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HOPKINS COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2018

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HOPKINS COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2018

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Financial Section

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

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hopkins County, Texas, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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, 2018, 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, budgetary comparison information, and pension disclosures, on pages 5-11, 42-47, and 48-49, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to

be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Rutledge Crain & Company, PC

February 14, 2019

Management's Discussion and Analysis

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HOPKINS COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2018

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, 2018. We encourage readers to consider the information presented herein with the County's financial statements, which follow this section.

Financial Highlights

The assets and deferred resources outflows of the County exceeded its liabilities and deferred resources inflows at the close of the fiscal year ended September 30, 2018 by \$20,113,147 (net position). Of this amount, \$11,851,030 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.

The total net position of the County decreased by \$406,555. This is mainly due to a decrease in grant revenue.

The County's governmental funds reported combined ending fund balances of \$9,296,077 increase of \$894,123 in comparison to the previous year, mainly due to conservative spending and heavier revenues.

The unassigned portion of the General Fund, fund balance at the end of the year was \$6,443,025 or 61% of total General Fund expenditures for fiscal year 2018.

Overview of the Financial Statements

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

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

The Statement of Net Position presents information on all of the County's assets, deferred resource outflows, liabilities, and deferred resource inflows with the difference between the four 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, 2018

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 2018, the County's net position (assets and deferred outflow of resources exceeding liabilities and deferred inflows of resources) totaled \$20,113,147. 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, \$11,851,030 reflects unrestricted funds. The County uses these assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the County reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Net assets of \$418,078 in the debt service fund, are restricted for future debt service payments.

Net assets of \$185,440 in the Capital Projects Fund, are restricted to payments for capital projects.

HOPKINS COUNTY, TEXAS**MANAGEMENT'S DISCUSSION AND ANALYSIS***September 30, 2018*

The remaining balance of unrestricted net position, \$11,851,030, may be used to meet the government's ongoing obligations to citizens and creditors.

Table 1
Condensed Statement of Net Position

	9/30/2018	9/30/2017
ASSETS		
Current and other assets	\$18,643,414	\$18,096,809
Capital assets	26,347,316	27,622,642
Total assets	44,990,730	45,719,451
DEFERRED OUTFLOW OF RESOURCES		
Deferred charge on refunding	48,487	51,615
Deferred pension outflow	2,307,775	2,910,085
Total deferred outflow of resources	2,356,262	2,961,700
LIABILITIES		
Long-term liabilities	22,498,320	25,314,000
Other liabilities	2,939,913	2,688,038
Total liabilities	25,438,233	28,002,038
Unearned revenue pension	1,795,612	159,411
Total deferred inflows of resources	1,795,612	159,411
NET POSITION		
Net investment in capital assets	7,658,599	8,087,150
Restricted	603,518	997,927
Unrestricted	11,851,030	11,434,625
	\$20,113,147	\$20,519,702

HOPKINS COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2018

Changes in Net Position. The net position of the County decreased by \$406,555 for the fiscal year ended September 30, 2018. One of the primary differences in the net change in fund balances of governmental funds and the change in net position of governmental activities is the recognition of grant revenue recognized in revenue in the prior year on the full accrual basis while being treated as deferred grant revenue on the modified accrual basis, and not being recognized as revenue until collected in the current year.

Table 2
Changes in Net Position

	9/30/2018	9/30/2017
Program Revenues:		
Charges for services	\$4,463,219	\$3,685,049
Operating grants and contributions	553,654	480,175
Capital grants and contributions	630,725	1,417,269
General Revenues		
Taxes	14,355,664	13,851,140
Unrestricted investment earnings	204,335	92,550
Insurance recoveries	10,767	0
Miscellaneous	291,283	1,205,860
Gain (loss) on disposal of capital assets	61,409	153,958
Total Revenues	20,571,056	20,886,001
Expenses:		
General government	1,742,290	1,454,651
Judicial	1,472,244	1,186,684
Legal	670,985	528,220
Financial administration	873,310	704,013
Public safety	6,472,741	4,916,506
Public transportation	6,055,328	5,723,655
Public facilities	2,520,063	2,464,537
Health and welfare	300,677	178,264
Extension services	80,708	75,007
Elections	108,892	56,326
Interest on long-term debt	680,373	651,482
Total Expenses	20,977,611	17,939,345
Increase (decrease) in net position	(406,555)	2,946,656
Net Position – October 1	20,519,702	17,817,656
Prior Period Adjustment	0	(244,610)
Net Position – September 30	\$20,113,147	\$20,519,702

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.

