One</i>				
<i>Personnel</i>	181,263	181,263	181,178	85
<i>Operating</i>	9,500	9,500	5,102	4,398
<i>Total Justice of the Peace Number One</i>	<u>190,763</u>	<u>190,763</u>	<u>186,280</u>	<u>4,483</u>
<i>Justice of the Peace Number Two</i>				
<i>Personnel</i>	183,103	183,103	182,539	564
<i>Operating</i>	9,500	9,500	5,969	3,531
<i>Total Justice of the Peace Number Two</i>	<u>192,603</u>	<u>192,603</u>	<u>188,508</u>	<u>4,095</u>
<i>Total Judicial</i>	<u>1,564,908</u>	<u>1,571,233</u>	<u>1,478,817</u>	<u>92,416</u>
<i>Legal</i>				
<i>County attorney</i>				
<i>Personnel</i>	260,530	260,530	260,744	(214)
<i>Operating</i>	6,600	6,600	3,562	3,038
<i>Total County Attorney</i>	<u>267,130</u>	<u>267,130</u>	<u>264,306</u>	<u>2,824</u>
<i>Total Legal</i>	<u>267,130</u>	<u>267,130</u>	<u>264,306</u>	<u>2,824</u>
<i>Financial Administration</i>				
<i>County Auditor</i>				
<i>Personnel</i>	148,469	148,469	148,888	(419)
<i>Operating</i>	7,500	7,500	5,701	1,799
<i>Total County Auditor</i>	<u>155,969</u>	<u>155,969</u>	<u>154,589</u>	<u>1,380</u>
<i>County Treasurer</i>				
<i>Personnel</i>	71,526	71,547	71,848	(301)
<i>Operating</i>	4,100	4,100	1,482	2,618
<i>Total County Treasurer</i>	<u>75,626</u>	<u>75,647</u>	<u>73,330</u>	<u>2,317</u>
<i>Tax Assessor Collector</i>				
<i>Personnel</i>	340,935	340,935	320,851	20,084
<i>Operating</i>	43,000	42,620	39,931	2,689
<i>Capital</i>	1,000	1,380	1,380	--
<i>Total Tax Assessor Collector</i>	<u>384,935</u>	<u>384,935</u>	<u>362,162</u>	<u>22,773</u>

HOPKINS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Data Processing</i>				
<i>Operating</i>	\$ 367,530	\$ 365,830	\$ 365,171	\$ 659
<i>Capital</i>	36,000	37,700	16,175	21,525
<i>Total Data Processing</i>	<u>403,530</u>	<u>403,530</u>	<u>381,346</u>	<u>22,184</u>
<i>Total Financial Administration</i>	<u>1,020,060</u>	<u>1,020,081</u>	<u>971,427</u>	<u>48,654</u>
<i>VFD</i>				
<i>Operating</i>	188,000	188,000	168,671	19,329
<i>Total VFD</i>	<u>188,000</u>	<u>188,000</u>	<u>168,671</u>	<u>19,329</u>
<i>County Fire</i>				
<i>Personnel</i>	507,684	507,084	504,721	2,363
<i>Operating</i>	149,583	155,691	162,875	(7,184)
<i>Capital</i>	1,500	1,450	1,604	(154)
<i>Total County Fire</i>	<u>658,767</u>	<u>664,225</u>	<u>669,200</u>	<u>(4,975)</u>
<i>Constable Number One</i>				
<i>Personnel</i>	77,659	77,659	77,659	--
<i>Operating</i>	13,294	13,294	10,395	2,899
<i>Total Constable Number One</i>	<u>90,953</u>	<u>90,953</u>	<u>88,054</u>	<u>2,899</u>
<i>Constable Number Two</i>				
<i>Personnel</i>	77,336	77,336	77,501	(165)
<i>Operating</i>	13,165	13,165	9,860	3,305
<i>Total Constable Number Two</i>	<u>90,501</u>	<u>90,501</u>	<u>87,361</u>	<u>3,140</u>
<i>County Sheriff</i>				
<i>Personnel</i>	1,927,380	1,927,380	1,845,184	82,196
<i>Operating</i>	291,408	293,200	292,100	1,100
<i>Capital</i>	121,500	321,282	685,384	(364,102)
<i>Total County Sheriff</i>	<u>2,340,288</u>	<u>2,541,862</u>	<u>2,822,668</u>	<u>(280,806)</u>
<i>Department of Public Safety</i>				
<i>Personnel</i>	47,194	47,194	47,369	(175)
<i>Operating</i>	500	500	--	500
<i>Total Department of Public Safety</i>	<u>47,694</u>	<u>47,694</u>	<u>47,369</u>	<u>325</u>
<i>Dispatch</i>				
<i>Personnel</i>	447,299	447,299	459,662	(12,363)
<i>Operating</i>	20,000	20,000	2,237	17,763
<i>Total Dispatch</i>	<u>467,299</u>	<u>467,299</u>	<u>461,899</u>	<u>5,400</u>
<i>Jail</i>				
<i>Personnel</i>	1,786,041	1,786,041	1,694,942	91,099
<i>Operating</i>	368,021	484,409	477,831	6,578
<i>Capital</i>	9,000	2,612	--	2,612
<i>Total Jail</i>	<u>2,163,062</u>	<u>2,273,062</u>	<u>2,172,773</u>	<u>100,289</u>
<i>Extradition</i>				
<i>Personnel</i>	34,062	47,262	45,391	1,871
<i>Operating</i>	35,000	21,800	7,989	13,811
<i>Total Extradition</i>	<u>69,062</u>	<u>69,062</u>	<u>53,380</u>	<u>15,682</u>

HOPKINS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Adult Probation</i>				
<i>Operating</i>	\$ 3,000	\$ 3,000	\$ 1,839	\$ 1,161
<i>Total Adult Probation</i>	<u>3,000</u>	<u>3,000</u>	<u>1,839</u>	<u>1,161</u>
<i>Total Public Safety</i>	<u>6,118,626</u>	<u>6,435,658</u>	<u>6,573,214</u>	<u>(137,556)</u>
<i>Public Facilities</i>				
<i>Building Maintenance</i>				
<i>Personnel</i>	106,622	106,622	107,038	(416)
<i>Operating</i>	440,500	440,500	386,764	53,736
<i>Total Building Maintenance</i>	<u>547,122</u>	<u>547,122</u>	<u>493,802</u>	<u>53,320</u>
<i>Total Public Facilities</i>	<u>547,122</u>	<u>547,122</u>	<u>493,802</u>	<u>53,320</u>
<i>Extension Service</i>				
<i>Extension Office</i>				
<i>Personnel</i>	55,171	55,643	51,854	3,789
<i>Operating</i>	23,500	23,500	13,817	9,683
<i>Capital</i>	4,500	4,500	--	4,500
<i>Total Extension Office</i>	<u>83,171</u>	<u>83,643</u>	<u>65,671</u>	<u>17,972</u>
<i>Total Extension Service</i>	<u>83,171</u>	<u>83,643</u>	<u>65,671</u>	<u>17,972</u>
<i>Elections</i>				
<i>Elections</i>				
<i>Personnel</i>	39,532	52,599	51,803	796
<i>Operating</i>	45,300	32,233	27,762	4,471
<i>Total Elections</i>	<u>84,832</u>	<u>84,832</u>	<u>79,565</u>	<u>5,267</u>
<i>Total Elections</i>	<u>84,832</u>	<u>84,832</u>	<u>79,565</u>	<u>5,267</u>
<i>Health and Welfare</i>				
<i>Hazmet Manager</i>				
<i>Operating</i>	--	20,000	13,860	6,140
<i>Total Hazmet Manager</i>	<u>--</u>	<u>20,000</u>	<u>13,860</u>	<u>6,140</u>
<i>Environmental Quality</i>				
<i>Personnel</i>	98,322	98,322	94,466	3,856
<i>Operating</i>	13,200	13,700	11,288	2,412
<i>Capital</i>	500	--	--	--
<i>Total Environmental Quality</i>	<u>112,022</u>	<u>112,022</u>	<u>105,754</u>	<u>6,268</u>
<i>Total Health and Welfare</i>	<u>112,022</u>	<u>132,022</u>	<u>119,614</u>	<u>12,408</u>
Debt service:				
Total expenditures	<u>11,429,832</u>	<u>11,725,074</u>	<u>11,553,400</u>	<u>171,674</u>
Excess (deficiency) of revenues over (under) expenditures	<u>933,847</u>	<u>748,605</u>	<u>1,278,081</u>	<u>529,476</u>

HOPKINS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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>	\$ 400,000	\$ 400,000	\$ --	\$ (400,000)
<i>Transfers out</i>	(1,334,438)	(2,372,499)	(2,399,543)	(27,044)
<i>Sale of capital assets</i>	--	--	5,500	5,500
<i>Insurance recoveries</i>	--	--	15,556	15,556
<i>Proceeds from capital leases</i>	--	--	366,954	366,954
Total other financing sources (uses)	<u>(934,438)</u>	<u>(1,972,499)</u>	<u>(2,011,533)</u>	<u>(39,034)</u>
Net change in fund balances	(591)	(1,223,894)	(733,452)	490,442
Fund balances, October 1	<u>6,707,199</u>	<u>6,707,199</u>	<u>6,707,199</u>	--
Fund balances, September 30	<u>\$ 6,706,608</u>	<u>\$ 5,483,305</u>	<u>\$ 5,973,747</u>	<u>\$ 490,442</u>

