

HOPKINS COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2023

This page is left blank intentionally.

**HOPKINS COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
FINANCIAL SECTION		
Independent Auditor's Report.....	1	
Management's Discussion and Analysis (Required Supplementary Information).....	5	
<u>Basic Financial Statements</u>		
Government-wide Financial Statements:		
Statement of Net Position.....	14	A-1
Statement of Activities.....	15	A-2
Fund Financial Statements:		
Balance Sheet - Governmental Funds.....	16	A-3
Reconciliation of the Governmental Funds		
Balance Sheet to the Statement of Net Position.....	19	A-4
Statement of Revenues, Expenditures, and Changes in		
Fund Balances - Governmental Funds.....	20	A-5
Reconciliation of the Statement of Revenues, Expenditures, and Changes in		
Fund Balances of Governmental Funds to the Statement of Activities.....	23	A-6
Statement of Fiduciary Net Position - Fiduciary Funds.....	24	A-7
Statement of Changes in Fiduciary Net Position - Fiduciary Funds.....	25	A-8
Notes to the Financial Statements	27	
<u>Required Supplementary Information</u>		
Budgetary Comparison Schedules:		
General Fund.....	48	B-1
Road and Bridge Maintenance Fund.....	53	B-2
Schedule of Changes in the County's Net Pension Liability		
And Related Ratios -Hopkins County Pension Plan	54	B-3
Schedule of County's Contributions - Enter Name Of Pension Plan Here.....	55	B-4
Notes to Required Supplementary Information.....	56	
<u>Combining Statements and Budgetary Comparison Schedules as Supplementary Information:</u>		
Combining Balance Sheet - All Nonmajor Governmental Funds.....	58	C-1
Combining Statement of Revenues, Expenditures and Changes in		
Fund Balances - All Nonmajor Governmental Funds.....	59	C-2
Special Revenue Funds:		
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	60	C-3
Combining Statement of Revenues, Expenditures and Changes		
in Fund Balances - Nonmajor Special Revenue Funds.....	70	C-4

**HOPKINS COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
Budgetary Comparison Schedules:		
Records Management Fund.....	80	C-5
Child Abuse Prevention.....	81	C-6
Court Record Archive.....	82	C-7
Civic Center Fund.....	83	C-8
JP Computer Technology.....	84	C-9
District Attorney Fund.....	85	C-10
Law Library Fund.....	86	C-11
Record Preservation County.....	87	C-12
Courthouse Security Fund.....	88	C-13
Justice Court Security.....	89	C-14
HAVA Grant.....	90	C-15
CC Technology Fund.....	91	C-16
Road and Bridge Special Maintenance.....	92	C-17
Farm to Market Special Fund.....	93	C-18
County Clerk Archive.....	94	C-19
DA State Fund.....	95	C-20
SO Federal Forfeiture Fund.....	96	C-21
DA Federal Forfeiture.....	97	C-22
Court of Appeals Fee.....	98	C-23
S/O Drug Forfeiture.....	99	C-24
DA Forfeiture.....	100	C-25
CA Check Collection Fee.....	101	C-26
DA Check Collection.....	102	C-27
Debt Service Funds:		
Budgetary Comparison Schedule:		
Debt Service Fund.....	103	C-28
Capital Projects Funds:		
Combining Balance Sheet - Nonmajor Capital Projects Funds.....	104	C-29
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds.....	106	C-30
Fiduciary Funds:		
Private-Purpose Trust Funds:		
Combining Statement of Fiduciary Net Position.....	108	C-31
Combining Statement of Changes in Fiduciary Net Position.....	112	C-32

Financial Section

This page is left blank intentionally.

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hopkins County, Texas (the County) as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2023, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Required Supplementary Information

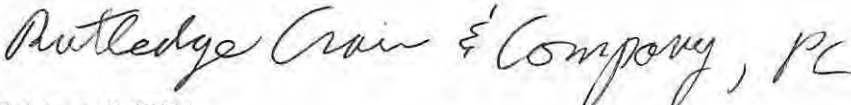
Accounting principles generally accepted in the United States of America require that the management's discussion analysis, budgetary comparison information, and pension schedules on pages 5–10, page 44-53, and pages 54-55, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 9, 2024, 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.


February 9, 2024

Management's Discussion and Analysis

This page is left blank intentionally.

HOPKINS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2023

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, 2023. We encourage readers to consider the information presented herein with the County's financial statements, which follow this section.

Financial Highlights

The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year ended September 30, 2023 by \$30,621,380 (net position). Of this amount, \$9,690,209 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.

The total net position of the County increased by \$1,938,791. This increase is attributable to conservative spending across many departments, resulting in lower than budgeted operational costs.

The County's governmental funds reported combined ending fund balances of \$14,417,108 an increase of \$1,423,383 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 \$8,694,954 or 57% of total General Fund expenditures for fiscal year 2023.

Overview of the Financial Statements

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

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

The Statement of Net Position presents information on all of the County's assets, deferred resource outflows, liabilities, and deferred resource inflows with the difference 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).

HOPKINS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2023

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

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

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

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

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

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

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

Government-wide Financial Analysis

At the end of fiscal year 2023, the County's net position (assets and deferred outflow of resources exceeding liabilities and deferred inflows of resources) totaled \$30,621,380. 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, \$9,690,209 reflects unrestricted funds. The County uses these assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the County reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

HOPKINS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2023

Net assets of \$757,663 in the debt service fund, are restricted for future debt service payments.

Net assets of \$238,535 in the Capital Projects Fund, are restricted to payments for capital projects.

The remaining balance of unrestricted net assets, \$9,690,208, may be used to meet the government's ongoing obligations to citizens and creditors.

Table 1
Condensed Statement of Net Position

	<u>9/30/2023</u>	<u>9/30/2022</u>
ASSETS		
Current and other assets	\$ 25,647,157	\$ 29,243,599
Capital assets	34,049,994	29,633,541
Total assets	<u>59,697,151</u>	<u>58,877,140</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charges - insurance	14,045	15,168
Deferred charges - issuance	177,173	191,347
Deferred pension expense	7,417,712	2,699,428
Total deferred outflow of resources	<u>7,608,930</u>	<u>2,905,943</u>
LIABILITIES		
Long-term liabilities	26,791,473	15,919,451
Other liabilities	4,623,717	5,256,233
Total liabilities	<u>31,415,190</u>	<u>21,175,684</u>
DEFERRED INFLOWS OF RESOURCES		
Unearned revenue other	445,910	4,944,604
Unearned revenue pension	4,823,601	6,980,206
Total deferred inflows of resources	<u>5,269,511</u>	<u>11,924,810</u>
NET POSITION		
Net investment in capital assets	19,934,973	14,189,950
Restricted	996,198	914,532
Unrestricted	9,690,209	13,578,107
Total net position	<u>\$ 30,621,380</u>	<u>\$ 28,682,589</u>

HOPKINS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2023

Changes in Net Position. The net position of the County increased by \$1,938,790 for the fiscal year ended September 30, 2023. This increase was attributable to the county receiving increase of revenues, as well as conservative spending by most departments.

Table 2
Changes in Net Position

	<u>9/30/2023</u>	<u>9/30/2022</u>
Program Revenues:		
Charges for services	\$ 6,157,246	\$ 3,844,679
Operating grants and contributions	1,069,130	3,179,900
Capital grants and contributions	5,744,002	109,453
General Revenues	-	
Taxes	19,143,937	18,092,699
Miscellaneous	402,519	210,090
Unrestricted investment earnings	946,646	632,934
Insurance recoveries	395,143	413,355
Gain (loss) on disposal of capital assets	(10,325)	(139,108)
Total Revenues	<u>33,848,298</u>	<u>26,344,002</u>
Expenses:		
General government	2,776,568	1,635,371
Judicial	2,818,948	1,539,187
Legal	1,331,938	834,913
Financial administration	1,823,802	1,235,382
Public safety	12,914,079	7,962,587
Public transportation	7,295,361	4,308,248
Public facilities	2,311,053	1,721,805
Elections	162,247	97,532
Extension services	90,616	444,031
Health and welfare	174,025	79,819
Interest on long-term debt	210,870	652,557
Total Expenses	<u>31,909,507</u>	<u>20,511,432</u>
Increase (decrease) in net position	1,938,791	5,832,570
Net Position – October 1	28,682,589	22,988,512
Prior period adjustment	-	(138,493)
Net Position – September 30	<u>\$ 30,621,380</u>	<u>\$ 28,682,589</u>

HOPKINS COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2023

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 \$14,417,108.

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 \$8,694,954. This is an increase of \$1,445,085 from the prior year which is mainly due to insurance proceeds and the county's ability to obtain grants. The county has adopted a policy of maintaining a minimum fund balance to be used for unanticipated needs. A Fund Balance Policy adopted by the Commissioner's Court in 2019 states that the minimum level shall be approximately 30 to 35 percent of the subsequent year's budgeted expenditures and outgoing transfers. This minimum fund balance is intended to provide stabilization in case of unforeseen events that may occur. If it is determined that the County is below this minimum established fund balance level, the governing body will be informed of this condition and take necessary budgetary steps to bring the fund balance level into compliance with this policy through budgetary actions.

Road and Bridge Fund. The Road and Bridge fund balance totaled \$ 1,095,555 a decrease of \$531,998.

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.

- Revenues were above budget \$1,237,010 The main reason for this was sales tax , fees of office, and interest being more than what was projected.
- Risk Management was under budget \$89,624 mainly due to insurance premiums being less than projected. We typically prepare for a 15 to 20% increase at budget time and when the premiums came out in late June, they were less than expected. The budget is prepared prior to receiving these rates, causing a variance in what was budgeted.
- Nondepartmental had such a large variance due to the effect of implementing GASB 96 capitalizing software contracts.
- Extradition was over what was budgeted by 49,152 due to the influx of U.S. Marshal transports.

HOPKINS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2023

- County Sheriff was under budget \$119,519 due to personnel changes and stricter spending and managing of the budget.
- Public Facilities was under budget 79,359 due to spending less than budgeted on utilities. The main reason for this is due to changing out all fixtures to LED in the majority of our buildings allowing us to see a cost savings.
- Overall, expenditures were more than the original budget by \$209,165 due to the conservative spending habits of all County Offices, despite unforeseen increases in inflation.

Table 3
 Capital Assets at Year End
 Net of Accumulated Depreciation

	<u>9/30/2023</u>	<u>9/30/2022</u>
Land	\$ 1,781,947	\$ 1,781,947
Construction in progress	4,423,739	-
Buildings & improvements	31,597,459	31,597,459
Machinery and equipment	13,891,429	13,468,457
Leased vehicles and equipment	2,982,371	2,822,635
Infrastructure	22,527,772	21,087,532
Total accumulated depreciation	<u>(43,154,723)</u>	<u>(41,124,489)</u>
Total Capital Assets (Net)	<u>\$ 34,049,994</u>	<u>\$ 29,633,541</u>

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

Debt administration. At the end of the current fiscal year, Hopkins County had total debt outstanding of \$15,135,183.

HOPKINS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2023

Table 4
 Outstanding Debt at Year End

Type of Debt	<u>9/30/2023</u>	<u>9/30/2022</u>
General obligation bonds	\$ 12,190,000	\$ 13,405,000
Premium on bonds issued	157,862	170,491
Discount on bonds issued	(41,365)	(44,674)
Total bonds outstanding	<u>12,306,497</u>	<u>13,530,817</u>
Notes payable	407,662	266,329
Lease obligations	1,400,862	1,646,445
Subscription asset liabilities	531,180	-
Compensated absences	482,632	475,831
Total Debt	<u>\$ 15,128,833</u>	<u>\$ 15,919,422</u>

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

The County's outstanding bonds decreased by \$1,224,320 due to paying off or retiring debt.

Economic Factors and Next Year's Budgets and Rates

The Hopkins County economy remains stable with an optimistic atmosphere. Hopkin's County's unemployment rate as of September 2023 was 3.4% which is a slight increase over last year, but below the state of 3.8%.

The tax rate established for the 2023 budget is \$0.523900.

Total revenues from property taxes, increased over prior year. This increase was due to adopting a tax rate greater than the no new revenue rate.

Sales tax revenues increased while fees, fines and intergovernmental revenue remained mostly unchanged. Overall, these changes lead total revenues this year to be higher than the prior year.

At the time the 2023 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 the County.

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

HOPKINS COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2023

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

Basic Financial Statements

HOPKINS COUNTY, TEXAS
 STATEMENT OF NET POSITION
 SEPTEMBER 30, 2023

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 15,827,576
Investments	1,505
Receivables (net of allowances for uncollectibles):	
Fines	6,663,763
Taxes	710,098
Other receivables	53,284
Due from other governments	1,531,162
Inventories	92,617
Prepaid items	229,556
Capital assets (net of accumulated depreciation):	
Land	1,781,947
Construction in progress	4,423,739
Buildings	16,488,299
Machinery and equipment	4,514,969
Leased vehicles and equipment (intangible assets)	1,984,884
Roads	4,826,493
Bridges	29,663
Subscription assets (net of amortization)	537,596
Total Assets	<u>59,697,151</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charges - insurance	14,045
Deferred charges - issuance	177,173
Deferred pension expense	7,417,712
Total Deferred Outflows of Resources	<u>7,608,930</u>
LIABILITIES	
Accounts payable	1,139,086
Accrued liabilities and other payables	946,521
Due to other governments	2,496,071
Due to others	42,039
Noncurrent liabilities:	
Due within one year	2,368,466
Due in more than one year	24,423,007
Total Liabilities	<u>31,415,190</u>
DEFERRED INFLOWS OF RESOURCES	
Unearned revenue-other	445,910
Unearned revenue-pension	4,823,601
Total deferred inflows of resources	<u>5,269,511</u>
NET POSITION:	
Net Investment in Capital Assets	19,934,973
Restricted For:	
Debt Service	757,663
Capital Projects	238,535
Unrestricted	9,690,209
Total Net Position	<u>\$ 30,621,380</u>

The accompanying notes are an integral part of this statement.

HOPKINS COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Functions/Programs	Expenses	Program Revenues		Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions		
PRIMARY GOVERNMENT					
Governmental activities:					
General government	\$ 2,776,568	\$ 1,065,612	\$ --	\$ --	\$ (1,710,956)
Judicial	2,818,948	1,070,930	137,200	--	(1,610,818)
Legal	1,331,938	507,293	55,102	--	(769,543)
Financial administration	1,823,802	533,278	--	--	(1,290,524)
Public Safety	12,914,079	1,878,317	672,998	13,240	(10,349,524)
Public transportation	7,295,361	764,720	112,850	1,191,314	(5,226,477)
Public facilities	2,311,053	337,096	--	4,539,448	2,565,491
Extension service	90,616	--	--	--	(90,616)
Elections	162,247	--	--	--	(162,247)
Health and welfare	174,025	--	90,980	--	(83,045)
Interest on long-term debt	210,870	--	--	--	(210,870)
Total expenditures	<u>31,909,507</u>	<u>6,157,246</u>	<u>1,069,130</u>	<u>5,744,002</u>	<u>(18,939,129)</u>
Total Primary Government	<u>\$ 31,909,507</u>	<u>\$ 6,157,246</u>	<u>\$ 1,069,130</u>	<u>\$ 5,744,002</u>	<u>(18,939,129)</u>
General Revenues:					
Property Taxes					14,745,753
Sales Taxes					3,837,603
Hotel motel taxes					493,396
Alcoholic Beverage Taxes					67,185
Miscellaneous					402,519
Unrestricted Investment Earnings					946,646
Insurance Recoveries					395,143
Gain (loss) on Disposal of Capital Assets					(10,325)
Total General Revenues					<u>20,877,920</u>
Change in Net Position					1,938,791
Net Position - Beginning					28,682,589
Net Position - Ending					<u>\$ 30,621,380</u>

The accompanying notes are an integral part of this statement.