HOPKINS COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2018

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$9,275,689.

GENERAL FUND

The General Fund is the main operating fund of Hopkins County. At the end of the current fiscal year, the County's unassigned fund balance was \$6,443,025. This is an increase of \$656,241 from the prior year which is mainly due the County's property tax growth as well as conservative spending across many departments, which resulted in lower than budgeted operational costs.

Road and Bridge Fund. The Road and Bridge fund balance totaled \$1,297,253, a decrease of \$212,216. The main factor is due to giving roll over money back into the road and bridge budgets by amending the budget.

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

- Taxes were above budget by \$663,749 due to higher tax collection
- Fees of Office revenues were above budget by \$197,722 due to more collections
- Public Facilities was under budget by \$138,071 due conservative spending
- District Clerk expenditures were under budget \$17,811 due to department turnover and not replacing an employee during 2018 budget year
- Judicial 62 District Court expenditures were over budget \$7,327 due to court appointed attorney payouts being higher than anticipated
- Overall, expenditures were less than the original budget by \$329,967 due to stricter spending habits of all County Offices
- County Sheriffs Budget was over budget by \$80,560, this was mainly due to salary changes with new positions, as well as unexpected overtime.
- County Dispatch budget was under budget \$42,515 due to not being fully staffed during most of the budget year.

Table 3
Capital Assets at Year End
Net of Accumulated Depreciation

	9/30/2018	9/30/2017
Land	\$1,720,441	\$1,720,441
Buildings & improvements	30,670,456	30,670,456
Machinery and equipment	11,490,593	10,594,450
Infrastructure	17,541,826	17,541,826
Total accumulated depreciation	(35,076,000)	(32,904,531)
Total Capital Assets (Net)	<u>\$26,347,316</u>	<u>\$27,622,642</u>

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

HOPKINS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2018

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

Table 4
Outstanding Debt at Year End

Type of Debt	9/30/2018	9/30/2017
Certificates of obligation	\$285,000	\$2,665,000
Limited tax refunding bonds	16,900,000	15,450,000
Total bonds outstanding	17,185,000	18,115,000
Premium on bonds issued	569,874	606,640
Discount bonds issued	(82,391)	(87,706)
Total Debt	\$17,672,483	\$18,633,934

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 \$961,451 due to paying off or retiring debt.

Economic Factors and Next Year's Budgets and Rates

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

The appraised value used for the 2019 budget increased by \$367,492 or 3.2% from 2018.

The tax rate established for the 2019 budget is \$.624892, which is the same as 2018.

At the time the 2019 budget was prepared, the local economy was showing optimistic signs of growth. We currently have several businesses that are coming to the area that will provide many jobs as well as tax revenue to our County.

Hopkins County Commissioners Court has sold the annex building that currently houses the District Clerk and District Attorney's offices. These offices will be relocated to the new facility that is being built on Rosemont Street. The proceeds of the sale of the two buildings is what is being used to construct the new facility.

Hopkins County Commissioners Court is in the completion phases of the new courtroom that is being built. This courtroom was constructed using the remainder of the 2015 bond proceeds that had been set aside for a future project after the completion of the law enforcement center.

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. Hopkins County Commissioners Court believes that conservative spending will continue which will enable financial growth.

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

HOPKINS COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2018

Hopkins County Commissioners Court will look at increasing the road and bridge budgets in order to continue to revitalize the 950 miles of county roads. Should this be passed during budget time, there will be a projected decrease in our fund balance over the next couple of budget years.