HOPKINS COUNTY, TEXAS
ROAD AND BRIDGE MAINTENANCE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 3,065,719	\$ 3,065,719	\$ 3,002,122	\$ (63,597)
<i>Fees of office</i>	725,000	725,000	734,268	9,268
<i>Intergovernmental</i>	120,000	120,000	108,237	(11,763)
<i>Interest</i>	15,000	15,000	29,777	14,777
<i>Miscellaneous</i>	--	11,778	23,170	11,392
Total revenues	<u>3,925,719</u>	<u>3,937,497</u>	<u>3,897,574</u>	<u>(39,923)</u>
Expenditures:				
Current:				
<i>Public Transportation</i>				
<i>Road and Bridge Number One</i>				
<i>Personnel</i>	475,186	489,159	477,275	11,884
<i>Operating</i>	704,808	1,113,905	1,061,308	52,597
<i>Capital</i>	50,000	2,930	116,212	(113,282)
Total Road and Bridge Number One	<u>1,229,994</u>	<u>1,605,994</u>	<u>1,654,795</u>	<u>(48,801)</u>
<i>Road and Bridge Number Two</i>				
<i>Personnel</i>	489,991	501,991	497,385	4,606
<i>Operating</i>	665,003	883,481	606,887	276,594
<i>Capital</i>	75,000	385,300	385,256	44
Total Road and Bridge Number Two	<u>1,229,994</u>	<u>1,770,772</u>	<u>1,489,528</u>	<u>281,244</u>
<i>Road and Bridge Number Three</i>				
<i>Personnel</i>	486,972	486,972	416,408	70,564
<i>Operating</i>	1,035,022	1,002,239	976,689	25,550
<i>Capital</i>	45,000	342,701	342,700	1
Total Road and Bridge Number Three	<u>1,566,994</u>	<u>1,831,912</u>	<u>1,735,797</u>	<u>96,115</u>
<i>Road and Bridge Number Four</i>				
<i>Personnel</i>	450,190	450,190	434,643	15,547
<i>Operating</i>	729,804	1,082,537	960,069	122,468
<i>Capital</i>	50,000	174,267	174,264	3
Total Road and Bridge Number Four	<u>1,229,994</u>	<u>1,706,994</u>	<u>1,568,976</u>	<u>138,018</u>
Total Public Transportation	<u>5,256,976</u>	<u>6,915,672</u>	<u>6,449,096</u>	<u>466,576</u>
Total expenditures	<u>5,256,976</u>	<u>6,915,672</u>	<u>6,449,096</u>	<u>466,576</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,331,257)</u>	<u>(2,978,175)</u>	<u>(2,551,522)</u>	<u>426,653</u>
Other financing sources (uses):				
<i>Transfers in</i>	1,150,000	2,150,000	2,150,000	--
<i>Transfers out</i>	--	--	(10,102)	(10,102)
<i>Sale of capital assets</i>	--	64,918	72,388	7,470
<i>Proceeds from capital leases</i>	--	355,000	468,282	113,282
Total other financing sources (uses)	<u>1,150,000</u>	<u>2,569,918</u>	<u>2,680,568</u>	<u>110,650</u>
Net change in fund balances	(181,257)	(408,257)	129,046	537,303
Fund balances, October 1	1,731,146	1,731,146	1,731,146	--
Fund balances, September 30	<u>\$ 1,549,889</u>	<u>\$ 1,322,889</u>	<u>\$ 1,860,192</u>	<u>\$ 537,303</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,									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Total pension liability:										
Service cost	\$ 1,067,833	\$ 1,070,590	\$ 1,072,438	\$ 1,175,397	\$ 1,001,630	\$ 1,021,803	\$ --	\$ --	\$ --	\$ --
Interest	3,511,771	3,248,953	3,052,609	2,942,172	2,758,905	2,507,744	--	--	--	--
Changes of benefit terms	(94,930)	1,727,690	--	(2,800,928)	1,812,397	--	--	--	--	--
Differences between expected and actual experience	(61,236)	(715,087)	188,724	(170,432)	164,003	(126,348)	--	--	--	--
Changes of assumptions	--	--	(55,652)	--	373,319	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(2,292,655)	(1,884,751)	(1,781,790)	(1,527,501)	(1,450,227)	(1,281,337)	--	--	--	--
Net change in total pension liability	2,130,783	3,447,395	2,476,329	(381,292)	4,660,027	2,121,862	--	--	--	--
Total pension liability - beginning	43,411,369	39,963,974	37,487,645	37,868,937	33,208,910	31,087,048	--	--	--	--
Total pension liability - ending (a)	\$ 45,542,152	\$ 43,411,369	\$ 39,963,974	\$ 37,487,645	\$ 37,868,937	\$ 33,208,910	\$ --	\$ --	\$ --	\$ --
Plan fiduciary net position:										
Contributions - employer	\$ 1,189,653	\$ 1,153,859	\$ 1,060,431	\$ 1,044,094	\$ 991,246	\$ 956,422	\$ --	\$ --	\$ --	\$ --
Contributions - employee	576,307	559,654	536,386	534,678	511,327	490,112	--	--	--	--
Net investment income	5,846,700	(681,571)	4,671,271	2,201,953	(267,399)	1,926,890	--	--	--	--
Benefit payments, including refunds of employee contributions	(2,292,655)	(1,884,751)	(1,781,790)	(1,527,503)	(1,450,226)	(1,281,337)	--	--	--	--
Administrative expense	(31,149)	(28,594)	(24,262)	(24,016)	(21,606)	(22,466)	--	--	--	--
Other	(12,338)	(1,355)	(2,708)	(38,674)	(96,176)	(10,098)	--	--	--	--
Net change in plan fiduciary net position	5,276,518	(882,758)	4,459,328	2,190,532	(332,834)	2,059,523	--	--	--	--
Plan fiduciary net position - beginning	35,599,608	36,482,366	32,023,038	29,832,506	30,165,340	28,105,817	--	--	--	--
Plan fiduciary net position - ending (b)	\$ 40,876,126	\$ 35,599,608	\$ 36,482,366	\$ 32,023,038	\$ 29,832,506	\$ 30,165,340	\$ --	\$ --	\$ --	\$ --
County's net pension liability - ending (a) - (b)	\$ 4,666,026	\$ 7,811,761	\$ 3,481,608	\$ 5,464,607	\$ 8,036,431	\$ 3,043,570	\$ --	\$ --	\$ --	\$ --
Plan fiduciary net position as a percentage of the total pension liability	89.75%	82.01%	91.29%	85.42%	78.78%	90.84%	--	--	--	--
Covered-employee payroll	\$ 8,232,955	\$ 7,995,053	\$ 7,662,663	\$ 7,638,254	\$ 7,304,671	\$ 7,001,607	\$ --	\$ --	\$ --	\$ --
County's net pension liability as a percentage of covered-employee payroll	56.67%	97.71%	45.44%	71.54%	110.02%	43.47%	--	--	--	--

Notes to Schedule:

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

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

	December 31,									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Actuarially determined contribution	\$ 1,096,266	\$ 1,153,686	\$ 1,060,431	\$ 1,044,094	\$ 991,246	\$ 956,422	\$ 886,647	\$ 815,890	\$ 785,980	\$ 788,821
Contributions in relation to the actuarially determined contribution	(1,096,266)	(1,153,686)	(1,060,431)	(1,044,094)	(991,246)	(956,422)	(886,647)	(815,890)	(785,980)	(788,821)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered-employee payroll	\$ 7,397,611	\$ 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
Contributions as a percentage of covered-employee payroll	14.82%	14.43%	13.84%	13.67%	13.57%	13.66%	12.96%	12.39%	11.78%	11.58%

Notes to Schedule

Valuation date: 12/31/2019

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

Methods and assumptions used to determine contribution rates:

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

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

HOPKINS COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended September 30, 2020

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, 2020

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
<i>Cash and cash equivalents</i>	\$ 2,928,293	\$ 595,732	\$ 164,615	\$ 3,688,640
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	223,389	--	--	223,389
<i>Taxes</i>	29,760	64,994	--	94,754
<i>Other</i>	33,579	--	--	33,579
<i>Intergovernmental</i>	1,633,486	--	--	1,633,486
<i>Prepaid items</i>	18,132	--	--	18,132
Total Assets	<u>\$ 4,866,639</u>	<u>\$ 660,726</u>	<u>\$ 164,615</u>	<u>\$ 5,691,980</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
<i>Accounts payable</i>	\$ 79,306	\$ --	\$ --	\$ 79,306
<i>Accrued liabilities and other payables</i>	48,262	--	1,477	49,739
<i>Due to other funds</i>	1,307,004	--	45,572	1,352,576
Total Liabilities	<u>1,434,572</u>	<u>--</u>	<u>47,049</u>	<u>1,481,621</u>
DEFERRED INFLOWS OF RESOURCES				
<i>Unavailable revenue - property taxes</i>	28,382	60,891	--	89,273
<i>Unavailable revenue - fines</i>	223,387	--	--	223,387
<i>Unavailable revenue - other</i>	90,866	--	--	90,866
Total Deferred Inflows of Resources	<u>342,635</u>	<u>60,891</u>	<u>--</u>	<u>403,526</u>
FUND BALANCES:				
<i>Nonpendable</i>	18,132	--	--	18,132
<i>Restricted</i>	2,929,382	599,835	164,615	3,693,832
<i>Committed</i>	295,330	--	--	295,330
<i>Unassigned</i>	(153,412)	--	(47,049)	(200,461)
Total fund balances	<u>3,089,432</u>	<u>599,835</u>	<u>117,566</u>	<u>3,806,833</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,866,639</u>	<u>\$ 660,726</u>	<u>\$ 164,615</u>	<u>\$ 5,691,980</u>

