

**HOPKINS COUNTY, TEXAS**

***ANNUAL FINANCIAL REPORT***

***FOR THE YEAR ENDED SEPTEMBER 30, 2017***

**HOPKINS COUNTY, TEXAS  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

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*Financial Section*

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INDEPENDENT AUDITORS' REPORT

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

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hopkins County, Texas, as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise Hopkins County, Texas' basic financial statements as listed in the table of contents.

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

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

***Auditors' Responsibility***

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

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

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

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Hopkins County, Texas, as of September 30, 2017, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 5-11 and 46-54 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

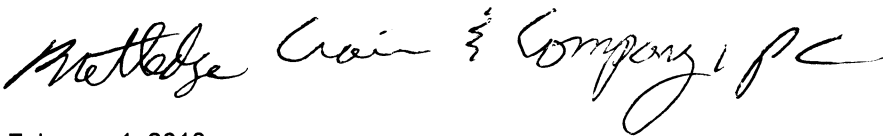
*Other Information*

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

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

**Other Reporting Required by Government Auditing Standard**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 1, 2018, on our consideration of Hopkins County, Texas' 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 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 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 Hopkins County, Texas' internal control over financial reporting and compliance.



February 1, 2018

*Management's Discussion and Analysis*



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## **HOPKINS COUNTY, TEXAS**

### *MANAGEMENT'S DISCUSSION AND ANALYSIS*

*September 30, 2017*

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, 2017. We encourage readers to consider the information presented herein with the County's financial statements, which follow this section.

#### **Financial Highlights**

The assets of the County exceeded its liabilities at the close of the fiscal year ended September 30, 2017 by \$20,519,702 (net position). Of this amount, \$11,434,625 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.

The total net position of the County increased by \$2,946,656. This is mainly due to a change in plan in the current year in Hopkins County's pension liabilities.

The County's governmental funds reported combined ending fund balances of \$8,401,954 increase of \$34,562 in comparison to the previous year, mainly due to stricter spending and heavier revenues.

The unassigned portion of the General Fund, fund balance at the end of the year was \$5,785,548 or 59% of total General Fund expenditures for fiscal year 2017.

#### **Overview of the Financial Statements**

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

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

The Statement of Net Position presents information on all of the County's assets and liabilities with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

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

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

## HOPKINS COUNTY, TEXAS

### MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2017

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

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

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

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

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

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

### **Government-wide Financial Analysis**

At the end of fiscal year 2017, the County's net position (assets and deferred outflow of resources exceeding liabilities and deferred inflows of resources) totaled \$20,519,702. 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, \$11,434,625 reflects unrestricted funds. The County uses these assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the County reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Net position of \$329,667 in the debt service fund, are restricted for future debt service payments.

Net position of \$668,260 in the Capital Projects Fund, are restricted to payments for capital projects.

**HOPKINS COUNTY, TEXAS**  
*MANAGEMENT'S DISCUSSION AND ANALYSIS*  
*September 30, 2017*

The remaining balance of unrestricted net assets, \$11,434,625, may be used to meet the government's ongoing obligations to citizens and creditors.

Table 1  
 Condensed Statement of Net Position

	<u>9/30/2017</u>	<u>9/30/2016</u>
<b>ASSETS</b>		
Current and other assets	\$18,096,809	\$15,775,257
Capital assets	27,622,642	28,892,632
Total assets	<u>45,719,451</u>	<u>44,667,889</u>
<b>DEFERRED OUTFLOW OF RESOURCES</b>		
Deferred charge on refunding	51,615	54,743
Deferred pension outflow	2,910,085	3,479,548
Total deferred outflow of resources	<u>2,961,700</u>	<u>3,534,291</u>
<b>LIABILITIES</b>		
Long-term liabilities	25,314,000	28,731,391
Other liabilities	2,688,038	1,834,569
Total liabilities	<u>28,002,038</u>	<u>30,565,960</u>
Unearned revenue pension	159,411	63,174
Total deferred inflows of resources	<u>159,411</u>	<u>63,174</u>
<b>NET POSITION</b>		
Net investment in capital assets	8,087,150	8,522,764
Restricted	997,927	1,261,384
Unrestricted	11,434,625	7,788,898
	<u>\$20,519,702</u>	<u>\$17,573,046</u>

**HOPKINS COUNTY, TEXAS***MANAGEMENT'S DISCUSSION AND ANALYSIS**September 30, 2017*

**Changes in Net Position.** The net position of the County Increased by \$2,946,656 for the fiscal year ended September 30, 2017. The majority of this increase was attributable to a change in plan in our pensions and liabilities.

Table 2  
Changes in Net Position

	9/30/2017	9/30/2016
Program Revenues:		
Charges for services	\$3,685,049	\$3,340,439
Operating grants and contributions	480,175	726,767
Capital grants and contributions	1,417,269	609,891
General Revenues		
Taxes	13,851,140	13,634,868
Unrestricted investment earnings	92,550	63,985
Miscellaneous	1,205,860	548,372
Gain (loss) on disposal of capital assets	153,958	53,615
Total Revenues	<u>20,886,001</u>	<u>18,977,937</u>
Expenses:		
General government	1,454,651	1,729,186
Judicial	1,186,684	1,721,089
Legal	528,220	889,529
Financial administration	704,013	880,584
Public safety	4,916,506	6,760,617
Public transportation	5,723,655	6,341,969
Public facilities	2,464,537	1,962,653
Extension services	75,007	87,627
Elections	56,326	47,588
Health and welfare	178,264	354,760
Interest on long-term debt	651,482	693,505
Total Expenses	<u>17,939,345</u>	<u>21,469,107</u>
Increase (decrease) in net position	2,946,656	(2,177,901)
Net Position – October 1	17,817,656	19,750,947
Prior Period Adjustment	(244,610)	0
Net Position – September 30	<u>\$20,519,702</u>	<u>\$17,573,046</u>

# HOPKINS COUNTY, TEXAS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2017

### 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 \$8,401,954.

#### GENERAL FUND

The General Fund is the main operating fund of Hopkins County. At the end of the current fiscal year, the County's unassigned fund balance was \$5,785,548. This is an increase of \$1,080,927 from the prior year which is mainly due the County's property tax growth as well as conservative spending across many departments, which resulted in lower than budgeted operational costs.

**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.

- Revenue from taxes were above budget by \$420,373 due to higher tax collection
- General Fund Fees of Office revenues were above budget by \$155,837 due to more fines
- Tax Assessor Collector expenditures were under budget by \$50,233 due to an open part time employee position and controlled spending
- Judicial 8 District Court expenditures were under budget by \$20,420 due to more pleas and reduced jury expense
- Judicial 62 District Court expenditures were over budget \$16,845 due to court appointed attorney payouts being higher than anticipated
- Jail was under budget \$58,726 due to department turn over
- Overall, expenditures were less than the original budget by \$448,790 due to stricter spending habits of all County Offices

**HOPKINS COUNTY, TEXAS***MANAGEMENT'S DISCUSSION AND ANALYSIS**September 30, 2017*

Table 3  
Capital Assets at Year End  
Net of Accumulated Depreciation

	<u>9/30/2017</u>	<u>9/30/2016</u>
Land	\$1,720,441	\$1,720,441
Buildings & improvements	21,608,611	22,577,935
Machinery and equipment	2,857,511	2,498,583
Infrastructure	<u>1,436,079</u>	<u>2,095,673</u>
Total Capital Assets (Net)	<u>\$27,622,642</u>	<u>\$28,892,632</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 \$18,633,934

Table 4  
Outstanding Debt at Year End

Type of Debt	<u>9/30/2017</u>	<u>9/30/2016</u>
Certificates of obligation	\$2,665,000	\$2,915,000
General obligation bonds	15,450,000	16,140,000
Premium on bonds issued	606,640	643,406
Discount bonds issued	<u>(87,706)</u>	<u>(93,022)</u>
Total Debt	<u>\$18,633,934</u>	<u>\$19,605,384</u>

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

The County's outstanding debt decreased by \$971,450 due to paying off or retiring debt.

## **HOPKINS COUNTY, TEXAS**

*MANAGEMENT'S DISCUSSION AND ANALYSIS*

*September 30, 2017*

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

The Hopkins County economy remains stable with an optimistic atmosphere. We have seen stable growth with our tax base over last year and Hopkin's County's unemployment rate as of September 2017 was 3.9% which is a slight decrease over last year.

#### **Some key factors to look for in future budgets:**

Hopkins County Commissioners Court will look at adopting a policy of maintaining a minimum fund balance to protect the future of Hopkins County and its growth. The county believes that sound financial management principles require that sufficient funds be retained by the County to provide a stable financial base at all time.

The Hopkins County Commissioners are still in the process of spending the FEMA Disaster Grants that will provide additional help to several areas within the county precincts. They are continuing to revitalize the 950 miles of county roads.

#### **Requests for Information**

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 addressed to the County Auditor's Office, 118 Church Street, Sulphur Springs, Texas 75482.



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*Basic Financial Statements*

**HOPKINS COUNTY, TEXAS**

## STATEMENT OF NET POSITION

SEPTEMBER 30, 2017

	Governmental Activities
<b>ASSETS</b>	
<i>Cash and cash equivalents</i>	\$ 8,872,362
<i>Investments</i>	1,341
Receivables (net of allowances for uncollectibles):	
<i>Fines</i>	6,455,367
<i>Taxes</i>	658,608
<i>Other receivables</i>	145,070
<i>Due from other governments</i>	1,696,340
<i>Inventories</i>	111,102
<i>Prepaid items</i>	156,619
Capital assets (net of accumulated depreciation):	
<i>Land</i>	1,720,441
<i>Buildings</i>	21,608,611
<i>Machinery and equipment</i>	2,857,511
<i>Roads</i>	1,269,447
<i>Bridges</i>	166,632
<b>Total Assets</b>	<u>45,719,451</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
<i>Deferred charges</i>	51,615
<i>Deferred pension expense</i>	2,910,085
<b>Total Deferred Outflows of Resources</b>	<u>2,961,700</u>
<b>LIABILITIES</b>	
<i>Accounts payable</i>	508,840
<i>Accrued liabilities and other payables</i>	599,042
<i>Accrued liabilities and other payables</i>	533,571
<i>Due to other governments</i>	976,449
<i>Due to others</i>	70,136
Noncurrent liabilities:	
<i>Due within one year</i>	1,641,635
<i>Due in more than one year</i>	23,672,365
<b>Total Liabilities</b>	<u>28,002,038</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
<i>Unearned revenue-pension</i>	159,411
<b>Total deferred inflows of resources</b>	<u>159,411</u>
<b>NET POSITION:</b>	
<i>Net Investment in Capital Assets</i>	8,087,150
Restricted For:	
<i>Debt Service</i>	329,667
<i>Capital Projects</i>	668,260
<i>Unrestricted</i>	11,434,625
<b>Total Net Position</b>	<u>\$ 20,519,702</u>

The accompanying notes are an integral part of this statement.

**HOPKINS COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>PRIMARY GOVERNMENT</b>					
Governmental activities:					
<i>General government</i>	1,454,651	772,185	--	--	(682,466)
<i>Judicial</i>	1,186,684	935,073	127,695	--	(123,916)
<i>Legal</i>	528,220	338,000	144,861	78,750	33,391
<i>Financial administration</i>	704,013	420,314	--	--	(283,699)
<i>Public Safety</i>	4,916,506	260,400	11,042	48,374	(4,596,690)
<i>Public transportation</i>	5,723,655	735,360	124,330	1,197,092	(3,666,873)
<i>Public facilities</i>	2,464,537	223,717	--	1,169	(2,239,651)
<i>Extension service</i>	75,007	--	--	--	(75,007)
<i>Elections</i>	56,326	--	--	--	(56,326)
<i>Health and welfare</i>	178,264	--	72,247	91,884	(14,133)
<i>Interest on long-term debt</i>	651,482	--	--	--	(651,482)
Total expenditures	17,939,345	3,685,049	480,175	1,417,269	(12,356,852)
Total Primary Government	\$ 17,939,345	\$ 3,685,049	\$ 480,175	\$ 1,417,269	(12,356,852)
<b>General Revenues:</b>					
<i>Property Taxes</i>					11,335,727
<i>Sales Taxes</i>					2,114,235
<i>Hotel motel taxes</i>					356,465
<i>Alcoholic Beverage Taxes</i>					44,713
<i>Miscellaneous</i>					488,517
<i>Unrestricted Investment Earnings</i>					92,550
<i>Insurance recoveries</i>					717,343
<i>Gain on Sale of Capital Assets</i>					153,958
Total General Revenues					15,303,508
Change in Net Position					2,946,656
Net Position - Beginning					17,817,656
Prior Period Adjustment					(244,610)
Net Position - Ending					\$ 20,519,702

The accompanying notes are an integral part of this statement.

**HOPKINS COUNTY, TEXAS**  
BALANCE SHEET - GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2017

	General Fund	Road and Bridge Maintenance
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 4,413,706	\$ 1,489,936
<i>Investments</i>	1,341	--
Receivables (net of allowances for uncollectibles):		
<i>Fines</i>	6,255,387	--
<i>Taxes</i>	381,459	160,635
<i>Other</i>	113,743	1,583
<i>Intergovernmental</i>	366,934	39,073
<i>Due from other funds</i>	1,263,761	--
<i>Prepaid items</i>	118,087	23,479
<i>Inventories</i>	--	111,102
<b>Total Assets</b>	<b>\$ 12,914,418</b>	<b>\$ 1,825,808</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
<i>Accounts payable</i>	\$ 223,425	\$ 131,231
<i>Other payables</i>	12,687	311
<i>Accrued liabilities</i>	172,750	38,730
<i>Due to other funds</i>	--	--
<i>Due to other governments</i>	976,449	--
<i>Due to others</i>	70,136	--
<b>Total Liabilities</b>	<b>1,455,447</b>	<b>170,272</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
<i>Unavailable revenue - property taxes</i>	346,283	146,067
<i>Unavailable revenue - fines</i>	5,209,053	--
<i>Unavailable revenue - other</i>	--	--
<b>Total Deferred Inflows of Resources</b>	<b>5,555,336</b>	<b>146,067</b>
<b>FUND BALANCES:</b>		
<i>Nonpendable</i>	118,087	134,581
<i>Restricted</i>	--	1,374,888
<i>Committed</i>	--	--
<i>Unassigned</i>	5,785,548	--
<b>Total fund balances</b>	<b>5,903,635</b>	<b>1,509,469</b>
<b>Total Liabilities, Deferred Inflows of     Resources, and Fund Balances</b>	<b>\$ 12,914,418</b>	<b>\$ 1,825,808</b>

The accompanying notes are an integral part of this statement.