Contacting the County's Financial Management

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

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Basic Financial Statements

HOPKINS COUNTY, TEXAS**STATEMENT OF NET POSITION**

SEPTEMBER 30, 2018

	Governmental Activities
ASSETS	
<i>Cash and cash equivalents</i>	\$ 9,778,250
<i>Investments</i>	1,341
Receivables (net of allowances for uncollectibles):	
<i>Fines</i>	6,891,318
<i>Taxes</i>	591,404
<i>Other receivables</i>	104,427
<i>Due from other governments</i>	1,043,642
<i>Inventories</i>	78,969
<i>Prepaid items</i>	154,063
Capital assets (net of accumulated depreciation):	
<i>Land</i>	1,720,441
<i>Buildings</i>	20,566,494
<i>Machinery and equipment</i>	3,318,282
<i>Roads</i>	599,201
<i>Bridges</i>	142,898
Total Assets	<u>44,990,730</u>
 DEFERRED OUTFLOWS OF RESOURCES	
<i>Deferred charges</i>	48,487
<i>Deferred pension expense</i>	2,307,775
Total Deferred Outflows of Resources	<u>2,356,262</u>
 LIABILITIES	
<i>Accounts payable</i>	398,699
<i>Accrued liabilities and other payables</i>	726,523
<i>Accrued liabilities and other payables</i>	539,561
<i>Due to other governments</i>	1,208,220
<i>Due to others</i>	66,910
Noncurrent liabilities:	
<i>Due within one year</i>	1,490,698
<i>Due in more than one year</i>	21,007,622
Total Liabilities	<u>25,438,233</u>
 DEFERRED INFLOWS OF RESOURCES	
<i>Unearned revenue-pension</i>	1,795,612
Total deferred inflows of resources	<u>1,795,612</u>
 NET POSITION:	
Net Investment in Capital Assets	7,658,599
Restricted For:	
Debt Service	418,078
Capital Projects	185,440
Unrestricted	11,851,030
Total Net Position	<u>\$ 20,113,147</u>

The accompanying notes are an integral part of this statement.

HOPKINS COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2018

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
PRIMARY GOVERNMENT					
Governmental activities:					
General government	1,742,290	820,158	--	--	(922,132)
Judicial	1,472,244	992,715	133,328	--	(346,201)
Legal	670,985	536,899	55,050	9,097	(69,939)
Financial administration	873,310	440,108	--	--	(433,202)
Public Safety	6,472,741	700,274	153,769	--	(5,618,698)
Public transportation	6,055,328	746,229	112,190	620,743	(4,576,166)
Public facilities	2,520,063	226,836	--	885	(2,292,342)
Extension service	80,708	--	--	--	(80,708)
Elections	108,892	--	--	--	(108,892)
Health and welfare	300,677	--	99,317	--	(201,360)
Interest on long-term debt	680,373	--	--	--	(680,373)
Total expenditures	20,977,611	4,463,219	553,654	630,725	(15,330,013)
Total Primary Government	<u>\$ 20,977,611</u>	<u>\$ 4,463,219</u>	<u>\$ 553,654</u>	<u>\$ 630,725</u>	<u>(15,330,013)</u>
General Revenues:					
Property Taxes					11,621,493
Sales Taxes					2,300,870
Hotel motel taxes					380,128
Alcoholic Beverage Taxes					53,173
Miscellaneous					291,283
Unrestricted Investment Earnings					204,335
Insurance recoveries					10,767
Gain on Sale of Capital Assets					61,409
Total General Revenues					<u>14,923,458</u>
Change in Net Position					(406,555)
Net Position - Beginning					20,519,702
Net Position - Ending					<u>\$ 20,113,147</u>

The accompanying notes are an integral part of this statement.

HOPKINS COUNTY, TEXAS

BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2018

	General Fund	Road and Bridge Maintenance	Other Governmental Funds	Total Governmental Funds
ASSETS				
<i>Cash and cash equivalents</i>	\$ 5,410,642	\$ 1,230,107	\$ 3,137,504	\$ 9,778,253
<i>Investments</i>	1,341	--	--	1,341
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	6,669,804	--	221,514	6,891,318
<i>Taxes</i>	341,334	143,298	106,772	591,404
<i>Other</i>	57,130	5,138	42,159	104,427
<i>Intergovernmental</i>	431,519	39,192	572,931	1,043,642
<i>Due from other funds</i>	953,711	--	--	953,711
<i>Prepaid items</i>	116,851	20,975	16,237	154,063
<i>Inventories</i>	--	78,969	--	78,969
Total Assets	\$ 13,982,332	\$ 1,517,679	\$ 4,097,117	\$ 19,597,128
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
<i>Accounts payable</i>	\$ 238,177	\$ 47,122	\$ 113,400	\$ 398,699
<i>Other payables</i>	16,325	309	709,889	726,523
<i>Accrued liabilities</i>	187,828	42,542	55,635	286,005
<i>Due to other funds</i>	--	--	953,711	953,711
<i>Due to other governments</i>	1,208,220	--	--	1,208,220
<i>Due to others</i>	66,910	--	--	66,910
Total Liabilities	1,717,460	89,973	1,832,635	3,640,068
 DEFERRED INFLOWS OF RESOURCES				
<i>Unavailable revenue - property taxes</i>	310,071	130,453	96,755	537,279
<i>Unavailable revenue - fines</i>	5,394,925	--	221,516	5,616,441
<i>Unavailable revenue - other</i>	--	--	527,651	527,651
Total Deferred Inflows of Resources	5,704,996	130,453	845,922	6,681,371
 FUND BALANCES:				
<i>Nonpendable</i>	116,851	99,944	16,047	232,842
<i>Restricted</i>	--	1,197,309	2,067,876	3,265,185
<i>Committed</i>	--	--	321,031	321,031
<i>Unassigned</i>	6,443,025	--	(986,394)	5,456,631
Total fund balances	6,559,876	1,297,253	1,418,560	9,275,689
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 13,982,332	\$ 1,517,679	\$ 4,097,117	\$ 19,597,128