HOPKINS COUNTY, TEXAS

BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	General Fund	Road and Bridge Maintenance
ASSETS		
Cash and cash equivalents	\$ 8,795,820	\$ 1,290,294
Investments	1,505	-
Receivables (net of allowances for uncollectibles):		
Fines	6,517,191	-
Taxes	419,230	171,597
Other	16,051	-
Intergovernmental	424,416	918,620
Due from other funds	44,285	1,239
Prepaid items	165,385	36,674
Inventories	-	92,617
Total Assets	<u>\$ 16,383,883</u>	<u>\$ 2,511,041</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ 195,718	\$ 294,179
Accrued liabilities and other payables	423,894	84,635
Due to other funds	-	-
Due to other governments	2,496,071	-
Due to others	42,039	-
Total Liabilities	<u>3,157,722</u>	<u>378,814</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	386,489	158,347
Unavailable revenue - fines	3,979,333	-
Unavailable revenue - other	-	878,325
Total Deferred Inflows of Resources	<u>4,365,822</u>	<u>1,036,672</u>
FUND BALANCES:		
Nonpendable	165,385	129,291
Restricted	-	966,264
Committed	-	-
Unassigned	8,694,954	-
Total fund balances	<u>8,860,339</u>	<u>1,095,555</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 16,383,883</u>	<u>\$ 2,511,041</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-3

American Rescue Plan	Other Governmental Funds	Total Governmental Funds
\$ 1,546,290	\$ 4,195,170	\$ 15,827,574
--	--	1,505
--	146,572	6,663,763
--	119,271	710,098
--	37,233	53,284
--	188,126	1,531,162
--	--	45,524
--	27,497	229,556
--	--	92,617
<u>\$ 1,546,290</u>	<u>\$ 4,713,869</u>	<u>\$ 25,155,083</u>

\$ 593,603	\$ 55,586	\$ 1,139,086
214,209	71,675	794,413
--	45,524	45,524
--	--	2,496,071
--	--	42,039
<u>807,812</u>	<u>172,785</u>	<u>4,517,133</u>

--	110,072	654,908
--	146,571	4,125,904
436,185	125,520	1,440,030
<u>436,185</u>	<u>382,163</u>	<u>6,220,842</u>

--	27,497	322,173
302,293	3,274,287	4,542,844
--	897,359	897,359
--	(40,222)	8,654,732
<u>302,293</u>	<u>4,158,921</u>	<u>14,417,108</u>
<u>\$ 1,546,290</u>	<u>\$ 4,713,869</u>	<u>\$ 25,155,083</u>

This page is left blank intentionally.

HOPKINS COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

Total fund balances - governmental funds balance sheet	\$ 14,417,108
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.	31,067,623
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	654,910
Payables for bond principal which are not due in the current period are not reported in the funds.	(12,306,497)
Payables for right-to-use leases which are not due in the current period are not reported in the funds.	(1,400,862)
Payables for debt interest which are not due in the current period are not reported in the funds.	(152,108)
Payables for notes which are not due in the current period are not reported in the funds.	(407,662)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(482,632)
Other long-term liabilities which are not due and payable in the current period are not reported in the funds.	(531,181)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	177,173
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	4,125,905
Grants receivable unavailable to pay for current period expenditures are deferred in the funds.	994,120
Recognition of the County's net pension liability is not reported in the funds.	(11,648,595)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(4,823,601)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	7,417,712
Subscription based assets are not reported in the funds.	537,596
Right-to-use lease assets used in governmental activities are not reported in the funds.	<u>2,982,371</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 30,621,380</u>

The accompanying notes are an integral part of this statement.

HOPKINS COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2023

	General Fund	Road and Bridge Maintenance
Revenues:		
Taxes	\$ 12,338,308	\$ 3,887,296
Fees of office	3,361,696	764,720
Intergovernmental	444,395	112,850
Fines	404,596	--
Interest	482,674	93,217
Miscellaneous	177,767	67,294
Total revenues	<u>17,209,436</u>	<u>4,925,377</u>
Expenditures:		
Current:		
General government	2,326,853	--
Judicial	1,823,772	--
Legal	323,035	--
Financial administration	1,547,959	--
Public safety	8,428,135	--
Public transportation	--	7,549,523
Public facilities	445,641	--
Extension service	68,244	--
Elections	146,710	--
Health and welfare	117,812	--
Debt service:		
Principal	--	--
Interest and fiscal charges	--	--
Total expenditures	<u>15,228,161</u>	<u>7,549,523</u>
Excess (deficiency) of revenues over (under) expenditures	1,981,275	(2,624,146)
Other financing sources (uses):		
Transfers in	--	1,315,000
Transfers out	(1,244,316)	--
Sale of capital assets	10,800	108,339
Insurance recoveries	29,598	365,545
Proceeds from subscription assets	671,995	--
Leases	16,407	303,264
Total other financing sources (uses)	<u>(515,516)</u>	<u>2,092,148</u>
Net change in fund balances	1,465,759	(531,998)
Fund balances, October 1	7,394,580	1,627,553
Fund balances, September 30	<u>\$ 8,860,339</u>	<u>\$ 1,095,555</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-5

American Rescue Plan	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 2,195,606	\$ 18,421,210
--	845,267	4,971,683
4,538,738	1,615,028	6,711,011
--	9,982	414,578
156,276	214,480	946,647
--	123,382	368,443
<u>4,695,014</u>	<u>5,003,745</u>	<u>31,833,572</u>
--	191,910	2,518,763
--	--	1,823,772
--	612,040	935,075
--	--	1,547,959
--	1,047,142	9,475,277
--	304,804	7,854,327
--	1,265,586	1,711,227
--	--	68,244
--	--	146,710
4,438,738	--	4,556,550
--	1,195,099	1,195,099
--	415,700	415,700
<u>4,438,738</u>	<u>5,032,281</u>	<u>32,248,703</u>
256,276	(28,536)	(415,131)
--	744,316	2,059,316
--	(815,000)	(2,059,316)
--	28,718	147,857
--	--	395,143
--	--	671,995
--	303,848	623,519
<u>--</u>	<u>261,882</u>	<u>1,838,514</u>
256,276	233,346	1,423,383
46,017	3,925,575	12,993,725
<u>\$ 302,293</u>	<u>\$ 4,158,921</u>	<u>\$ 14,417,108</u>

This page is left blank intentionally.

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, 2023

Net change in fund balances - total governmental funds	\$ 1,423,383
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	7,644,213
The depreciation of capital assets used in governmental activities is not reported in the funds.	(3,132,707)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(158,182)
Donations of capital assets increase net position in the SOA but not in the funds.	63,129
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	162,145
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	1,195,099
Repayment of right-to-use lease principal is an expenditure in the funds but is not an expense in the SOA.	559,847
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	162,515
Bond insurance costs and similar items are amortized in the SOA but not in the funds.	(5,978)
(Increase) decrease in accrued interest from beginning of period to end of period.	210,810
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(6,804)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	410,516
Certain assessment revenues are deferred in the funds. This is the change in these amounts this year.	994,120
Proceeds of right-to-use leases do not provide revenue in the SOA, but are reported as current resources in the funds.	(623,518)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	(6,966,211)
Subscription asset outlays are not reported as expenses in the SOA.	671,995
The amortization of right-to-use lease assets used in governmental activities is not reported in the funds.	(134,399)
Repayment of subscription principal is an expenditure in the funds, but is not an expense in the SOA.	140,814
Proceeds of subscriptions do not provide revenue in the SOA, but are reported as current resources in the funds.	<u>(671,995)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 1,938,791</u>

The accompanying notes are an integral part of this statement.

HOPKINS COUNTY, TEXAS
 STATEMENT OF FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 SEPTEMBER 30, 2023

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 2,186,752
Total Assets	<u>\$ 2,186,752</u>
LIABILITIES	
Accrued liabilities	\$ 331,240
Due to other governments	569,826
Due to others	75,822
Total Liabilities	<u>976,888</u>
NET POSITION:	
Net Position	<u>1,209,864</u>
Total Net Position	<u>\$ 1,209,864</u>

The accompanying notes are an integral part of this statement.

HOPKINS COUNTY, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Custodial Funds
ADDITIONS:	
Tax collections	\$ 29,675,005
Fees of office	11,678,336
Receipts from fiduciaries	3,126,864
Miscellaneous	164,104
Total Additions	<u>44,644,309</u>
DEDUCTIONS:	
Payments to county	17,317,291
Payments to other governments	23,719,805
Payments to beneficiaries	1,609,691
Other	1,451,491
Total Deductions	<u>44,098,278</u>
Change in Fiduciary Net Position	546,031
Net Position-Beginning of the Year	663,833
Net Position-End of the Year	<u>\$ 1,209,864</u>

The accompanying notes are an integral part of this statement.

This page is left blank intentionally.

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2023

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, 2023

well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

The County reports the following major governmental funds:

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

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

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

Additionally, the County reports the following fund types:

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

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

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

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

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

D. Budgetary Information

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

- Local Truancy Prevention and Diversion
- Pct #1 House
- Road and Bridge County Project
- Texas Mitigation Grant
- Regional Grant EMW
- FEMA Disaster 4223
- Homeland Security Grant
- FEMA Winter 4255
- Crime Victim Coordinator
- TCCD Election Grant
- FEMA Disaster 4416
- Safer Grant Fire Department
- Cares Act Covid 19
- Jury Fund
- Specialty Court
- Court Facility
- Language Access

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2023

Forfeiture Fund
 County Attorney Special Restitution

The County Judge is, by statute, the Budget Officer of the County and has the responsibility of preparing the County's budget. Under the County's budgeting procedures, each department submits a budget request 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, 2023, expenditures exceeded appropriations in the following funds:

Special Revenue Funds:	
Law Library	\$ 15
Courthouse Security Fund	39,028
HAVA Grant	15,539
S/O Drug Forfeiture	46,516
DA Forfeiture	115,845
Debt Service	522

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

3. Deficit Fund Balances

The following funds had deficit fund balances at September 30, 2023:

Special Revenue Funds	
Road and Bridge County Project	\$29
Texas Mitigation Fund	9,302
FEMA Disaster 4223	2,507
FEMA 4416	26,924
Capital Projects Funds:	
Jail 2013/2014 Bond Issue #2	1,460

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, 2023

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
Leased vehicles and equipment	5 - 10 years

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2023

4. Compensated absences

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

5. Long-term obligations

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

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

6. Fund equity

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

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

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

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

Governmental funds classify fund balances as follows:

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

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

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

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

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2023

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

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

	General Fund	Road & Bridge Maintenance	American Rescue Plan	Other Funds	Total
Nonspendable:					
Prepays	\$165,385	\$36,674	–	\$27,497	\$229,556
Inventory	--	92,617	--	--	92,617
	<u>165,385</u>	<u>129,291</u>	<u>--</u>	<u>27,497</u>	<u>322,173</u>
Restricted for:					
Road maintenance	--	966,264	--	256,015	1,222,279
Debt Service	--	--	--	681,164	681,164
Justice Administration	--	--	--	990,334	990,334
Records Preservation	--	--	--	982,834	982,834
Grants	--	--	302,293	65,838	368,131
Construction	--	--	--	12,191	12,191
Other	--	--	--	286,112	286,112
	<u>--</u>	<u>966,264</u>	<u>302,293</u>	<u>3,274,488</u>	<u>4,543,045</u>
Committed to:					
Civic Center	--	--	--	897,158	897,158
	<u>--</u>	<u>--</u>	<u>--</u>	<u>897,158</u>	<u>897,158</u>
Unassigned	8,694,954	--	--	(40,222)	8,654,732
	<u>\$8,860,339</u>	<u>\$1,095,555</u>	<u>\$302,293</u>	<u>\$4,158,921</u>	<u>\$14,417,108</u>

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

The governmental fund balance sheet includes a reconciliation between *fund balance-total governmental funds and net assets – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that "Court fines receivable unavailable to pay for current period expenditures are deferred in the funds, however, the net change in the deferred fines revenue is recognized as revenue in the Statement of Activities." The details of this \$4,125,904 difference are as follows:

County clerk fines	\$ 299,947
District clerk fines	2,758,007
Justice of the peace fines	1,067,950
Total	<u>\$4,125,904</u>

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2023

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 \$18,014,328 (including \$2,186,752 in custodial funds). All of the bank balance of \$18,682,628 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, 2023, the County had the following investments:

Investment type	Credit Rating	Fair Value	Days to Maturity
Government sponsored investment pool (TexPool)	AAAm	\$743	<25
Government sponsored investment pool (TXClass)	AAAm	762	<60
Total Fair Value		\$1,505	

* 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 Texas Class 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, 2023 the fair value of the position in TexPool and Texas Class approximates the fair value of the shares.