<u>FEMA Disaster 4223</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ --	\$ 2,968,719	\$ 8,872,361
--	--	1,341
--	199,980	6,455,367
--	116,514	658,608
--	29,744	145,070
862,734	427,599	1,696,340
--	--	1,263,761
--	15,053	156,619
--	--	111,102
<u>\$ 862,734</u>	<u>\$ 3,757,609</u>	<u>\$ 19,360,569</u>
\$ --	\$ 154,184	\$ 508,840
--	586,044	599,042
--	51,785	263,265
828,294	435,467	1,263,761
--	--	976,449
--	--	70,136
<u>828,294</u>	<u>1,227,480</u>	<u>3,681,493</u>
--	105,261	597,611
--	199,980	5,409,033
862,734	407,744	1,270,478
<u>862,734</u>	<u>712,985</u>	<u>7,277,122</u>
--	14,864	267,532
--	2,074,053	3,448,941
--	198,446	198,446
(828,294)	(470,219)	4,487,035
<u>(828,294)</u>	<u>1,817,144</u>	<u>8,401,954</u>
<u>\$ 862,734</u>	<u>\$ 3,757,609</u>	<u>\$ 19,360,569</u>

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**HOPKINS COUNTY, TEXAS**

*RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2017*

Total fund balances - governmental funds balance sheet	\$ 8,401,954
Amounts reported for governmental activities in the Statement of Net Position ("SNP") are different because:	
Capital assets used in governmental activities are not reported in the funds.	27,622,642
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	597,611
Payables for bond principal which are not due in the current period are not reported in the funds.	(18,115,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(901,559)
Payables for bond interest which are not due in the current period are not reported in the funds.	(270,305)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(313,902)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	51,615
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	5,409,033
Grants receivable unavailable to pay for current period expenditures are deferred in the funds.	1,270,478
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(5,464,605)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(159,411)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	2,910,085
Bond premiums and discounts are amortized in the SNA but not in the funds.	<u>(518,934)</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 20,519,702</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, 2017

	General Fund	Road and Bridge Maintenance
Revenues:		
<i>Taxes</i>	\$ 8,484,190	\$ 2,678,617
<i>Fees of office</i>	1,423,157	735,360
<i>Intergovernmental</i>	308,351	104,312
<i>Fines</i>	576,416	--
<i>Interest</i>	52,648	16,706
<i>Miscellaneous</i>	226,715	219,228
Total revenues	<u>11,071,477</u>	<u>3,754,223</u>
Expenditures:		
Current:		
<i>General government</i>	1,449,766	--
<i>Judicial</i>	1,391,859	--
<i>Legal</i>	240,844	--
<i>Financial administration</i>	810,488	--
<i>Public safety</i>	5,446,264	--
<i>Public transportation</i>	--	4,212,557
<i>Public facilities</i>	457,830	--
<i>Extension service</i>	74,220	--
<i>Elections</i>	56,762	--
<i>Health and welfare</i>	129,538	--
Debt service:		
<i>Principal</i>	--	--
<i>Interest and fiscal charges</i>	--	--
Total expenditures	<u>10,057,571</u>	<u>4,212,557</u>
Excess (deficiency) of revenues over (under) expenditures	1,013,906	(458,334)
Other financing sources (uses):		
<i>Transfers in</i>	--	500,000
<i>Transfers out</i>	(1,023,882)	(104,877)
<i>Sale of capital assets</i>	146,480	127,346
<i>Insurance recoveries</i>	707,336	10,007
<i>Capital leases</i>	231,000	243,980
Total other financing sources (uses)	<u>60,934</u>	<u>776,456</u>
Net change in fund balances	1,074,840	318,122
Fund balances, October 1	4,828,795	1,191,347
Prior period adjustment	--	--
Fund balances, September 30	<u>\$ 5,903,635</u>	<u>\$ 1,509,469</u>

The accompanying notes are an integral part of this statement.

FEMA Disaster 4223	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 2,286,797	\$ 13,449,604
--	657,852	2,816,369
--	967,887	1,380,550
--	21,068	597,484
--	23,196	92,550
--	56,960	502,903
<u>          </u>	<u>4,013,760</u>	<u>18,839,460</u>
--	139,973	1,589,739
--	16,372	1,408,231
--	411,538	652,382
--	--	810,488
--	189,115	5,635,379
887,760	669,990	5,770,307
--	1,705,275	2,163,105
--	--	74,220
--	--	56,762
--	125,674	255,212
--	940,000	940,000
--	693,476	693,476
<u>887,760</u>	<u>4,891,413</u>	<u>20,049,301</u>
(887,760)	(877,653)	(1,209,841)
--	1,154,809	1,654,809
--	(526,050)	(1,654,809)
--	--	273,826
--	--	717,343
--	22,864	497,844
<u>          </u>	<u>651,623</u>	<u>1,489,013</u>
(887,760)	(226,030)	279,172
210,608	2,136,642	8,367,392
(151,142)	(93,468)	(244,610)
<u>\$ (828,294)</u>	<u>\$ 1,817,144</u>	<u>\$ 8,401,954</u>

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**HOPKINS COUNTY, TEXAS**

*RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2017*

Net change in fund balances - total governmental funds	\$ 279,172
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	1,147,831
The depreciation of capital assets used in governmental activities is not reported in the funds.	(2,297,953)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(119,868)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	357
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	940,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	360,769
(Increase) decrease in accrued interest from beginning of period to end of period.	41,995
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(6,039)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	119,204
Certain grant revenues are deferred in the funds. This is the change in these amounts this year.	1,055,679
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	(497,844)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	<u>1,923,353</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 2,946,656</u>

The accompanying notes are an integral part of this statement.

**HOPKINS COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2017**

	<u>Agency Funds</u>
<b>ASSETS</b>	
<i>Cash and cash equivalents</i>	\$ 1,286,507
<i>Due from other funds</i>	414
<b>Total Assets</b>	<u>\$ 1,286,921</u>
<b>LIABILITIES</b>	
<i>Other payables</i>	\$ 147,280
<i>Due to other funds</i>	414
<i>Due to other governments</i>	121,666
<i>Due to others</i>	1,017,561
<b>Total Liabilities</b>	<u>\$ 1,286,921</u>

The accompanying notes are an integral part of this statement.

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2017**

**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*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2017**

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

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

The County reports the following major governmental funds:

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

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

Additionally, the County reports the following fund types:

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

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

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

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

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

**D. Budgetary Information**

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

Texas Mitigation Grant  
MaryK Grant  
Block Grant Maryk  
FEMA Disaster 4223  
Homeland Security Grant  
FEMA Disaster 4255  
County Attorney Special Restitution  
DA Pending

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

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2017**

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, 2017, expenditures exceeded appropriations in the following funds:

Special Revenue Funds:	
JP Computer Technology	\$3,745
Crime Victim Coordinator	40,288
DA State Fund	151
S/O Drug Forfeiture	65,939

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

3. Deficit Fund Balances

The following funds had deficit fund balances at 9/30/17

Special Revenue Funds	
JP Computer Technology	\$1,368
Precinct 1 House	297
Texas Mitigation Fund	9,302
MARYK Grant	3,500
Homeland Security Grant	7,076
FEMA Winter 4255	299,356
Crime Victim Coordinator	43,748
Capital Projects Funds:	
Civic Center Horse Pavilion	\$105,572

E. Assets, liabilities, and net position or equity

1. Deposits and investments

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

State statutes authorize the County to invest in (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States; (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (5) certificates of deposit by state and national banks domiciled in this state that are (A) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (B) secured by obligations that are described by (1) - (4); or, (6) fully 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.



**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2017**

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

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.

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2017**

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 issuance insurance costs, are deferred and amortized over the life of the bonds using the straight line method which approximate the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond insurance costs are reported as deferred outflow of resources and amortized over the term of the related debt.

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

6. Fund equity

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

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

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

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

Governmental funds classify fund balances as follows:

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

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

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

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

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.

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2017**

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	FEMA Disaster 4223	Other Funds	Total
Nonspendable:					
Prepays	\$118,087	\$111,102	\$ --	\$14,864	\$244,053
Inventory	--	23,479	--	--	23,479
	<u>118,087</u>	<u>134,581</u>	<u>--</u>	<u>14,864</u>	<u>267,532</u>
Restricted for:					
Road maintenance	--	1,374,888	--	192,608	1,567,496
Debt Service	--	--	--	258,960	258,960
Justice Administration	--	--	--	426,285	426,285
Records Preservation	--	--	--	363,045	363,045
Grants	--	--	--	103,421	103,421
Construction	--	--	--	528,216	528,216
Other	--	--	--	201,518	201,518
	<u>--</u>	<u>1,374,888</u>	<u>--</u>	<u>2,074,053</u>	<u>3,448,941</u>
Committed to:					
Civic Center	--	--	--	198,446	198,446
Unassigned	<u>5,785,548</u>	<u>--</u>	<u>(828,294)</u>	<u>(470,219)</u>	<u>4,487,035</u>
	<u>\$5,903,635</u>	<u>\$1,509,469</u>	<u>(\$828,294)</u>	<u>\$1,817,144</u>	<u>\$8,401,954</u>

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

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

The governmental fund balance sheet includes a reconciliation between *fund balance-total governmental funds and net assets – governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains that "Court fines receivable unavailable to pay for current period expenditures are deferred in the funds, however, the net change in the deferred fines revenue is recognized as revenue in the Statement of Activities." The details of this \$5,409,033 difference are as follows:

County clerk fines	\$ 308,042
District clerk fines	4,101,166
Justice of the peace fines	<u>999,825</u>
Total	<u>\$5,409,033</u>

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2017**

**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 \$10,158,869 (including \$1,286,507 in agency funds). All of the bank balance of \$10,246,014, 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, 2017, the County had the following investments:

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

\* Standard and Poors

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

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

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

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

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

TexPool and MBIA are external investment pools and are not SEC registered. The Texas Interlocal Cooperation Act and the Texas Public Funds Investment Act provide for creation of public funds investments pools and permit eligible governmental entities to jointly invest their funds in authorized investments. The fair value of investments in the pool is independently reviewed monthly. At September 30, 2017 the fair value of the position in TexPool and MBIA approximates the fair value of the shares.

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2017**

B. Receivables

Receivables as of year-end for the government's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Road & Bridge	NonMajor and Other	Total
Fines receivable	\$15,210,225	\$ --	\$485,925	\$15,696,150
Allowance	(8,954,838)	--	(285,945)	(9,240,783)
Net fines receivable	<u>\$6,255,387</u>	<u>\$ --</u>	<u>\$199,980</u>	<u>\$6,455,367</u>
Taxes receivable	\$476,824	\$200,794	\$145,642	\$823,260
Allowance	(95,365)	(40,159)	(29,128)	(164,652)
Net taxes receivable	<u>\$381,459</u>	<u>\$160,635</u>	<u>\$116,514</u>	<u>\$658,608</u>
Other receivables	<u>\$113,743</u>	<u>\$1,583</u>	<u>\$29,744</u>	<u>\$145,070</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)	\$346,283	\$ --	\$346,283
Deferred fines revenue (General Fund)	5,209,053	--	5,209,053
Deferred tax revenue (Road and Bridge Maintenance)	146,067	--	146,067
Deferred tax revenue (NonMajor Funds)	105,261	--	105,261
Deferred fines revenue (NonMajor Funds)	199,980	--	199,980
Deferred grant revenue	1,270,478	--	1,270,478
Total deferred/unearned revenue for governmental funds	<u>\$7,277,122</u>	<u>\$ --</u>	<u>\$7,277,122</u>

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

Capital asset activity for the year ended September 30, 2017:

	As Restated Balance 9/30/16	Additions	Retirements	Inventory Adjustment	Balance 9/30/17
<b>GOVERNMENTAL ACTIVITIES:</b>					
Capital assets, not being depreciated:					
Land	\$1,720,441	\$ --	\$ --	\$ --	\$1,720,441
Construction in progress	--	--	--	--	--
Total capital assets not being depreciated	<u>1,720,441</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,720,441</u>
Capital assets, being depreciated:					
Buildings and improvements	30,599,440	71,016	--	--	30,670,456
Machinery and equipment	10,169,803	1,076,815	(652,168)	--	10,594,450
Infrastructure	17,541,826	--	--	--	17,541,826
Total capital assets being depreciated	<u>58,311,069</u>	<u>1,147,831</u>	<u>(652,168)</u>	<u>--</u>	<u>58,806,732</u>
Less accumulated depreciation for:					
Buildings and improvements	(8,021,505)	(1,040,340)	--	--	(9,061,845)
Machinery and equipment	(7,671,220)	(598,019)	532,300	--	(7,736,939)
Infrastructure	(15,446,153)	(659,594)	--	--	(16,105,747)
Total accumulated depreciation	<u>(31,138,878)</u>	<u>(2,297,953)</u>	<u>532,300</u>	<u>--</u>	<u>(32,904,531)</u>
Total capital assets being depreciated, net	<u>27,172,191</u>	<u>(1,150,122)</u>	<u>(119,868)</u>	<u>--</u>	<u>25,902,201</u>
Governmental activities capital assets, net	<u>\$28,892,632</u>	<u>(\$1,150,122)</u>	<u>(\$119,868)</u>	<u>\$ --</u>	<u>\$27,622,642</u>

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

Governmental activities:

General government	\$45,296
Judicial	1,296
Legal	648
Financial administration	823
Public safety	792,587
Public transportation	958,770
Public facilities	492,894
Extension services	5,639
Total depreciation expense - governmental activities	<u>\$2,297,953</u>

**HOPKINS COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS*  
*YEAR ENDED SEPTEMBER 30, 2017*

E. Interfund receivables, payables, and transfers

The composition of interfund balances as of September 30, 2017, is as follows:

Governmental Funds		
Fund	Receivable	Payable
Major Fund		
General Fund	\$1,263,761	\$ --
Nonmajor Funds		
JP Computer Technology	--	1,836
MARYK Grant	--	3,500
FEMA Disaster 4223	--	828,294
Homeland Security Grant	--	7,076
FEMA Winter 4255	--	288,642
Crime Victim Coordinator	--	28,841
Civic Center Horse Pavilion	--	105,572
Total Governmental Funds	\$1,263,761	\$1,263,761

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

**HOPKINS COUNTY, TEXAS**  
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Fund	Transfers in	Transfers out
<b>Major Funds</b>		
General Fund	\$ --	\$1,023,882
Road and Bridge Maintenance	500,000	104,877
<b>Nonmajor Funds</b>		
Hotel Motel Tax	--	--
Civic Center	101,946	20,000
District Attorney	297,736	--
Courthouse Security	30,000	--
Precinct #1 House	--	6,050
Road and Bridge Special Fund	--	250,000
Farm to Market Special Fund	--	250,000
Road and Bridge County Project	89,660	--
Texas Mitigation	15,217	--
Debt Service Fund	6,050	--
Civic Center Horse Pavilion	20,000	--
Special Projects Fund	594,200	--
Total Governmental Funds	<u>\$1,654,809</u>	<u>\$1,654,809</u>

These transfers were made for the following reasons:

Transfers are budgeted to the Road and Bridge Maintenance Fund from the Road and Bridge Special Fund and the Farm to Market Special Fund as needed for maintenance and operation of the roads and the maintenance of farm-to-market and lateral roads.

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

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

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

Transfers from General Fund to Civic Center Horse Pavilion are to cover maintenance and operations.

Transfers from General Fund to the Special Projects Fund are to cover cost associated with the Jail Project and Capital Murder Trail.

Transfers from Precinct #1 House are to cover maintenance. The revenue is from monthly rental payments.