The accompanying notes are an integral part of this statement.

HOPKINS COUNTY, TEXAS
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2018**

Total fund balances - governmental funds balance sheet \$ 9,275,689

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

Capital assets used in governmental activities are not reported in the funds.	26,347,316
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	537,280
Payables for bond principal which are not due in the current period are not reported in the funds.	(17,185,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(796,688)
Payables for bond interest which are not due in the current period are not reported in the funds.	(253,556)
Payables for notes which are not due in the current period are not reported in the funds.	(219,546)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(327,994)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	48,487
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	5,616,440
Grants receivable unavailable to pay for current period expenditures are deferred in the funds.	527,650
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(3,481,608)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(1,795,612)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	2,307,775
Bond premiums are amortized in the SNA but not in the funds.	(487,486)

Net position of governmental activities - Statement of Net Position \$ 20,113,147

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, 2018**

	General Fund	Road and Bridge Maintenance	Other Governmental Funds	Total Governmental Funds
Revenues:				
<i>Taxes</i>	\$ 8,882,384	\$ 2,768,077	\$ 2,332,234	\$ 13,982,695
<i>Fees of office</i>	1,540,702	746,229	1,145,580	3,432,511
<i>Intergovernmental</i>	349,253	108,690	1,989,767	2,447,710
<i>Fines</i>	558,875	--	22,852	581,727
<i>Interest</i>	124,137	32,913	47,285	204,335
<i>Miscellaneous</i>	215,916	166,940	59,798	442,654
Total revenues	<u>11,671,267</u>	<u>3,822,849</u>	<u>5,597,516</u>	<u>21,091,632</u>
Expenditures:				
Current:				
<i>General government</i>	1,413,958	--	274,120	1,688,078
<i>Judicial</i>	1,429,250	--	12,430	1,441,680
<i>Legal</i>	245,178	--	410,666	655,844
<i>Financial administration</i>	862,352	--	--	862,352
<i>Public safety</i>	5,443,734	--	282,315	5,726,049
<i>Public transportation</i>	--	5,121,704	901,441	6,023,145
<i>Public facilities</i>	433,930	--	1,668,574	2,102,504
<i>Extension service</i>	74,407	--	--	74,407
<i>Elections</i>	523,593	--	--	523,593
<i>Health and welfare</i>	120,120	--	175,515	295,635
Debt service:				
<i>Principal</i>	--	--	980,000	980,000
<i>Interest and fiscal charges</i>	--	--	673,242	673,242
<i>Bond issuance costs</i>	--	--	52,678	52,678
Total expenditures	<u>10,546,522</u>	<u>5,121,704</u>	<u>5,430,981</u>	<u>21,099,207</u>
 Excess (deficiency) of revenues over (under) expenditures	 1,124,745	 (1,298,855)	 166,535	 (7,575)
 Other financing sources (uses):				
<i>Transfers in</i>	--	550,000	533,041	1,083,041
<i>Transfers out</i>	(474,514)	(32,477)	(576,050)	(1,083,041)
<i>Sale of capital assets</i>	3,510	237,104	7,660	248,274
<i>Insurance recoveries</i>	2,500	8,267	--	10,767
<i>Bonds issued</i>	--	--	2,195,000	2,195,000
<i>Payment to refunded bond escrow agent</i>	--	--	(2,141,522)	(2,141,522)
<i>Notes issued</i>	--	--	219,546	219,546
<i>Capital leases</i>	--	323,745	25,500	349,245
Total other financing sources (uses)	<u>(468,504)</u>	<u>1,086,639</u>	<u>263,175</u>	<u>881,310</u>
 Net change in fund balances	 656,241	 (212,216)	 429,710	 873,735
 Fund balances, October 1	 5,903,635	 1,509,469	 988,850	 8,401,954
Fund balances, September 30	<u>\$ 6,559,876</u>	<u>\$ 1,297,253</u>	<u>\$ 1,418,560</u>	<u>\$ 9,275,689</u>

The accompanying notes are an integral part of this statement.