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
<i>Taxes</i>	\$ 654,189	\$ 1,730,754	\$ --	\$ 2,384,943
<i>Fees of office</i>	849,915	--	--	849,915
<i>Intergovernmental</i>	3,213,803	--	190	3,213,993
<i>Fines</i>	15,771	--	--	15,771
<i>Interest</i>	31,414	8,727	909	41,050
<i>Miscellaneous</i>	74,217	--	27,260	101,477
Total revenues	<u>4,839,309</u>	<u>1,739,481</u>	<u>28,359</u>	<u>6,607,149</u>
Expenditures:				
Current:				
<i>General government</i>	267,708	--	--	267,708
<i>Judicial</i>	12,430	--	--	12,430
<i>Legal</i>	391,184	--	--	391,184
<i>Public safety</i>	553,155	--	--	553,155
<i>Public transportation</i>	878,137	--	--	878,137
<i>Public facilities</i>	607,674	--	156,775	764,449
<i>Health and welfare</i>	959,209	--	--	959,209
Debt service:				
<i>Principal</i>	--	1,065,000	--	1,065,000
<i>Interest and fiscal charges</i>	--	586,106	--	586,106
Total expenditures	<u>3,669,497</u>	<u>1,651,106</u>	<u>156,775</u>	<u>5,477,378</u>
Excess (deficiency) of revenues over (under) expenditures	1,169,812	88,375	(128,416)	1,129,771
Other financing sources (uses):				
<i>Transfers in</i>	543,427	6,050	300,000	849,477
<i>Transfers out</i>	(589,832)	--	--	(589,832)
<i>Sale of capital assets</i>	990	--	--	990
Total other financing sources (uses)	<u>(45,415)</u>	<u>6,050</u>	<u>300,000</u>	<u>260,635</u>
Net change in fund balances	1,124,397	94,425	171,584	1,390,406
Fund balances, October 1	1,906,427	505,410	(54,018)	2,357,819
Prior period adjustment	58,608	--	--	58,608
Fund balances, September 30	<u>\$ 3,089,432</u>	<u>\$ 599,835</u>	<u>\$ 117,566</u>	<u>\$ 3,806,833</u>

HOPKINS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2020

	<u>Records Management</u>	<u>Local Truancy Prevention and Diversion</u>	<u>Child Abuse Prevention</u>	<u>Court Record Archive</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 211,623	\$ 3,226	\$ 7,451	\$ 61,922
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	189	--	4,933	10,977
<i>Taxes</i>	--	--	--	--
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	--
Total Assets	<u>\$ 211,812</u>	<u>\$ 3,226</u>	<u>\$ 12,384</u>	<u>\$ 72,899</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	52	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>52</u>	<u>--</u>	<u>--</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
<i>Unavailable revenue - fines</i>	189	--	4,933	10,976
<i>Unavailable revenue - other</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>189</u>	<u>--</u>	<u>4,933</u>	<u>10,976</u>
FUND BALANCES:				
<i>Nonpendable</i>	--	--	--	--
<i>Restricted</i>	211,571	3,226	7,451	61,923
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>211,571</u>	<u>3,226</u>	<u>7,451</u>	<u>61,923</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 211,812</u>	<u>\$ 3,226</u>	<u>\$ 12,384</u>	<u>\$ 72,899</u>

Civic Center	JP Computer Technology	District Attorney	Law Library	Record Preservation County
\$ 280,171	\$ 356	\$ 211,189	\$ 51,195	\$ 64,337
--	20,255	--	56,734	82,202
--	--	--	--	--
32,356	--	--	--	--
2,820	--	--	--	--
18,132	--	--	--	--
<u>\$ 333,479</u>	<u>\$ 20,611</u>	<u>\$ 211,189</u>	<u>\$ 107,929</u>	<u>\$ 146,539</u>
\$ 12,136	\$ --	\$ 622	\$ 1,028	\$ --
7,881	--	5,323	--	--
--	5,837	--	--	--
<u>20,017</u>	<u>5,837</u>	<u>5,945</u>	<u>1,028</u>	<u>--</u>
--	--	--	--	--
--	20,255	--	56,734	82,201
--	--	--	--	--
<u>--</u>	<u>20,255</u>	<u>--</u>	<u>56,734</u>	<u>82,201</u>
18,132	--	--	--	--
--	--	205,244	50,167	64,338
295,330	--	--	--	--
--	(5,481)	--	--	--
<u>313,462</u>	<u>(5,481)</u>	<u>205,244</u>	<u>50,167</u>	<u>64,338</u>
<u>\$ 333,479</u>	<u>\$ 20,611</u>	<u>\$ 211,189</u>	<u>\$ 107,929</u>	<u>\$ 146,539</u>

HOPKINS COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2020

	Courthouse Security	Justice Court Security	HAVA Grant	CC Technology Fund
ASSETS				
<i>Cash and cash equivalents</i>	\$ 566	\$ 7,070	\$ 109,439	\$ 4,730
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	39,122	4,005	--	294
<i>Taxes</i>	--	--	--	--
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	--
Total Assets	<u>\$ 39,688</u>	<u>\$ 11,075</u>	<u>\$ 109,439</u>	<u>\$ 5,024</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
<i>Accounts payable</i>	\$ 3,435	\$ --	\$ 624	\$ --
<i>Accrued liabilities and other payables</i>	2,029	--	--	--
<i>Due to other funds</i>	28,127	--	--	--
Total Liabilities	<u>33,591</u>	<u>--</u>	<u>624</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
<i>Unavailable revenue - fines</i>	39,122	4,005	--	294
<i>Unavailable revenue - other</i>	--	--	90,866	--
Total Deferred Inflows of Resources	<u>39,122</u>	<u>4,005</u>	<u>90,866</u>	<u>294</u>
FUND BALANCES:				
<i>Nonpendable</i>	--	--	--	--
<i>Restricted</i>	--	7,070	17,949	4,730
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	(33,025)	--	--	--
Total fund balances (deficits)	<u>(33,025)</u>	<u>7,070</u>	<u>17,949</u>	<u>4,730</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 39,688</u>	<u>\$ 11,075</u>	<u>\$ 109,439</u>	<u>\$ 5,024</u>

Road and Bridge Special Maintenance	Farm to Market Special	Road & Bridge County Project	County Clerk Archive	Texas Mitigation Fund
\$ 190,686	\$ 228,216	\$ --	\$ 249,988	\$ --
--	--	--	--	--
14,910	14,850	--	--	--
--	--	1,209	--	--
--	--	--	--	--
<u>\$ 205,596</u>	<u>\$ 243,066</u>	<u>\$ 1,209</u>	<u>\$ 249,988</u>	<u>\$ --</u>
\$ --	\$ --	\$ --	\$ 4,134	\$ --
--	--	--	--	9,302
--	--	743	--	--
<u>--</u>	<u>--</u>	<u>743</u>	<u>4,134</u>	<u>9,302</u>
14,192	14,190	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>14,192</u>	<u>14,190</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
191,404	228,876	466	245,854	--
--	--	--	--	--
--	--	--	--	(9,302)
<u>191,404</u>	<u>228,876</u>	<u>466</u>	<u>245,854</u>	<u>(9,302)</u>
<u>\$ 205,596</u>	<u>\$ 243,066</u>	<u>\$ 1,209</u>	<u>\$ 249,988</u>	<u>\$ --</u>

HOPKINS COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2020

	CDBG Grant 7218211 Cornersville	FEMA Disaster 4223	FEMA Winter 4255	Crime Victim Coordinator
ASSETS				
<i>Cash and cash equivalents</i>	\$ --	\$ 181,585	\$ 183,660	\$ --
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	--	--	--	--
<i>Taxes</i>	--	--	--	--
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	2,850	--	--	12,787
<i>Prepaid items</i>	--	--	--	--
Total Assets	<u>\$ 2,850</u>	<u>\$ 181,585</u>	<u>\$ 183,660</u>	<u>\$ 12,787</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ 137
<i>Accrued liabilities and other payables</i>	--	--	--	1,964
<i>Due to other funds</i>	2,850	--	--	24,146
Total Liabilities	<u>2,850</u>	<u>--</u>	<u>--</u>	<u>26,247</u>
DEFERRED INFLOWS OF RESOURCES				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
<i>Unavailable revenue - fines</i>	--	--	--	--
<i>Unavailable revenue - other</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
FUND BALANCES:				
<i>Nonpendable</i>	--	--	--	--
<i>Restricted</i>	--	181,585	183,660	--
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	(13,460)
Total fund balances (deficits)	<u>--</u>	<u>181,585</u>	<u>183,660</u>	<u>(13,460)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,850</u>	<u>\$ 181,585</u>	<u>\$ 183,660</u>	<u>\$ 12,787</u>

<u>FEMA 4416</u>	<u>Safer Grant Fire Department</u>	<u>Cares Act Covid 19</u>	<u>Jury Fund</u>	<u>Specialty Court</u>
\$ --	\$ --	\$ --	\$ 65	\$ 345
--	--	--	--	1,282
--	--	--	--	--
--	--	--	--	--
771,567	39,636	803,826	--	--
--	--	--	--	--
<u>\$ 771,567</u>	<u>\$ 39,636</u>	<u>\$ 803,826</u>	<u>\$ 65</u>	<u>\$ 1,627</u>
\$ --	\$ --	\$ 56,841	\$ --	\$ --
323	3,777	3,821	--	--
846,838	40,055	346,593	--	--
<u>847,161</u>	<u>43,832</u>	<u>407,255</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	1,282
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,282</u>
--	--	--	--	--
--	--	396,571	65	345
--	--	--	--	--
(75,594)	(4,196)	--	--	--
<u>(75,594)</u>	<u>(4,196)</u>	<u>396,571</u>	<u>65</u>	<u>345</u>
<u>\$ 771,567</u>	<u>\$ 39,636</u>	<u>\$ 803,826</u>	<u>\$ 65</u>	<u>\$ 1,627</u>