**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2017**

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 9/30/17
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%	\$735,000
GOB, Series 2013	7,975,000	12/01/13	10/15/34	2.00% to 4.50%	7,380,000
GOB, Series 2014	7,875,000	2/01/14	4/15/35	3.00% to 4.50%	7,335,000
Certificates of Obligation:					
CO, Series 2007	3,730,000	2007	9/01/27	3.65% to 5.125%	2,310,000
CO, Series 2013	700,000	9/01/13	9/01/22	0.40% to 1.750%	355,000
General Obligation Bonds					<u>\$18,115,000</u>

Annual debt service requirements to maturity for general debt:

Year	General Long-Term Debt Issues		
	Principal	Interest	Total
2018	\$980,000	\$667,574	\$1,647,574
2019	1,010,000	639,993	1,649,993
2020	1,045,000	609,557	1,654,557
2021	965,000	575,844	1,540,844
2022	1,000,000	544,152	1,544,152
2023-2027	5,160,000	2,184,285	7,344,285
2028-2032	4,675,000	1,224,392	5,899,392
2033-2035	3,280,000	258,580	3,538,580
Total	<u>\$18,115,000</u>	<u>\$6,704,377</u>	<u>\$24,819,377</u>

**HOPKINS COUNTY, TEXAS**  
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Capital Leases Currently Outstanding:

Purpose	Original Amount	Date Made	Date Due	Interest Rate	Periodic Payment	Balance 9/30/16
<b>Capital Leases</b>						
AG Extension Office	\$200,000	07/18/08	10/01/18	4.75%	\$2,124	\$26,510
Civic Center Chiller/Boiler	199,910	10/01/12	10/01/22	1.99%	1,839	106,583
R&B No. 1 Reclaimer	75,000	06/26/17	10/15/20	3.49%	19,935	75,000
Civic Center John Deere Tractor	22,864	07/06/2017	09/15/21	3.77%	22,864	21,691
General Fire truck	175,000	08/14/17	09/15/24	1.65%	2,209	175,000
R&B No. 1 Fire truck	73,980	03/08/17	05/01/22	1.65%	1,353	69,805
General two Ford Explorers	56,000	05/10/17	09/01/21	3.45%	1,264	56,000
County Ag Extension Copier	9,366	04/01/14	04/20/20	8.47%	2,304	3,403
R&B No. 1 Various Equipment	193,355	10/01/13	10/01/18	2.25%	3,449	44,252
R&B No. 3 Case Backhoe	56,500	09/27/13	10/01/20	2.45%	733	8,588
R&B Shared Freightliner	334,760	10/01/13	10/01/18	1.95%	5,920	76,075
Civic Center Konica copier	9,499	01/17/14	05/01/19	6.75%	180	3,236
County Clerk Canon Copier	14,634	03/05/14	03/01/19	8.50%	300	4,789
Sheriff 2 Canon Copier	13,415	08/01/14	08/12/19	8.36%	275	5,591
County Judge Copier	6,488	06/02/14	06/01/19	8.48%	133	2,472
County Attorney Copier	6,488	05/12/14	05/01/9	8.57%	133	2,355
County Auditor Copier	8,244	06/13/14	06/01/19	8.59%	169	3,139
District Clerk 2 Copiers	12,976	06/02/14	06/01/19	8.48%	266	4,945
R&B #2 Backhoe	73,303	12/08/14	01/01/20	2.35%	1,298	34,110
R&B#2 Caterpillar	151,966	07/27/15	09/01/21	2.22%	2,261	101,610
R&B#1 2015 Ford F150	30,000	09/30/15	10/30/17	2.65%	10,285	9,998
R&B#4 Backhoe	79,979	12/31/15	01/05/19	2.48%	20,767	40,039
R&B#3 Motor grader	40,000	09/19/16	10/05/18	2.48%	13,675	26,368
Capital leases payable						<u>\$901,559</u>

Annual debt service requirements to maturity for capital leases:

Year	Capital Lease Obligations		Total
	Principal	Interest	
2018	\$340,166	\$19,876	\$360,042
2019	194,452	12,609	207,061
2020	130,440	6,735	137,175
2021	125,309	6,038	131,347
2022	58,086	1,512	59,598
2023-2024	53,106	913	54,018
Total	<u>\$901,559</u>	<u>\$47,683</u>	<u>\$949,241</u>

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**CHANGES IN LONG-TERM LIABILITIES**

Long-term liability activity for the year ended September 30, 2017, was as follows:

	Balance 09/30/16	Additions	Retirements	Balance 09/30/17	Due Within One Year
<b>Governmental activities:</b>					
General obligation bonds	\$16,140,000	\$ --	(\$690,000)	\$15,450,000	\$720,000
Certificates of obligation	2,915,000	--	(250,000)	2,665,000	260,000
Bond premium	643,406	--	(36,766)	606,640	36,766
Bond discount	(93,022)	--	5,316	(87,706)	(5,315)
General bonded debt	19,605,384	--	(971,450)	18,633,934	1,011,451
Capital lease obligations	764,484	497,844	(360,769)	901,559	316,282
Liability for unfunded OPEB	17,228	--	(17,228)	--	--
Net pension liability	8,036,430	--	(2,571,825)	5,464,605	--
Compensated absences	307,865	313,902	(307,865)	313,902	313,902
<b>Governmental activity Long-Term Liabilities</b>	<b>\$28,731,391</b>	<b>\$811,746</b>	<b>(\$4,229,137)</b>	<b>\$25,314,000</b>	<b>\$1,641,635</b>

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

**Authorized and Unissued Debt**

The County had no authorized but unissued debt at 9/30/17.

**Conduit Debt Obligations**

The County had no conduit debt at 9/30/17.

**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.

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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The County periodically is defendant in various lawsuits. As of September 30, 2017, 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, 2016 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	119
Inactive employees entitled to but not yet receiving benefits	90
Active employees	200
	<u>409</u>

3. Contributions

The contribution rates for employees in TCDRS was 7% of employee gross earnings, and the County percentages was 13.67% for October 1, 2016 through December 31, 2016, and 13.84% for January 1, 2017 through September 30, 2017, both as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each

**HOPKINS COUNTY, TEXAS**  
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County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial 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, 2017, were \$879,762 and were equal to the required contributions.

4. **Net Pension Liability**

The County's Net Pension Liability (NPL) was measured as of December 31, 2016, 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, 2016 actuarial valuation was determined using the following actuarial assumptions:

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.5% (made up of 3.0% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.4% per year for a career employee.

Actuarial assumptions used in the December 31, 2016, valuation were based on the results of actuarial experience studies. These assumptions were first used in the December 31, 2016 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. No additional changes were made for the 2016 valuation.

The long-term expected rate of return on pension plan investments is 8.10%. 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:

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Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	13.50%	4.70%
Private Equity	16.00%	7.70%
Global Equities	1.50%	5.00%
International Equities - Developed	10.00%	4.70%
International Equities - Emerging	7.00%	5.70%
Investment - Grade Bonds	3.00%	0.60%
High-Yield Bonds	3.00%	3.70%
Opportunistic Credit	2.00%	3.83%
Direct Lending	10.00%	8.15%
Distressed Debt	3.00%	6.70%
REIT Equities	2.00%	3.85%
Master Limited Partnerships (MLPs)	3.00%	5.60%
Private Real Estate Partnerships	6.00%	7.20%
Hedge Funds	20.00%	3.85%
	100.00%	

*Discount Rate*

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

**HOPKINS COUNTY, TEXAS**  
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*Changes in the net pension liability*

	Increase (Decrease)		
	Total Pension	Plan Fiduciary	Net Pension
	Liability	Net Position	Liability(Asset)
	[a]	[b]	[a] - (b)
Balance at 12/31/15	\$37,868,938	\$29,832,506	\$8,036,432
Changes for the year:			
Service cost	1,175,397	0	1,175,397
Interest on total pension liability	2,942,172	0	2,942,172
Effect of plan changes	(2,800,928)	0	(2,800,928)
Effect of economic/demographic gains or losses	(170,431)	0	(170,431)
Effect of of assumptions changes or inputs	0	0	0
Refund of contributions	0	0	0
Benefit payments	(1,527,503)	(1,527,503)	0
Administrative expenses	0	(24,016)	24,016
Member contributions	0	534,678	(534,678)
Net investment income	0	2,201,953	(2,201,953)
Employer contributions	0	1,044,094	(1,044,094)
Other	0	(38,674)	38,674
Net changes	(381,293)	2,190,532	(2,571,825)
Balance at 12/31/16	<u>\$37,487,645</u>	<u>\$32,023,038</u>	<u>\$5,464,607</u>

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

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

	1% Decrease 7.1%	Current Discount Rate 8.1%	1% Increase 9.1%
Total pension liability	\$42,313,192	\$37,487,645	\$33,478,825
Fiduciary net position	32,023,038	32,023,038	32,023,038
Net Pension Liability/(Asset)	<u>\$10,290,154</u>	<u>\$5,464,607</u>	<u>\$1,455,787</u>

**HOPKINS COUNTY, TEXAS**  
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Pension Plan Fiduciary Net Position

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

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

For the year ended September 30, 2017, the County recognized pension expense of \$(846,941). At September 30, 2017, 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 12/31/16 Expense	Balance of Deferred Inflows 12/31/16	Balance of Deferred Outflows 12/31/2016
Investment (gains) or losses	\$214,026	12/31/2016	5.0	\$42,805	\$0	\$171,221
	2,729,798	12/31/2015	5.0	545,960	0	1,637,879
	377,415	12/31/2014	5.0	75,483	0	150,966
Economic/demographic (gains) or losses	(\$170,432)	12/31/2016	4.0	(42,608)	127,824	
	164,003	12/31/2015	4.0	41,001	0	82,001
	(126,348)	12/31/2014	4.0	(31,587)	31,587	0
Assumption changes or inputs	0	12/31/2016	4.0	0	0	0
	373,319	12/31/2015		93,330	0	186,660
Contributions made subsequent to measurement date				0	0	681,358
				<u>\$724,384</u>	<u>\$159,411</u>	<u>\$2,910,085</u>

\$681,358 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, 2017. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Deferred Inflows/outflows to Be Recognized in Future Years

Year ended September 30,	
2017	\$724,383
2018	755,970
2019	546,157
2020	42,806
2021	0
	<u>\$2,069,316</u>



**HOPKINS COUNTY, TEXAS**  
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**YEAR ENDED SEPTEMBER 30, 2017**

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. Restatement of prior year

In the year ended September 30, 2016 the County over accrued a grant receivable in the amount of \$151,142 in the FEMA Disaster 4223 fund, recognized an accrual of a grant receivable of \$129,363 in the FEMA Winter 4255 fund which should have been deferred, and failed to accrue a grant receivable of \$35,893 in the Crime Victim Coordinator Fund. Additionally, \$1,051,075 in grant revenue was classified as miscellaneous revenue. The effect on the financial statements at the fund level was as follows:

	As Reported		As Restated
	9/30/16	Restatement	9/30/16
<b>Nonmajor Funds</b>			
Intergovernmental receivables	\$1,038,111	(\$115,249)	\$922,862
Unavailable revenue - other	85,435	129,363	214,798
Fund balances	2,347,250	(244,611)	2,102,639
Intergovernmental revenue	498,315	1,051,075	1,549,390
Miscellaneous revenue	1,439,088	(1,295,686)	143,402
Ending fund balance	2,347,250	(159,176)	2,188,074

The effect on the full accrual net position was to decrease net position by \$244,612.

### *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, 2017**

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<i>Taxes</i>	\$ 8,063,817	\$ 8,063,817	\$ 8,484,190	\$ 420,373
<i>Fees of office</i>	1,267,323	1,267,323	1,423,157	155,834
<i>Intergovernmental</i>	295,827	295,827	308,351	12,524
<i>Fines</i>	577,000	577,000	576,416	(584)
<i>Interest</i>	20,000	20,000	52,648	32,648
<i>Miscellaneous</i>	143,850	160,557	226,715	66,158
<b>Total revenues</b>	<u>10,367,817</u>	<u>10,384,524</u>	<u>11,071,477</u>	<u>686,953</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General Government</i>				
<i>County Judge</i>				
<i>Personnel</i>	157,340	157,340	156,720	620
<i>Operating</i>	10,150	10,150	6,548	3,602
<i>Capital</i>	1,000	1,000	--	1,000
<b>Total County Judge</b>	<u>168,490</u>	<u>168,490</u>	<u>163,268</u>	<u>5,222</u>
<i>County Administration</i>				
<i>Personnel</i>	146,883	146,906	148,811	(1,905)
<i>Operating</i>	6,300	6,817	4,910	1,907
<b>Total County Administration</b>	<u>153,183</u>	<u>153,723</u>	<u>153,721</u>	<u>2</u>
<i>Risk Management</i>				
<i>Operating</i>	175,075	175,075	173,297	1,778
<b>Total County Clerk</b>	<u>175,075</u>	<u>175,075</u>	<u>173,297</u>	<u>1,778</u>
<i>County Clerk</i>				
<i>Personnel</i>	266,036	267,099	270,501	(3,402)
<i>Operating</i>	22,500	25,225	18,759	6,466
<b>Total County Clerk</b>	<u>288,536</u>	<u>292,324</u>	<u>289,260</u>	<u>3,064</u>
<i>Veteran Service</i>				
<i>Personnel</i>	39,332	39,332	39,819	(487)
<i>Operating</i>	4,200	4,200	1,341	2,859
<b>Total Veteran Service</b>	<u>43,532</u>	<u>43,532</u>	<u>41,160</u>	<u>2,372</u>
<i>Nondepartmental</i>				
<i>Operating</i>	636,933	652,934	629,060	23,874
<b>Total Nondepartmental</b>	<u>636,933</u>	<u>652,934</u>	<u>629,060</u>	<u>23,874</u>
<b>Total General Government</b>	<u>1,465,749</u>	<u>1,486,078</u>	<u>1,449,766</u>	<u>36,312</u>
<b>Judicial</b>				
<i>County Court</i>				
<i>Personnel</i>	238,822	242,322	243,667	(1,345)
<i>Operating</i>	27,000	24,600	23,211	1,389
<b>Total County Court</b>	<u>265,822</u>	<u>266,922</u>	<u>266,878</u>	<u>44</u>