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2023

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	\$11,479,364	\$ --	\$336,100	\$11,815,464
Allowance	(4,962,173)	--	(189,528)	(5,151,701)
Net fines receivable	<u>\$6,517,191</u>	<u>\$ --</u>	<u>\$146,572</u>	<u>\$6,663,763</u>
Taxes receivable	\$524,038	\$214,496	\$149,089	\$887,623
Allowance	(104,808)	(42,899)	(29,818)	(177,525)
Net taxes receivable	<u>\$419,230</u>	<u>\$171,597</u>	<u>\$119,271</u>	<u>\$710,098</u>
Other receivables	<u>\$16,051</u>	<u>\$ --</u>	<u>\$37,233</u>	<u>\$53,284</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)	\$386,489	\$ --	\$386,489
Deferred fines revenue (General Fund)	3,979,333	--	3,979,333
Deferred tax revenue (Road and Bridge Maintenance)	158,347	--	158,347
Deferred tax revenue (NonMajor Funds)	110,072	--	110,072
Deferred fines revenue (NonMajor Funds)	146,571	--	146,571
Deferred grant revenue (Road and Bridge Maintenance)	878,325	--	878,325
Deferred grant revenue - (American Rescue Plan)	--	436,185	436,185
Deferred grant revenue - (NonMajor Funds)	115,795	9,725	125,520
Total deferred/unearned revenue for governmental funds	<u>\$5,774,932</u>	<u>\$445,910</u>	<u>\$6,220,842</u>

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2023

C. Capital assets

Capital asset activity for the year ended September 30, 2023:

	As Restated Balance 9/30/22	Additions	Retirements	Transfers	Balance 9/30/2023
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$1,781,947	\$ --	\$ --	\$ --	\$1,781,947
Construction in progress	--	4,423,739	--	--	4,423,739
Total capital assets not being depreciated	<u>1,781,947</u>	<u>4,423,739</u>	<u>--</u>	<u>--</u>	<u>6,205,686</u>
Capital assets, being depreciated:					
Buildings and improvements	31,597,459	--	--	--	31,597,459
Machinery and equipment	13,468,457	1,047,275	(824,303)	--	13,891,429
Leased vehicles and equipment	2,822,635	159,736	--	--	2,982,371
Infrastructure	21,087,532	2,076,592	(636,352)	--	22,527,772
Total capital assets being depreciated	<u>68,976,083</u>	<u>3,283,603</u>	<u>(1,260,655)</u>	<u>--</u>	<u>70,999,031</u>
Less accumulated depreciation for:					
Buildings and improvements	(14,046,885)	(1,062,275)	--	--	(15,109,160)
Machinery and equipment	(9,049,196)	(793,665)	466,121	--	(9,376,740)
Leased vehicles and equipment	(659,640)	(337,567)	--	--	(997,207)
Infrastructure	(17,368,768)	(939,200)	636,352	--	(17,671,616)
Total accumulated depreciation	<u>(41,124,489)</u>	<u>(3,132,707)</u>	<u>1,102,473</u>	<u>--</u>	<u>(43,154,723)</u>
Total capital assets being depreciated, net	<u>27,851,594</u>	<u>150,896</u>	<u>(158,182)</u>	<u>--</u>	<u>27,844,308</u>
Governmental activities capital assets, net	<u>\$29,633,541</u>	<u>\$4,574,635</u>	<u>(\$158,182)</u>	<u>\$ --</u>	<u>\$34,049,994</u>

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

Governmental activities:

General government	\$96,174
Judicial	1,296
Legal	648
Financial administration	823
Public safety	962,273
Public transportation	1,543,263
Public facilities	522,591
Extension services	5,639
Total depreciation expense - governmental activities	<u>\$3,132,707</u>

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2023

Construction commitments

The County has an active construction project as of September 30, 2023, consisting of the following:

Project	Spent to Date	Remaining Commitment
Hopkins County Trustee Facility	\$ 4,423,739	\$ 454,797

E. Interfund receivables, payables, and transfers

The composition of interfund balances as of September 30, 2023, is as follows:

Governmental Funds		
Fund	Receivable	Payable
Major Fund		
General Fund	\$44,285	\$ --
Road and Bridge Maintenance	1,239	--
Nonmajor Funds		
Road and Bridge County Project	--	1,239
FEMA Disaster 4223	--	2,507
FEMA 4416	--	41,778
Total Governmental Funds	<u>\$45,524</u>	<u>\$45,524</u>

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

Fund	Transfers in	Transfers out
Major Funds		
General Fund	\$ --	\$1,244,316
Road and Bridge Maintenance	1,315,000	--
Nonmajor Funds		
Civic Center	160,000	--
District Attorney	390,759	--
Courthouse Security	25,000	--
Road and Bridge Special Fund	--	315,000
Farm to Market Special Fund	--	500,000
Texas Mitigation Fund	16,277	--
Regional Grant EMW	32,000	--
TCCD Election Grant	280	--
FEMA 4416	70,000	--
Special Projects Fund	50,000	--
Total Governmental Funds	<u>\$2,059,316</u>	<u>\$2,059,316</u>

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2023

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 operations of the Civic Center and the payoff of the roof.

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

Transfers from General Fund to the Special Projects Fund are to cover operating costs of the fund.

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

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

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

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

Transfers to the from the General Fund to the Regional Grant EMW and FEMA 4416 funds are grant matching funds.

Transfers from the General Fund to the Texas Mitigation Fund and TCCD Fund was to cover maintenance and operations.

F. Long-term debt

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

General Debt Currently Outstanding:

Purpose	Original Amount	Year of Issue	Final Maturity	Interest Rate	Balance 9/30/23
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%	\$300,000
GOB, Series 2013	7,975,000	12/01/13	10/15/34	2.00% to 4.50%	3,320,000
GOB, Series 2014	7,875,000	2/01/14	4/15/35	3.00% to 4.50%	1,125,000
GOB Refunding, Series 2018	2,195,000	5/01/18	9/01/25	2.60%	585,000
GOB Refunding, Series 2021	7,005,000	5/01/21	4/15/35	2.06% to 3.00%	6,860,000
					\$12,190,000

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2023

Annual debt service requirements to maturity for general debt:

Year	General Long-Term Debt Issues		
	Principal	Interest	Total
2024	\$1,260,000	\$353,941	\$1,613,941
2025	965,000	312,610	1,277,610
2026	865,000	278,128	1,143,128
2027	900,000	245,952	1,145,952
2028	925,000	216,446	1,141,446
2029-2033	5,075,000	643,720	5,718,720
2034-2035	2,200,000	82,429	2,282,429
Total	<u>\$12,190,000</u>	<u>\$2,133,226</u>	<u>\$14,323,226</u>

Purpose	Original Amount	Year of Issue	Final Maturity	Interest Rate	Balance 9/30/23
Notes Payable					
Alliance Bank, Note 18136803	\$310,169	6/17/20	6/15/27	3.500%	\$118,000
State Energy Conversation Fund	303,848	3/01/23	2/28/33	2.000%	289,662
					<u>\$407,662</u>

Annual debt service requirements to maturity for general debt:

Year	Note Payable		
	Principal	Interest	Total
2024	\$51,489	\$7,950	\$59,439
2025	60,268	7,765	68,033
2026	61,976	6,057	68,033
2027	55,298	4,322	59,620
2028	31,038	3,341	34,379
2029-2033	147,593	7,111	154,704
Total	<u>\$407,662</u>	<u>\$36,546</u>	<u>\$444,208</u>

Leases Currently Outstanding:

Purpose	Original Amount	Date of Lease	Final Maturity	Interest Rate	Frequency	Periodic Payment	Balance 9/30/2023
General Fire truck	\$ 175,000	08/14/17	09/15/24	1.65%	Monthly	\$ 2,209	\$ 26,260
R&B#1 JD 611 w/mower	154,745	09/04/18	09/15/25	4.05%	Annually	25,457	48,826
R&B#1 Misc. Equipment	188,672	08/06/19	09/01/26	3.84%	Monthly	2,572	87,331
VFD Breathing apparatus	96,131	04/04/19	04/01/26	4.15%	Monthly	1,320	38,750
VFD Protective Equip.	54,284	09/24/19	09/15/24	3.68%	Monthly	991	11,658
2019 Volvo Pneu./ Roller	64,860	03/26/21	06/15/26	3.25%	Monthly	1,181	37,238
R&B#4 Bomag Recycler	179,850	01/28/21	03/15/25	3.24%	Annually	34,499	95,689

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2023

Purpose	Original Amount	Date of Lease	Final Maturity	Interest Rate	Frequency	Periodic Payment	Balance 9/30/2023
Pct#1 Case Tractor Loader	67,032	01/03/22	01/03/25	3.99%	Annually	13,274	57,400
Pct #3 2 Mack M7 Trucks	185,806	11/03/21	11/03/27	2.59%	Annually	33,978	134,069
2019 BOMAG Recycler	257,500	01/15/22	12/15/27	2.55%	Annually	46,433	186,869
2022 Chevy Tahoe	55,249	06/06/22	06/06/25	3.45%	Annually	16,804	40,352
2022 Chevy Tahoe	58,848	06/06/22	06/06/25	3.45%	Annually	18,087	42,791
2022 Chevy Tahoe	55,208	06/06/22	06/06/25	3.45%	Annually	16,789	40,324
2022 Chevy Tahoe	55,508	07/25/22	07/25/25	3.75%	Annually	17,019	40,271
2022 Chevy Tahoe	55,508	07/25/22	07/25/25	3.75%	Annually	17,019	40,271
2022 Chevy Tahoe	55,508	07/25/22	07/25/25	3.75%	Annually	17,019	40,271
2022 Chevy Tahoe	55,508	07/25/22	07/25/25	3.75%	Annually	17,019	40,271
2022 Chevy Tahoe	60,933	07/25/22	07/25/25	3.75%	Annually	19,376	44,254
2022 Chevy Tahoe	61,333	07/25/22	07/25/25	3.75%	Annually	19,376	44,625
Case Loader Backhoe	143,527	07/11/23	07/11/26	7.00%	Monthly	3,008	136,129
Taser	16,469	01/25/23	01/25/27	3.50%	Annually	3,524	12,945
John Deere Tractor	159,736	08/01/23	07/01/27	4.45%	Monthly	2,232	154,268
Leases payable							<u>\$1,400,862</u>

Annual debt service requirements to maturity for capital leases:

Year	Lease Obligations		
	Principal	Interest	Total
2024	\$431,544	\$49,892	\$481,436
2025	525,202	31,617	556,819
2026	254,156	13,093	267,249
2027	105,519	5,214	110,733
2028	41,488	2,574	44,062
2029-2030	42,953	1,690	44,643
Total	<u>\$1,400,862</u>	<u>\$104,080</u>	<u>\$1,504,942</u>

Subscription Asset Liabilities

The County implemented Governmental Accounting Standards Board Statement 96 during the current year, and capitalized a contract for software services as follows:

Subscription assets	\$ 671,995
Accumulated amortization	(134,395)
	<u>\$ 537,600</u>
Subscription asset liability - current	\$ 125,088
Subscription asset liability - long term	406,093
	<u>\$ 531,181</u>

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2023

Annual debt service requirements to maturity for subscription asset liabilities:

Year	Subscription Asset Obligations		
	Principal	Interest	Total
2024	\$125,088	\$49,892	\$174,980
2025	130,091	31,617	161,708
2026	135,295	13,093	148,388
2027	140,707	1,690	142,397
Total	\$531,181	\$96,292	\$627,473

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2023, was as follows:

	Balance 09/30/22	Additions	Retirements	Balance 09/30/23	Due Within One Year
Governmental activities:					
General obligation bonds)	\$13,405,000	\$ --	(\$1,215,000)	\$12,190,000	\$1,260,000
Bond premium (1)	170,491	--	(12,629)	157,862	12,629
Bond discount (1)	(44,674)	--	3,309	(41,365)	(3,309)
General bonded debt (1)	13,530,817	--	(1,224,320)	12,306,497	1,269,320
Note payable	266,329	303,848	(162,515)	407,662	59,884
Lease obligations	1,646,445	319,732	(565,315)	1,400,862	431,543
Subscription asset liabilities	--	671,994	(140,814)	531,180	125,088
Net pension liability	(2,178,457)	13,841,097	--	11,662,640	--
Compensated absences	475,831	482,632	(475,831)	482,632	482,631
Governmental Long-Term Liabilities	\$13,740,965	\$15,619,303	(\$2,568,795)	\$26,791,473	\$2,368,466

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

The County had no authorized but unissued debt at 9/30/23.

The County had no conduit debt at 9/30/23.

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2023

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, 2023, 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, 2022 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, 2023

Inactive employees (or their beneficiaries) currently receiving benefits	143
Inactive employees entitled to but not yet receiving benefits	293
Active employees	<u>244</u>
	<u><u>680</u></u>

3. Contributions

The contribution rates for employees in TCDRS was 7% of employee gross earnings, and the County percentages was 14.77% for October 1, 2022 through December 31, 2022, and 14.27% for January 1, 2023 through September 30, 2023, 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, 2023, were \$1,401,725 and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2022, 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, 2022 actuarial valuation was determined using the following actuarial assumptions:

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 2.50% (made up of 2.25% inflation and 0.25% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.9% per year for a career employee.

Actuarial assumptions used in the December 31, 2022, 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 2022 valuation.

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

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

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2023

Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
Dow Jones U.S. Total Stock Market Index	11.50%	4.95%
MSCI World (net) Index	2.50%	4.95%
MSCI World Ex USA (net) Index	5.00%	4.95%
MSCI EM Standard (net) Index	6.00%	4.95%
Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	2.40%
FTSE High - Yield Cash - Pay Capped Index	9.00%	3.39%
S&P/LSTA Leveraged Loan Index	16.00%	6.95%
Cambridge Associates Distressed Securities Index	4.00%	7.60%
67% FTSE NAREIT All Equity Reits Index + 33% S&P Global Reit (net) Index	2.00%	4.15%
Alerian MLP Index	2.00%	5.30%
Cambridge Associates Real Estate Index	6.00%	5.70%
Cambridge Associates Global Private Equity & Venture Capital Index	25.00%	7.95%
Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	2.90%
90 Day U.S. Treasury	2.00%	2.00%
	100.00%	

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.6%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2023

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 12/31/21	\$51,683,053	\$53,861,510	(\$2,178,457)
Changes for the year:			
Service cost	1,331,477	--	1,331,477
Interest on total pension liability	3,934,962	--	3,934,962
Effect of plan changes	6,980,408	--	6,980,408
Effect of economic/demographic gains or losses	658,273	--	658,273
Effect of of assumptions changes or inputs	--	--	--
Refund of contributions	(98,597)	(98,597)	--
Benefit payments	(2,425,035)	(2,425,035)	--
Administrative expenses	--	(29,537)	29,537
Member contributions	--	714,760	(714,760)
Net investment income	--	(3,131,780)	3,131,780
Employer contributions	--	1,507,936	(1,507,936)
Other	--	2,644	(2,644)
Net changes	10,381,488	(3,459,609)	13,841,097
Balance at 12/31/22	\$62,064,541	\$50,401,901	\$11,662,640

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

The following presents the net pension liability of the County, calculated using the discount rate of 7.6%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.6%) or 1 percentage point higher (8.6%) than the current rate:

	1% Decrease 6.6%	Current Discount Rate 7.6%	1% Increase 8.6%
Total pension liability	\$70,883,564	\$62,064,541	\$54,785,039
Fiduciary net position	50,401,901	50,401,901	50,401,901
Net Pension Liability/(Asset)	\$20,481,663	\$11,662,640	\$4,383,138

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2023

Pension Plan Fiduciary Net Position

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

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

For the year ended September 30, 2023, the County recognized pension expense of \$1,213,682. At September 30, 2023, 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 12/31/22 Expense	Balance of Deferred Inflows 12/31/22	Balance of Deferred Outflows 12/31/22
Investment (gains) or losses	\$7,213,026	12/31/2022	5.0	\$1,442,605	\$ --	\$5,770,421
	(6,375,760)	12/21/2021	5.0	(1,275,152)	3,825,456	--
	(928,829)	12/31/2020	5.0	(185,766)	371,531	--
	(2,985,775)	12/31/2019	5.0	(597,155)	597,155	--
	3,628,653	12/31/2018	5.0	725,731	--	--
Economic/demographic (gains) or losses	\$658,273	12/31/2022	3.0	219,424	--	438,849
	156,560	12/31/2021	3.0	52,187	--	52,186
	(161,297)	12/31/2020	3.0	(53,766)	--	--
	(61,236)	12/31/2019	4.0	(15,309)	--	--
Assumptions changes or inputs	--	12/31/2022	3.0	--	--	--
	(88,375)	12/31/2021	3.0	(29,458)	29,459	--
	2,791,023	12/31/2020	3.0	930,341	--	--
	--	12/31/2019	4.0	--	--	--
	--	12/31/2018	4.0	--	--	--
Contributions made subsequent to measurement date	--			--	--	1,156,256
	<u>\$3,846,263</u>			<u>\$1,213,682</u>	<u>\$4,823,601</u>	<u>\$7,417,712</u>

\$1,156,256 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, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Deferred Inflows/outflows to Be Recognized in Future Years	
<u>Year ended September</u>	
2023	(\$373,317)
2024	201,113
2025	167,453
2026	<u>1,442,606</u>
	<u>\$1,437,855</u>

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2023

D. Concentrations of Credit Risk

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

E. Tax Abatements

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

Property taxes assessed October 1, 2022 for fiscal year 2023 amounted to abatements of \$162,621. Property taxes assessed October 1, 2021 for fiscal year 2022 amounted to abatements of \$151,700.