HOPKINS COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2020

	Forfeiture Fund	DA State Fund	SO Federal Forfeiture
ASSETS			
<i>Cash and cash equivalents</i>	\$ 1,372	\$ --	\$ 2,668
Receivables (net of allowances for uncollectibles):			
<i>Fines</i>	--	--	--
<i>Taxes</i>	--	--	--
<i>Other</i>	--	--	--
<i>Intergovernmental</i>	--	--	--
<i>Prepaid items</i>	--	--	--
Total Assets	<u>\$ 1,372</u>	<u>\$ --</u>	<u>\$ 2,668</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
<i>Accounts payable</i>	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	539	--
<i>Due to other funds</i>	--	11,815	--
Total Liabilities	<u>--</u>	<u>12,354</u>	<u>--</u>
 DEFERRED INFLOWS OF RESOURCES			
<i>Unavailable revenue - property taxes</i>	--	--	--
<i>Unavailable revenue - fines</i>	--	--	--
<i>Unavailable revenue - other</i>	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>
 FUND BALANCES:			
<i>Nonpendable</i>	--	--	--
<i>Restricted</i>	1,372	--	2,668
<i>Committed</i>	--	--	--
<i>Unassigned</i>	--	(12,354)	--
Total fund balances (deficits)	<u>1,372</u>	<u>(12,354)</u>	<u>2,668</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,372</u>	<u>\$ --</u>	<u>\$ 2,668</u>

DA Federal Forfeiture	Court of Appeals Fee	County Attorney Special Restitution	S/O Drug Forfeiture	DA Forfeiture
\$ 105,732	\$ 693	\$ 14,777	\$ 274,652	\$ 477,086
--	3,396	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 105,732</u>	<u>\$ 4,089</u>	<u>\$ 14,777</u>	<u>\$ 274,652</u>	<u>\$ 477,086</u>
\$ 168	\$ --	\$ --	\$ --	\$ 181
--	--	11,466	1,331	454
--	--	--	--	--
<u>168</u>	<u>--</u>	<u>11,466</u>	<u>1,331</u>	<u>635</u>
--	--	--	--	--
--	3,396	--	--	--
--	--	--	--	--
<u>--</u>	<u>3,396</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
105,564	693	3,311	273,321	476,451
--	--	--	--	--
--	--	--	--	--
<u>105,564</u>	<u>693</u>	<u>3,311</u>	<u>273,321</u>	<u>476,451</u>
<u>\$ 105,732</u>	<u>\$ 4,089</u>	<u>\$ 14,777</u>	<u>\$ 274,652</u>	<u>\$ 477,086</u>

HOPKINS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2020

	CA Check Collection Fee	DA Check Collection Fee	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 1,779	\$ 1,714	\$ 2,928,293
Receivables (net of allowances for uncollectibles):			
<i>Fines</i>	--	--	223,389
<i>Taxes</i>	--	--	29,760
<i>Other</i>	14	--	33,579
<i>Intergovernmental</i>	--	--	1,633,486
<i>Prepaid items</i>	--	--	18,132
Total Assets	<u>\$ 1,793</u>	<u>\$ 1,714</u>	<u>\$ 4,866,639</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
<i>Accounts payable</i>	\$ --	\$ --	\$ 79,306
<i>Accrued liabilities and other payables</i>	--	--	48,262
<i>Due to other funds</i>	--	--	1,307,004
Total Liabilities	<u>--</u>	<u>--</u>	<u>1,434,572</u>
 DEFERRED INFLOWS OF RESOURCES			
<i>Unavailable revenue - property taxes</i>	--	--	28,382
<i>Unavailable revenue - fines</i>	--	--	223,387
<i>Unavailable revenue - other</i>	--	--	90,866
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>342,635</u>
 FUND BALANCES:			
<i>Nonpendable</i>	--	--	18,132
<i>Restricted</i>	1,793	1,714	2,929,382
<i>Committed</i>	--	--	295,330
<i>Unassigned</i>	--	--	(153,412)
Total fund balances (deficits)	<u>1,793</u>	<u>1,714</u>	<u>3,089,432</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,793</u>	<u>\$ 1,714</u>	<u>\$ 4,866,639</u>

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HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Records Management	Local Truancy Prevention and Diversion	Child Abuse Prevention	Court Record Archive
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	75,880	3,218	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fines</i>	--	--	360	7,235
<i>Interest</i>	2,156	8	85	564
<i>Miscellaneous</i>	20	--	--	--
Total revenues	<u>78,056</u>	<u>3,226</u>	<u>445</u>	<u>7,799</u>
Expenditures:				
Current:				
<i>General government</i>	28,442	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
Total expenditures	<u>28,442</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	49,614	3,226	445	7,799
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	49,614	3,226	445	7,799
Fund balances (deficits), October 1	161,957	--	7,006	54,124
Prior period adjustment	--	--	--	--
Fund balances (deficits), September 30	<u>\$ 211,571</u>	<u>\$ 3,226</u>	<u>\$ 7,451</u>	<u>\$ 61,923</u>

Civic Center	JP Computer Technology	District Attorney	Law Library	Record Preservation County
\$ --	\$ --	\$ --	\$ --	\$ --
231,218	--	--	19,972	18,294
315,520	--	127,515	--	--
--	7,356	--	--	--
2,644	--	2,188	504	694
64,701	--	481	--	--
<u>614,083</u>	<u>7,356</u>	<u>130,184</u>	<u>20,476</u>	<u>18,988</u>
--	--	--	--	16,706
--	12,430	--	--	--
--	--	372,980	9,159	--
--	--	--	--	--
--	--	--	--	--
604,785	--	--	--	--
--	--	--	--	--
<u>604,785</u>	<u>12,430</u>	<u>372,980</u>	<u>9,159</u>	<u>16,706</u>
9,298	(5,074)	(242,796)	11,317	2,282
120,000	--	278,938	--	--
(20,000)	--	(13,782)	--	--
990	--	--	--	--
<u>100,990</u>	<u>--</u>	<u>265,156</u>	<u>--</u>	<u>--</u>
110,288	(5,074)	22,360	11,317	2,282
203,174	(407)	182,884	38,850	62,056
--	--	--	--	--
<u>\$ 313,462</u>	<u>\$ (5,481)</u>	<u>\$ 205,244</u>	<u>\$ 50,167</u>	<u>\$ 64,338</u>

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Courthouse Security	Justice Court Security	HAVA Grant	CC Technology Fund
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	17,708	1,962	--	--
<i>Intergovernmental</i>	--	--	73,460	--
<i>Fines</i>	--	--	--	820
<i>Interest</i>	--	206	357	50
<i>Miscellaneous</i>	80	--	5,155	--
Total revenues	<u>17,788</u>	<u>2,168</u>	<u>78,972</u>	<u>870</u>
Expenditures:				
Current:				
<i>General government</i>	129,985	14,981	73,460	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
Total expenditures	<u>129,985</u>	<u>14,981</u>	<u>73,460</u>	<u>--</u>
 Excess (deficiency) of revenues over (under) expenditures	 (112,197)	 (12,813)	 5,512	 870
Other financing sources (uses):				
<i>Transfers in</i>	104,838	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>104,838</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Net change in fund balances	 (7,359)	 (12,813)	 5,512	 870
 Fund balances (deficits), October 1	 (25,666)	 19,883	 12,437	 3,860
 Prior period adjustment	 --	 --	 --	 --
Fund balances (deficits), September 30	<u>\$ (33,025)</u>	<u>\$ 7,070</u>	<u>\$ 17,949</u>	<u>\$ 4,730</u>

Precinct #1 House	Road and Bridge Special Maintenance	Farm to Market Special	Road & Bridge County Project	County Clerk Archive
\$ --	\$ 327,626	\$ 326,563	\$ --	\$ --
--	--	--	--	72,358
--	--	--	--	--
--	3,279	3,725	--	2,377
600	--	--	--	--
<u>600</u>	<u>330,905</u>	<u>330,288</u>	<u>--</u>	<u>74,735</u>
--	--	--	--	4,134
--	--	--	--	--
--	--	--	--	--
--	--	--	684	--
2,889	--	--	--	--
--	--	--	--	--
<u>2,889</u>	<u>--</u>	<u>--</u>	<u>684</u>	<u>4,134</u>
(2,289)	330,905	330,288	(684)	70,601
10,102	--	--	--	--
(6,050)	(275,000)	(275,000)	--	--
--	--	--	--	--
<u>4,052</u>	<u>(275,000)</u>	<u>(275,000)</u>	<u>--</u>	<u>--</u>
1,763	55,905	55,288	(684)	70,601
(1,763)	135,499	114,980	1,150	175,253
--	--	58,608	--	--
<u>\$ --</u>	<u>\$ 191,404</u>	<u>\$ 228,876</u>	<u>\$ 466</u>	<u>\$ 245,854</u>