**HOPKINS COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>8th District Court</i>				
<i>Personnel</i>	\$ 160,124	\$ 160,124	\$ 159,683	\$ 441
<i>Operating</i>	214,900	213,400	193,643	19,757
<i>Capital</i>	--	1,500	1,278	222
<i>Total 8th District Court</i>	<u>375,024</u>	<u>375,024</u>	<u>354,604</u>	<u>20,420</u>
<i>62nd District Court</i>				
<i>Personnel</i>	44,016	44,016	45,343	(1,327)
<i>Operating</i>	45,300	45,300	60,818	(15,518)
<i>Total 62nd District Court</i>	<u>89,316</u>	<u>89,316</u>	<u>106,161</u>	<u>(16,845)</u>
<i>District Clerk</i>				
<i>Personnel</i>	322,482	322,482	311,666	10,816
<i>Operating</i>	21,500	33,641	21,991	11,650
<i>Capital</i>	1,000	1,000	1,217	(217)
<i>Total District Clerk</i>	<u>344,982</u>	<u>357,123</u>	<u>334,874</u>	<u>22,249</u>
<i>Justice of the Peace Number One</i>				
<i>Personnel</i>	147,918	147,918	149,625	(1,707)
<i>Operating</i>	7,300	7,985	6,368	1,617
<i>Total Justice of the Peace Number One</i>	<u>155,218</u>	<u>155,903</u>	<u>155,993</u>	<u>(90)</u>
<i>Justice of the Peace Number Two</i>				
<i>Personnel</i>	188,879	165,036	164,419	617
<i>Operating</i>	7,300	8,350	8,930	(580)
<i>Total Justice of the Peace Number Two</i>	<u>196,179</u>	<u>173,386</u>	<u>173,349</u>	<u>37</u>
<i>Total Judicial</i>	<u>1,426,541</u>	<u>1,417,674</u>	<u>1,391,859</u>	<u>25,815</u>
<i>Legal</i>				
<i>County attorney</i>				
<i>Personnel</i>	234,005	234,005	235,213	(1,208)
<i>Operating</i>	5,100	5,100	5,631	(531)
<i>Total County Attorney</i>	<u>239,105</u>	<u>239,105</u>	<u>240,844</u>	<u>(1,739)</u>
<i>Total Legal</i>	<u>239,105</u>	<u>239,105</u>	<u>240,844</u>	<u>(1,739)</u>
<i>Financial Administration</i>				
<i>County Auditor</i>				
<i>Personnel</i>	139,614	130,878	132,831	(1,953)
<i>Operating</i>	7,500	7,900	5,894	2,006
<i>Total County Auditor</i>	<u>147,114</u>	<u>138,778</u>	<u>138,725</u>	<u>53</u>
<i>County Treasurer</i>				
<i>Personnel</i>	72,693	72,693	73,580	(887)
<i>Operating</i>	4,100	4,100	2,532	1,568
<i>Total County Treasurer</i>	<u>76,793</u>	<u>76,793</u>	<u>76,112</u>	<u>681</u>
<i>Tax Assessor Collector</i>				
<i>Personnel</i>	314,943	331,877	311,924	19,953
<i>Operating</i>	43,000	58,594	29,314	29,280
<i>Capital</i>	1,000	1,000	--	1,000
<i>Total Tax Assessor Collector</i>	<u>358,943</u>	<u>391,471</u>	<u>341,238</u>	<u>50,233</u>

**HOPKINS COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Data Processing</i>				
<i>Operating</i>	\$ 228,907	\$ 231,957	\$ 226,506	\$ 5,451
<i>Capital</i>	36,000	36,900	27,907	8,993
<i>Total Data Processing</i>	<u>264,907</u>	<u>268,857</u>	<u>254,413</u>	<u>14,444</u>
<i>Total Financial Administration</i>	<u>847,757</u>	<u>875,899</u>	<u>810,488</u>	<u>65,411</u>
<i>Public Safety</i>				
<i>VFD</i>				
<i>Operating</i>	164,611	160,411	135,835	24,576
<i>Total VFD</i>	<u>164,611</u>	<u>160,411</u>	<u>135,835</u>	<u>24,576</u>
<i>County Fire</i>				
<i>Personnel</i>	431,327	431,327	436,036	(4,709)
<i>Operating</i>	68,876	73,076	73,380	(304)
<i>Capital</i>	11,000	316,000	314,054	1,946
<i>Total County Fire</i>	<u>511,203</u>	<u>820,403</u>	<u>823,470</u>	<u>(3,067)</u>
<i>Constable Number One</i>				
<i>Personnel</i>	70,908	70,908	71,663	(755)
<i>Operating</i>	7,209	7,209	4,155	3,054
<i>Capital</i>	--	28,000	27,999	1
<i>Total Constable Number One</i>	<u>78,117</u>	<u>106,117</u>	<u>103,817</u>	<u>2,300</u>
<i>Constable Number Two</i>				
<i>Personnel</i>	70,589	70,589	71,413	(824)
<i>Operating</i>	7,080	7,080	2,859	4,221
<i>Capital</i>	--	28,000	27,999	1
<i>Total Constable Number Two</i>	<u>77,669</u>	<u>105,669</u>	<u>102,271</u>	<u>3,398</u>
<i>County Sheriff</i>				
<i>Personnel</i>	1,687,390	1,695,190	1,717,578	(22,388)
<i>Operating</i>	254,633	337,775	276,317	61,458
<i>Capital</i>	106,500	139,117	177,610	(38,493)
<i>Total County Sheriff</i>	<u>2,048,523</u>	<u>2,172,082</u>	<u>2,171,505</u>	<u>577</u>
<i>Department of Public Safety</i>				
<i>Personnel</i>	42,117	42,117	42,571	(454)
<i>Operating</i>	500	500	--	500
<i>Total Department of Public Safety</i>	<u>42,617</u>	<u>42,617</u>	<u>42,571</u>	<u>46</u>
<i>Dispatch</i>				
<i>Personnel</i>	387,742	387,817	382,961	4,856
<i>Operating</i>	20,000	20,000	14,665	5,335
<i>Total Dispatch</i>	<u>407,742</u>	<u>407,817</u>	<u>397,626</u>	<u>10,191</u>
<i>Jail</i>				
<i>Personnel</i>	1,433,798	1,433,798	1,329,066	104,732
<i>Operating</i>	244,060	235,021	287,724	(52,703)
<i>Capital</i>	9,000	9,000	2,303	6,697
<i>Total Jail</i>	<u>1,686,858</u>	<u>1,677,819</u>	<u>1,619,093</u>	<u>58,726</u>

**HOPKINS COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Extradition</i>				
<i>Personnel</i>	\$ 32,090	\$ 32,090	\$ 38,157	\$ (6,067)
<i>Operating</i>	35,000	35,000	10,150	24,850
<i>Total Extradition</i>	<u>67,090</u>	<u>67,090</u>	<u>48,307</u>	<u>18,783</u>
<i>Adult Probation</i>				
<i>Operating</i>	3,000	3,000	1,769	1,231
<i>Total Adult Probation</i>	<u>3,000</u>	<u>3,000</u>	<u>1,769</u>	<u>1,231</u>
<i>Total Public Safety</i>	<u>5,087,430</u>	<u>5,563,025</u>	<u>5,446,264</u>	<u>116,761</u>
<i>Public Facilities</i>				
<i>Building Maintenance</i>				
<i>Personnel</i>	71,114	72,114	73,181	(1,067)
<i>Operating</i>	487,492	497,862	384,649	113,213
<i>Total Building Maintenance</i>	<u>558,606</u>	<u>569,976</u>	<u>457,830</u>	<u>112,146</u>
<i>Total Public Facilities</i>	<u>558,606</u>	<u>569,976</u>	<u>457,830</u>	<u>112,146</u>
<i>Extension Service</i>				
<i>Extension Office</i>				
<i>Personnel</i>	54,993	55,093	53,313	1,780
<i>Operating</i>	23,500	23,400	20,189	3,211
<i>Capital</i>	4,500	4,500	718	3,782
<i>Total Extension Office</i>	<u>82,993</u>	<u>82,993</u>	<u>74,220</u>	<u>8,773</u>
<i>Total Extension Service</i>	<u>82,993</u>	<u>82,993</u>	<u>74,220</u>	<u>8,773</u>
<i>Elections</i>				
<i>Elections</i>				
<i>Personnel</i>	38,444	25,611	12,331	13,280
<i>Operating</i>	45,083	57,915	44,431	13,484
<i>Total Elections</i>	<u>83,527</u>	<u>83,526</u>	<u>56,762</u>	<u>26,764</u>
<i>Total Elections</i>	<u>83,527</u>	<u>83,526</u>	<u>56,762</u>	<u>26,764</u>
<i>Health and Welfare</i>				
<i>FEMA</i>				
<i>Personnel</i>	62,094	62,094	54,175	7,919
<i>Operating</i>	31,500	31,500	13,894	17,606
<i>Capital</i>	36,744	36,744	3,723	33,021
<i>Total FEMA</i>	<u>130,338</u>	<u>130,338</u>	<u>71,792</u>	<u>58,546</u>
<i>Environmental Quality</i>				
<i>Personnel</i>	48,296	48,296	48,940	(644)
<i>Operating</i>	7,800	9,451	8,806	645
<i>Total Environmental Quality</i>	<u>56,096</u>	<u>57,747</u>	<u>57,746</u>	<u>1</u>
<i>Total Health and Welfare</i>	<u>186,434</u>	<u>188,085</u>	<u>129,538</u>	<u>58,547</u>
<i>Total expenditures</i>	<u>9,978,142</u>	<u>10,506,361</u>	<u>10,057,571</u>	<u>448,790</u>

**HOPKINS COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Excess (deficiency) of revenues over (under) expenditures	\$ 389,675	\$ (121,837)	\$ 1,013,906	\$ 1,135,743
Other financing sources (uses):				
<i>Transfers in</i>	129,750	129,750	--	(129,750)
<i>Transfers out</i>	(429,682)	(429,682)	(1,023,882)	(594,200)
<i>Sale of capital assets</i>	--	143,510	146,480	2,970
<i>Insurance recoveries</i>	--	647,336	707,336	60,000
<i>Proceeds from capital leases</i>	--	231,000	231,000	--
Total other financing sources (uses)	<u>(299,932)</u>	<u>721,914</u>	<u>60,934</u>	<u>(660,980)</u>
Net change in fund balances	89,743	600,077	1,074,840	474,763
Fund balances, October 1	4,828,794	4,828,795	4,828,795	--
Fund balances, September 30	<u>\$ 4,918,537</u>	<u>\$ 5,428,872</u>	<u>\$ 5,903,635</u>	<u>\$ 474,763</u>

**HOPKINS COUNTY, TEXAS**  
**ROAD AND BRIDGE MAINTENANCE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT B-2**

	Budgeted Amounts		Actual	Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<i>Taxes</i>	\$ 2,627,237	\$ 2,627,237	\$ 2,678,617	\$ 51,380
<i>Fees of office</i>	695,000	695,000	735,360	40,360
<i>Intergovernmental</i>	76,000	76,000	104,312	28,312
<i>Interest</i>	5,000	5,000	16,706	11,706
<i>Miscellaneous</i>	--	216,257	219,228	2,971
<b>Total revenues</b>	<u>3,403,237</u>	<u>3,619,494</u>	<u>3,754,223</u>	<u>134,729</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>Public Transportation</i>				
<i>Road and Bridge Number One</i>				
<i>Personnel</i>	409,914	414,914	400,806	14,108
<i>Operating</i>	445,964	573,690	561,193	12,497
<i>Capital</i>	50,000	151,980	151,980	--
<b>Total Road and Bridge Number One</b>	<u>905,878</u>	<u>1,140,584</u>	<u>1,113,979</u>	<u>26,605</u>
<i>Road and Bridge Number Two</i>				
<i>Personnel</i>	394,553	394,553	384,291	10,262
<i>Operating</i>	551,887	600,292	558,589	41,703
<i>Capital</i>	--	221,600	221,600	--
<b>Total Road and Bridge Number Two</b>	<u>946,440</u>	<u>1,216,445</u>	<u>1,164,480</u>	<u>51,965</u>
<i>Road and Bridge Number Three</i>				
<i>Personnel</i>	390,759	400,759	393,821	6,938
<i>Operating</i>	472,336	580,445	561,410	19,035
<i>Capital</i>	48,000	10,505	10,464	41
<b>Total Road and Bridge Number Three</b>	<u>911,095</u>	<u>991,709</u>	<u>965,695</u>	<u>26,014</u>
<i>Road and Bridge Number Four</i>				
<i>Personnel</i>	601,535	410,959	405,023	5,936
<i>Operating</i>	460,136	695,186	536,461	158,725
<i>Capital</i>	50,000	30,000	26,919	3,081
<b>Total Road and Bridge Number Four</b>	<u>1,111,671</u>	<u>1,136,145</u>	<u>968,403</u>	<u>167,742</u>
<b>Total Public Transportation</b>	<u>3,875,084</u>	<u>4,484,882</u>	<u>4,212,557</u>	<u>272,325</u>
<b>Total expenditures</b>	<u>3,875,084</u>	<u>4,484,882</u>	<u>4,212,557</u>	<u>272,325</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(471,847)</u>	<u>(865,388)</u>	<u>(458,334)</u>	<u>407,054</u>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	500,000	500,000	500,000	--
<i>Transfers out</i>	(104,877)	(104,877)	(104,877)	--
<i>Sale of capital assets</i>	--	127,345	127,346	1
<i>Insurance recoveries</i>	--	6,263	10,007	3,744
<i>Proceeds from capital leases</i>	--	243,981	243,980	(1)
<b>Total other financing sources (uses)</b>	<u>395,123</u>	<u>772,712</u>	<u>776,456</u>	<u>3,744</u>
<b>Net change in fund balances</b>	<u>(76,724)</u>	<u>(92,676)</u>	<u>318,122</u>	<u>410,798</u>
<b>Fund balances, October 1</b>	<u>1,191,347</u>	<u>1,191,347</u>	<u>1,191,347</u>	<u>--</u>
<b>Fund balances, September 30</b>	<u>\$ 1,114,623</u>	<u>\$ 1,098,671</u>	<u>\$ 1,509,469</u>	<u>\$ 410,798</u>



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

	December Year									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>Total pension liability:</b>										
Service cost	\$ 1,175,397	\$ 1,001,630	\$ 1,021,803	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	2,942,172	2,758,905	2,507,744	--	--	--	--	--	--	--
Changes of benefit terms	(2,800,928)	1,812,397	--	--	--	--	--	--	--	--
Differences between expected and actual experience	(170,432)	164,003	(126,348)	--	--	--	--	--	--	--
Changes of assumptions	--	373,319	--	--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,527,501)	(1,450,227)	(1,281,337)	--	--	--	--	--	--	--
<b>Net change in total pension liability</b>	<b>(381,292)</b>	<b>4,660,027</b>	<b>2,121,862</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total pension liability - beginning</b>	<b>37,868,937</b>	<b>33,208,910</b>	<b>31,087,048</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total pension liability - ending (a)</b>	<b>\$ 37,487,645</b>	<b>\$ 37,868,937</b>	<b>\$ 33,208,910</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>
<b>Plan fiduciary net position:</b>										
Contributions - employer	\$ 1,044,094	\$ 991,246	\$ 956,422	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Contributions - employee	534,678	511,327	490,112	--	--	--	--	--	--	--
Net investment income	2,201,953	(267,399)	1,926,890	--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,527,503)	(1,450,226)	(1,281,337)	--	--	--	--	--	--	--
Administrative expense	(24,016)	(21,606)	(22,466)	--	--	--	--	--	--	--
Other	(38,674)	(96,176)	(10,098)	--	--	--	--	--	--	--
<b>Net change in plan fiduciary net position</b>	<b>2,190,532</b>	<b>(332,834)</b>	<b>2,059,523</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Plan fiduciary net position - beginning</b>	<b>29,832,506</b>	<b>30,165,340</b>	<b>28,105,817</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 32,023,038</b>	<b>\$ 29,832,506</b>	<b>\$ 30,165,340</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>
<b>County's net pension liability - ending (a) - (b)</b>	<b>\$ 5,464,607</b>	<b>\$ 8,036,431</b>	<b>\$ 3,043,570</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	85.42%	78.78%	90.84%	--	--	--	--	--	--	--
<b>Covered-employee payroll</b>	<b>\$ 7,638,254</b>	<b>\$ 7,304,671</b>	<b>\$ 7,001,607</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>
<b>County's net pension liability as a percentage of covered-employee payroll</b>	71.54%	110.02%	43.47%	--	--	--	--	--	--	--

**Notes to Schedule:**

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

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

	September 30,									
	2017	2016	2015	2014	2012	2011	2010	2009	2008	2007
Actuarially determined contribution	\$ 879,762	\$ 890,010	\$ 930,150	\$ 972,864	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A
Contributions in relation to the actuarially determined contribution	(879,762)	(890,010)	(930,150)	(972,864)	N/A	N/A	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered-employee payroll	\$ 6,375,683	\$ 6,523,392	\$ 6,842,853	\$ 7,222,998	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A
Contributions as a percentage of covered-employee payroll	13.80%	13.64%	13.59%	13.47%	N/A	N/A	N/A	N/A	N/A	N/A

**Notes to Schedule**

**Valuation date:** 12/31/2016

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

**Methods and assumptions used to determine contribution rates:**

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	13.3 years
Asset valuation method	5-year smoothed market
Inflation	3.0%
Salary increases	Varies by age and service. 4.9% average over career including inflation.
Investment rate of return	8.00%, net of pension plan investment expense, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. the average age at service retirement for recent retirees is 61.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA to 2014 had been used. The base table is the RP-2000 table projected with Scale AA to 2014.
Changes in Plan Provisions	2015. No changes in plan provisions.