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, 2023

EXHIBIT B-1
Page 1 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 11,668,110	\$ 11,668,110	\$ 12,338,308	\$ 670,198
Fees of office	2,948,670	3,048,670	3,361,696	313,026
Intergovernmental	399,357	434,357	444,395	10,038
Fines	612,000	612,000	404,596	(207,404)
Interest	50,000	50,000	482,674	432,674
Miscellaneous	150,000	159,289	177,767	18,478
Total revenues	<u>15,828,137</u>	<u>15,972,426</u>	<u>17,209,436</u>	<u>1,237,010</u>
Expenditures:				
Current:				
General Government				
County Judge				
Personnel	190,638	190,638	190,305	333
Operating	11,150	11,150	1,774	9,376
Capital	1,000	1,000	1,437	(437)
Total County Judge	<u>202,788</u>	<u>202,788</u>	<u>193,516</u>	<u>9,272</u>
County Administration				
Personnel	38,296	50,296	51,678	(1,382)
Operating	2,000	5,756	5,185	571
Total County Administration	<u>40,296</u>	<u>56,052</u>	<u>56,863</u>	<u>(811)</u>
Risk Management				
Operating	319,308	319,308	229,684	89,624
Total Risk Management	<u>319,308</u>	<u>319,308</u>	<u>229,684</u>	<u>89,624</u>
County Clerk				
Personnel	382,367	385,983	380,316	5,667
Operating	22,500	22,500	22,004	496
Capital	1,000	1,000	942	58
Total County Clerk	<u>405,867</u>	<u>409,483</u>	<u>403,262</u>	<u>6,221</u>
Veteran Service				
Operating	4,200	4,200	1,755	2,445
Total Veteran Service	<u>4,200</u>	<u>4,200</u>	<u>1,755</u>	<u>2,445</u>
Nondepartmental				
Personnel	--	165	163	2
Operating	783,955	777,295	769,615	7,680
Capital	--	--	671,995	(671,995)
Total Nondepartmental	<u>783,955</u>	<u>777,460</u>	<u>1,441,773</u>	<u>(664,313)</u>
Total General Government	<u>1,756,414</u>	<u>1,769,291</u>	<u>2,326,853</u>	<u>(557,562)</u>

HOPKINS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-1
Page 2 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Judicial				
County Court				
Personnel	\$ 282,417	\$ 286,033	\$ 277,794	\$ 8,239
Operating	36,000	36,000	52,163	(16,163)
Total County Court	<u>318,417</u>	<u>322,033</u>	<u>329,957</u>	<u>(7,924)</u>
8th District Court				
Personnel	251,861	253,669	253,351	318
Operating	273,400	274,800	274,157	643
Total 8th District Court	<u>525,261</u>	<u>528,469</u>	<u>527,508</u>	<u>961</u>
62nd District Court				
Personnel	65,210	65,210	64,890	320
Operating	55,300	55,300	39,572	15,728
Total 62nd District Court	<u>120,510</u>	<u>120,510</u>	<u>104,462</u>	<u>16,048</u>
District Clerk				
Personnel	389,824	389,824	384,314	5,510
Operating	22,500	22,500	23,278	(778)
Capital	1,000	1,000	--	1,000
Total District Clerk	<u>413,324</u>	<u>413,324</u>	<u>407,592</u>	<u>5,732</u>
Justice of the Peace Number One				
Personnel	221,100	222,908	222,313	595
Operating	10,000	10,000	6,156	3,844
Total Justice of the Peace Number One	<u>231,100</u>	<u>232,908</u>	<u>228,469</u>	<u>4,439</u>
Justice of the Peace Number Two				
Personnel	223,420	225,228	218,694	6,534
Operating	10,000	10,000	7,090	2,910
Total Justice of the Peace Number Two	<u>233,420</u>	<u>235,228</u>	<u>225,784</u>	<u>9,444</u>
Justice of the Peace Technology				
Total Judicial	<u>1,842,032</u>	<u>1,852,472</u>	<u>1,823,772</u>	<u>28,700</u>
Legal				
County attorney				
Personnel	310,819	316,219	316,177	42
Operating	7,600	7,600	6,858	742
Total County Attorney	<u>318,419</u>	<u>323,819</u>	<u>323,035</u>	<u>784</u>
Total Legal	<u>318,419</u>	<u>323,819</u>	<u>323,035</u>	<u>784</u>
Financial Administration				
County Auditor				
Personnel	299,763	324,065	315,186	8,879
Operating	9,500	9,500	9,083	417
Total County Auditor	<u>309,263</u>	<u>333,565</u>	<u>324,269</u>	<u>9,296</u>

HOPKINS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-1
Page 3 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
County Treasurer				
Personnel	\$ 156,408	\$ 156,408	\$ 156,817	\$ (409)
Operating	6,100	6,100	3,992	2,108
Total County Treasurer	<u>162,508</u>	<u>162,508</u>	<u>160,809</u>	<u>1,699</u>
Tax Assessor Collector				
Personnel	410,419	420,619	416,828	3,791
Operating	46,000	46,000	35,470	10,530
Capital	1,000	1,000	699	301
Total Tax Assessor Collector	<u>457,419</u>	<u>467,619</u>	<u>452,997</u>	<u>14,622</u>
Data Processing				
Operating	459,018	435,818	428,461	7,357
Capital	170,000	193,200	181,423	11,777
Total Data Processing	<u>629,018</u>	<u>629,018</u>	<u>609,884</u>	<u>19,134</u>
Total Financial Administration	<u>1,558,208</u>	<u>1,592,710</u>	<u>1,547,959</u>	<u>44,751</u>
Public Safety				
VFD				
Operating	215,116	228,616	204,306	24,310
Capital	22,000	7,900	--	7,900
Total VFD	<u>237,116</u>	<u>236,516</u>	<u>204,306</u>	<u>32,210</u>
County Fire				
Personnel	865,805	862,068	853,159	8,909
Operating	215,083	233,553	233,357	196
Capital	2,500	36,604	36,604	--
Total County Fire	<u>1,083,388</u>	<u>1,132,225</u>	<u>1,123,120</u>	<u>9,105</u>
Constable Number One				
Personnel	95,120	95,120	95,326	(206)
Operating	5,709	5,709	3,389	2,320
Total Constable Number One	<u>100,829</u>	<u>100,829</u>	<u>98,715</u>	<u>2,114</u>
Constable Number Two				
Personnel	93,776	97,319	96,917	402
Operating	5,580	7,565	7,597	(32)
Total Constable Number Two	<u>99,356</u>	<u>104,884</u>	<u>104,514</u>	<u>370</u>
County Sheriff				
Personnel	2,719,586	2,732,545	2,577,511	155,034
Operating	376,483	601,401	620,265	(18,864)
Capital	193,500	20,000	36,651	(16,651)
Total County Sheriff	<u>3,289,569</u>	<u>3,353,946</u>	<u>3,234,427</u>	<u>119,519</u>
Department of Public Safety				
Personnel	57,438	59,338	59,397	(59)
Operating	500	500	160	340
Total Department of Public Safety	<u>57,938</u>	<u>59,838</u>	<u>59,557</u>	<u>281</u>

HOPKINS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-1
Page 4 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Dispatch				
Personnel	\$ 539,076	\$ 542,541	\$ 549,043	\$ (6,502)
Operating	17,000	17,000	5,663	11,337
Total Dispatch	<u>556,076</u>	<u>559,541</u>	<u>554,706</u>	<u>4,835</u>
Jail				
Personnel	2,295,375	2,279,561	2,289,609	(10,048)
Operating	514,000	646,670	634,025	12,645
Capital	9,000	4,000	4,015	(15)
Total Jail	<u>2,818,375</u>	<u>2,930,231</u>	<u>2,927,649</u>	<u>2,582</u>
Extradition				
Personnel	45,049	45,049	106,511	(61,462)
Operating	25,000	25,000	12,690	12,310
Total Extradition	<u>70,049</u>	<u>70,049</u>	<u>119,201</u>	<u>(49,152)</u>
Adult Probation				
Operating	3,000	3,000	1,940	1,060
Total Adult Probation	<u>3,000</u>	<u>3,000</u>	<u>1,940</u>	<u>1,060</u>
Total Public Safety	<u>8,315,696</u>	<u>8,551,058</u>	<u>8,428,135</u>	<u>122,923</u>
Public Transportation				
Public Facilities				
Building Maintenance				
Personnel	66,310	66,310	66,772	(462)
Operating	458,690	455,098	375,277	79,821
Capital	--	3,592	3,592	--
Total Building Maintenance	<u>525,000</u>	<u>525,000</u>	<u>445,641</u>	<u>79,359</u>
Total Public Facilities	<u>525,000</u>	<u>525,000</u>	<u>445,641</u>	<u>79,359</u>
Extension Service				
Extension Office				
Personnel	59,473	59,473	51,972	7,501
Operating	23,500	23,500	14,824	8,676
Capital	4,500	4,500	1,448	3,052
Total Extension Office	<u>87,473</u>	<u>87,473</u>	<u>68,244</u>	<u>19,229</u>
Total Extension Service	<u>87,473</u>	<u>87,473</u>	<u>68,244</u>	<u>19,229</u>
Elections				
Elections				
Personnel	100,011	100,011	86,887	13,124
Operating	60,366	60,366	59,823	543
Capital	22,000	22,000	--	22,000
Total Elections	<u>182,377</u>	<u>182,377</u>	<u>146,710</u>	<u>35,667</u>
Total Elections	<u>182,377</u>	<u>182,377</u>	<u>146,710</u>	<u>35,667</u>

HOPKINS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-1
Page 5 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Health and Welfare				
Hazmet Manager				
Operating	\$ --	\$ 18,000	\$ 1,204	\$ 16,796
Total Hazmet Manager	<u>--</u>	<u>18,000</u>	<u>1,204</u>	<u>16,796</u>
Environmental Quality				
Personnel	80,038	94,346	95,376	(1,030)
Operating	24,200	22,450	21,232	1,218
Capital	750	--	--	--
Total Environmental Quality	<u>104,988</u>	<u>116,796</u>	<u>116,608</u>	<u>188</u>
Total Health and Welfare	<u>104,988</u>	<u>134,796</u>	<u>117,812</u>	<u>16,984</u>
Total expenditures	<u>14,690,607</u>	<u>15,018,996</u>	<u>15,228,161</u>	<u>(209,165)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,137,530</u>	<u>953,430</u>	<u>1,981,275</u>	<u>1,027,845</u>
Other financing sources (uses):				
Transfers out	(1,125,759)	(1,285,836)	(1,244,316)	41,520
Sale of capital assets	--	10,800	10,800	--
Insurance recoveries	--	27,448	29,598	2,150
Proceeds from subscription assets	--	--	671,995	671,995
Proceeds from capital leases	--	--	16,407	16,407
Total other financing sources (uses)	<u>(1,125,759)</u>	<u>(1,247,588)</u>	<u>(515,516)</u>	<u>(732,072)</u>
Net change in fund balances	11,771	(294,158)	1,465,759	1,759,917
Fund balances, October 1	7,394,580	7,394,580	7,394,580	--
Fund balances, September 30	<u>\$ 7,406,351</u>	<u>\$ 7,100,422</u>	<u>\$ 8,860,339</u>	<u>\$ 1,759,917</u>

HOPKINS COUNTY, TEXAS
ROAD AND BRIDGE MAINTENANCE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 3,958,494	\$ 3,958,494	\$ 3,887,296	\$ (71,198)
Fees of office	760,000	760,000	764,720	4,720
Intergovernmental	130,000	130,000	112,850	(17,150)
Interest	25,000	25,000	93,217	68,217
Miscellaneous	--	56,400	67,294	10,894
Total revenues	<u>4,873,494</u>	<u>4,929,894</u>	<u>4,925,377</u>	<u>(4,517)</u>
Expenditures:				
Current:				
Public Transportation				
Road and Bridge Number One				
Personnel	587,833	587,833	526,372	61,461
Operating	974,748	1,267,638	1,222,563	45,075
Capital	50,000	37,665	181,096	(143,431)
Total Road and Bridge Number One	<u>1,612,581</u>	<u>1,893,136</u>	<u>1,930,031</u>	<u>(36,895)</u>
Road and Bridge Number Two				
Personnel	688,332	691,948	682,845	9,103
Operating	849,249	1,028,667	1,037,254	(8,587)
Capital	75,000	185,250	185,250	--
Total Road and Bridge Number Two	<u>1,612,581</u>	<u>1,905,865</u>	<u>1,905,349</u>	<u>516</u>
Road and Bridge Number Three				
Personnel	594,730	527,227	506,965	20,262
Operating	962,851	1,243,232	1,233,838	9,394
Capital	55,000	187,934	187,933	1
Total Road and Bridge Number Three	<u>1,612,581</u>	<u>1,958,393</u>	<u>1,928,736</u>	<u>29,657</u>
Road and Bridge Number Four				
Personnel	607,265	617,265	519,390	97,875
Operating	1,214,931	1,356,840	1,089,403	267,437
Capital	50,000	176,614	176,614	--
Total Road and Bridge Number Four	<u>1,872,196</u>	<u>2,150,719</u>	<u>1,785,407</u>	<u>365,312</u>
Total Public Transportation	<u>6,709,939</u>	<u>7,908,112</u>	<u>7,549,523</u>	<u>358,589</u>
Total expenditures	<u>6,709,939</u>	<u>7,908,112</u>	<u>7,549,523</u>	<u>358,589</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,836,445)</u>	<u>(2,978,218)</u>	<u>(2,624,146)</u>	<u>354,072</u>
Other financing sources (uses):				
Transfers in	1,615,000	1,615,000	1,315,000	(300,000)
Sale of capital assets	--	108,340	108,339	1
Insurance recoveries	--	55,294	365,545	310,251
Proceeds from capital leases	--	--	303,264	303,264
Total other financing sources (uses)	<u>1,615,000</u>	<u>1,778,634</u>	<u>2,092,148</u>	<u>(313,514)</u>
Net change in fund balances	(221,445)	(1,199,584)	(531,998)	667,586
Fund balances, October 1	1,627,553	1,627,553	1,627,553	--
Fund balances, September 30	<u>\$ 1,406,108</u>	<u>\$ 427,969</u>	<u>\$ 1,095,555</u>	<u>\$ 667,586</u>