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Texas Mitigation Fund	CDBG Grant 7218211 Cornersville	FEMA Disaster 4223	Homeland Security Grant
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	--	--	--	--
<i>Intergovernmental</i>	--	245,980	276,318	12,075
<i>Fines</i>	--	--	--	--
<i>Interest</i>	--	--	527	--
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>--</u>	<u>245,980</u>	<u>276,845</u>	<u>12,075</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	9,159	--
<i>Public facilities</i>	--	--	--	--
<i>Health and welfare</i>	--	259,680	--	--
Total expenditures	<u>--</u>	<u>259,680</u>	<u>9,159</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	--	(13,700)	267,686	12,075
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)	267,686	12,075
Fund balances (deficits), October 1	(9,302)	13,700	(86,101)	(12,075)
Prior period adjustment	--	--	--	--
Fund balances (deficits), September 30	<u>\$ (9,302)</u>	<u>\$ --</u>	<u>\$ 181,585</u>	<u>\$ --</u>

FEMA Winter 4255	Crime Victim Coordinator	FEMA 4416	Safer Grant Fire Department	Cares Act Covid 19
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
170,708	61,626	870,333	47,299	1,012,969
--	--	--	--	--
638	--	671	--	182
--	3,017	--	--	--
<u>171,346</u>	<u>64,643</u>	<u>871,004</u>	<u>47,299</u>	<u>1,013,151</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	67,262	--
--	--	868,294	--	--
--	--	--	--	--
--	82,949	--	--	616,580
<u>--</u>	<u>82,949</u>	<u>868,294</u>	<u>67,262</u>	<u>616,580</u>
171,346	(18,306)	2,710	(19,963)	396,571
--	13,782	--	15,767	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>13,782</u>	<u>--</u>	<u>15,767</u>	<u>--</u>
171,346	(4,524)	2,710	(4,196)	396,571
12,314	(8,936)	(78,304)	--	--
--	--	--	--	--
<u>\$ 183,660</u>	<u>\$ (13,460)</u>	<u>\$ (75,594)</u>	<u>\$ (4,196)</u>	<u>\$ 396,571</u>

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Jury Fund	Specialty Court	Forfeiture Fund	DA State Fund
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	65	344	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	--	1	23	39
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>65</u>	<u>345</u>	<u>23</u>	<u>39</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	--	--	233	21,295
<i>Public transportation</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>233</u>	<u>21,295</u>
Excess (deficiency) of revenues over (under) expenditures	65	345	(210)	(21,256)
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	65	345	(210)	(21,256)
Fund balances (deficits), October 1	--	--	1,582	8,902
Prior period adjustment	--	--	--	--
Fund balances (deficits), September 30	<u>\$ 65</u>	<u>\$ 345</u>	<u>\$ 1,372</u>	<u>\$ (12,354)</u>

SO Federal Forfeiture	DA Federal Forfeiture	Court of Appeals Fee	County Attorney Special Restitution	S/O Drug Forfeiture
\$ --	\$ --	\$ --	\$ --	\$ --
2,893	--	--	--	--
--	--	--	--	--
45	1,311	1	159	4,147
--	--	--	--	--
<u>2,938</u>	<u>1,311</u>	<u>1</u>	<u>159</u>	<u>4,147</u>
--	--	--	--	--
--	--	--	--	--
1,021	8,928	107	--	132,835
--	--	--	--	--
--	--	--	--	--
<u>1,021</u>	<u>8,928</u>	<u>107</u>	<u>--</u>	<u>132,835</u>
1,917	(7,617)	(106)	159	(128,688)
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
1,917	(7,617)	(106)	159	(128,688)
751	113,181	799	3,152	402,009
--	--	--	--	--
<u>\$ 2,668</u>	<u>\$ 105,564</u>	<u>\$ 693</u>	<u>\$ 3,311</u>	<u>\$ 273,321</u>

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	DA Forfeiture	CA Check Collection Fee	DA Check Collection Fee	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ 654,189
<i>Fees of office</i>	403,736	2,267	--	849,915
<i>Intergovernmental</i>	--	--	--	3,213,803
<i>Fines</i>	--	--	--	15,771
<i>Interest</i>	4,810	3	20	31,414
<i>Miscellaneous</i>	52	111	--	74,217
Total revenues	<u>408,598</u>	<u>2,381</u>	<u>20</u>	<u>4,839,309</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	267,708
<i>Judicial</i>	--	--	--	12,430
<i>Legal</i>	--	10	--	391,184
<i>Public safety</i>	330,509	--	--	553,155
<i>Public transportation</i>	--	--	--	878,137
<i>Public facilities</i>	--	--	--	607,674
<i>Health and welfare</i>	--	--	--	959,209
Total expenditures	<u>330,509</u>	<u>10</u>	<u>--</u>	<u>3,669,497</u>
Excess (deficiency) of revenues over (under) expenditures	78,089	2,371	20	1,169,812
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	543,427
<i>Transfers out</i>	--	--	--	(589,832)
<i>Sale of capital assets</i>	--	--	--	990
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>(45,415)</u>
Net change in fund balances	78,089	2,371	20	1,124,397
Fund balances (deficits), October 1	398,362	(578)	1,694	1,906,427
Prior period adjustment	--	--	--	58,608
Fund balances (deficits), September 30	<u>\$ 476,451</u>	<u>\$ 1,793</u>	<u>\$ 1,714</u>	<u>\$ 3,089,432</u>

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HOPKINS COUNTY, TEXAS
 RECORDS MANAGEMENT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-5

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 73,400	\$ 75,880	\$ 2,480
<i>Interest</i>	75	2,156	2,081
<i>Miscellaneous</i>	--	20	20
Total revenues	<u>73,475</u>	<u>78,056</u>	<u>4,581</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Personnel</i>	15,874	--	15,874
<i>Operating</i>	111,705	28,442	83,263
Total County Clerk	<u>127,579</u>	<u>28,442</u>	<u>99,137</u>
Total General Government	<u>127,579</u>	<u>28,442</u>	<u>99,137</u>
Total expenditures	<u>127,579</u>	<u>28,442</u>	<u>99,137</u>
Net change in fund balances	(54,104)	49,614	103,718
Fund balances, October 1	161,957	161,957	--
Fund balances, September 30	<u>\$ 107,853</u>	<u>\$ 211,571</u>	<u>\$ 103,718</u>

HOPKINS COUNTY, TEXAS

CHILD ABUSE PREVENTION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-6

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 600	\$ 360	\$ (240)
<i>Interest</i>	10	85	75
Total revenues	<u>610</u>	<u>445</u>	<u>(165)</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)	445	2,935
Fund balances, October 1	7,006	7,006	--
Fund balances, September 30	<u>\$ 4,516</u>	<u>\$ 7,451</u>	<u>\$ 2,935</u>

HOPKINS COUNTY, TEXAS

COURT RECORD ARCHIVE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 8,000	\$ 7,235	\$ (765)
<i>Interest</i>	75	564	489
Total revenues	<u>8,075</u>	<u>7,799</u>	<u>(276)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Technology</i>			
<i>Operating</i>	<u>26,000</u>	<u>--</u>	<u>26,000</u>
Total Justice of the Peace Technology	<u>26,000</u>	<u>--</u>	<u>26,000</u>
Total Judicial	<u>26,000</u>	<u>--</u>	<u>26,000</u>
Total expenditures	<u>26,000</u>	<u>--</u>	<u>26,000</u>
Net change in fund balances	(17,925)	7,799	25,724
Fund balances, October 1	<u>54,124</u>	<u>54,124</u>	<u>--</u>
Fund balances, September 30	<u>\$ 36,199</u>	<u>\$ 61,923</u>	<u>\$ 25,724</u>

HOPKINS COUNTY, TEXAS

CIVIC CENTER FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-8

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 220,000	\$ 231,218	\$ 11,218
<i>Intergovernmental</i>	345,000	315,520	(29,480)
<i>Interest</i>	2,000	2,644	644
<i>Miscellaneous</i>	41,000	64,701	23,701
Total revenues	<u>608,000</u>	<u>614,083</u>	<u>6,083</u>
Expenditures:			
Current:			
<i>Public Facilities</i>			
<i>Civic Center</i>			
<i>Personnel</i>	387,128	304,132	82,996
<i>Operating</i>	272,781	257,563	15,218
<i>Capital</i>	43,091	43,090	1
Total Civic Center	<u>703,000</u>	<u>604,785</u>	<u>98,215</u>
Total Public Facilities	<u>703,000</u>	<u>604,785</u>	<u>98,215</u>
Total expenditures	<u>703,000</u>	<u>604,785</u>	<u>98,215</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(95,000)</u>	<u>9,298</u>	<u>104,298</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>	--	990	990
Total other financing sources (uses)	<u>100,000</u>	<u>100,990</u>	<u>990</u>
Net change in fund balances	5,000	110,288	105,288
Fund balances, October 1	203,174	203,174	--
Fund balances, September 30	<u>\$ 208,174</u>	<u>\$ 313,462</u>	<u>\$ 105,288</u>

HOPKINS COUNTY, TEXAS

JP COMPUTER TECHNOLOGY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-9

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 10,700	\$ 7,356	\$ (3,344)
<i>Interest</i>	10	--	(10)
Total revenues	<u>10,710</u>	<u>7,356</u>	<u>(3,354)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Technology</i>			
<i>Operating</i>	9,510	12,430	(2,920)
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	1,200	(5,074)	(6,274)
Fund balances (deficit), October 1	(407)	(407)	--
Fund balances (deficit), September 30	<u>\$ 793</u>	<u>\$ (5,481)</u>	<u>\$ (6,274)</u>