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

**HOPKINS COUNTY, TEXAS**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

Year Ended September 30, 2017

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

*Combining Statements and Budget Comparisons  
as Supplementary Information*

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

**HOPKINS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2017**

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 1,984,754	\$ 251,067	\$ 732,898	\$ 2,968,719
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	199,980	--	--	199,980
<i>Taxes</i>	37,914	78,600	--	116,514
<i>Other</i>	29,744	--	--	29,744
<i>Intergovernmental</i>	427,599	--	--	427,599
<i>Prepaid items</i>	15,053	--	--	15,053
<b>Total Assets</b>	<u>\$ 2,695,044</u>	<u>\$ 329,667</u>	<u>\$ 732,898</u>	<u>\$ 3,757,609</u>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ 151,021	\$ --	\$ 3,163	\$ 154,184
<i>Other payables</i>	586,044	--	--	586,044
<i>Accrued liabilities</i>	51,785	--	--	51,785
<i>Due to other funds</i>	329,895	--	105,572	435,467
<b>Total Liabilities</b>	<u>1,118,745</u>	<u>--</u>	<u>108,735</u>	<u>1,227,480</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Unavailable revenue - property taxes</i>	34,554	70,707	--	105,261
<i>Unavailable revenue - fines</i>	199,980	--	--	199,980
<i>Unavailable revenue - other</i>	407,744	--	--	407,744
<b>Total Deferred Inflows of Resources</b>	<u>642,278</u>	<u>70,707</u>	<u>--</u>	<u>712,985</u>
 <b>FUND BALANCES:</b>				
<i>Nonpendable</i>	14,864	--	--	14,864
<i>Restricted</i>	1,085,358	258,960	729,735	2,074,053
<i>Committed</i>	198,446	--	--	198,446
<i>Unassigned</i>	(364,647)	--	(105,572)	(470,219)
<b>Total fund balances</b>	<u>934,021</u>	<u>258,960</u>	<u>624,163</u>	<u>1,817,144</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 2,695,044</u>	<u>\$ 329,667</u>	<u>\$ 732,898</u>	<u>\$ 3,757,609</u>

**HOPKINS COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
<b>Revenues:</b>				
<i>Taxes</i>	\$ 583,154	\$ 1,703,643	\$ --	\$ 2,286,797
<i>Fees of office</i>	657,852	--	--	657,852
<i>Intergovernmental</i>	966,718	--	1,169	967,887
<i>Fines</i>	21,068	--	--	21,068
<i>Interest</i>	10,310	6,023	6,863	23,196
<i>Miscellaneous</i>	56,960	--	--	56,960
<b>Total revenues</b>	<u>2,296,062</u>	<u>1,709,666</u>	<u>8,032</u>	<u>4,013,760</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General government</i>	139,973	--	--	139,973
<i>Judicial</i>	16,372	--	--	16,372
<i>Legal</i>	411,538	--	--	411,538
<i>Public safety</i>	189,115	--	--	189,115
<i>Public transportation</i>	669,990	--	--	669,990
<i>Public facilities</i>	690,425	--	1,014,850	1,705,275
<i>Health and welfare</i>	125,674	--	--	125,674
<b>Debt service:</b>				
<i>Principal</i>	--	940,000	--	940,000
<i>Interest and fiscal charges</i>	--	693,476	--	693,476
<b>Total expenditures</b>	<u>2,243,087</u>	<u>1,633,476</u>	<u>1,014,850</u>	<u>4,891,413</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	52,975	76,190	(1,006,818)	(877,653)
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	534,559	6,050	614,200	1,154,809
<i>Transfers out</i>	(526,050)	--	--	(526,050)
<i>Capital leases</i>	22,864	--	--	22,864
<b>Total other financing sources (uses)</b>	<u>31,373</u>	<u>6,050</u>	<u>614,200</u>	<u>651,623</u>
<b>Net change in fund balances</b>	84,348	82,240	(392,618)	(226,030)
<b>Fund balances, October 1</b>	943,141	176,720	1,016,781	2,136,642
<b>Prior period adjustment</b>	(93,468)	--	--	(93,468)
<b>Fund balances, September 30</b>	<u>\$ 934,021</u>	<u>\$ 258,960</u>	<u>\$ 624,163</u>	<u>\$ 1,817,144</u>

**HOPKINS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2017**

	<u>Records Management</u>	<u>Child Abuse Prevention</u>	<u>Court Record Archive</u>	<u>Civic Center</u>
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 163,144	\$ 5,753	\$ 36,222	\$ 212,873
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	225	4,592	9,219	--
<i>Taxes</i>	--	--	--	--
<i>Other</i>	--	--	--	27,142
<i>Intergovernmental</i>	--	--	--	3,533
<i>Prepaid items</i>	--	--	--	13,819
<b>Total Assets</b>	<u>\$ 163,369</u>	<u>\$ 10,345</u>	<u>\$ 45,441</u>	<u>\$ 257,367</u>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ 29,200	\$ --	\$ --	\$ 36,017
<i>Other payables</i>	52	--	--	783
<i>Accrued liabilities</i>	736	--	--	8,302
<i>Due to other funds</i>	--	--	--	--
<b>Total Liabilities</b>	<u>29,988</u>	<u>--</u>	<u>--</u>	<u>45,102</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
<i>Unavailable revenue - fines</i>	225	4,592	9,219	--
<i>Unavailable revenue - other</i>	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>225</u>	<u>4,592</u>	<u>9,219</u>	<u>--</u>
 <b>FUND BALANCES:</b>				
<i>Nonpendable</i>	--	--	--	13,819
<i>Restricted</i>	133,156	5,753	36,222	--
<i>Committed</i>	--	--	--	198,446
<i>Unassigned</i>	--	--	--	--
<b>Total fund balances (deficits)</b>	<u>133,156</u>	<u>5,753</u>	<u>36,222</u>	<u>212,265</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 163,369</u>	<u>\$ 10,345</u>	<u>\$ 45,441</u>	<u>\$ 257,367</u>

JP Computer Technology	District Attorney	Law Library	Record Preservation County	Courthouse Security
\$ 468	\$ 87,135	\$ 6,123	\$ 52,036	\$ 2,693
15,440	--	53,119	77,311	33,696
--	--	--	--	--
--	--	1,392	--	--
--	--	--	--	--
<u>\$ 15,908</u>	<u>\$ 87,135</u>	<u>\$ 60,634</u>	<u>\$ 129,347</u>	<u>\$ 36,389</u>
\$ --	\$ 585	\$ 500	\$ --	\$ --
--	--	--	--	--
--	9,117	--	--	1,240
1,836	--	--	--	--
<u>1,836</u>	<u>9,702</u>	<u>500</u>	<u>--</u>	<u>1,240</u>
--	--	--	--	--
15,440	--	53,119	77,312	33,696
--	--	--	--	--
<u>15,440</u>	<u>--</u>	<u>53,119</u>	<u>77,312</u>	<u>33,696</u>
--	--	--	--	--
--	77,433	7,015	52,035	1,453
--	--	--	--	--
(1,368)	--	--	--	--
<u>(1,368)</u>	<u>77,433</u>	<u>7,015</u>	<u>52,035</u>	<u>1,453</u>
<u>\$ 15,908</u>	<u>\$ 87,135</u>	<u>\$ 60,634</u>	<u>\$ 129,347</u>	<u>\$ 36,389</u>



**HOPKINS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2017**

	Justice Court Security	HAVA Grant	CC Technology Fund	Precinct #1 House
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 12,797	\$ 20,438	\$ 5,420	\$ 200
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	3,162	--	316	--
<i>Taxes</i>	--	--	--	--
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	189
<b>Total Assets</b>	<u>\$ 15,959</u>	<u>\$ 20,438</u>	<u>\$ 5,736</u>	<u>\$ 389</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ --	\$ --	\$ 1,017	\$ 686
<i>Other payables</i>	--	--	--	--
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>1,017</u>	<u>686</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
<i>Unavailable revenue - fines</i>	3,162	--	315	--
<i>Unavailable revenue - other</i>	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>3,162</u>	<u>--</u>	<u>315</u>	<u>--</u>
<b>FUND BALANCES:</b>				
<i>Nonpendable</i>	--	--	--	--
<i>Restricted</i>	12,797	20,438	4,404	--
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	(297)
<b>Total fund balances (deficits)</b>	<u>12,797</u>	<u>20,438</u>	<u>4,404</u>	<u>(297)</u>
<b>Total Liabilities, Deferred Inflows of     Resources, and Fund Balances</b>	<u>\$ 15,959</u>	<u>\$ 20,438</u>	<u>\$ 5,736</u>	<u>\$ 389</u>

<u>Road and Bridge Special Maintenance</u>	<u>Farm to Market Special</u>	<u>Road &amp; Bridge County Project</u>	<u>County Clerk Archive</u>	<u>Texas Mitigation Fund</u>
\$ 84,343	\$ 122,750	\$ 39,553	\$ 134,617	\$ --
--	--	--	--	--
19,025	18,889	--	--	--
--	--	1,210	--	--
--	--	--	--	--
--	--	1,045	--	--
<u>\$ 103,368</u>	<u>\$ 141,639</u>	<u>\$ 41,808</u>	<u>\$ 134,617</u>	<u>\$ --</u>
\$ --	\$ 58,608	\$ --	\$ --	\$ --
--	--	--	--	9,302
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>58,608</u>	<u>--</u>	<u>--</u>	<u>9,302</u>
17,447	17,107	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>17,447</u>	<u>17,107</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	1,045	--	--
85,921	65,924	40,763	134,617	--
--	--	--	--	--
--	--	--	--	(9,302)
<u>85,921</u>	<u>65,924</u>	<u>41,808</u>	<u>134,617</u>	<u>(9,302)</u>
<u>\$ 103,368</u>	<u>\$ 141,639</u>	<u>\$ 41,808</u>	<u>\$ 134,617</u>	<u>\$ --</u>

**HOPKINS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2017**

	<u>MARYK Grant</u>	<u>Homeland Security Grant</u>	<u>FEMA Winter 4255</u>	<u>Crime Victim Coordinator</u>
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ --	\$ --	\$ --	\$ --
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	--	--	--	--
<i>Taxes</i>	--	--	--	--
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	407,744	16,322
<i>Prepaid items</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 407,744</u>	<u>\$ 16,322</u>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ --	\$ --	\$ 10,714	\$ 125
<i>Other payables</i>	--	--	--	--
<i>Accrued liabilities</i>	--	--	--	31,104
<i>Due to other funds</i>	3,500	7,076	288,642	28,841
<b>Total Liabilities</b>	<u>3,500</u>	<u>7,076</u>	<u>299,356</u>	<u>60,070</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
<i>Unavailable revenue - fines</i>	--	--	--	--
<i>Unavailable revenue - other</i>	--	--	407,744	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>	<u>--</u>	<u>407,744</u>	<u>--</u>
 <b>FUND BALANCES:</b>				
<i>Nonpendable</i>	--	--	--	--
<i>Restricted</i>	--	--	--	--
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	(3,500)	(7,076)	(299,356)	(43,748)
<b>Total fund balances (deficits)</b>	<u>(3,500)</u>	<u>(7,076)</u>	<u>(299,356)</u>	<u>(43,748)</u>
<b>Total Liabilities, Deferred Inflows of     Resources, and Fund Balances</b>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 407,744</u>	<u>\$ 16,322</u>

<u>LEPC Grant</u>	<u>DA State Fund</u>	<u>SO Federal Forfeiture</u>	<u>DA Federal Forfeiture</u>	<u>Court of Appeals Fee</u>
\$ 82,983	\$ 3,472	\$ 752	\$ 117,405	\$ 831
--	--	--	--	2,900
--	--	--	--	--
--	--	--	--	--
<u>\$ 82,983</u>	<u>\$ 3,472</u>	<u>\$ 752</u>	<u>\$ 117,405</u>	<u>\$ 3,731</u>
\$ --	\$ --	\$ --	\$ 333	\$ --
--	--	--	--	--
--	607	--	--	--
--	--	--	--	--
<u>--</u>	<u>607</u>	<u>--</u>	<u>333</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	2,900
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>2,900</u>
--	--	--	--	--
82,983	2,865	752	117,072	831
--	--	--	--	--
<u>82,983</u>	<u>2,865</u>	<u>752</u>	<u>117,072</u>	<u>831</u>
<u>\$ 82,983</u>	<u>\$ 3,472</u>	<u>\$ 752</u>	<u>\$ 117,405</u>	<u>\$ 3,731</u>

**HOPKINS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2017**

	County Attorney Special Restitution	DA Pending	S/O Drug Forfeiture
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 11,740	\$ 567,473	\$ 5,970
Receivables (net of allowances for uncollectibles):			
<i>Fines</i>	--	--	--
<i>Taxes</i>	--	--	--
<i>Other</i>	--	--	--
<i>Intergovernmental</i>	--	--	--
Prepaid items	--	--	--
<b>Total Assets</b>	<u>\$ 11,740</u>	<u>\$ 567,473</u>	<u>\$ 5,970</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
<i>Accounts payable</i>	\$ --	\$ --	\$ --
<i>Other payables</i>	8,588	567,319	--
<i>Accrued liabilities</i>	--	--	--
<i>Due to other funds</i>	--	--	--
<b>Total Liabilities</b>	<u>8,588</u>	<u>567,319</u>	<u>--</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
<i>Unavailable revenue - property taxes</i>	--	--	--
<i>Unavailable revenue - fines</i>	--	--	--
<i>Unavailable revenue - other</i>	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>	<u>--</u>	<u>--</u>
<b>FUND BALANCES:</b>			
<i>Nonpendable</i>	--	--	--
<i>Restricted</i>	3,152	154	5,970
<i>Committed</i>	--	--	--
<i>Unassigned</i>	--	--	--
<b>Total fund balances (deficits)</b>	<u>3,152</u>	<u>154</u>	<u>5,970</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 11,740</u>	<u>\$ 567,473</u>	<u>\$ 5,970</u>