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

	Measurement Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total pension liability:										
Service cost	\$ 1,331,477	\$ 1,263,500	\$ 1,192,659	\$ 1,067,833	\$ 1,070,590	\$ 1,072,438	\$ 1,175,397	\$ 1,001,630	\$ 1,021,803	\$ --
Interest	3,934,962	3,720,965	3,694,040	3,511,771	3,248,953	3,052,609	2,942,172	2,758,905	2,507,744	--
Changes of benefit terms	6,980,408	209,673	(1,828,444)	(94,930)	1,727,690	--	(2,800,928)	1,812,397	--	--
Differences between expected and actual experience	658,273	156,560	(161,297)	(61,236)	(715,087)	188,724	(170,432)	164,003	(126,348)	--
Changes of assumptions	--	(88,375)	2,791,023	--	--	(55,652)	--	373,319	--	--
Benefit payments, including refunds of employee contributions	(2,523,632)	(2,505,800)	(2,303,603)	(2,292,655)	(1,884,751)	(1,781,790)	(1,527,501)	(1,450,227)	(1,281,337)	--
Net change in total pension liability	10,381,488	2,756,523	3,384,378	2,130,783	3,447,395	2,476,329	(381,292)	4,660,027	2,121,862	--
Total pension liability - beginning	51,683,053	48,926,530	45,542,152	43,411,369	39,963,974	37,487,645	37,868,937	33,208,910	31,087,048	--
Total pension liability - ending (a)	\$ 62,064,541	\$ 51,683,053	\$ 48,926,530	\$ 45,542,152	\$ 43,411,369	\$ 39,963,974	\$ 37,487,645	\$ 37,868,937	\$ 33,208,910	\$ --
Plan fiduciary net position:										
Contribution	\$ 1,507,936	\$ 1,339,296	\$ 1,290,335	\$ 1,189,653	\$ 1,153,859	\$ 1,060,431	\$ 1,044,094	\$ 991,246	\$ 956,422	\$ --
Contributions - employee	714,760	661,555	604,443	576,307	559,654	536,386	534,678	511,327	490,112	--
Net investment income	(3,131,780)	9,749,049	4,221,943	5,846,700	(681,571)	4,671,271	2,201,953	(267,399)	1,926,890	--
Benefit payments, including refunds of employee contributions	(2,523,634)	(2,505,800)	(2,303,603)	(2,292,655)	(1,884,751)	(1,781,790)	(1,527,503)	(1,450,226)	(1,281,337)	--
Administrative expense	(29,537)	(29,140)	(32,670)	(31,149)	(28,594)	(24,262)	(24,016)	(21,606)	(22,466)	--
Other	2,644	(1,949)	(8,073)	(12,338)	(1,355)	(2,708)	(38,674)	(96,176)	(10,098)	--
Net change in plan fiduciary net position	(3,459,611)	9,213,011	3,772,375	5,276,518	(882,758)	4,459,328	2,190,532	(332,834)	2,059,523	--
Plan fiduciary net position - beginning	53,861,512	44,648,501	40,876,126	35,599,608	36,482,366	32,023,038	29,832,506	30,165,340	28,105,817	--
Plan fiduciary net position - ending (b)	\$ 50,401,901	\$ 53,861,512	\$ 44,648,501	\$ 40,876,126	\$ 35,599,608	\$ 36,482,366	\$ 32,023,038	\$ 29,832,506	\$ 30,165,340	\$ --
County's net pension liability - ending (a) - (b)	\$ 11,662,640	\$ (2,178,459)	\$ 4,278,029	\$ 4,666,026	\$ 7,811,761	\$ 3,481,608	\$ 5,464,607	\$ 8,036,431	\$ 3,043,570	\$ --
Plan fiduciary net position as a percentage of the total pension liability	81.21%	104.22%	91.26%	89.75%	82.01%	91.29%	85.42%	78.78%	90.84%	--
Covered-employee payroll	\$ 10,210,861	\$ 9,450,784	\$ 8,634,893	\$ 8,232,955	\$ 7,995,053	\$ 7,662,663	\$ 7,638,254	\$ 7,304,671	\$ 7,001,607	\$ --
County's net pension liability as a percentage of covered-employee payroll	114.22%	-23.05%	49.54%	56.67%	97.71%	45.44%	71.54%	110.02%	43.47%	--

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

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

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 1,401,725	\$ 1,281,085	\$ 1,148,691	\$ 1,096,265	\$ 1,006,825	\$ 955,722	\$ 879,762	\$ 890,010	--	\$ --
Contributions in relation to the actuarially determined contribution	(1,401,725)	(1,281,085)	(1,148,691)	(1,096,265)	(1,006,825)	(955,722)	(879,762)	(890,010)	--	--
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered-employee payroll	\$ 9,729,828	\$ 8,776,792	\$ 7,965,642	\$ 7,397,611	\$ 6,969,924	\$ 6,188,014	\$ 6,375,683	\$ 6,523,392	--	\$ --
Contributions as a percentage of covered-employee payroll	14.41%	14.60%	14.42%	14.82%	14.45%	15.44%	13.80%	13.64%	--	--

Notes to Schedule

Valuation date: 09/30/2023

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	Individual Entry Age Normal.
Amortization Method	Level percentage of payroll closed.
Amortization period in years	17.0 years (based on contribution rate calculated in 12/31/22 valuation).
Asset Valuation Method	5 year smoothed market.
Inflation	2.5%
Salary increases	Varies by age and service. 4.7% average over career including inflation.
Investment rate of return	7.5%, gross of administrative and investment expenses.
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	135% of the Pub-2010 General Retirees Table for Males and 120% of the Pub-2010 General Retirees for Females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015: No changes in Plan Provisions were reflected in the Schedule, 2016: Employer contributions reflect that a 30% CPI COLA was adopted. 2017: New annuity purchase rates were reflected for benefits earned after 2017, 2018: No changes in benefits were reflected in the schedule, 2019: Employee contributions reflect that flat COLA was adopted, 2020: No changes in plan provisions were reflected in the Schedule, 2021: No changes in plan provisions were reflected in the Schedule, 2022: Employer contributions reflect that a 1% flat COLA was adopted.

HOPKINS COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended September 30, 2023

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

Combining Statements and Budget Comparisons as Supplementary Information

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

HOPKINS COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
Cash and cash equivalents	\$ 3,282,048	\$ 674,570	\$ 238,552	\$ 4,195,170
Receivables (net of allowances for uncollectibles):				
Fines	146,572	--	--	146,572
Taxes	36,179	83,092	--	119,271
Other	37,233	--	--	37,233
Intergovernmental	188,126	--	--	188,126
Prepaid items	27,497	--	--	27,497
Total Assets	<u>\$ 3,717,655</u>	<u>\$ 757,662</u>	<u>\$ 238,552</u>	<u>\$ 4,713,869</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 55,586	\$ --	\$ --	\$ 55,586
Accrued liabilities and other payables	70,198	--	1,477	71,675
Due to other funds	45,524	--	--	45,524
Total Liabilities	<u>171,308</u>	<u>--</u>	<u>1,477</u>	<u>172,785</u>
 DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	33,574	76,498	--	110,072
Unavailable revenue - fines	146,571	--	--	146,571
Unavailable revenue - other	125,520	--	--	125,520
Total Deferred Inflows of Resources	<u>305,665</u>	<u>76,498</u>	<u>--</u>	<u>382,163</u>
 FUND BALANCES:				
Nonpendable	27,497	--	--	27,497
Restricted	2,354,588	681,164	238,535	3,274,287
Committed	897,359	--	--	897,359
Unassigned	(38,762)	--	(1,460)	(40,222)
Total fund balances	<u>3,240,682</u>	<u>681,164</u>	<u>237,075</u>	<u>4,158,921</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,717,655</u>	<u>\$ 757,662</u>	<u>\$ 238,552</u>	<u>\$ 4,713,869</u>

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
Taxes	\$ 560,529	\$ 1,635,077	\$ --	\$ 2,195,606
Fees of office	845,267	--	--	845,267
Intergovernmental	1,614,318	--	710	1,615,028
Fines	9,982	--	--	9,982
Interest	163,334	40,908	10,238	214,480
Miscellaneous	123,382	--	--	123,382
Total revenues	<u>3,316,812</u>	<u>1,675,985</u>	<u>10,948</u>	<u>5,003,745</u>
Expenditures:				
Current:				
General government	191,910	--	--	191,910
Legal	612,040	--	--	612,040
Public safety	1,047,142	--	--	1,047,142
Public transportation	304,804	--	--	304,804
Public facilities	900,546	--	365,040	1,265,586
Debt service:				
Principal	--	1,195,099	--	1,195,099
Interest and fiscal charges	--	415,700	--	415,700
Total expenditures	<u>3,056,442</u>	<u>1,610,799</u>	<u>365,040</u>	<u>5,032,281</u>
Excess (deficiency) of revenues over (under) expenditures	260,370	65,186	(354,092)	(28,536)
Other financing sources (uses):				
Transfers in	694,316	--	50,000	744,316
Transfers out	(815,000)	--	--	(815,000)
Sale of capital assets	28,718	--	--	28,718
Capital leases	--	--	303,848	303,848
Total other financing sources (uses)	<u>(91,966)</u>	<u>--</u>	<u>353,848</u>	<u>261,882</u>
Net change in fund balances	168,404	65,186	(244)	233,346
Fund balances, October 1	3,072,278	615,978	237,319	3,925,575
Fund balances, September 30	<u>\$ 3,240,682</u>	<u>\$ 681,164</u>	<u>\$ 237,075</u>	<u>\$ 4,158,921</u>

HOPKINS COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2023

	<u>Records Management</u>	<u>Local Truancy Prevention and Diversion</u>	<u>Child Abuse Prevention</u>	<u>Court Record Archive</u>
ASSETS				
Cash and cash equivalents	\$ 372,962	\$ 26,185	\$ 8,567	\$ 70,442
Receivables (net of allowances for uncollectibles):				
Fines	181	--	4,648	8,985
Taxes	--	--	--	--
Other	--	--	--	--
Intergovernmental	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	<u>\$ 373,143</u>	<u>\$ 26,185</u>	<u>\$ 13,215</u>	<u>\$ 79,427</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Accrued liabilities and other payables	52	--	--	--
Due to other funds	--	--	--	--
Total Liabilities	<u>52</u>	<u>--</u>	<u>--</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	--	--	--	--
Unavailable revenue - fines	180	--	4,648	8,985
Unavailable revenue - other	--	--	--	--
Total Deferred Inflows of Resources	<u>180</u>	<u>--</u>	<u>4,648</u>	<u>8,985</u>
FUND BALANCES:				
Nonpendable	--	--	--	--
Restricted	372,911	26,185	8,567	70,442
Committed	--	--	--	--
Unassigned	--	--	--	--
Total fund balances (deficits)	<u>372,911</u>	<u>26,185</u>	<u>8,567</u>	<u>70,442</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (deficits)	<u>\$ 373,143</u>	<u>\$ 26,185</u>	<u>\$ 13,215</u>	<u>\$ 79,427</u>

Civic Center	JP Computer Technology	District Attorney	Law Library	Record Preservation County
\$ 886,541	\$ 15,697	\$ 132,593	\$ 74,903	\$ 119,524
--	15,868	--	20,067	53,425
--	--	--	--	--
35,819	--	204	--	--
3,678	--	600	--	--
27,296	--	201	--	--
<u>\$ 953,334</u>	<u>\$ 31,565</u>	<u>\$ 133,598</u>	<u>\$ 94,970</u>	<u>\$ 172,949</u>
\$ 10,331	\$ --	\$ 655	\$ 487	\$ --
18,348	--	21,219	--	--
--	--	--	--	--
<u>28,679</u>	<u>--</u>	<u>21,874</u>	<u>487</u>	<u>--</u>
--	--	--	--	--
--	15,868	--	20,066	53,425
--	--	--	--	--
<u>--</u>	<u>15,868</u>	<u>--</u>	<u>20,066</u>	<u>53,425</u>
27,296	--	201	--	--
--	15,697	111,523	74,417	119,524
897,359	--	--	--	--
--	--	--	--	--
<u>924,655</u>	<u>15,697</u>	<u>111,724</u>	<u>74,417</u>	<u>119,524</u>
<u>\$ 953,334</u>	<u>\$ 31,565</u>	<u>\$ 133,598</u>	<u>\$ 94,970</u>	<u>\$ 172,949</u>

HOPKINS COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2023

	Courthouse Security	Justice Court Security	HAVA Grant	CC Technology Fund
ASSETS				
Cash and cash equivalents	\$ 55,408	\$ 11,223	\$ 61,614	\$ 7,372
Receivables (net of allowances for uncollectibles):				
Fines	28,123	3,085	--	281
Taxes	--	--	--	--
Other	--	--	--	--
Intergovernmental	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	<u>\$ 83,531</u>	<u>\$ 14,308</u>	<u>\$ 61,614</u>	<u>\$ 7,653</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 1,273	\$ --	\$ 8,305	\$ --
Accrued liabilities and other payables	2,470	--	--	--
Due to other funds	--	--	--	--
Total Liabilities	<u>3,743</u>	<u>--</u>	<u>8,305</u>	<u>--</u>
 DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	--	--	--	--
Unavailable revenue - fines	28,124	3,085	--	280
Unavailable revenue - other	--	--	9,725	--
Total Deferred Inflows of Resources	<u>28,124</u>	<u>3,085</u>	<u>9,725</u>	<u>280</u>
 FUND BALANCES:				
Nonpendable	--	--	--	--
Restricted	51,664	11,223	43,584	7,373
Committed	--	--	--	--
Unassigned	--	--	--	--
Total fund balances (deficits)	<u>51,664</u>	<u>11,223</u>	<u>43,584</u>	<u>7,373</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (deficits)	<u>\$ 83,531</u>	<u>\$ 14,308</u>	<u>\$ 61,614</u>	<u>\$ 7,653</u>

Precinct #1 House	Road and Bridge Special Maintenance	Farm to Market Special	Road & Bridge County Project	County Clerk Archive
\$ 31,458	\$ 125,457	\$ 127,954	\$ --	\$ 345,540
--	--	--	--	--
--	16,566	19,613	--	--
--	--	--	1,210	--
--	--	--	--	--
<u>\$ 31,458</u>	<u>\$ 142,023</u>	<u>\$ 147,567</u>	<u>\$ 1,210</u>	<u>\$ 345,540</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	1,239	--
--	--	--	<u>1,239</u>	--
--	15,468	18,106	--	--
--	--	--	--	--
--	<u>15,468</u>	<u>18,106</u>	--	--
--	--	--	--	--
31,458	126,555	129,461	--	345,540
--	--	--	--	--
<u>31,458</u>	<u>126,555</u>	<u>129,461</u>	(29)	<u>345,540</u>
<u>\$ 31,458</u>	<u>\$ 142,023</u>	<u>\$ 147,567</u>	<u>\$ 1,210</u>	<u>\$ 345,540</u>

HOPKINS COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2023

	Texas Mitigation Fund	Regional Grant EMW	FEMA Disaster 4223	FEMA Winter 4255
ASSETS				
Cash and cash equivalents	\$ --	\$ 1,345	\$ --	\$ 84
Receivables (net of allowances for uncollectibles):				
Fines	--	--	--	--
Taxes	--	--	--	--
Other	--	--	--	--
Intergovernmental	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	<u>\$ --</u>	<u>\$ 1,345</u>	<u>\$ --</u>	<u>\$ 84</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Accrued liabilities and other payables	9,302	--	--	--
Due to other funds	--	--	2,507	--
Total Liabilities	<u>9,302</u>	<u>--</u>	<u>2,507</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	--	--	--	--
Unavailable revenue - fines	--	--	--	--
Unavailable revenue - other	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
FUND BALANCES:				
Nonpendable	--	--	--	--
Restricted	--	1,345	--	84
Committed	--	--	--	--
Unassigned	(9,302)	--	(2,507)	--
Total fund balances (deficits)	<u>(9,302)</u>	<u>1,345</u>	<u>(2,507)</u>	<u>84</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (deficits)	<u>\$ --</u>	<u>\$ 1,345</u>	<u>\$ --</u>	<u>\$ 84</u>