HOPKINS COUNTY, TEXAS

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

Net change in fund balances - total governmental funds \$ 873,735

Amounts reported for governmental activities in the Statement of Activities
("SOA") are different because:

Capital outlays are not reported as expenses in the SOA.	1,285,870
The depreciation of capital assets used in governmental activities is not reported in the funds.	(2,374,331)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(186,865)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(60,331)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	3,121,522
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	454,116
Bond issuance costs and similar items are amortized in the SOA but not in the funds.	28,322
(Increase) decrease in accrued interest from beginning of period to end of period.	17,225
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(14,093)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	207,407
Certain grant revenues are deferred in the funds. This is the change in these amounts this year.	(739,827)
Proceeds of notes do not provide revenue in the SOA, but are reported as current resources in the funds.	(219,546)
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.	(2,195,000)
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	(349,245)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	(255,514)

Change in net position of governmental activities - Statement of Activities \$ (406,555)

The accompanying notes are an integral part of this statement.

HOPKINS COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2018

	Agency Funds
ASSETS	
<i>Cash and cash equivalents</i>	\$ 1,691,024
Total Assets	<u><u>\$ 1,691,024</u></u>
LIABILITIES	
<i>Other payables</i>	\$ 12,034
<i>Due to other governments</i>	351,077
<i>Due to others</i>	1,327,913
Total Liabilities	<u><u>\$ 1,691,024</u></u>

The accompanying notes are an integral part of this statement.

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2018

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, 2018

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

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

The County reports the following major governmental funds:

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

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

Additionally, the County reports the following fund types:

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

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

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

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

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

D. Budgetary Information

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

- Texas Mitigation Grant
- MaryK Grant
- FEMA Disaster 4223
- Homeland Security Grant
- FEMA Disaster 4255
- LEPC Grant
- Forfeiture Grant
- 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

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2018

to the County Judge. The County Judge reviews budget requests and holds informal hearings when needed. Before October 1, a proposed budget is presented to the Commissioners' Court. A public hearing is then held and the Commissioners' Court takes action on the proposed budget. Before determining the final budget, the Commissioners' Court may increase or decrease the amounts requested by the various departments. Amounts finally budgeted may not exceed the estimate of revenues and available fund balance.

Once the budget has been adopted by the Commissioners' Court, the County Auditor is responsible for monitoring the expenditures of the various departments of the County to prevent expenditures from exceeding budgeted appropriations and for keeping members of the Commissioners' Court advised of the conditions of the various funds and accounts.

The appropriated budget is prepared by fund. Any transfers of appropriations are first approved by the Commissioners' Court. Thus, the legal level of budgetary control is at the fund level. Several supplemental appropriations were required during the year.

2. Excess of Expenditures Over Appropriations

For the year ended September 30, 2018, expenditures exceeded appropriations in the following funds:

Special Revenue Funds:

Road and Bridge Maintenance	\$164,253
JP Computer Technology	2,920
Crime Victim Coordinator	14,628
DA State Fund	2,814
S/O Drug Forfeiture	174,421
Debt Service Fund	55,845

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

3. Deficit Fund Balances

The following funds had deficit fund balances at 9/30/18

Special Revenue Funds	
JP Computer Technology	\$420
Precinct 1 House	1,183
Texas Mitigation Fund	9,302
FEMA Disaster 4223	270,184
Homeland Security Grant	13,310
FEMA Winter 4255	317,043
Crime Victim Coordinator	50,861
DA State Fund	14,949
Capital Projects Funds:	
Civic Center Horse Pavilion	\$85,572
Special Projects Fund	223,570

E. Assets, liabilities, and net position or equity

1. Deposits and investments

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

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

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2018

having received a rating of not less than A or its equivalent; (5) certificates of deposit by state and national banks domiciled in this state that are (A) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (B) secured by obligations that are described by (1) - (4); or, (6) fully collateralized direct repurchase agreements having a defined termination date, secured by obligations described by (1), pledged with third party selected or approved by the County, and placed through a primary government securities dealer.

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

2. Receivables and payables

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

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

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

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

3. Capital assets

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

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

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

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

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

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2018

4. Compensated absences

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

5. Long-term obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets. Bond premiums and discounts, as well as 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.