HOPKINS COUNTY, TEXAS
 DISTRICT ATTORNEY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-10

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 127,069	\$ 127,515	\$ 446
<i>Interest</i>	--	2,188	2,188
<i>Miscellaneous</i>	--	481	481
Total revenues	<u>127,069</u>	<u>130,184</u>	<u>3,115</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District Attorney</i>			
<i>Personnel</i>	391,423	363,359	28,064
<i>Operating</i>	9,159	9,621	(462)
Total District Attorney	<u>400,582</u>	<u>372,980</u>	<u>27,602</u>
Total Legal	<u>400,582</u>	<u>372,980</u>	<u>27,602</u>
Total expenditures	<u>400,582</u>	<u>372,980</u>	<u>27,602</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(273,513)</u>	<u>(242,796)</u>	<u>30,717</u>
Other financing sources (uses):			
<i>Transfers in</i>	278,938	278,938	--
<i>Transfers out</i>	(16,999)	(13,782)	3,217
Total other financing sources (uses)	<u>261,939</u>	<u>265,156</u>	<u>3,217</u>
Net change in fund balances	(11,574)	22,360	33,934
Fund balances, October 1	182,884	182,884	--
Fund balances, September 30	<u>\$ 171,310</u>	<u>\$ 205,244</u>	<u>\$ 33,934</u>

HOPKINS COUNTY, TEXAS

LAW LIBRARY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-11

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 24,000	\$ 19,972	\$ (4,028)
<i>Interest</i>	--	504	504
Total revenues	<u>24,000</u>	<u>20,476</u>	<u>(3,524)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>Law Library</i>			
<i>Operating</i>	<u>18,000</u>	<u>9,159</u>	<u>8,841</u>
Total Law Library	<u>18,000</u>	<u>9,159</u>	<u>8,841</u>
Total Legal	<u>18,000</u>	<u>9,159</u>	<u>8,841</u>
Total expenditures	<u>18,000</u>	<u>9,159</u>	<u>8,841</u>
Net change in fund balances	6,000	11,317	5,317
Fund balances, October 1	<u>38,850</u>	<u>38,850</u>	--
Fund balances, September 30	<u>\$ 44,850</u>	<u>\$ 50,167</u>	<u>\$ 5,317</u>

HOPKINS COUNTY, TEXAS
 RECORD PRESERVATION COUNTY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-12

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 24,000	\$ 18,294	\$ (5,706)
<i>Interest</i>	100	694	594
Total revenues	<u>24,100</u>	<u>18,988</u>	<u>(5,112)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Personnel</i>	--	3,424	(3,424)
<i>Operating</i>	<u>51,925</u>	<u>13,282</u>	<u>38,643</u>
Total County Clerk	<u>51,925</u>	<u>16,706</u>	<u>35,219</u>
Total General Government	<u>51,925</u>	<u>16,706</u>	<u>35,219</u>
Total expenditures	<u>51,925</u>	<u>16,706</u>	<u>35,219</u>
Net change in fund balances	(27,825)	2,282	30,107
Fund balances, October 1	<u>62,056</u>	<u>62,056</u>	--
Fund balances, September 30	<u>\$ 34,231</u>	<u>\$ 64,338</u>	<u>\$ 30,107</u>

HOPKINS COUNTY, TEXAS

COURTHOUSE SECURITY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-13

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 19,500	\$ 17,708	\$ (1,792)
<i>Interest</i>	75	--	(75)
<i>Miscellaneous</i>	--	80	80
Total revenues	<u>19,575</u>	<u>17,788</u>	<u>(1,787)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Personnel</i>	74,091	74,824	(733)
<i>Operating</i>	50,338	51,726	(1,388)
<i>Capital</i>	49,338	3,435	45,903
Total County Clerk	<u>173,767</u>	<u>129,985</u>	<u>43,782</u>
Total General Government	<u>173,767</u>	<u>129,985</u>	<u>43,782</u>
Total expenditures	<u>173,767</u>	<u>129,985</u>	<u>43,782</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(154,192)</u>	<u>(112,197)</u>	<u>41,995</u>
Other financing sources (uses):			
<i>Transfers in</i>	55,500	104,838	49,338
Total other financing sources (uses)	<u>55,500</u>	<u>104,838</u>	<u>49,338</u>
Net change in fund balances	(98,692)	(7,359)	91,333
Fund balances (deficits), October 1	(25,666)	(25,666)	--
Fund balances (deficits), September 30	<u>\$ (124,358)</u>	<u>\$ (33,025)</u>	<u>\$ 91,333</u>

HOPKINS COUNTY, TEXAS

JUSTICE COURT SECURITY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-14

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 2,200	\$ 1,962	\$ (238)
<i>Interest</i>	25	206	181
Total revenues	<u>2,225</u>	<u>2,168</u>	<u>(57)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Operating</i>	<u>19,000</u>	<u>14,981</u>	<u>4,019</u>
Total County Clerk	<u>19,000</u>	<u>14,981</u>	<u>4,019</u>
Total General Government	<u>19,000</u>	<u>14,981</u>	<u>4,019</u>
Total expenditures	<u>19,000</u>	<u>14,981</u>	<u>4,019</u>
Net change in fund balances	(16,775)	(12,813)	3,962
Fund balances, October 1	<u>19,883</u>	<u>19,883</u>	--
Fund balances, September 30	<u>\$ 3,108</u>	<u>\$ 7,070</u>	<u>\$ 3,962</u>

HOPKINS COUNTY, TEXAS

HAVA GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-15

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ --	\$ 73,460	\$ 73,460
<i>Interest</i>	10	357	347
<i>Miscellaneous</i>	<u>11,900</u>	<u>5,155</u>	<u>(6,745)</u>
Total revenues	<u>11,910</u>	<u>78,972</u>	<u>67,062</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Operating</i>	--	59,160	(59,160)
<i>Capital</i>	<u>14,000</u>	<u>14,300</u>	<u>(300)</u>
Total County Clerk	<u>14,000</u>	<u>73,460</u>	<u>(59,460)</u>
Total General Government	<u>14,000</u>	<u>73,460</u>	<u>(59,460)</u>
Total expenditures	<u>14,000</u>	<u>73,460</u>	<u>(59,460)</u>
Net change in fund balances	(2,090)	5,512	7,602
Fund balances, October 1	12,437	12,437	--
Fund balances, September 30	<u>\$ 10,347</u>	<u>\$ 17,949</u>	<u>\$ 7,602</u>

HOPKINS COUNTY, TEXAS

CC TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-16

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 1,000	\$ 820	\$ (180)
<i>Interest</i>	10	50	40
Total revenues	<u>1,010</u>	<u>870</u>	<u>(140)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Technology</i>			
<i>Operating</i>	<u>5,360</u>	<u>--</u>	<u>5,360</u>
Total Justice of the Peace Technology	<u>5,360</u>	<u>--</u>	<u>5,360</u>
Total Judicial	<u>5,360</u>	<u>--</u>	<u>5,360</u>
Total expenditures	<u>5,360</u>	<u>--</u>	<u>5,360</u>
Net change in fund balances	(4,350)	870	5,220
Fund balances, October 1	<u>3,860</u>	<u>3,860</u>	<u>--</u>
Fund balances, September 30	<u>\$ (490)</u>	<u>\$ 4,730</u>	<u>\$ 5,220</u>

HOPKINS COUNTY, TEXAS
PRECINCT 1 HOUSE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-17

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Miscellaneous</i>	\$ 6,900	\$ 600	\$ (6,300)
Total revenues	<u>6,900</u>	<u>600</u>	<u>(6,300)</u>
Expenditures:			
Current:			
<i>Public Facilities</i>			
<i>Building Maintenance</i>			
<i>Operating</i>	<u>2,200</u>	<u>2,889</u>	<u>(689)</u>
Total Building Maintenance	<u>2,200</u>	<u>2,889</u>	<u>(689)</u>
Total Public Facilities	<u>2,200</u>	<u>2,889</u>	<u>(689)</u>
Total expenditures	<u>2,200</u>	<u>2,889</u>	<u>(689)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,700</u>	<u>(2,289)</u>	<u>(6,989)</u>
Other financing sources (uses):			
<i>Transfers in</i>	1,350	10,102	8,752
<i>Transfers out</i>	<u>(6,050)</u>	<u>(6,050)</u>	<u>--</u>
Total other financing sources (uses)	<u>(4,700)</u>	<u>4,052</u>	<u>8,752</u>
Net change in fund balances	--	1,763	1,763
Fund balances (deficit), October 1	<u>(1,763)</u>	<u>(1,763)</u>	<u>--</u>
Fund balances, September 30	<u>\$ (1,763)</u>	<u>\$ --</u>	<u>\$ 1,763</u>

HOPKINS COUNTY, TEXAS

ROAD AND BRIDGE SPECIAL MAINTENANCE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-18

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 334,193	\$ 327,626	\$ (6,567)
<i>Interest</i>	<u>1,000</u>	<u>3,279</u>	<u>2,279</u>
Total revenues	<u>335,193</u>	<u>330,905</u>	<u>(4,288)</u>
Other financing sources (uses):			
<i>Transfers out</i>	<u>(275,000)</u>	<u>(275,000)</u>	<u>--</u>
Total other financing sources (uses)	<u>(275,000)</u>	<u>(275,000)</u>	<u>--</u>
Net change in fund balances	60,193	55,905	(4,288)
Fund balances, October 1	<u>135,499</u>	<u>135,499</u>	<u>--</u>
Fund balances, September 30	<u>\$ 195,692</u>	<u>\$ 191,404</u>	<u>\$ (4,288)</u>