Crime Victim Coordinator	FEMA 4416	Safer Grant Fire Department	Cares Act Covid 19	Jury Fund
\$ 13	\$ --	\$ 1,441	\$ 137	\$ 530
--	--	--	--	--
--	--	--	--	--
2,907	163,695	17,246	--	--
--	--	--	--	--
<u>\$ 2,920</u>	<u>\$ 163,695</u>	<u>\$ 18,687</u>	<u>\$ 137</u>	<u>\$ 530</u>
\$ --	\$ 33,046	\$ --	\$ --	\$ --
377	--	540	--	--
--	41,778	--	--	--
<u>377</u>	<u>74,824</u>	<u>540</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
--	115,795	--	--	--
<u>--</u>	<u>115,795</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
2,543	--	18,147	137	530
--	--	--	--	--
--	(26,924)	--	--	--
<u>2,543</u>	<u>(26,924)</u>	<u>18,147</u>	<u>137</u>	<u>530</u>
<u>\$ 2,920</u>	<u>\$ 163,695</u>	<u>\$ 18,687</u>	<u>\$ 137</u>	<u>\$ 530</u>

HOPKINS COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2023

	Specialty Court	Court Facility	Language Access	Forfeiture Fund
ASSETS				
Cash and cash equivalents	\$ 57,843	\$ 22,363	\$ 2,121	\$ 1,441
Receivables (net of allowances for uncollectibles):				
Fines	8,023	1,395	235	--
Taxes	--	--	--	--
Other	--	--	--	--
Intergovernmental	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	<u>\$ 65,866</u>	<u>\$ 23,758</u>	<u>\$ 2,356</u>	<u>\$ 1,441</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Accrued liabilities and other payables	--	--	--	--
Due to other funds	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	--	--	--	--
Unavailable revenue - fines	8,023	1,396	235	--
Unavailable revenue - other	--	--	--	--
Total Deferred Inflows of Resources	<u>8,023</u>	<u>1,396</u>	<u>235</u>	<u>--</u>
FUND BALANCES:				
Nonpendable	--	--	--	--
Restricted	57,843	22,362	2,121	1,441
Committed	--	--	--	--
Unassigned	--	--	--	--
Total fund balances (deficits)	<u>57,843</u>	<u>22,362</u>	<u>2,121</u>	<u>1,441</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (deficits)	<u>\$ 65,866</u>	<u>\$ 23,758</u>	<u>\$ 2,356</u>	<u>\$ 1,441</u>

DA State Fund	SO Federal Forfeiture	DA Federal Forfeiture	Court of Appeals Fee	County Attorney Special Restitution
\$ 3,487	\$ 2,837	\$ 88,653	\$ 776	\$ 16,809
--	--	--	2,256	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 3,487</u>	<u>\$ 2,837</u>	<u>\$ 88,653</u>	<u>\$ 3,032</u>	<u>\$ 16,809</u>
\$ --	\$ --	\$ 566	\$ 748	\$ --
840	--	--	--	12,499
--	--	--	--	--
<u>840</u>	<u>--</u>	<u>566</u>	<u>748</u>	<u>12,499</u>
--	--	--	--	--
--	--	--	2,256	--
--	--	--	--	--
--	--	--	<u>2,256</u>	<u>--</u>
--	--	--	--	--
2,647	2,837	88,087	28	4,310
--	--	--	--	--
<u>2,647</u>	<u>2,837</u>	<u>88,087</u>	<u>28</u>	<u>4,310</u>
<u>\$ 3,487</u>	<u>\$ 2,837</u>	<u>\$ 88,653</u>	<u>\$ 3,032</u>	<u>\$ 16,809</u>

HOPKINS COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2023

	S/O Drug Forfeiture	DA Forfeiture
ASSETS		
Cash and cash equivalents	\$ 184,024	\$ 418,511
Receivables (net of allowances for uncollectibles):		
Fines	--	--
Taxes	--	--
Other	--	--
Intergovernmental	--	--
Prepaid items	--	--
Total Assets	<u>\$ 184,024</u>	<u>\$ 418,511</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ --	\$ 175
Accrued liabilities and other payables	--	4,483
Due to other funds	--	--
Total Liabilities	<u>--</u>	<u>4,658</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	--	--
Unavailable revenue - fines	--	--
Unavailable revenue - other	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>
FUND BALANCES:		
Nonpendable	--	--
Restricted	184,024	413,853
Committed	--	--
Unassigned	--	--
Total fund balances (deficits)	<u>184,024</u>	<u>413,853</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (deficits)	<u>\$ 184,024</u>	<u>\$ 418,511</u>

CA Check Collection Fee	DA Check Collection Fee	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 4,292	\$ 1,901	\$ 3,282,048
--	--	146,572
--	--	36,179
--	--	37,233
--	--	188,126
--	--	27,497
<u>\$ 4,292</u>	<u>\$ 1,901</u>	<u>\$ 3,717,655</u>
\$ --	\$ --	\$ 55,586
68	--	70,198
--	--	45,524
<u>68</u>	<u>--</u>	<u>171,308</u>
--	--	33,574
--	--	146,571
--	--	125,520
--	--	<u>305,665</u>
--	--	27,497
4,224	1,901	2,354,588
--	--	897,359
--	--	(38,762)
<u>4,224</u>	<u>1,901</u>	<u>3,240,682</u>
<u>\$ 4,292</u>	<u>\$ 1,901</u>	<u>\$ 3,717,655</u>

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Records Management	Local Truancy Prevention and Diversion	Child Abuse Prevention	Court Record Archive
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Fees of office	74,370	8,077	--	--
Intergovernmental	--	--	--	--
Fines	--	--	114	1,608
Interest	15,742	993	380	3,113
Miscellaneous	--	--	--	--
Total revenues	<u>90,112</u>	<u>9,070</u>	<u>494</u>	<u>4,721</u>
Expenditures:				
Current:				
General government	21,093	--	--	--
Legal	--	--	--	--
Public safety	--	--	--	--
Public transportation	--	--	--	--
Public facilities	--	--	--	--
Debt service:				
Total expenditures	<u>21,093</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	69,019	9,070	494	4,721
Other financing sources (uses):				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Sale of capital assets	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	69,019	9,070	494	4,721
Fund balances (deficits), October 1	303,892	17,115	8,073	65,721
Fund balances (deficits), September 30	<u>\$ 372,911</u>	<u>\$ 26,185</u>	<u>\$ 8,567</u>	<u>\$ 70,442</u>

Civic Center	JP Computer Technology	District Attorney	Law Library	Record Preservation County
\$ --	\$ --	\$ --	\$ --	\$ --
337,096	--	--	22,686	30,158
493,396	--	176,354	--	--
--	7,520	--	--	--
35,540	540	5,632	3,163	4,760
75,743	--	697	--	--
<u>941,775</u>	<u>8,060</u>	<u>182,683</u>	<u>25,849</u>	<u>34,918</u>
--	--	--	--	4,257
--	--	586,638	18,015	--
--	--	--	--	--
--	--	--	--	--
900,546	--	--	--	--
<u>900,546</u>	<u>--</u>	<u>586,638</u>	<u>18,015</u>	<u>4,257</u>
41,229	8,060	(403,955)	7,834	30,661
160,000	--	390,759	--	--
--	--	--	--	--
--	--	--	--	--
<u>160,000</u>	<u>--</u>	<u>390,759</u>	<u>--</u>	<u>--</u>
201,229	8,060	(13,196)	7,834	30,661
723,426	7,637	124,920	66,583	88,863
<u>\$ 924,655</u>	<u>\$ 15,697</u>	<u>\$ 111,724</u>	<u>\$ 74,417</u>	<u>\$ 119,524</u>

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Courthouse Security	Justice Court Security	HAVA Grant	CC Technology Fund
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Fees of office	29,167	2,210	--	--
Intergovernmental	--	--	29,539	--
Fines	--	--	--	740
Interest	3,355	523	3,445	313
Miscellaneous	--	--	--	--
Total revenues	<u>32,522</u>	<u>2,733</u>	<u>32,984</u>	<u>1,053</u>
Expenditures:				
Current:				
General government	68,628	2,809	29,539	--
Legal	--	--	--	--
Public safety	--	--	--	--
Public transportation	--	--	--	--
Public facilities	--	--	--	--
Debt service:				
Total expenditures	<u>68,628</u>	<u>2,809</u>	<u>29,539</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	(36,106)	(76)	3,445	1,053
Other financing sources (uses):				
Transfers in	25,000	--	--	--
Transfers out	--	--	--	--
Sale of capital assets	--	--	--	--
Total other financing sources (uses)	<u>25,000</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(11,106)	(76)	3,445	1,053
Fund balances (deficits), October 1	62,770	11,299	40,139	6,320
Fund balances (deficits), September 30	<u>\$ 51,664</u>	<u>\$ 11,223</u>	<u>\$ 43,584</u>	<u>\$ 7,373</u>

Precinct #1 House	Road and Bridge Special Maintenance	Farm to Market Special	Road & Bridge County Project	County Clerk Archive
\$ --	\$ 279,079	\$ 281,450	\$ --	\$ --
--	--	--	--	66,816
--	--	--	--	--
--	--	--	--	--
403	10,245	21,259	--	14,233
--	--	--	--	--
<u>403</u>	<u>289,324</u>	<u>302,709</u>	<u>--</u>	<u>81,049</u>
--	--	--	--	63,965
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>63,965</u>
403	289,324	302,709	--	17,084
--	--	--	--	--
--	(315,000)	(500,000)	--	--
28,718	--	--	--	--
<u>28,718</u>	<u>(315,000)</u>	<u>(500,000)</u>	<u>--</u>	<u>--</u>
29,121	(25,676)	(197,291)	--	17,084
2,337	152,231	326,752	(29)	328,456
<u>\$ 31,458</u>	<u>\$ 126,555</u>	<u>\$ 129,461</u>	<u>\$ (29)</u>	<u>\$ 345,540</u>

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Texas Mitigation Fund	Regional Grant EMW	FEMA Disaster 4223	Homeland Security Grant
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Fees of office	--	--	--	--
Intergovernmental	75,000	639,468	--	13,240
Fines	--	--	--	--
Interest	--	1,562	3	--
Miscellaneous	--	--	--	--
Total revenues	<u>75,000</u>	<u>641,030</u>	<u>3</u>	<u>13,240</u>
Expenditures:				
Current:				
General government	--	--	--	--
Legal	--	--	--	--
Public safety	--	671,685	--	13,240
Public transportation	--	--	2,590	--
Public facilities	--	--	--	--
Debt service:				
Total expenditures	<u>--</u>	<u>671,685</u>	<u>2,590</u>	<u>13,240</u>
Excess (deficiency) of revenues over (under) expenditures	75,000	(30,655)	(2,587)	--
Other financing sources (uses):				
Transfers in	16,277	32,000	--	--
Transfers out	--	--	--	--
Sale of capital assets	--	--	--	--
Total other financing sources (uses)	<u>16,277</u>	<u>32,000</u>	<u>--</u>	<u>--</u>
Net change in fund balances	91,277	1,345	(2,587)	--
Fund balances (deficits), October 1	(100,579)	--	80	--
Fund balances (deficits), September 30	\$ (9,302)	\$ 1,345	\$ (2,507)	\$ --

FEMA Winter 4255	Crime Victim Coordinator	TCCD Election Grant	FEMA 4416	Safer Grant Fire Department
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	167,655	--
--	--	--	--	--
3	--	--	--	60
<u>3</u>	<u>--</u>	<u>--</u>	<u>167,655</u>	<u>60</u>
--	--	--	--	--
--	(68)	--	--	--
--	--	--	302,214	(4,873)
--	--	--	--	--
<u>--</u>	<u>(68)</u>	<u>--</u>	<u>302,214</u>	<u>(4,873)</u>
3	68	--	(134,559)	4,933
--	--	280	70,000	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>280</u>	<u>70,000</u>	<u>--</u>
3	68	280	(64,559)	4,933
81	2,475	(280)	37,635	13,214
<u>\$ 84</u>	<u>\$ 2,543</u>	<u>\$ --</u>	<u>\$ (26,924)</u>	<u>\$ 18,147</u>

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Cares Act Covid 19	Jury Fund	Specialty Court	Court Facility
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Fees of office	--	161	5,979	12,613
Intergovernmental	--	--	--	--
Fines	--	--	--	--
Interest	6	20	1,567	702
Miscellaneous	--	--	46,937	--
Total revenues	<u>6</u>	<u>181</u>	<u>54,483</u>	<u>13,315</u>
Expenditures:				
Current:				
General government	--	--	500	--
Legal	--	--	--	--
Public safety	--	--	--	--
Public transportation	--	--	--	--
Public facilities	--	--	--	--
Debt service:				
Total expenditures	<u>--</u>	<u>--</u>	<u>500</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	6	181	53,983	13,315
Other financing sources (uses):				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Sale of capital assets	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	6	181	53,983	13,315
Fund balances (deficits), October 1	131	349	3,860	9,047
Fund balances (deficits), September 30	<u>\$ 137</u>	<u>\$ 530</u>	<u>\$ 57,843</u>	<u>\$ 22,362</u>

Language Access	Forfeiture Fund	DA State Fund	SO Federal Forfeiture	DA Federal Forfeiture
\$ --	\$ --	\$ --	\$ --	\$ --
1,830	--	--	--	--
--	--	19,666	--	--
--	--	--	--	--
56	48	10	152	4,127
<u>1,886</u>	<u>48</u>	<u>19,676</u>	<u>152</u>	<u>4,127</u>
1,119	--	--	--	--
--	--	--	--	7,455
--	--	19,626	28	--
--	--	--	--	--
<u>1,119</u>	<u>--</u>	<u>19,626</u>	<u>28</u>	<u>7,455</u>
767	48	50	124	(3,328)
--	--	--	--	--
--	--	--	--	--
<u>767</u>	<u>48</u>	<u>50</u>	<u>124</u>	<u>(3,328)</u>
1,354	1,393	2,597	2,713	91,415
<u>\$ 2,121</u>	<u>\$ 1,441</u>	<u>\$ 2,647</u>	<u>\$ 2,837</u>	<u>\$ 88,087</u>

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Court of Appeals Fee	County Attorney Special Restitution	S/O Drug Forfeiture
Revenues:			
Taxes	\$ --	\$ --	\$ --
Fees of office	--	--	86,162
Intergovernmental	--	--	--
Fines	--	--	--
Interest	4	749	9,902
Miscellaneous	5	--	--
Total revenues	<u>9</u>	<u>749</u>	<u>96,064</u>
Expenditures:			
Current:			
General government	--	--	--
Legal	--	--	--
Public safety	--	--	150,001
Public transportation	--	--	--
Public facilities	--	--	--
Debt service:			
Total expenditures	<u>--</u>	<u>--</u>	<u>150,001</u>
Excess (deficiency) of revenues over (under) expenditures	9	749	(53,937)
Other financing sources (uses):			
Transfers in	--	--	--
Transfers out	--	--	--
Sale of capital assets	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	9	749	(53,937)
Fund balances (deficits), October 1	19	3,561	237,961
Fund balances (deficits), September 30	<u>\$ 28</u>	<u>\$ 4,310</u>	<u>\$ 184,024</u>