<u>DA Forfeiture</u>	<u>CA Check Collection Fee</u>	<u>DA Check Collection Fee</u>	<u>Total Nonmajor Special Revenue Funds (See Exhibit C-1)</u>
\$ 205,044	\$ 825	\$ 1,694	\$ 1,984,754
--	--	--	199,980
--	--	--	37,914
--	--	--	29,744
--	--	--	427,599
--	--	--	15,053
<u>\$ 205,044</u>	<u>\$ 825</u>	<u>\$ 1,694</u>	<u>\$ 2,695,044</u>
\$ 13,236	\$ --	\$ --	\$ 151,021
--	--	--	586,044
624	55	--	51,785
--	--	--	329,895
<u>13,860</u>	<u>55</u>	<u>--</u>	<u>1,118,745</u>
--	--	--	34,554
--	--	--	199,980
--	--	--	407,744
<u>--</u>	<u>--</u>	<u>--</u>	<u>642,278</u>
--	--	--	14,864
191,184	770	1,694	1,085,358
--	--	--	198,446
--	--	--	(364,647)
<u>191,184</u>	<u>770</u>	<u>1,694</u>	<u>934,021</u>
<u>\$ 205,044</u>	<u>\$ 825</u>	<u>\$ 1,694</u>	<u>\$ 2,695,044</u>

**HOPKINS COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Records Management	Child Abuse Prevention	Court Record Archive	Civic Center
<b>Revenues:</b>				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	72,078	--	--	223,717
<i>Intergovernmental</i>	--	--	--	356,465
<i>Fines</i>	--	401	8,300	--
<i>Interest</i>	1,195	48	272	1,029
<i>Miscellaneous</i>	48	--	--	40,363
<b>Total revenues</b>	<u>73,321</u>	<u>449</u>	<u>8,572</u>	<u>621,574</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General government</i>	57,341	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	690,081
<i>Health and welfare</i>	--	--	--	--
<b>Total expenditures</b>	<u>57,341</u>	<u>--</u>	<u>--</u>	<u>690,081</u>
Excess (deficiency) of revenues over (under) expenditures	15,980	449	8,572	(68,507)
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	--	--	101,946
<i>Transfers out</i>	--	--	--	(20,000)
<i>Capital leases</i>	--	--	--	22,864
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>104,810</u>
Net change in fund balances	15,980	449	8,572	36,303
Fund balances (deficits), October 1	117,176	5,304	27,650	175,962
Prior period adjustment	--	--	--	--
<b>Fund balances (deficits), September 30</b>	<u>\$ 133,156</u>	<u>\$ 5,753</u>	<u>\$ 36,222</u>	<u>\$ 212,265</u>

JP Computer Technology	District Attorney	Law Library	Record Preservation County	Courthouse Security
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	22,680	22,226	20,806
--	140,391	--	--	--
11,227	--	--	--	--
5	505	28	405	28
--	811	--	--	119
<u>11,232</u>	<u>141,707</u>	<u>22,708</u>	<u>22,631</u>	<u>20,953</u>
--	--	--	15,504	55,131
13,255	--	--	--	--
--	366,263	11,139	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>13,255</u>	<u>366,263</u>	<u>11,139</u>	<u>15,504</u>	<u>55,131</u>
(2,023)	(224,556)	11,569	7,127	(34,178)
--	297,736	--	--	30,000
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>297,736</u>	<u>--</u>	<u>--</u>	<u>30,000</u>
(2,023)	73,180	11,569	7,127	(4,178)
655	4,253	(4,554)	44,908	5,631
--	--	--	--	--
<u>\$ (1,368)</u>	<u>\$ 77,433</u>	<u>\$ 7,015</u>	<u>\$ 52,035</u>	<u>\$ 1,453</u>



# HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Justice Court Security	HAVA Grant	CC Technology Fund	Precinct #1 House
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	2,752	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fines</i>	--	--	1,140	--
<i>Interest</i>	98	157	27	18
<i>Miscellaneous</i>	--	7,466	--	5,750
Total revenues	<u>2,850</u>	<u>7,623</u>	<u>1,167</u>	<u>5,768</u>
Expenditures:				
Current:				
<i>General government</i>	327	--	--	--
<i>Judicial</i>	--	--	3,117	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	344
<i>Health and welfare</i>	--	--	--	--
Total expenditures	<u>327</u>	<u>--</u>	<u>3,117</u>	<u>344</u>
Excess (deficiency) of revenues over (under) expenditures	2,523	7,623	(1,950)	5,424
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	(6,050)
<i>Capital leases</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>(6,050)</u>
Net change in fund balances	2,523	7,623	(1,950)	(626)
Fund balances (deficits), October 1	10,274	12,815	6,354	329
Prior period adjustment	--	--	--	--
Fund balances (deficits), September 30	<u>\$ 12,797</u>	<u>\$ 20,438</u>	<u>\$ 4,404</u>	<u>\$ (297)</u>

Road and Bridge Special Maintenance	Farm to Market Special	Road & Bridge County Project	County Clerk Archive	Texas Mitigation Fund
\$ 292,495	\$ 290,659	\$ --	\$ --	\$ --
--	--	--	68,170	--
--	--	--	--	6,018
--	--	--	--	--
1,434	1,743	295	933	--
--	--	1,613	--	--
<u>293,929</u>	<u>292,402</u>	<u>1,908</u>	<u>69,103</u>	<u>6,018</u>
--	--	--	11,670	--
--	--	--	--	--
--	--	--	--	--
--	58,608	73,626	--	--
--	--	--	--	--
--	--	--	--	6,018
<u>--</u>	<u>58,608</u>	<u>73,626</u>	<u>11,670</u>	<u>6,018</u>
293,929	233,794	(71,718)	57,433	--
--	--	89,660	--	15,217
(250,000)	(250,000)	--	--	--
--	--	--	--	--
<u>(250,000)</u>	<u>(250,000)</u>	<u>89,660</u>	<u>--</u>	<u>15,217</u>
43,929	(16,206)	17,942	57,433	15,217
41,992	82,130	23,866	77,184	(24,519)
--	--	--	--	--
<u>\$ 85,921</u>	<u>\$ 65,924</u>	<u>\$ 41,808</u>	<u>\$ 134,617</u>	<u>\$ (9,302)</u>

**HOPKINS COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	MARYK Grant	Block Grant Maryk	Homeland Security Grant	FEMA Winter 4255
<b>Revenues:</b>				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	--	--	--	--
<i>Intergovernmental</i>	234,163	--	48,374	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	--	--	--	--
<i>Miscellaneous</i>	--	--	--	--
<b>Total revenues</b>	<u>234,163</u>	<u>--</u>	<u>48,374</u>	<u>--</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General government</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	--	--	48,375	--
<i>Public transportation</i>	237,663	51,881	--	248,212
<i>Public facilities</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<b>Total expenditures</b>	<u>237,663</u>	<u>51,881</u>	<u>48,375</u>	<u>248,212</u>
 Excess (deficiency) of revenues over (under) expenditures	 (3,500)	 (51,881)	 (1)	 (248,212)
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Capital leases</i>	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Net change in fund balances	 (3,500)	 (51,881)	 (1)	 (248,212)
 Fund balances (deficits), October 1	 --	 51,881	 (7,075)	 78,219
Prior period adjustment	--	--	--	(129,363)
<b>Fund balances (deficits), September 30</b>	<u><u>\$ (3,500)</u></u>	<u><u>\$ --</u></u>	<u><u>\$ (7,076)</u></u>	<u><u>\$ (299,356)</u></u>

Crime Victim Coordinator	LEPC Grant	DA State Fund	SO Federal Forfeiture	DA Federal Forfeiture
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	89,935
63,543	91,884	25,880	--	--
--	--	--	--	--
--	--	--	7	442
--	--	--	--	--
<u>63,543</u>	<u>91,884</u>	<u>25,880</u>	<u>7</u>	<u>90,377</u>
--	--	--	--	--
--	--	--	--	--
--	--	22,651	--	7,210
--	--	--	--	--
--	--	--	--	--
110,755	8,901	--	--	--
<u>110,755</u>	<u>8,901</u>	<u>22,651</u>	<u>--</u>	<u>7,210</u>
(47,212)	82,983	3,229	7	83,167
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>(47,212)</u>	<u>82,983</u>	<u>3,229</u>	<u>7</u>	<u>83,167</u>
(32,431)	--	(364)	745	33,905
35,895	--	--	--	--
<u>\$ (43,748)</u>	<u>\$ 82,983</u>	<u>\$ 2,865</u>	<u>\$ 752</u>	<u>\$ 117,072</u>

**HOPKINS COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Court of Appeals Fee	County Attorney Special Restitution	DA Pending
Revenues:			
<i>Taxes</i>	\$ --	\$ --	\$ --
<i>Fees of office</i>	--	--	--
<i>Intergovernmental</i>	--	--	--
<i>Fines</i>	--	--	--
<i>Interest</i>	1	--	3
<i>Miscellaneous</i>	740	--	--
Total revenues	<u>741</u>	<u>--</u>	<u>3</u>
Expenditures:			
Current:			
<i>General government</i>	--	--	--
<i>Judicial</i>	--	--	--
<i>Legal</i>	--	--	--
<i>Public safety</i>	--	--	--
<i>Public transportation</i>	--	--	--
<i>Public facilities</i>	--	--	--
<i>Health and welfare</i>	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	741	--	3
Other financing sources (uses):			
<i>Transfers in</i>	--	--	--
<i>Transfers out</i>	--	--	--
<i>Capital leases</i>	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	741	--	3
Fund balances (deficits), October 1	90	3,152	151
Prior period adjustment	--	--	--
Fund balances (deficits), September 30	<u>\$ 831</u>	<u>\$ 3,152</u>	<u>\$ 154</u>

S/O Drug Forfeiture	DA Forfeiture	CA Check Collection Fee	DA Check Collection Fee	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ --	\$ --	\$ --	\$ 583,154
78,254	53,533	3,701	--	657,852
--	--	--	--	966,718
116	1,521	--	--	21,068
--	41	9	--	10,310
<u>78,370</u>	<u>55,095</u>	<u>3,710</u>	<u>--</u>	<u>2,296,062</u>
--	--	--	--	139,973
--	--	--	--	16,372
--	--	4,275	--	411,538
73,939	66,801	--	--	189,115
--	--	--	--	669,990
--	--	--	--	690,425
--	--	--	--	125,674
<u>73,939</u>	<u>66,801</u>	<u>4,275</u>	<u>--</u>	<u>2,243,087</u>
4,431	(11,706)	(565)	--	52,975
--	--	--	--	534,559
--	--	--	--	(526,050)
--	--	--	--	22,864
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>31,373</u>
4,431	(11,706)	(565)	--	84,348
1,539	202,890	1,335	1,694	943,141
--	--	--	--	(93,468)
<u>\$ 5,970</u>	<u>\$ 191,184</u>	<u>\$ 770</u>	<u>\$ 1,694</u>	<u>\$ 934,021</u>

**HOPKINS COUNTY, TEXAS**  
**RECORDS MANAGEMENT FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT C-5**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 80,300	\$ 72,078	\$ (8,222)
<i>Interest</i>	75	1,195	1,120
<i>Miscellaneous</i>	--	48	48
Total revenues	<u>80,375</u>	<u>73,321</u>	<u>(7,054)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Personnel</i>	24,474	24,797	(323)
<i>Operating</i>	60,195	32,544	27,651
Total County Clerk	<u>84,669</u>	<u>57,341</u>	<u>27,328</u>
Total General Government	<u>84,669</u>	<u>57,341</u>	<u>27,328</u>
Total expenditures	<u>84,669</u>	<u>57,341</u>	<u>27,328</u>
Net change in fund balances	(4,294)	15,980	20,274
Fund balances, October 1	117,176	117,176	--
Fund balances, September 30	<u>\$ 112,882</u>	<u>\$ 133,156</u>	<u>\$ 20,274</u>

**HOPKINS COUNTY, TEXAS**  
 CHILD ABUSE PREVENTION  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-6

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 600	\$ 401	\$ (199)
<i>Interest</i>	10	48	38
Total revenues	<u>610</u>	<u>449</u>	<u>(161)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk</i>			
<i>Operating</i>	3,100	--	3,100
Total District Clerk	<u>3,100</u>	<u>--</u>	<u>3,100</u>
Total Judicial	<u>3,100</u>	<u>--</u>	<u>3,100</u>
Total expenditures	<u>3,100</u>	<u>--</u>	<u>3,100</u>
Net change in fund balances	(2,490)	449	2,939
Fund balances, October 1	5,304	5,304	--
Fund balances, September 30	<u>\$ 2,814</u>	<u>\$ 5,753</u>	<u>\$ 2,939</u>



**HOPKINS COUNTY, TEXAS**  
 COURT RECORD ARCHIVE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 10,500	\$ 8,300	\$ (2,200)
<i>Interest</i>	75	272	197
Total revenues	<u>10,575</u>	<u>8,572</u>	<u>(2,003)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Technology</i>			
<i>Operating</i>	30,000	--	30,000
<i>Total Justice of the Peace Technology</i>	<u>30,000</u>	<u>--</u>	<u>30,000</u>
<i>Total Judicial</i>	<u>30,000</u>	<u>--</u>	<u>30,000</u>
Total expenditures	<u>30,000</u>	<u>--</u>	<u>30,000</u>
Net change in fund balances	(19,425)	8,572	27,997
Fund balances, October 1	27,650	27,650	--
Fund balances, September 30	<u>\$ 8,225</u>	<u>\$ 36,222</u>	<u>\$ 27,997</u>

**HOPKINS COUNTY, TEXAS**  
**CIVIC CENTER FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT C-8**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 261,000	\$ 223,717	\$ (37,283)
<i>Intergovernmental</i>	280,000	356,465	76,465
<i>Interest</i>	100	1,029	929
<i>Miscellaneous</i>	86,864	40,363	(46,501)
Total revenues	<u>627,964</u>	<u>621,574</u>	<u>(6,390)</u>
Expenditures:			
Current:			
<i>Public Facilities</i>			
<i>Civic Center</i>			
<i>Personnel</i>	339,873	322,638	17,235
<i>Operating</i>	258,173	259,185	(1,012)
<i>Capital</i>	109,714	108,258	1,456
Total Civic Center	<u>707,760</u>	<u>690,081</u>	<u>17,679</u>
Total Public Facilities	<u>707,760</u>	<u>690,081</u>	<u>17,679</u>
Total expenditures	<u>707,760</u>	<u>690,081</u>	<u>17,679</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(79,796)</u>	<u>(68,507)</u>	<u>11,289</u>
Other financing sources (uses):			
<i>Transfers in</i>	101,946	101,946	--
<i>Transfers out</i>	(20,000)	(20,000)	--
<i>Proceeds from capital leases</i>	--	22,864	22,864
Total other financing sources (uses)	<u>81,946</u>	<u>104,810</u>	<u>22,864</u>
Net change in fund balances	2,150	36,303	34,153
Fund balances, October 1	175,962	175,962	--
Fund balances, September 30	<u>\$ 178,112</u>	<u>\$ 212,265</u>	<u>\$ 34,153</u>