HOPKINS COUNTY, TEXAS
FARM TO MARKET SPECIAL FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-19

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Taxes</i>	\$ 333,742	\$ 326,563	\$ (7,179)
<i>Interest</i>	500	3,725	3,225
Total revenues	<u>334,242</u>	<u>330,288</u>	<u>(3,954)</u>
Other financing sources (uses):			
<i>Transfers out</i>	<u>(275,000)</u>	<u>(275,000)</u>	<u>--</u>
Total other financing sources (uses)	<u>(275,000)</u>	<u>(275,000)</u>	<u>--</u>
Net change in fund balances	59,242	55,288	(3,954)
Fund balances, October 1	173,588	114,980	(58,608)
Increase (decrease) in fund balance	--	58,608	58,608
Fund balances, September 30	<u>\$ 232,830</u>	<u>\$ 228,876</u>	<u>\$ (3,954)</u>

HOPKINS COUNTY, TEXAS
 COUNTY CLERK ARCHIVE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-20

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 70,300	\$ 72,358	\$ 2,058
<i>Interest</i>	200	2,377	2,177
Total revenues	<u>70,500</u>	<u>74,735</u>	<u>4,235</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Operating</i>	<u>120,000</u>	<u>4,134</u>	<u>115,866</u>
Total County Clerk	<u>120,000</u>	<u>4,134</u>	<u>115,866</u>
Total General Government	<u>120,000</u>	<u>4,134</u>	<u>115,866</u>
Total expenditures	<u>120,000</u>	<u>4,134</u>	<u>115,866</u>
Net change in fund balances	(49,500)	70,601	120,101
Fund balances, October 1	<u>175,253</u>	<u>175,253</u>	--
Fund balances, September 30	<u>\$ 125,753</u>	<u>\$ 245,854</u>	<u>\$ 120,101</u>

HOPKINS COUNTY, TEXAS
 CRIME VICTIM COORDINATOR
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-21

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Intergovernmental</i>	\$ 66,795	\$ 61,626	\$ (5,169)
<i>Miscellaneous</i>	--	3,017	3,017
Total revenues	<u>66,795</u>	<u>64,643</u>	<u>(2,152)</u>
Expenditures:			
Current:			
<i>Health and Welfare</i>			
<i>CDBG Cornersville Grant</i>			
<i>Personnel</i>	77,404	82,934	(5,530)
<i>Operating</i>	4,160	15	4,145
Total Shady Grove Step Grant	<u>81,564</u>	<u>82,949</u>	<u>(1,385)</u>
<i>Environmental Quality</i>			
Total Health and Welfare	<u>81,564</u>	<u>82,949</u>	<u>(1,385)</u>
Total expenditures	<u>81,564</u>	<u>82,949</u>	<u>(1,385)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,769)</u>	<u>(18,306)</u>	<u>(3,537)</u>
Other financing sources (uses):			
<i>Transfers in</i>	16,699	13,782	(2,917)
Total other financing sources (uses)	<u>16,699</u>	<u>13,782</u>	<u>(2,917)</u>
Net change in fund balances	1,930	(4,524)	(6,454)
Fund balances (deficit), October 1	(8,936)	(8,936)	--
Fund balances (deficit), September 30	<u>\$ (7,006)</u>	<u>\$ (13,460)</u>	<u>\$ (6,454)</u>

HOPKINS COUNTY, TEXAS
 SAFER GRANT FIRE DEPARTMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-22

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Intergovernmental</i>	\$ --	\$ 47,299	\$ 47,299
Total revenues	<u>--</u>	<u>47,299</u>	<u>47,299</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
County Fire			
Personnel	141,924	67,262	74,662
Total County Fire	<u>141,924</u>	<u>67,262</u>	<u>74,662</u>
Total Public Safety	<u>141,924</u>	<u>67,262</u>	<u>74,662</u>
Total expenditures	<u>141,924</u>	<u>67,262</u>	<u>74,662</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(141,924)</u>	<u>(19,963)</u>	<u>121,961</u>
Other financing sources (uses):			
<i>Transfers in</i>	--	15,767	15,767
Total other financing sources (uses)	<u>--</u>	<u>15,767</u>	<u>15,767</u>
Net change in fund balances	(141,924)	(4,196)	137,728
Fund balances, October 1	--	--	--
Fund balances (deficit), September 30	<u>\$ (141,924)</u>	<u>\$ (4,196)</u>	<u>\$ 137,728</u>

HOPKINS COUNTY, TEXAS

EXHIBIT C-23

CARES ACT COVID 19
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ --	\$ 1,012,969	\$ 1,012,969
<i>Interest</i>	--	182	182
Total revenues	<u>--</u>	<u>1,013,151</u>	<u>1,013,151</u>
Expenditures:			
Current:			
<i>Health and Welfare</i>			
<i>CDBG Cornersville Grant</i>			
<i>Personnel</i>	--	46,019	(46,019)
<i>Operating</i>	<u>209,143</u>	<u>570,561</u>	<u>(361,418)</u>
<i>Total Shady Grove Step Grant</i>	<u>209,143</u>	<u>616,580</u>	<u>(407,437)</u>
<i>Total Health and Welfare</i>	<u>209,143</u>	<u>616,580</u>	<u>(407,437)</u>
Total expenditures	<u>209,143</u>	<u>616,580</u>	<u>(407,437)</u>
Net change in fund balances	(209,143)	396,571	605,714
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ (209,143)</u>	<u>\$ 396,571</u>	<u>\$ 605,714</u>

HOPKINS COUNTY, TEXAS

EXHIBIT C-24

DA STATE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Intergovernmental	\$ 22,500	\$ --	\$ (22,500)
Interest	--	39	39
Total revenues	<u>22,500</u>	<u>39</u>	<u>(22,461)</u>
Expenditures:			
Current:			
Public Safety			
County Sheriff			
Personnel	22,500	21,295	1,205
Total County Sheriff	<u>22,500</u>	<u>21,295</u>	<u>1,205</u>
Total Public Safety	<u>22,500</u>	<u>21,295</u>	<u>1,205</u>
Total expenditures	<u>22,500</u>	<u>21,295</u>	<u>1,205</u>
Net change in fund balances	--	(21,256)	(21,256)
Fund balances, October 1	8,902	8,902	--
Fund balances (deficits), September 30	<u>\$ 8,902</u>	<u>\$ (12,354)</u>	<u>\$ (21,256)</u>

HOPKINS COUNTY, TEXAS

DA FEDERAL FORFEITURE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-25

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ --	\$ 1,311	\$ 1,311
Total revenues	<u> --</u>	<u> 1,311</u>	<u> 1,311</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District Attorney</i>			
<i>Operating</i>	32,500	8,928	23,572
Total District Attorney	<u> 32,500</u>	<u> 8,928</u>	<u> 23,572</u>
Total Legal	<u> 32,500</u>	<u> 8,928</u>	<u> 23,572</u>
Total expenditures	<u> 32,500</u>	<u> 8,928</u>	<u> 23,572</u>
Net change in fund balances	(32,500)	(7,617)	24,883
Fund balances, October 1	113,181	113,181	--
Fund balances, September 30	<u>\$ 80,681</u>	<u>\$ 105,564</u>	<u>\$ 24,883</u>

HOPKINS COUNTY, TEXAS

COURT OF APPEALS FEE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-26

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ 10	\$ 1	\$ (9)
<i>Miscellaneous</i>	3,500	--	(3,500)
Total revenues	<u>3,510</u>	<u>1</u>	<u>(3,509)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>County attorney</i>			
<i>Operating</i>	<u>3,510</u>	<u>107</u>	<u>3,403</u>
Total County Attorney	<u>3,510</u>	<u>107</u>	<u>3,403</u>
Total Legal	<u>3,510</u>	<u>107</u>	<u>3,403</u>
Net change in fund balances	--	(106)	(106)
Fund balances, October 1	799	799	--
Fund balances, September 30	<u>\$ 799</u>	<u>\$ 693</u>	<u>\$ (106)</u>

HOPKINS COUNTY, TEXAS

S/O DRUG FORFEITURE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-27

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 100,000	\$ --	\$ (100,000)
<i>Interest</i>	--	4,147	4,147
Total revenues	<u>100,000</u>	<u>4,147</u>	<u>(95,853)</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>County Sheriff</i>			
<i>Personnel</i>	53,483	49,328	4,155
<i>Operating</i>	23,000	36,194	(13,194)
<i>Capital</i>	80,485	47,313	33,172
Total County Sheriff	<u>156,968</u>	<u>132,835</u>	<u>24,133</u>
Total Public Safety	<u>156,968</u>	<u>132,835</u>	<u>24,133</u>
Total expenditures	<u>156,968</u>	<u>132,835</u>	<u>24,133</u>
Net change in fund balances	(56,968)	(128,688)	(71,720)
Fund balances, October 1	402,009	402,009	--
Fund balances, September 30	<u>\$ 345,041</u>	<u>\$ 273,321</u>	<u>\$ (71,720)</u>