DA Forfeiture	CA Check Collection Fee	DA Check Collection Fee	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ --	\$ --	\$ 560,529
167,102	840	--	845,267
--	--	--	1,614,318
--	--	--	9,982
20,467	173	84	163,334
--	--	--	123,382
<u>187,569</u>	<u>1,013</u>	<u>84</u>	<u>3,316,812</u>
--	--	--	191,910
--	--	--	612,040
197,435	--	--	1,047,142
--	--	--	304,804
--	--	--	900,546
<u>197,435</u>	<u>--</u>	<u>--</u>	<u>3,056,442</u>
(9,866)	1,013	84	260,370
--	--	--	694,316
--	--	--	(815,000)
<u>--</u>	<u>--</u>	<u>--</u>	<u>28,718</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>(91,966)</u>
(9,866)	1,013	84	168,404
423,719	3,211	1,817	3,072,278
<u>\$ 413,853</u>	<u>\$ 4,224</u>	<u>\$ 1,901</u>	<u>\$ 3,240,682</u>

HOPKINS COUNTY, TEXAS
RECORDS MANAGEMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-5

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Fees of office	\$ 73,400	\$ 74,370	\$ 970
Interest	75	15,742	15,667
Total revenues	<u>73,475</u>	<u>90,112</u>	<u>16,637</u>
Expenditures:			
Current:			
General Government			
County Clerk			
Operating	<u>111,705</u>	<u>21,093</u>	<u>90,612</u>
Total County Clerk	<u>111,705</u>	<u>21,093</u>	<u>90,612</u>
Total General Government	<u>111,705</u>	<u>21,093</u>	<u>90,612</u>
Total expenditures	<u>111,705</u>	<u>21,093</u>	<u>90,612</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(38,230)</u>	<u>69,019</u>	<u>107,249</u>
Net change in fund balances	(38,230)	69,019	107,249
Fund balances, October 1	<u>303,892</u>	<u>303,892</u>	-
Fund balances, September 30	<u>\$ 265,662</u>	<u>\$ 372,911</u>	<u>\$ 107,249</u>

HOPKINS COUNTY, TEXAS
CHILD ABUSE PREVENTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-6

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Fines	\$ 600	\$ 114	\$ (486)
Interest	10	380	370
Total revenues	<u>610</u>	<u>494</u>	<u>(116)</u>
Expenditures:			
Current:			
Judicial			
District Clerk			
Operating	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>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,490)</u>	<u>494</u>	<u>2,984</u>
Net change in fund balances	(2,490)	494	2,984
Fund balances, October 1	8,073	8,073	--
Fund balances, September 30	<u>\$ 5,583</u>	<u>\$ 8,567</u>	<u>\$ 2,984</u>

HOPKINS COUNTY, TEXAS
 COURT RECORD ARCHIVE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-7

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Fines	\$ 8,000	\$ 1,608	\$ (6,392)
Interest	75	3,113	3,038
Total revenues	<u>8,075</u>	<u>4,721</u>	<u>(3,354)</u>
Expenditures:			
Current:			
Judicial			
Justice of the Peace Technology			
Operating	<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>
Excess (deficiency) of revenues over (under) expenditures	<u>(17,925)</u>	<u>4,721</u>	<u>22,646</u>
Net change in fund balances	(17,925)	4,721	22,646
Fund balances, October 1	65,721	65,721	-
Fund balances, September 30	<u>\$ 47,796</u>	<u>\$ 70,442</u>	<u>\$ 22,646</u>

HOPKINS COUNTY, TEXAS
 CIVIC CENTER FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-8

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Fees of office	\$ 234,000	\$ 337,096	\$ 103,096
Intergovernmental	375,000	493,396	118,396
Interest	100	35,540	35,440
Miscellaneous	50,000	75,743	25,743
Total revenues	<u>659,100</u>	<u>941,775</u>	<u>282,675</u>
Expenditures:			
Current:			
Civic Center			
Personnel	431,140	379,644	51,496
Operating	409,071	401,905	7,166
Capital	155,875	118,997	36,878
Total Civic Center	<u>996,086</u>	<u>900,546</u>	<u>95,540</u>
Total Public Facilities	<u>996,086</u>	<u>900,546</u>	<u>95,540</u>
Total expenditures	<u>996,086</u>	<u>900,546</u>	<u>95,540</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(336,986)</u>	<u>41,229</u>	<u>378,215</u>
Other financing sources (uses):			
Transfers in	162,500	160,000	(2,500)
Total other financing sources (uses)	<u>162,500</u>	<u>160,000</u>	<u>(2,500)</u>
Net change in fund balances	(174,486)	201,229	375,715
Fund balances, October 1	723,426	723,426	-
Fund balances, September 30	<u>\$ 548,940</u>	<u>\$ 924,655</u>	<u>\$ 375,715</u>

HOPKINS COUNTY, TEXAS
 JP COMPUTER TECHNOLOGY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-9

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Fines	\$ 10,700	\$ 7,520	\$ (3,180)
Interest	10	540	530
Total revenues	<u>10,710</u>	<u>8,060</u>	<u>(2,650)</u>
Expenditures:			
Current:			
Judicial			
Justice of the Peace Technology			
Operating	<u>9,510</u>	<u>--</u>	<u>9,510</u>
Total Justice of the Peace Technology	<u>9,510</u>	<u>--</u>	<u>9,510</u>
Total Judicial	<u>9,510</u>	<u>--</u>	<u>9,510</u>
Total expenditures	<u>9,510</u>	<u>--</u>	<u>9,510</u>
Net change in fund balances	1,200	8,060	6,860
Fund balances, October 1	<u>7,637</u>	<u>7,637</u>	<u>--</u>
Fund balances, September 30	<u>\$ 8,837</u>	<u>\$ 15,697</u>	<u>\$ 6,860</u>

HOPKINS COUNTY, TEXAS
DISTRICT ATTORNEY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-10

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Intergovernmental	\$ 175,364	\$ 176,354	\$ 990
Interest	500	5,632	5,132
Miscellaneous	--	697	697
Total revenues	<u>175,864</u>	<u>182,683</u>	<u>6,819</u>
Expenditures:			
Current:			
Legal			
District Attorney			
Personnel	575,664	572,059	3,605
Operating	13,646	13,415	231
Capital	--	1,164	(1,164)
Total District Attorney	<u>589,310</u>	<u>586,638</u>	<u>2,672</u>
Total Legal	<u>589,310</u>	<u>586,638</u>	<u>2,672</u>
Total expenditures	<u>589,310</u>	<u>586,638</u>	<u>2,672</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(413,446)</u>	<u>(403,955)</u>	<u>9,491</u>
Other financing sources (uses):			
Transfers in	406,958	390,759	(16,199)
Total other financing sources (uses)	<u>406,958</u>	<u>390,759</u>	<u>(16,199)</u>
Net change in fund balances	(6,488)	(13,196)	(6,708)
Fund balances, October 1	124,920	124,920	--
Fund balances, September 30	<u>\$ 118,432</u>	<u>\$ 111,724</u>	<u>\$ (6,708)</u>

HOPKINS COUNTY, TEXAS
 LAW LIBRARY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-11

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Fees of office	\$ 24,000	\$ 22,686	\$ (1,314)
Interest	—	3,163	3,163
Total revenues	<u>24,000</u>	<u>25,849</u>	<u>1,849</u>
Expenditures:			
Current:			
Legal			
Law Library			
Operating	18,000	18,015	(15)
Total Law Library	<u>18,000</u>	<u>18,015</u>	<u>(15)</u>
Total Legal	<u>18,000</u>	<u>18,015</u>	<u>(15)</u>
Total expenditures	<u>18,000</u>	<u>18,015</u>	<u>(15)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,000</u>	<u>7,834</u>	<u>1,834</u>
Net change in fund balances	6,000	7,834	1,834
Fund balances, October 1	66,583	66,583	--
Fund balances, September 30	<u>\$ 72,583</u>	<u>\$ 74,417</u>	<u>\$ 1,834</u>

HOPKINS COUNTY, TEXAS
 RECORD PRESERVATION COUNTY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-12

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Fees of office	\$ 24,000	\$ 30,158	\$ 6,158
Interest	100	4,760	4,660
Total revenues	<u>24,100</u>	<u>34,918</u>	<u>10,818</u>
Expenditures:			
Current:			
General Government			
County Clerk			
Operating	<u>51,925</u>	<u>4,257</u>	<u>47,668</u>
Total County Clerk	<u>51,925</u>	<u>4,257</u>	<u>47,668</u>
Total General Government	<u>51,925</u>	<u>4,257</u>	<u>47,668</u>
Total expenditures	<u>51,925</u>	<u>4,257</u>	<u>47,668</u>
Net change in fund balances	(27,825)	30,661	58,486
Fund balances, October 1	88,863	88,863	--
Fund balances, September 30	<u>\$ 61,038</u>	<u>\$ 119,524</u>	<u>\$ 58,486</u>

HOPKINS COUNTY, TEXAS
 COURTHOUSE SECURITY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-13

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Fees of office	\$ 19,500	\$ 29,167	\$ 9,667
Interest	75	3,355	3,280
Total revenues	<u>19,575</u>	<u>32,522</u>	<u>12,947</u>
Expenditures:			
Current:			
General Government			
County Clerk			
Personnel	28,600	52,512	(23,912)
Operating	1,000	2,707	(1,707)
Capital	--	13,409	(13,409)
Total County Clerk	<u>29,600</u>	<u>68,628</u>	<u>(39,028)</u>
Total General Government	<u>29,600</u>	<u>68,628</u>	<u>(39,028)</u>
Total expenditures	<u>29,600</u>	<u>68,628</u>	<u>(39,028)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,025)</u>	<u>(36,106)</u>	<u>(26,081)</u>
Other financing sources (uses):			
Transfers in	<u>25,000</u>	<u>25,000</u>	<u>--</u>
Total other financing sources (uses)	<u>25,000</u>	<u>25,000</u>	<u>--</u>
Net change in fund balances	14,975	(11,106)	(26,081)
Fund balances, October 1	62,770	62,770	--
Fund balances, September 30	<u>\$ 77,745</u>	<u>\$ 51,664</u>	<u>\$ (26,081)</u>

HOPKINS COUNTY, TEXAS
 JUSTICE COURT SECURITY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-14

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Fees of office	\$ 2,200	\$ 2,210	\$ 10
Interest	25	523	498
Total revenues	<u>2,225</u>	<u>2,733</u>	<u>508</u>
Expenditures:			
Current:			
General Government			
County Clerk			
Operating	<u>8,500</u>	<u>2,809</u>	<u>5,691</u>
Total County Clerk	<u>8,500</u>	<u>2,809</u>	<u>5,691</u>
Total General Government	<u>8,500</u>	<u>2,809</u>	<u>5,691</u>
Total expenditures	<u>8,500</u>	<u>2,809</u>	<u>5,691</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,275)</u>	<u>(76)</u>	<u>6,199</u>
Net change in fund balances	(6,275)	(76)	6,199
Fund balances, October 1	11,299	11,299	--
Fund balances, September 30	<u>\$ 5,024</u>	<u>\$ 11,223</u>	<u>\$ 6,199</u>

HOPKINS COUNTY, TEXAS
HAVA GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-15

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Intergovernmental	\$ --	\$ 29,539	\$ 29,539
Interest	10	3,445	3,435
Miscellaneous	11,900	--	(11,900)
Total revenues	<u>11,910</u>	<u>32,984</u>	<u>21,074</u>
Expenditures:			
Current:			
General Government			
County Clerk			
Operating	--	29,539	(29,539)
Capital	14,000	--	14,000
Total County Clerk	<u>14,000</u>	<u>29,539</u>	<u>(15,539)</u>
Total General Government	<u>14,000</u>	<u>29,539</u>	<u>(15,539)</u>
Total expenditures	<u>14,000</u>	<u>29,539</u>	<u>(15,539)</u>
Net change in fund balances	(2,090)	3,445	5,535
Fund balances, October 1	40,139	40,139	--
Fund balances, September 30	<u>\$ 38,049</u>	<u>\$ 43,584</u>	<u>\$ 5,535</u>

HOPKINS COUNTY, TEXAS
 CC TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-16

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Fines	\$ 1,000	\$ 740	\$ (260)
Interest	10	313	303
Total revenues	<u>1,010</u>	<u>1,053</u>	<u>43</u>
Expenditures:			
Current:			
Judicial			
Justice of the Peace Technology			
Operating	5,360	--	5,360
Total Justice of the Peace Technology	<u>5,360</u>	<u>--</u>	<u>5,360</u>
Total Judicial	<u>5,360</u>	<u>--</u>	<u>5,360</u>
Total expenditures	<u>5,360</u>	<u>--</u>	<u>5,360</u>
Net change in fund balances	(4,350)	1,053	5,403
Fund balances, October 1	6,320	6,320	--
Fund balances, September 30	<u>\$ 1,970</u>	<u>\$ 7,373</u>	<u>\$ 5,403</u>

HOPKINS COUNTY, TEXAS
ROAD AND BRIDGE SPECIAL MAINTENANCE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-17

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Taxes	\$ 286,102	\$ 279,079	\$ (7,023)
Interest	1,000	10,245	9,245
Total revenues	<u>287,102</u>	<u>289,324</u>	<u>2,222</u>
Other financing sources (uses):			
Transfers out	<u>(315,000)</u>	<u>(315,000)</u>	<u>--</u>
Total other financing sources (uses)	<u>(315,000)</u>	<u>(315,000)</u>	<u>--</u>
Net change in fund balances	(27,898)	(25,676)	2,222
Fund balances, October 1	152,231	152,231	--
Fund balances, September 30	<u>\$ 124,333</u>	<u>\$ 126,555</u>	<u>\$ 2,222</u>

HOPKINS COUNTY, TEXAS
FARM TO MARKET SPECIAL FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-18

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Taxes	\$ 286,654	\$ 281,450	\$ (5,204)
Interest	500	21,259	20,759
Total revenues	<u>287,154</u>	<u>302,709</u>	<u>15,555</u>
Excess (deficiency) of revenues over (under) expenditures	<u>287,154</u>	<u>302,709</u>	<u>15,555</u>
Other financing sources (uses):			
Transfers out	<u>(500,000)</u>	<u>(500,000)</u>	<u>--</u>
Total other financing sources (uses)	<u>(500,000)</u>	<u>(500,000)</u>	<u>--</u>
Net change in fund balances	(212,846)	(197,291)	15,555
Fund balances, October 1	326,752	326,752	--
Fund balances, September 30	<u>\$ 113,906</u>	<u>\$ 129,461</u>	<u>\$ 15,555</u>

HOPKINS COUNTY, TEXAS
 COUNTY CLERK ARCHIVE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-19

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Fees of office	\$ 70,300	\$ 66,816	\$ (3,484)
Interest	200	14,233	14,033
Total revenues	<u>70,500</u>	<u>81,049</u>	<u>10,549</u>
Expenditures:			
Current:			
General Government			
County Clerk			
Operating	<u>120,000</u>	<u>63,965</u>	<u>56,035</u>
Total County Clerk	<u>120,000</u>	<u>63,965</u>	<u>56,035</u>
Total General Government	<u>120,000</u>	<u>63,965</u>	<u>56,035</u>
Total expenditures	<u>120,000</u>	<u>63,965</u>	<u>56,035</u>
Net change in fund balances	(49,500)	17,084	66,584
Fund balances, October 1	<u>328,456</u>	<u>328,456</u>	-
Fund balances, September 30	<u>\$ 278,956</u>	<u>\$ 345,540</u>	<u>\$ 66,584</u>