**HOPKINS COUNTY, TEXAS**  
**JP COMPUTER TECHNOLOGY**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT C-9**

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 9,500	\$ 11,227	\$ 1,727
<i>Interest</i>	10	5	(5)
Total revenues	<u>9,510</u>	<u>11,232</u>	<u>1,722</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Technology</i>			
<i>Operating</i>	9,510	13,255	(3,745)
<i>Total Justice of the Peace Technology</i>	<u>9,510</u>	<u>13,255</u>	<u>(3,745)</u>
<i>Total Judicial</i>	<u>9,510</u>	<u>13,255</u>	<u>(3,745)</u>
Total expenditures	<u>9,510</u>	<u>13,255</u>	<u>(3,745)</u>
Net change in fund balances	--	(2,023)	(2,023)
Fund balances, October 1	655	655	--
Fund balances (deficits), September 30	<u>\$ 655</u>	<u>\$ (1,368)</u>	<u>\$ (2,023)</u>

**HOPKINS COUNTY, TEXAS**  
**DISTRICT ATTORNEY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT C-10**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Intergovernmental</i>	\$ 136,496	\$ 140,391	\$ 3,895
<i>Interest</i>	--	505	505
<i>Miscellaneous</i>	--	811	811
Total revenues	<u>136,496</u>	<u>141,707</u>	<u>5,211</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District Attorney</i>			
<i>Personnel</i>	409,216	358,742	50,474
<i>Operating</i>	6,759	7,521	(762)
Total District Attorney	<u>415,975</u>	<u>366,263</u>	<u>49,712</u>
Total Legal	<u>415,975</u>	<u>366,263</u>	<u>49,712</u>
Total expenditures	<u>415,975</u>	<u>366,263</u>	<u>49,712</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(279,479)</u>	<u>(224,556)</u>	<u>54,923</u>
Other financing sources (uses):			
<i>Transfers in</i>	297,736	297,736	--
<i>Transfers out</i>	(18,160)	--	18,160
Total other financing sources (uses)	<u>279,576</u>	<u>297,736</u>	<u>18,160</u>
Net change in fund balances	97	73,180	73,083
Fund balances, October 1	4,253	4,253	--
Fund balances, September 30	<u>\$ 4,350</u>	<u>\$ 77,433</u>	<u>\$ 73,083</u>

**HOPKINS COUNTY, TEXAS**  
**LAW LIBRARY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT C-11**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fees of office</i>	\$ 24,000	\$ 22,680	\$ (1,320)
<i>Interest</i>	--	28	28
Total revenues	<u>24,000</u>	<u>22,708</u>	<u>(1,292)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>Law Library</i>			
<i>Operating</i>	18,000	11,139	6,861
Total Law Library	<u>18,000</u>	<u>11,139</u>	<u>6,861</u>
Total Legal	<u>18,000</u>	<u>11,139</u>	<u>6,861</u>
Total expenditures	<u>18,000</u>	<u>11,139</u>	<u>6,861</u>
Net change in fund balances	6,000	11,569	5,569
Fund balances (deficits), October 1	(4,554)	(4,554)	--
Fund balances, September 30	<u>\$ 1,446</u>	<u>\$ 7,015</u>	<u>\$ 5,569</u>

**HOPKINS COUNTY, TEXAS**  
 RECORD PRESERVATION COUNTY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-12

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 26,000	\$ 22,226	\$ (3,774)
<i>Interest</i>	100	405	305
Total revenues	<u>26,100</u>	<u>22,631</u>	<u>(3,469)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Personnel</i>	--	3,529	(3,529)
<i>Operating</i>	46,925	11,975	34,950
Total County Clerk	<u>46,925</u>	<u>15,504</u>	<u>31,421</u>
Total General Government	<u>46,925</u>	<u>15,504</u>	<u>31,421</u>
Total expenditures	<u>46,925</u>	<u>15,504</u>	<u>31,421</u>
Net change in fund balances	(20,825)	7,127	27,952
Fund balances, October 1	44,908	44,908	--
Fund balances, September 30	<u>\$ 24,083</u>	<u>\$ 52,035</u>	<u>\$ 27,952</u>

**HOPKINS COUNTY, TEXAS**  
**COURTHOUSE SECURITY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT C-13**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fees of office</i>	\$ 19,500	\$ 20,806	\$ 1,306
<i>Interest</i>	75	28	(47)
<i>Miscellaneous</i>	--	119	119
Total revenues	<u>19,575</u>	<u>20,953</u>	<u>1,378</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Personnel</i>	68,159	53,976	14,183
<i>Operating</i>	1,000	1,155	(155)
Total County Clerk	<u>69,159</u>	<u>55,131</u>	<u>14,028</u>
Total General Government	<u>69,159</u>	<u>55,131</u>	<u>14,028</u>
Total expenditures	<u>69,159</u>	<u>55,131</u>	<u>14,028</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(49,584)</u>	<u>(34,178)</u>	<u>15,406</u>
Other financing sources (uses):			
<i>Transfers in</i>	<u>40,000</u>	<u>30,000</u>	<u>(10,000)</u>
Total other financing sources (uses)	<u>40,000</u>	<u>30,000</u>	<u>(10,000)</u>
Net change in fund balances	(9,584)	(4,178)	5,406
Fund balances, October 1	5,631	5,631	--
Fund balances, September 30	<u>\$ (3,953)</u>	<u>\$ 1,453</u>	<u>\$ 5,406</u>

**HOPKINS COUNTY, TEXAS**  
**JUSTICE COURT SECURITY**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT C-14**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 2,200	\$ 2,752	\$ 552
<i>Interest</i>	25	98	73
Total revenues	<u>2,225</u>	<u>2,850</u>	<u>625</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Operating</i>	11,000	327	10,673
Total County Clerk	<u>11,000</u>	<u>327</u>	<u>10,673</u>
Total General Government	<u>11,000</u>	<u>327</u>	<u>10,673</u>
Total expenditures	<u>11,000</u>	<u>327</u>	<u>10,673</u>
Net change in fund balances	(8,775)	2,523	11,298
Fund balances, October 1	10,274	10,274	--
Fund balances, September 30	<u>\$ 1,499</u>	<u>\$ 12,797</u>	<u>\$ 11,298</u>



**HOPKINS COUNTY, TEXAS**  
HAVA GRANT  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-15

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ 10	\$ 157	\$ 147
<i>Miscellaneous</i>	5,000	7,466	2,466
Total revenues	<u>5,010</u>	<u>7,623</u>	<u>2,613</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Capital</i>	12,500	--	12,500
Total County Clerk	<u>12,500</u>	<u>--</u>	<u>12,500</u>
Total General Government	<u>12,500</u>	<u>--</u>	<u>12,500</u>
Total expenditures	<u>12,500</u>	<u>--</u>	<u>12,500</u>
Net change in fund balances	(7,490)	7,623	15,113
Fund balances, October 1	12,815	12,815	--
Fund balances, September 30	<u>\$ 5,325</u>	<u>\$ 20,438</u>	<u>\$ 15,113</u>

**HOPKINS COUNTY, TEXAS**  
**CC TECHNOLOGY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

EXHIBIT C-16

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 1,200	\$ 1,140	\$ (60)
<i>Interest</i>	10	27	17
Total revenues	<u>1,210</u>	<u>1,167</u>	<u>(43)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Technology</i>			
<i>Operating</i>	5,200	3,117	2,083
<i>Total Justice of the Peace Technology</i>	<u>5,200</u>	<u>3,117</u>	<u>2,083</u>
<i>Total Judicial</i>	<u>5,200</u>	<u>3,117</u>	<u>2,083</u>
Total expenditures	<u>5,200</u>	<u>3,117</u>	<u>2,083</u>
Net change in fund balances	(3,990)	(1,950)	2,040
Fund balances, October 1	6,354	6,354	--
Fund balances, September 30	<u>\$ 2,364</u>	<u>\$ 4,404</u>	<u>\$ 2,040</u>

**HOPKINS COUNTY, TEXAS**  
**PRECINCT 1 HOUSE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT C-17**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ --	\$ 18	\$ 18
<i>Miscellaneous</i>	6,900	5,750	(1,150)
Total revenues	<u>6,900</u>	<u>5,768</u>	<u>(1,132)</u>
Expenditures:			
Current:			
<i>Public Facilities</i>			
<i>Building Maintenance</i>			
<i>Operating</i>	2,200	344	1,856
<i>Total Building Maintenance</i>	<u>2,200</u>	<u>344</u>	<u>1,856</u>
<i>Total Public Facilities</i>	<u>2,200</u>	<u>344</u>	<u>1,856</u>
Total expenditures	<u>2,200</u>	<u>344</u>	<u>1,856</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,700</u>	<u>5,424</u>	<u>724</u>
Other financing sources (uses):			
<i>Transfers in</i>	1,350	--	(1,350)
<i>Transfers out</i>	<u>(6,050)</u>	<u>(6,050)</u>	<u>--</u>
Total other financing sources (uses)	<u>(4,700)</u>	<u>(6,050)</u>	<u>(1,350)</u>
Net change in fund balances	--	(626)	(626)
Fund balances, October 1	329	329	--
Fund balances (deficits), September 30	<u>\$ 329</u>	<u>\$ (297)</u>	<u>\$ (626)</u>

**HOPKINS COUNTY, TEXAS**  
ROAD AND BRIDGE SPECIAL MAINTENANCE  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-18

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 286,478	\$ 292,495	\$ 6,017
<i>Interest</i>	500	1,434	934
Total revenues	<u>286,978</u>	<u>293,929</u>	<u>6,951</u>
Other financing sources (uses):			
<i>Transfers out</i>	(250,000)	(250,000)	--
Total other financing sources (uses)	<u>(250,000)</u>	<u>(250,000)</u>	<u>--</u>
Net change in fund balances	36,978	43,929	6,951
Fund balances, October 1	41,992	41,992	--
Fund balances, September 30	<u>\$ 78,970</u>	<u>\$ 85,921</u>	<u>\$ 6,951</u>

**HOPKINS COUNTY, TEXAS**  
**FARM TO MARKET SPECIAL FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT C-19**

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 286,042	\$ 290,659	\$ 4,617
<i>Interest</i>	500	1,743	1,243
Total revenues	<u>286,542</u>	<u>292,402</u>	<u>5,860</u>
Expenditures:			
Current:			
<i>Public Transportation</i>			
<i>Road and Bridge Special</i>			
<i>Capital</i>	60,000	58,608	1,392
<i>Total Road and Bridge Special</i>	<u>60,000</u>	<u>58,608</u>	<u>1,392</u>
<i>Total Public Transportation</i>	<u>60,000</u>	<u>58,608</u>	<u>1,392</u>
Total expenditures	<u>60,000</u>	<u>58,608</u>	<u>1,392</u>
Excess (deficiency) of revenues over (under) expenditures	<u>226,542</u>	<u>233,794</u>	<u>7,252</u>
Other financing sources (uses):			
<i>Transfers out</i>	(250,000)	(250,000)	--
Total other financing sources (uses)	<u>(250,000)</u>	<u>(250,000)</u>	<u>--</u>
Net change in fund balances	(23,458)	(16,206)	7,252
Fund balances, October 1	82,130	82,130	--
Fund balances, September 30	<u>\$ 58,672</u>	<u>\$ 65,924</u>	<u>\$ 7,252</u>

**HOPKINS COUNTY, TEXAS**  
**ROAD & BRIDGE COUNTY PROJECT**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT C-20**

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ --	\$ 295	\$ 295
<i>Miscellaneous</i>	--	1,613	1,613
Total revenues	<u>--</u>	<u>1,908</u>	<u>1,908</u>
Expenditures:			
Current:			
<i>Public Transportation</i>			
<i>Highways and Streets</i>			
<i>Road and Bridge Number One</i>			
<i>Operating</i>	1,419	--	1,419
Total Road and Bridge Number One	<u>1,419</u>	<u>--</u>	<u>1,419</u>
<i>Road and Bridge Number Two</i>			
<i>Operating</i>	1,529	--	1,529
Total Road and Bridge Number Two	<u>1,529</u>	<u>--</u>	<u>1,529</u>
<i>Road and Bridge Number Three</i>			
<i>Operating</i>	2,253	--	2,253
Total Road and Bridge Number Three	<u>2,253</u>	<u>--</u>	<u>2,253</u>
<i>Road and Bridge Number Four</i>			
<i>Operating</i>	8,424	--	8,424
Total Road and Bridge Number Four	<u>8,424</u>	<u>--</u>	<u>8,424</u>
<i>Road and Bridge Special</i>			
<i>Road and Bridge County Project</i>			
<i>Operating</i>	100,251	73,626	26,625
Total Road and Bridge Special	<u>100,251</u>	<u>73,626</u>	<u>26,625</u>
Total Public Transportation	<u>113,876</u>	<u>73,626</u>	<u>40,250</u>
Total expenditures	<u>113,876</u>	<u>73,626</u>	<u>40,250</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(113,876)</u>	<u>(71,718)</u>	<u>42,158</u>
Other financing sources (uses):			
<i>Transfers in</i>	89,660	89,660	--
Total other financing sources (uses)	<u>89,660</u>	<u>89,660</u>	<u>--</u>
Net change in fund balances	(24,216)	17,942	42,158
Fund balances, October 1	23,866	23,866	--
Fund balances, September 30	<u>\$ (350)</u>	<u>\$ 41,808</u>	<u>\$ 42,158</u>

**HOPKINS COUNTY, TEXAS**  
 COUNTY CLERK ARCHIVE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-21

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 76,000	\$ 68,170	\$ (7,830)
<i>Interest</i>	200	933	733
Total revenues	<u>76,200</u>	<u>69,103</u>	<u>(7,097)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Operating</i>	135,000	11,670	123,330
Total County Clerk	<u>135,000</u>	<u>11,670</u>	<u>123,330</u>
Total General Government	<u>135,000</u>	<u>11,670</u>	<u>123,330</u>
Total expenditures	<u>135,000</u>	<u>11,670</u>	<u>123,330</u>
Net change in fund balances	(58,800)	57,433	116,233
Fund balances, October 1	77,184	77,184	--
Fund balances, September 30	<u>\$ 18,384</u>	<u>\$ 134,617</u>	<u>\$ 116,233</u>

**HOPKINS COUNTY, TEXAS**  
**CRIME VICTIM COORDINATOR**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT C-22**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Intergovernmental</i>	\$ 86,640	\$ 63,543	\$ (23,097)
Total revenues	<u>86,640</u>	<u>63,543</u>	<u>(23,097)</u>
Expenditures:			
Current:			
<i>Health and Welfare</i>			
<i>Shady Grove Step Grant</i>			
<i>Personnel</i>	70,466	79,869	(9,403)
<i>Operating</i>	--	30,886	(30,886)
Total Shady Grove Step Grant	<u>70,466</u>	<u>110,755</u>	<u>(40,289)</u>
<i>Environmental Quality</i>			
Total Health and Welfare	<u>70,466</u>	<u>110,755</u>	<u>(40,289)</u>
Total expenditures	<u>70,466</u>	<u>110,755</u>	<u>(40,289)</u>
Net change in fund balances	16,174	(47,212)	(63,386)
Fund balances, October 1	3,464	3,464	--
Fund balances (deficits), September 30	<u>\$ 19,638</u>	<u>\$ (43,748)</u>	<u>\$ (63,386)</u>