HOPKINS COUNTY, TEXAS

EXHIBIT C-28

DA FORFEITURE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ --	\$ 403,736	\$ 403,736
<i>Interest</i>	--	4,810	4,810
<i>Miscellaneous</i>	--	52	52
Total revenues	<u>--</u>	<u>408,598</u>	<u>408,598</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>County Sheriff</i>			
<i>Personnel</i>	28,879	23,638	5,241
<i>Operating</i>	36,911	29,205	7,706
<i>Capital</i>	15,000	277,666	(262,666)
Total County Sheriff	<u>80,790</u>	<u>330,509</u>	<u>(249,719)</u>
Total Public Safety	<u>80,790</u>	<u>330,509</u>	<u>(249,719)</u>
Total expenditures	<u>80,790</u>	<u>330,509</u>	<u>(249,719)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(80,790)</u>	<u>78,089</u>	<u>158,879</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	(98,940)	78,089	177,029
Fund balances, October 1	398,362	398,362	--
Fund balances, September 30	<u>\$ 299,422</u>	<u>\$ 476,451</u>	<u>\$ 177,029</u>

HOPKINS COUNTY, TEXAS

CA CHECK COLLECTION FEE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-29

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 2,000	\$ 2,267	\$ 267
<i>Interest</i>	--	3	3
<i>Miscellaneous</i>	--	111	111
Total revenues	<u>2,000</u>	<u>2,381</u>	<u>381</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>County attorney</i>			
<i>Personnel</i>	--	10	(10)
<i>Operating</i>	2,178	--	2,178
Total County Attorney	<u>2,178</u>	<u>10</u>	<u>2,168</u>
Total Legal	<u>2,178</u>	<u>10</u>	<u>2,168</u>
Total expenditures	<u>2,178</u>	<u>10</u>	<u>2,168</u>
Net change in fund balances	(178)	2,371	2,549
Fund balances (deficit), October 1	(678)	(578)	--
Fund balances, September 30	<u>\$ (856)</u>	<u>\$ 1,793</u>	<u>\$ 2,549</u>

HOPKINS COUNTY, TEXAS

DA CHECK COLLECTION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-30

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 1,000	\$ --	\$ (1,000)
<i>Interest</i>	--	20	20
Total revenues	<u>1,000</u>	<u>20</u>	<u>(980)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District Attorney</i>			
<i>Operating</i>	1,000	--	1,000
<i>Total District Attorney</i>	<u>1,000</u>	<u>--</u>	<u>1,000</u>
<i>Total Legal</i>	<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	--	20	20
Fund balances, October 1	1,694	1,694	--
Fund balances, September 30	<u>\$ 1,694</u>	<u>\$ 1,714</u>	<u>\$ 20</u>

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HOPKINS COUNTY, TEXAS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-31

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 1,758,170	\$ 1,730,754	\$ (27,416)
<i>Interest</i>	<u>3,000</u>	<u>8,727</u>	<u>5,727</u>
Total revenues	<u>1,761,170</u>	<u>1,739,481</u>	<u>(21,689)</u>
Expenditures:			
Debt service:			
<i>Principal</i>	1,065,000	1,065,000	--
<i>Interest and fiscal charges</i>	<u>586,177</u>	<u>586,106</u>	<u>71</u>
Total expenditures	<u>1,651,177</u>	<u>1,651,106</u>	<u>71</u>
Excess (deficiency) of revenues over (under) expenditures	<u>109,993</u>	<u>88,375</u>	<u>(21,618)</u>
Other financing sources (uses):			
<i>Transfers in</i>	<u>6,050</u>	<u>6,050</u>	--
Total other financing sources (uses)	<u>6,050</u>	<u>6,050</u>	--
Net change in fund balances	116,043	94,425	(21,618)
Fund balances, October 1	<u>505,410</u>	<u>505,410</u>	--
Fund balances, September 30	<u>\$ 621,453</u>	<u>\$ 599,835</u>	<u>\$ (21,618)</u>

HOPKINS COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 SEPTEMBER 30, 2020

	Courthouse Restoration	Civic Center Horse Pavillion	Bond Issue 2007
ASSETS			
<i>Cash and cash equivalents</i>	\$ 7,801	\$ --	\$ 1,542
Total Assets	\$ 7,801	\$ --	\$ 1,542
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
<i>Accrued liabilities and other payables</i>	\$ --	\$ --	\$ --
<i>Due to other funds</i>	--	45,572	--
Total Liabilities	--	45,572	--
 FUND BALANCES:			
<i>Restricted</i>	7,801	--	1,542
<i>Unassigned</i>	--	(45,572)	--
Total fund balances (deficits)	7,801	(45,572)	1,542
 Total Liabilities and fund balances	\$ 7,801	\$ --	\$ 1,542

Jail 2013/2014 Bond Issue	Jail 2013/2014 Bond Issue #2	Special Projects	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
\$ <u>32</u>	\$ --	\$ 155,240	\$ 164,615
\$ <u>32</u>	\$ --	\$ 155,240	\$ 164,615
\$ --	\$ 1,477	\$ --	\$ 1,477
<u>--</u>	<u>--</u>	<u>--</u>	<u>45,572</u>
<u>--</u>	<u>1,477</u>	<u>--</u>	<u>47,049</u>
32	--	155,240	164,615
<u>--</u>	<u>(1,477)</u>	<u>--</u>	<u>(47,049)</u>
<u>32</u>	<u>(1,477)</u>	<u>155,240</u>	<u>117,566</u>
\$ <u>32</u>	\$ --	\$ 155,240	\$ 164,615

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Courthouse Restoration	Civic Center Horse Pavillion	Bond Issue 2007
Revenues:			
<i>Intergovernmental</i>	\$ 190	\$ --	\$ --
<i>Interest</i>	91	--	17
<i>Miscellaneous</i>	--	--	--
Total revenues	<u>281</u>	<u>--</u>	<u>17</u>
Expenditures:			
Current:			
<i>Public facilities</i>	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	281	--	17
Other financing sources (uses):			
<i>Transfers in</i>	--	20,000	--
Total other financing sources (uses)	<u>--</u>	<u>20,000</u>	<u>--</u>
Net change in fund balances	281	20,000	17
Fund balances, October 1	7,520	(65,572)	1,525
Fund balances, September 30	<u>\$ 7,801</u>	<u>\$ (45,572)</u>	<u>\$ 1,542</u>

Jail 2013/2014 Bond Issue	Jail 2013/2014 Bond Issue #2	Special Projects	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
\$ --	\$ --	\$ --	\$ 190
--	--	801	909
<u>--</u>	<u>--</u>	<u>27,260</u>	<u>27,260</u>
<u>--</u>	<u>--</u>	<u>28,061</u>	<u>28,359</u>
<u>--</u>	<u>--</u>	<u>156,775</u>	<u>156,775</u>
<u>--</u>	<u>--</u>	<u>156,775</u>	<u>156,775</u>
--	--	(128,714)	(128,416)
<u>--</u>	<u>--</u>	<u>280,000</u>	<u>300,000</u>
<u>--</u>	<u>--</u>	<u>280,000</u>	<u>300,000</u>
--	--	151,286	171,584
32	(1,477)	3,954	(54,018)
<u>\$ 32</u>	<u>\$ (1,477)</u>	<u>\$ 155,240</u>	<u>\$ 117,566</u>

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2020

	Tax Assessor Collector	County Clerk	District Clerk	Sheriff
ASSETS				
<i>Cash and cash equivalents</i>	\$ 447,832	\$ 18,546	\$ 415,728	\$ 141,642
Total Assets	<u>\$ 447,832</u>	<u>\$ 18,546</u>	<u>\$ 415,728</u>	<u>\$ 141,642</u>
LIABILITIES				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other governments</i>	447,832	--	--	--
<i>Due to others</i>	--	18,546	415,728	141,642
Total Liabilities	<u>\$ 447,832</u>	<u>\$ 18,546</u>	<u>\$ 415,728</u>	<u>\$ 141,642</u>

Justice of the Peace Number One	Justice of the Peace Number Two	DA Trust	Abandoned Property	County Attorney Pending Cash
\$ 572	\$ 136	\$ 3,665	\$ 982	\$ 2,411
<u>\$ 572</u>	<u>\$ 136</u>	<u>\$ 3,665</u>	<u>\$ 982</u>	<u>\$ 2,411</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	2,411
--	--	--	--	--
572	136	3,665	982	--
<u>\$ 572</u>	<u>\$ 136</u>	<u>\$ 3,665</u>	<u>\$ 982</u>	<u>\$ 2,411</u>

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2020

	<u>DA Pending</u>	<u>Juvenile Probation</u>	<u>Adult Probation</u>
ASSETS			
<i>Cash and cash equivalents</i>	\$ 346,742	\$ 2,117	\$ 5,028
Total Assets	<u>\$ 346,742</u>	<u>\$ 2,117</u>	<u>\$ 5,028</u>
LIABILITIES			
<i>Accounts payable</i>	\$ --	\$ --	\$ --
<i>Accrued liabilities</i>	346,742	--	5,028
<i>Due to other governments</i>	--	2,117	--
<i>Due to others</i>	--	--	--
Total Liabilities	<u>\$ 346,742</u>	<u>\$ 2,117</u>	<u>\$ 5,028</u>

8th District Juvenile Probation	Payroll Account	Clearing Account	Total Agency Funds (See Exhibit A-7)
\$ 66,018	\$ 12,300	\$ 45,816	\$ 1,509,535
<u>\$ 66,018</u>	<u>\$ 12,300</u>	<u>\$ 45,816</u>	<u>\$ 1,509,535</u>
\$ --	\$ --	\$ 45,816	\$ 45,816
\$ --	\$ --	\$ --	\$ 354,181
\$ 66,018	\$ --	\$ --	\$ 515,967
\$ --	\$ 12,300	\$ --	\$ 593,571
<u>\$ 66,018</u>	<u>\$ 12,300</u>	<u>\$ 45,816</u>	<u>\$ 1,509,535</u>

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