HOPKINS COUNTY, TEXAS
 DA STATE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-20

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Intergovernmental	\$ 22,500	\$ 19,666	\$ (2,834)
Interest	--	10	10
Total revenues	<u>22,500</u>	<u>19,676</u>	<u>(2,824)</u>
Expenditures:			
Current:			
Public Safety			
County Sheriff			
Personnel	<u>22,500</u>	<u>19,626</u>	<u>2,874</u>
Total County Sheriff	<u>22,500</u>	<u>19,626</u>	<u>2,874</u>
Total Public Safety	<u>22,500</u>	<u>19,626</u>	<u>2,874</u>
Total expenditures	<u>22,500</u>	<u>19,626</u>	<u>2,874</u>
Net change in fund balances	--	50	50
Fund balances, October 1	2,597	2,597	--
Fund balances, September 30	<u>\$ 2,597</u>	<u>\$ 2,647</u>	<u>\$ 50</u>

HOPKINS COUNTY, TEXAS
SO FEDERAL FORFEITURE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-21

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 152	\$ 152
Total revenues	<u>—</u>	<u>152</u>	<u>152</u>
Expenditures:			
Current:			
Public Safety			
County Fire			
Operating	750	28	722
Total County Fire	<u>750</u>	<u>28</u>	<u>722</u>
Total Public Safety	<u>750</u>	<u>28</u>	<u>722</u>
Total expenditures	<u>750</u>	<u>28</u>	<u>722</u>
Net change in fund balances	(750)	124	874
Fund balances, October 1	2,713	2,713	--
Fund balances, September 30	<u>\$ 1,963</u>	<u>\$ 2,837</u>	<u>\$ 874</u>

HOPKINS COUNTY, TEXAS
 DA FEDERAL FORFEITURE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-22

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 4,127	\$ 4,127
Total revenues	<u> --</u>	<u> 4,127</u>	<u> 4,127</u>
Expenditures:			
Current:			
Legal			
District Attorney			
Operating	32,500	7,455	25,045
Total District Attorney	<u> 32,500</u>	<u> 7,455</u>	<u> 25,045</u>
Total Legal	<u> 32,500</u>	<u> 7,455</u>	<u> 25,045</u>
Total expenditures	<u> 32,500</u>	<u> 7,455</u>	<u> 25,045</u>
Net change in fund balances	(32,500)	(3,328)	29,172
Fund balances, October 1	91,415	91,415	--
Fund balances, September 30	<u>\$ 58,915</u>	<u>\$ 88,087</u>	<u>\$ 29,172</u>

HOPKINS COUNTY, TEXAS
 COURT OF APPEALS FEE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-23

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ 10	\$ 4	\$ (6)
Miscellaneous	3,500	5	(3,495)
Total revenues	<u>3,510</u>	<u>9</u>	<u>(3,501)</u>
Expenditures:			
Current:			
Legal			
County attorney			
Operating	3,510	--	3,510
Total County Attorney	<u>3,510</u>	<u>--</u>	<u>3,510</u>
Total Legal	<u>3,510</u>	<u>--</u>	<u>3,510</u>
Total expenditures	<u>3,510</u>	<u>--</u>	<u>3,510</u>
Net change in fund balances	--	9	9
Fund balances, October 1	19	19	--
Fund balances, September 30	<u>\$ 19</u>	<u>\$ 28</u>	<u>\$ 9</u>

HOPKINS COUNTY, TEXAS
S/O DRUG FORFEITURE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-24

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Fees of office	\$ 100,000	\$ 86,162	\$ (13,838)
Interest	--	9,902	9,902
Total revenues	<u>100,000</u>	<u>96,064</u>	<u>(3,936)</u>
Expenditures:			
Current:			
Public Safety			
County Sheriff			
Operating	23,000	35,836	(12,836)
Capital	80,485	114,165	(33,680)
Total County Sheriff	<u>103,485</u>	<u>150,001</u>	<u>(46,516)</u>
Total Public Safety	<u>103,485</u>	<u>150,001</u>	<u>(46,516)</u>
Total expenditures	<u>103,485</u>	<u>150,001</u>	<u>(46,516)</u>
Net change in fund balances	(3,485)	(53,937)	(50,452)
Fund balances, October 1	237,961	237,961	--
Fund balances, September 30	<u>\$ 234,476</u>	<u>\$ 184,024</u>	<u>\$ (50,452)</u>

HOPKINS COUNTY, TEXAS
 DA FORFEITURE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-25

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Fees of office	\$ --	\$ 167,102	\$ 167,102
Interest	--	20,467	20,467
Total revenues	<u>--</u>	<u>187,569</u>	<u>187,569</u>
Expenditures:			
Current:			
Public Safety			
County Sheriff			
Personnel	29,679	118,601	(88,922)
Operating	36,911	6,470	30,441
Capital	15,000	72,364	(57,364)
Total County Sheriff	<u>81,590</u>	<u>197,435</u>	<u>(115,845)</u>
Total Public Safety	<u>81,590</u>	<u>197,435</u>	<u>(115,845)</u>
Total expenditures	<u>81,590</u>	<u>197,435</u>	<u>(115,845)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(81,590)</u>	<u>(9,866)</u>	<u>71,724</u>
Other financing sources (uses):			
Transfers out	(18,150)	--	18,150
Total other financing sources (uses)	<u>(18,150)</u>	<u>--</u>	<u>18,150</u>
Net change in fund balances	(99,740)	(9,866)	89,874
Fund balances, October 1	423,719	423,719	--
Fund balances, September 30	<u>\$ 323,979</u>	<u>\$ 413,853</u>	<u>\$ 89,874</u>

HOPKINS COUNTY, TEXAS
 CA CHECK COLLECTION FEE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-26

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Fees of office	\$ 2,000	\$ 840	\$ (1,160)
Interest	--	173	173
Total revenues	<u>2,000</u>	<u>1,013</u>	<u>(987)</u>
Expenditures:			
Current:			
Legal			
County attorney			
Operating	1,800	-	1,800
Total County Attorney	<u>1,800</u>	<u>-</u>	<u>1,800</u>
Total Legal	<u>1,800</u>	<u>-</u>	<u>1,800</u>
Total expenditures	<u>1,800</u>	<u>-</u>	<u>1,800</u>
Net change in fund balances	200	1,013	813
Fund balances, October 1	3,211	3,211	--
Fund balances, September 30	<u>\$ 3,411</u>	<u>\$ 4,224</u>	<u>\$ 813</u>

HOPKINS COUNTY, TEXAS
 DA CHECK COLLECTION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-27

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Fees of office	\$ 1,000	\$ --	\$ (1,000)
Interest	--	84	84
Total revenues	<u>1,000</u>	<u>84</u>	<u>(916)</u>
Expenditures:			
Current:			
Legal			
District Attorney			
Operating	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Total District Attorney	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Total Legal	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Total expenditures	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Net change in fund balances	--	84	84
Fund balances, October 1	<u>1,817</u>	<u>1,817</u>	<u>--</u>
Fund balances, September 30	<u>\$ 1,817</u>	<u>\$ 1,901</u>	<u>\$ 84</u>

HOPKINS COUNTY, TEXAS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-28

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Taxes	\$ 1,666,898	\$ 1,635,077	\$ (31,821)
Interest	3,000	40,908	37,908
Total revenues	<u>1,669,898</u>	<u>1,675,985</u>	<u>6,087</u>
Expenditures:			
Debt service:			
Principal	1,610,277	1,195,099	415,178
Interest and fiscal charges	--	415,700	(415,700)
Total expenditures	<u>1,610,277</u>	<u>1,610,799</u>	<u>(522)</u>
Net change in fund balances	59,621	65,186	5,565
Fund balances, October 1	615,978	615,978	--
Fund balances, September 30	<u>\$ 675,599</u>	<u>\$ 681,164</u>	<u>\$ 5,565</u>

HOPKINS COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 SEPTEMBER 30, 2023

	<u>Courthouse Restoration</u>	<u>Bond Issue 2007</u>
ASSETS		
Cash and cash equivalents	\$ 10,521	\$ 1,638
Total Assets	<u>\$ 10,521</u>	<u>\$ 1,638</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accrued liabilities and other payables	\$ --	\$ --
Total Liabilities	<u>--</u>	<u>--</u>
FUND BALANCES:		
Restricted	10,521	1,638
Unassigned	--	--
Total fund balances (deficits)	<u>10,521</u>	<u>1,638</u>
 Total Liabilities and Fund Balances	 <u>\$ 10,521</u>	 <u>\$ 1,638</u>

EXHIBIT C-29

Jail 2013/2014 Bond Issue	Jail 2013/2014 Bond Issue #2	Special Projects	Total Nonmajor Capital Projects (See Exhibit C-1)
\$ 32 \$ 32	\$ 17 \$ 17	\$ 226,344 \$ 226,344	\$ 238,552 \$ 238,552
\$ -- \$ --	\$ 1,477 \$ 1,477	\$ -- \$ --	\$ 1,477 \$ 1,477
32 -- 32	-- (1,460) (1,460)	226,344 -- 226,344	238,535 (1,460) 237,075
\$ 32	\$ 17	\$ 226,344	\$ 238,552

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Courthouse Restoration</u>	<u>Bond Issue 2007</u>
Revenues:		
Intergovernmental	\$ 710	\$ --
Interest	455	73
Total revenues	<u>1,165</u>	<u>73</u>
Expenditures:		
Current:		
Public facilities	<u>--</u>	<u>--</u>
Total expenditures	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	1,165	73
Other financing sources (uses):		
Transfers in	<u>--</u>	<u>--</u>
Capital leases	<u>--</u>	<u>--</u>
Total other financing sources (uses)	<u>--</u>	<u>--</u>
Net change in fund balances	1,165	73
Fund balances (deficits), October 1	<u>9,356</u>	<u>1,565</u>
Fund balances (deficits), September 30	<u>\$ 10,521</u>	<u>\$ 1,638</u>

Jail 2013/2014 Bond Issue	Jail 2013/2014 Bond Issue #2	Special Projects	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
\$ --	\$ --	\$ --	\$ 710
--	17	9,693	10,238
<u>--</u>	<u>17</u>	<u>9,693</u>	<u>10,948</u>
--	--	365,040	365,040
<u>--</u>	<u>--</u>	<u>365,040</u>	<u>365,040</u>
--	17	(355,347)	(354,092)
--	--	50,000	50,000
<u>--</u>	<u>--</u>	<u>303,848</u>	<u>303,848</u>
<u>--</u>	<u>--</u>	<u>353,848</u>	<u>353,848</u>
--	17	(1,499)	(244)
32	(1,477)	227,843	237,319
<u>\$ 32</u>	<u>\$ (1,460)</u>	<u>\$ 226,344</u>	<u>\$ 237,075</u>

HOPKINS COUNTY, TEXASCOMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
SEPTEMBER 30, 2023

	Tax Assessor Collector	County Clerk	District Clerk
ASSETS			
Cash and cash equivalents	\$ 574,684	\$ 38,286	\$ 951,327
Total Assets	<u>574,684</u>	<u>38,286</u>	<u>951,327</u>
LIABILITIES			
Accrued liabilities	--	--	--
Due to other governments	569,715	--	--
Due to others	4,969	28,273	--
Total Liabilities	<u>574,684</u>	<u>28,273</u>	<u>--</u>
NET POSITION:			
Net Position	--	10,013	951,327
Total Net Position	<u>\$ --</u>	<u>\$ 10,013</u>	<u>\$ 951,327</u>

<u>Sheriff</u>	<u>Justice of the Peace Number One</u>	<u>Justice of the Peace Number Two</u>	<u>County Attorney</u>	<u>Abandoned Property</u>
\$ 286,983	\$ 776	\$ 472	\$ 1,942	\$ 1,042
<u>286,983</u>	<u>776</u>	<u>472</u>	<u>1,942</u>	<u>1,042</u>
--	--	--	--	--
--	111	--	--	--
<u>38,459</u>	<u>665</u>	<u>472</u>	<u>1,942</u>	<u>1,042</u>
<u>38,459</u>	<u>776</u>	<u>472</u>	<u>1,942</u>	<u>1,042</u>
248,524	--	--	--	--
<u>\$ 248,524</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PRIVATE-PURPOSE TRUST FUNDS
 SEPTEMBER 30, 2023

	County Attorney Pending Cash	DA Pending	Total Private- Purpose Trust Funds (See Exhibit A-7)
ASSETS			
Cash and cash equivalents	\$ 2,411	\$ 328,829	\$ 2,186,752
Total Assets	<u>2,411</u>	<u>328,829</u>	<u>2,186,752</u>
LIABILITIES			
Accrued liabilities	2,411	328,829	331,240
Due to other governments	--	--	569,826
Due to others	--	--	75,822
Total Liabilities	<u>2,411</u>	<u>328,829</u>	<u>976,888</u>
NET POSITION:			
Net Position	--	--	1,209,864
Total Net Position	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,209,864</u>

This page is left blank intentionally.

HOPKINS COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Tax Assessor Collector	County Clerk	District Clerk	Sheriff	Justice of the Peace Number One
Additions:					
<i>Tax collections</i>	\$ 29,675,005	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	11,000,154	182,534	119,174	--	174,009
<i>Receipts from fiduciaries</i>	--	462,267	983,378	1,673,804	3,384
<i>Miscellaneous</i>	55,551	650	10,870	11,630	14,929
Total Additions	<u>40,730,710</u>	<u>645,451</u>	<u>1,113,422</u>	<u>1,685,434</u>	<u>192,322</u>
Deductions:					
<i>Payments to county</i>	16,373,690	195,173	169,760	171,221	187,627
<i>Payments to other governments</i>	23,576,221	100	109,866	27,843	3,075
<i>Payments to beneficiaries</i>	--	447,712	276,724	885,255	--
<i>Other</i>	780,799	1,881	--	612,741	1,620
Total Deductions	<u>40,730,710</u>	<u>644,866</u>	<u>556,350</u>	<u>1,697,060</u>	<u>192,322</u>
Change in Net Position	--	585	557,072	(11,626)	--
Net Position-Beginning of the Year	<u>--</u>	<u>9,428</u>	<u>394,255</u>	<u>260,150</u>	<u>--</u>
Net Position-End of the Year	<u>\$ --</u>	<u>\$ 10,013</u>	<u>\$ 951,327</u>	<u>\$ 248,524</u>	<u>\$ --</u>

EXHIBIT C-32
(PAGE 2 OF 2)

<u>Justice of the Peace Number Two</u>	<u>County Attorney</u>	<u>Abandoned Property</u>	<u>DA Pending</u>	<u>Total Custodial Funds (See Exhibit A-8)</u>
\$ --	\$ --	\$ --	\$ --	\$ 29,675,005
202,465	--	--	--	11,678,336
4,031	--	--	--	3,126,864
17,904	14,737	66	37,767	164,104
<u>224,400</u>	<u>14,737</u>	<u>66</u>	<u>37,767</u>	<u>44,644,309</u>
219,570	250	--	--	17,317,291
2,700	--	--	--	23,719,805
--	--	--	--	1,609,691
2,130	14,487	66	37,767	1,451,491
<u>224,400</u>	<u>14,737</u>	<u>66</u>	<u>37,767</u>	<u>44,098,278</u>
--	--	--	--	546,031
--	--	--	--	663,833
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>\$ 1,209,864</u>

This page is left blank intentionally.