**HOPKINS COUNTY, TEXAS**  
**LEPC GRANT**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT C-23**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$     --	\$    91,884	\$    91,884
Total revenues	<u>          --</u>	<u>        91,884</u>	<u>        91,884</u>
Expenditures:			
Current:			
<i>Health and Welfare</i>			
<i>Shady Grove Step Grant</i>			
<i>Operating</i>	91,884	8,901	82,983
Total Shady Grove Step Grant	<u>        91,884</u>	<u>        8,901</u>	<u>        82,983</u>
Total Health and Welfare	<u>        91,884</u>	<u>        8,901</u>	<u>        82,983</u>
Total expenditures	<u>        91,884</u>	<u>        8,901</u>	<u>        82,983</u>
Net change in fund balances	(91,884)	82,983	174,867
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$    (91,884)</u>	<u>\$    82,983</u>	<u>\$   174,867</u>

**HOPKINS COUNTY, TEXAS**  
 DA STATE FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-24

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 22,500	\$ 25,880	\$ 3,380
Total revenues	<u>22,500</u>	<u>25,880</u>	<u>3,380</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District Attorney</i>			
<i>Personnel</i>	22,500	22,651	(151)
Total District Attorney	<u>22,500</u>	<u>22,651</u>	<u>(151)</u>
Total Legal	<u>22,500</u>	<u>22,651</u>	<u>(151)</u>
Total expenditures	<u>22,500</u>	<u>22,651</u>	<u>(151)</u>
Net change in fund balances	--	3,229	3,229
Fund balances (deficits), October 1	(364)	(364)	--
Fund balances, September 30	<u>\$ (364)</u>	<u>\$ 2,865</u>	<u>\$ 3,229</u>

**HOPKINS COUNTY, TEXAS**  
SO FEDERAL FORFEITURE FUND  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-25

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ --	\$ 7	\$ 7
Total revenues	<u>    --</u>	<u>    7</u>	<u>    7</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>Volunteer Fire</i>			
<i>Operating</i>	750	--	750
Total Volunteer Fire	<u>    750</u>	<u>    --</u>	<u>    750</u>
Total Public Safety	<u>    750</u>	<u>    --</u>	<u>    750</u>
Total expenditures	<u>    750</u>	<u>    --</u>	<u>    750</u>
Net change in fund balances	(750)	7	757
Fund balances, October 1	745	745	--
Fund balances, September 30	<u>\$ (5)</u>	<u>\$ 752</u>	<u>\$ 757</u>

**HOPKINS COUNTY, TEXAS**  
 DA FEDERAL FORFEITURE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-26

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ --	\$ 89,935	\$ 89,935
<i>Interest</i>	--	442	442
Total revenues	<u>--</u>	<u>90,377</u>	<u>90,377</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District Attorney</i>			
<i>Operating</i>	32,500	7,210	25,290
<i>Total District Attorney</i>	<u>32,500</u>	<u>7,210</u>	<u>25,290</u>
<i>Total Legal</i>	<u>32,500</u>	<u>7,210</u>	<u>25,290</u>
Total expenditures	<u>32,500</u>	<u>7,210</u>	<u>25,290</u>
Net change in fund balances	(32,500)	83,167	115,667
Fund balances, October 1	33,905	33,905	--
Fund balances, September 30	<u>\$ 1,405</u>	<u>\$ 117,072</u>	<u>\$ 115,667</u>

**HOPKINS COUNTY, TEXAS**  
**COURT OF APPEALS FEE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT C-27**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ 10	\$ 1	\$ (9)
<i>Miscellaneous</i>	3,500	740	(2,760)
Total revenues	<u>3,510</u>	<u>741</u>	<u>(2,769)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>County attorney</i>			
<i>Operating</i>	3,510	--	3,510
<i>Total County Attorney</i>	<u>3,510</u>	<u>--</u>	<u>3,510</u>
<i>Total Legal</i>	<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	--	741	741
Fund balances, October 1	90	90	--
Fund balances, September 30	<u>\$ 90</u>	<u>\$ 831</u>	<u>\$ 741</u>

**HOPKINS COUNTY, TEXAS**  
*S/O DRUG FORFEITURE*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2017*

**EXHIBIT C-28**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fees of office</i>	\$ 6,000	\$ 78,254	\$ 72,254
<i>Interest</i>	--	116	116
Total revenues	<u>6,000</u>	<u>78,370</u>	<u>72,370</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>County Sheriff</i>			
<i>Operating</i>	8,000	32,679	(24,679)
<i>Capital</i>	--	41,260	(41,260)
Total County Sheriff	<u>8,000</u>	<u>73,939</u>	<u>(65,939)</u>
Total Public Safety	<u>8,000</u>	<u>73,939</u>	<u>(65,939)</u>
Total expenditures	<u>8,000</u>	<u>73,939</u>	<u>(65,939)</u>
Net change in fund balances	(2,000)	4,431	6,431
Fund balances, October 1	1,539	1,539	--
Fund balances, September 30	<u>\$ (461)</u>	<u>\$ 5,970</u>	<u>\$ 6,431</u>

**HOPKINS COUNTY, TEXAS**  
**DA FORFEITURE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT C-29**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ --	\$ 53,533	\$ 53,533
<i>Interest</i>	--	1,521	1,521
<i>Miscellaneous</i>	--	41	41
Total revenues	<u>--</u>	<u>55,095</u>	<u>55,095</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>County Sheriff</i>			
<i>Personnel</i>	54,268	18,158	36,110
<i>Operating</i>	36,911	30,435	6,476
<i>Capital</i>	15,000	18,208	(3,208)
Total County Sheriff	<u>106,179</u>	<u>66,801</u>	<u>39,378</u>
Total Public Safety	<u>106,179</u>	<u>66,801</u>	<u>39,378</u>
Total expenditures	<u>106,179</u>	<u>66,801</u>	<u>39,378</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(106,179)</u>	<u>(11,706)</u>	<u>94,473</u>
Other financing sources (uses):			
<i>Transfers out</i>	(9,500)	--	9,500
Total other financing sources (uses)	<u>(9,500)</u>	<u>--</u>	<u>9,500</u>
Net change in fund balances	(115,679)	(11,706)	103,973
Fund balances, October 1	202,890	202,890	--
Fund balances, September 30	<u>\$ 87,211</u>	<u>\$ 191,184</u>	<u>\$ 103,973</u>

**HOPKINS COUNTY, TEXAS**  
**CA CHECK COLLECTION FEE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT C-30**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fees of office</i>	\$ 5,000	\$ 3,701	\$ (1,299)
<i>Miscellaneous</i>	--	9	9
Total revenues	<u>5,000</u>	<u>3,710</u>	<u>(1,290)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>County attorney</i>			
<i>Personnel</i>	3,311	4,275	(964)
<i>Operating</i>	1,800	--	1,800
Total County Attorney	<u>5,111</u>	<u>4,275</u>	<u>836</u>
Total Legal	<u>5,111</u>	<u>4,275</u>	<u>836</u>
Total expenditures	<u>5,111</u>	<u>4,275</u>	<u>836</u>
Net change in fund balances	(111)	(565)	(454)
Fund balances, October 1	1,335	1,335	--
Fund balances, September 30	<u>\$ 1,224</u>	<u>\$ 770</u>	<u>\$ (454)</u>



**HOPKINS COUNTY, TEXAS**  
*DA CHECK COLLECTION*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2017*

**EXHIBIT C-31**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 1,000	\$ --	\$ (1,000)
Total revenues	<u>1,000</u>	<u>--</u>	<u>(1,000)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District Attorney</i>			
<i>Operating</i>	2,433	--	2,433
Total District Attorney	<u>2,433</u>	<u>--</u>	<u>2,433</u>
Total Legal	<u>2,433</u>	<u>--</u>	<u>2,433</u>
Total expenditures	<u>2,433</u>	<u>--</u>	<u>2,433</u>
Net change in fund balances	(1,433)	--	1,433
Fund balances, October 1	1,694	1,694	--
Fund balances, September 30	<u>\$ 261</u>	<u>\$ 1,694</u>	<u>\$ 1,433</u>

**HOPKINS COUNTY, TEXAS**  
**DEBT SERVICE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT C-32**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 1,677,896	\$ 1,703,643	\$ 25,747
<i>Interest</i>	3,000	6,023	3,023
Total revenues	<u>1,680,896</u>	<u>1,709,666</u>	<u>28,770</u>
Expenditures:			
Debt service:			
<i>Principal</i>	940,000	940,000	--
<i>Interest and fiscal charges</i>	693,477	693,476	1
Total expenditures	<u>1,633,477</u>	<u>1,633,476</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures	<u>47,419</u>	<u>76,190</u>	<u>28,771</u>
Other financing sources (uses):			
<i>Transfers in</i>	6,050	6,050	--
Total other financing sources (uses)	<u>6,050</u>	<u>6,050</u>	<u>--</u>
Net change in fund balances	53,469	82,240	28,771
Fund balances, October 1	176,720	176,720	--
Fund balances, September 30	<u>\$ 230,189</u>	<u>\$ 258,960</u>	<u>\$ 28,771</u>

**HOPKINS COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 SEPTEMBER 30, 2017

	<u>Courthouse Restoration</u>	<u>Civic Center Horse Pavillion</u>	<u>Bond Issue 2007</u>
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 6,090	\$ --	\$ 1,519
<b>Total Assets</b>	<u>\$ 6,090</u>	<u>\$ --</u>	<u>\$ 1,519</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
<i>Accounts payable</i>	\$ --	\$ --	\$ --
<i>Due to other funds</i>	--	105,572	--
<b>Total Liabilities</b>	<u>--</u>	<u>105,572</u>	<u>--</u>
<b>FUND BALANCES:</b>			
<i>Restricted</i>	6,090	--	1,519
<i>Unassigned</i>	--	(105,572)	--
<b>Total fund balances (deficits)</b>	<u>6,090</u>	<u>(105,572)</u>	<u>1,519</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 6,090</u>	<u>\$ --</u>	<u>\$ 1,519</u>

Jail 2013/2014 Bond Issue	Jail 2013/2014 Bond Issue #2	Special Projects	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
\$ 198,776	\$ 324,994	\$ 201,519	\$ 732,898
<u>\$ 198,776</u>	<u>\$ 324,994</u>	<u>\$ 201,519</u>	<u>\$ 732,898</u>
\$ --	\$ 3,163	\$ --	\$ 3,163
--	--	--	105,572
<u>--</u>	<u>3,163</u>	<u>--</u>	<u>108,735</u>
198,776	321,831	201,519	729,735
--	--	--	(105,572)
<u>198,776</u>	<u>321,831</u>	<u>201,519</u>	<u>624,163</u>
<u>\$ 198,776</u>	<u>\$ 324,994</u>	<u>\$ 201,519</u>	<u>\$ 732,898</u>

**HOPKINS COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Courthouse Restoration	Civic Center Horse Pavillion	Bond Issue 2007
Revenues:			
<i>Intergovernmental</i>	\$ 1,169	\$ --	\$ --
<i>Interest</i>	41	--	1,368
Total revenues	<u>1,210</u>	<u>--</u>	<u>1,368</u>
Expenditures:			
Current:			
<i>Public facilities</i>	1,895	--	--
Total expenditures	<u>1,895</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	(685)	--	1,368
Other financing sources (uses):			
<i>Transfers in</i>	--	20,000	--
Total other financing sources (uses)	<u>--</u>	<u>20,000</u>	<u>--</u>
Net change in fund balances	(685)	20,000	1,368
Fund balances (deficits), October 1	6,775	(125,572)	151
Fund balances (deficits), September 30	<u>\$ 6,090</u>	<u>\$ (105,572)</u>	<u>\$ 1,519</u>

Jail 2013/2014 Bond Issue	Jail 2013/2014 Bond Issue #2	Special Projects	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
\$ --	\$ --	\$ --	\$ 1,169
<u>1,293</u>	<u>2,751</u>	<u>1,410</u>	<u>6,863</u>
<u>1,293</u>	<u>2,751</u>	<u>1,410</u>	<u>8,032</u>
<u>68,009</u>	<u>123,637</u>	<u>821,309</u>	<u>1,014,850</u>
<u>68,009</u>	<u>123,637</u>	<u>821,309</u>	<u>1,014,850</u>
(66,716)	(120,886)	(819,899)	(1,006,818)
<u>--</u>	<u>--</u>	<u>594,200</u>	<u>614,200</u>
<u>--</u>	<u>--</u>	<u>594,200</u>	<u>614,200</u>
(66,716)	(120,886)	(225,699)	(392,618)
<u>265,492</u>	<u>442,717</u>	<u>427,218</u>	<u>1,016,781</u>
<u>\$ 198,776</u>	<u>\$ 321,831</u>	<u>\$ 201,519</u>	<u>\$ 624,163</u>

**HOPKINS COUNTY, TEXAS**

## COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

## AGENCY FUNDS

SEPTEMBER 30, 2017

	Tax Assessor Collector	County Clerk	District Clerk	Sheriff
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 348,618	\$ 12,662	\$ 559,095	\$ 122,872
<i>Due from other funds</i>	--	--	--	--
Total Assets	<u>\$ 348,618</u>	<u>\$ 12,662</u>	<u>\$ 559,095</u>	<u>\$ 122,872</u>
<b>LIABILITIES</b>				
<i>Other payables</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to other funds</i>	--	--	--	--
<i>Due to other governments</i>	51,738	--	--	--
<i>Due to others</i>	296,880	12,662	559,095	122,872
Total Liabilities	<u>\$ 348,618</u>	<u>\$ 12,662</u>	<u>\$ 559,095</u>	<u>\$ 122,872</u>

<u>Justice of the Peace Number One</u>	<u>Justice of the Peace Number Two</u>	<u>County Attorney</u>	<u>Abandoned Property</u>	<u>County Attorney Pending Cash</u>
\$ 968	\$ 518	\$ 3,091	\$ 124,500	\$ 22,780
--	--	--	--	--
<u>\$ 968</u>	<u>\$ 518</u>	<u>\$ 3,091</u>	<u>\$ 124,500</u>	<u>\$ 22,780</u>
\$ --	\$ --	\$ --	\$ 124,500	\$ 22,780
--	--	--	--	--
--	--	--	--	--
968	518	3,091	--	--
<u>\$ 968</u>	<u>\$ 518</u>	<u>\$ 3,091</u>	<u>\$ 124,500</u>	<u>\$ 22,780</u>



**HOPKINS COUNTY, TEXAS**

*COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES*

*AGENCY FUNDS*

*SEPTEMBER 30, 2017*

	<u>Juvenile Probation</u>	<u>Adult Probation</u>
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 2,117	\$ 4,679
<i>Due from other funds</i>	--	--
Total Assets	<u>\$ 2,117</u>	<u>\$ 4,679</u>
<b>LIABILITIES</b>		
<i>Other payables</i>	\$ --	\$ --
<i>Due to other funds</i>	414	--
<i>Due to other governments</i>	1,703	4,679
<i>Due to others</i>	--	--
Total Liabilities	<u>\$ 2,117</u>	<u>\$ 4,679</u>

8th District Juvenile Probation	Payroll Account	Clearing Account	Total Agency Funds (See Exhibit A-7)
\$ 63,132	\$ 10,555	\$ 10,920	\$ 1,286,507
414	--	--	414
<u>\$ 63,546</u>	<u>\$ 10,555</u>	<u>\$ 10,920</u>	<u>\$ 1,286,921</u>
\$ --	\$ --	\$ --	\$ 147,280
--	--	--	414
63,546	--	--	121,666
--	10,555	10,920	1,017,561
<u>\$ 63,546</u>	<u>\$ 10,555</u>	<u>\$ 10,920</u>	<u>\$ 1,286,921</u>

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