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2018

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

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

	General Fund	Road & Bridge Maintenance	Other Funds	Total
Nonspendable:				
Prepays	\$116,851	\$78,969	\$16,047	\$211,867
Inventory	--	20,975	--	20,975
	<u>116,851</u>	<u>99,944</u>	<u>16,047</u>	<u>232,842</u>
Restricted for:				
Road maintenance	--	1,197,309	205,054	1,402,363
Debt Service	--	--	351,889	351,889
Justice Administration	--	--	950,612	950,612
Records Preservation	--	--	358,883	358,883
Grants	--	--	15,998	15,998
Construction	--	--	185,440	185,440
Other	--	--	--	--
	<u>--</u>	<u>1,197,309</u>	<u>2,067,876</u>	<u>3,265,185</u>
Committed to:				
Civic Center	--	--	321,031	321,031
	<u>--</u>	<u>--</u>	<u>321,031</u>	<u>321,031</u>
Unassigned	6,443,025	--	(986,394)	5,456,631
	<u>\$6,559,876</u>	<u>\$1,297,253</u>	<u>\$1,418,560</u>	<u>\$9,275,689</u>

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

County clerk fines	\$ 314,254
District clerk fines	4,151,474
Justice of the peace fines	<u>1,150,712</u>
Total	<u>\$5,616,440</u>

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2018

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and investments

Cash

At year end, the carrying amount of the County's cash on hand and deposits was \$11,469,274 (including \$1,691,024 in agency funds). All of the bank balance of \$12,105,382 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, 2018, 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		<u>\$1,341</u>	
* 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, 2018 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, 2018

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	\$15,739,318	\$ --	\$512,660	\$16,251,978
Allowance	(9,069,514)	--	(291,146)	(9,360,660)
Net fines receivable	<u>\$6,669,804</u>	<u>\$ --</u>	<u>\$221,514</u>	<u>\$6,891,318</u>
Taxes receivable	\$425,955	\$179,122	\$133,466	\$738,543
Allowance	(84,621)	(35,824)	(26,694)	(147,139)
Net taxes receivable	<u>\$341,334</u>	<u>\$143,298</u>	<u>\$106,772</u>	<u>\$591,404</u>
Other receivables	<u>\$57,130</u>	<u>\$5,138</u>	<u>\$42,159</u>	<u>\$104,427</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)	\$310,071	\$ --	\$310,071
Deferred fines revenue (General Fund)	5,394,925	--	5,394,925
Deferred tax revenue (Road and Bridge Maintenance)	130,453	--	130,453
Deferred tax revenue (NonMajor Funds)	96,755	--	96,755
Deferred fines revenue (NonMajor Funds)	221,516	--	221,516
Deferred grant revenue	527,651	--	527,651
Total deferred/unearned revenue for governmental funds	<u>\$6,681,371</u>	<u>\$ --</u>	<u>\$6,681,371</u>

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2018

C. Capital assets

Capital asset activity for the year ended September 30, 2018:

	As Restated Balance 9/30/17	Additions	Retirements	Inventory Adjustment	Balance 9/30/18
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$1,720,441	\$ --	\$ --	\$ --	\$1,720,441
Construction in progress	--	--	--	--	--
Total capital assets not being depreciated	1,720,441	--	--	--	1,720,441
Capital assets, being depreciated:					
Buildings and improvements	30,670,456	--	--	--	30,670,456
Machinery and equipment	10,594,450	1,285,870	(389,727)	--	11,490,593
Infrastructure	17,541,826	--	--	--	17,541,826
Total capital assets being depreciated	58,806,732	1,285,870	(389,727)	--	59,702,875
Less accumulated depreciation for:					
Buildings and improvements	(9,061,845)	(1,042,117)	--	--	(10,103,962)
Machinery and equipment	(7,736,939)	(638,234)	202,862	--	(8,172,311)
Infrastructure	(16,105,747)	(693,980)	--	--	(16,799,727)
Total accumulated depreciation	(32,904,531)	(2,374,331)	202,862	--	(35,076,000)
Total capital assets being depreciated, net	25,902,201	(1,088,461)	(186,865)	--	24,626,875
Governmental activities capital assets, net	\$27,622,642	(\$1,088,461)	(\$186,865)	\$ --	\$26,347,316

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

Governmental activities:

General government	\$69,959
Judicial	1,296
Legal	648
Financial administration	823
Public safety	835,858
Public transportation	971,294
Public facilities	488,814
Extension services	5,639
Total depreciation expense - governmental activities	<u>\$2,374,331</u>

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2018

E. Interfund receivables, payables, and transfers

The composition of interfund balances as of September 30, 2018, is as follows:

Governmental Funds		
Fund	Receivable	Payable
Major Fund		
General Fund	\$953,711	\$ --
Nonmajor Funds		
JP Computer Technology	--	1,041
Precinct #1 House	--	1,219
FEMA Disaster 4223	--	254,412
Homeland Security Grant	--	13,310
FEMA Winter 4255	--	336,280
Crime Victim Coordinator	--	41,831
DA State Fund	--	14,047
Civic Center Horse Pavilion		85,572
Special Projects	--	205,999
Total Governmental Funds	<u>\$953,711</u>	<u>\$953,711</u>

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

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2018

Fund	Transfers in	Transfers out
Major Funds		
General Fund	\$ --	\$474,514
Road and Bridge Maintenance	550,000	32,477
Nonmajor Funds		
Hotel Motel Tax	--	--
Civic Center	101,946	20,000
District Attorney	305,568	--
Courthouse Security	40,000	--
Precinct #1 House	--	6,050
Road and Bridge Special Fund	--	275,000
Farm to Market Special Fund	--	275,000
Road and Bridge County Project	32,477	--
Debt Service Fund	6,050	--
Civic Center Horse Pavilion	20,000	--
Special Projects Fund	27,000	--
Total Governmental Funds	<u>\$1,083,041</u>	<u>\$1,083,041</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.

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.

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2018

General Debt Currently Outstanding:

Purpose	Original Amount	Year of Issue	Final Maturity	Interest Rate	Balance 9/30/18
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%	\$615,000
GOB, Series 2013	7,975,000	12/01/13	10/15/34	2.00% to 4.50%	7,075,000
GOB, Series 2014	7,875,000	2/01/14	4/15/35	3.00% to 4.50%	7,040,000
Certificates of Obligation:					
CO, Series 2007	2,195,000	5/01/18	9/01/25	2.60%	2,170,000
CO, Series 2013	700,000	9/01/13	9/01/22	0.40% to 1.750%	285,000
General Obligation Bonds					<u>\$17,185,000</u>

Annual debt service requirements to maturity for general debt:

General Long-Term Debt Issues			
Year	Principal	Interest	Total
2019	\$1,035,000	\$613,103	\$1,648,103
2020	1,065,000	584,357	1,649,357
2021	1,095,000	552,738	1,647,738
2022	1,130,000	520,407	1,650,407
2023	1,160,000	486,980	1,646,980
2024-2028	4,610,000	1,900,437	6,510,437
2029-2033	4,860,000	1,040,360	5,900,360
2034-2035	2,230,000	127,014	2,357,014
Total	<u>\$17,185,000</u>	<u>\$5,825,396</u>	<u>\$23,010,396</u>

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

Annual debt service requirements to maturity for general debt:

Note Payable			
Year	Principal	Interest	Total
2019	\$23,410	\$9,212	\$32,622
2020	24,440	8,181	32,621
2021	25,563	7,058	32,621
2022	26,714	5,908	32,622
2023	27,916	4,705	32,621
2024-2026	91,503	6,360	97,863
Total	<u>\$219,546</u>	<u>\$41,424</u>	<u>\$260,970</u>

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2018

Capital Leases Currently Outstanding:

Purpose	Original Amount	Date Made	Date Due	Interest Rate	Periodic Payment	Balance 9/30/18
Capital Leases						
Civic Center Chiller/Boiler	\$199,910	10/01/12	10/01/22	1.99%	\$1,839	\$86,459
R&B No. 1 Reclaimer	75,000	06/26/17	10/15/20	3.49%	19,935	55,861
Civic Center John Deere Tractor	22,864	07/06/17	09/15/21	3.77%	22,864	16,203
General Fire truck	175,000	08/14/17	09/15/24	1.65%	2,209	151,224
R&B No. 1 Dump Trucks	73,980	03/08/17	05/01/22	1.65%	1,353	55,787
General two Ford Explorers	56,000	05/10/17	09/01/21	3.45%	1,264	43,173
County Ag Extension Copier	9,366	04/01/14	04/20/20	8.47%	2,304	1,307
Civic Center Konica copier	9,499	01/17/14	05/01/19	6.75%	180	1,233
County Clerk Canon Copier	14,634	03/05/14	03/01/19	8.50%	300	1,469
Sheriff 2 Canon Copier	13,415	08/01/14	08/12/19	8.36%	275	2,648
County Judge Copier	6,488	06/02/14	06/01/19	8.48%	133	1,031
County Attorney Copier	6,488	05/12/14	05/01/9	8.57%	133	905
County Auditor Copier	8,244	06/13/14	06/01/19	8.59%	169	1,309
District Clerk 2 Copiers	12,976	06/02/14	06/01/19	8.48%	266	2,062
R&B#4 Backhoe	79,9 79	12/31/15	01/05/19	2.48%	20,767	20,265
R&B#3 Motor grader	40,000	09/19/16	10/05/18	2.48%	13,675	13,345
Civic Center Chevy Silverado	25,500	06/01/18	05/01/22	3.75%	6,540	23,603
R&B#2 CAT Motorgrager	169,000	05/15/18	06/01/25	3.85%	27,581	164,059
R&B#1 JD 6110M w/mower	154,745	09/04/18	09/15/25	4.05%	25,457	154,745
Capital leases payable						<u><u>\$796,688</u></u>

Annual debt service requirements to maturity for capital leases:

Year	Capital Lease Obligations		Total
	Principal	Interest	
2018	\$189,403	\$23,408	\$212,811
2019	148,546	17,509	166,055
2020	151,743	12,687	164,430
2021	108,711	8,317	117,028
2022	75,842	5,541	81,383
2023-2024	122,443	4,066	126,509
Total	<u><u>\$796,688</u></u>	<u><u>\$71,528</u></u>	<u><u>\$868,216</u></u>

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2018

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2018, was as follows:

	Balance 09/30/17	Additions	Retirements	Balance 09/30/18	Due Within One Year
Governmental activities:					
General obligation bonds	\$15,450,000	\$2,195,000	(\$745,000)	\$16,900,000	\$870,000
Certificates of obligation	2,665,000	--	(2,380,000)	285,000	70,000
Bond premium	606,640	--	(36,765)	569,875	36,766
Bond discount	(87,706)	--	5,315	(82,391)	(5,315)
General bonded debt	18,633,934	2,195,000	(3,156,450)	17,672,484	971,451
Note payable	--	219,546	--	219,546	23,410
Capital lease obligations	901,559	349,245	(454,116)	796,688	167,843
Net pension liability	5,464,605	--	(1,982,997)	3,481,608	--
Compensated absences	313,902	327,994	(313,902)	327,994	327,994
Governmental activity Long-Term Liabilities	<u>\$25,314,000</u>	<u>\$3,091,785</u>	<u>(\$5,907,465)</u>	<u>\$22,498,320</u>	<u>\$1,490,698</u>

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

Authorized and Unissued Debt

The County had no authorized but unissued debt at 9/30/18.

Conduit Debt Obligations

The County had no conduit debt at 9/30/18.

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
YEAR ENDED SEPTEMBER 30, 2018

The County periodically is defendant in various lawsuits. As of September 30, 2018, 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, 2017 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	116
Inactive employees entitled to but not yet receiving benefits	221
Active employees	<u>220</u>
	<u>557</u>

3. Contributions

The contribution rates for employees in TCDRS was 7% of employee gross earnings, and the County percentages was 13.84% for October 1, 2017 through December 31, 2017, and 14.43% for January 1, 2018 through September 30, 2018, both as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial N84 cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The County's contributions to TCDRS for the year ended September 30, 2018, were \$955,721 and were equal to the required contributions.

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2018

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2017, 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, 2017 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 3.25% (made up of 2.75% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.6% per year for a career employee.

Actuarial assumptions used in the December 31, 2017, valuation were based on the results of actuarial experience studies. These assumptions were first used in the December 31, 2017 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 2017 valuation.

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

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

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	11.50%	4.55%
Private Equity	16.00%	7.55%
Global Equities	1.50%	4.85%
International Equities - Developed	11.00%	4.55%
International Equities - Emerging	8.00%	5.55%
Investment - Grade Bonds	3.00%	0.75%
Strategic Credit	8.00%	4.12%
Direct Lending	10.00%	8.06%
Distressed Debt	2.00%	6.30%
REIT Equities	2.00%	4.05%
Master Limited Partnerships (MLPs)	3.00%	6.00%
Private Real Estate Partnerships	6.00%	6.25%
Hedge Funds	18.00%	4.10%
	<u>100.00%</u>	

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2018

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.

Changes in the net pension liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability(Asset)
	[a]	[b]	[a] - (b)
Balance at 12/31/16	\$37,487,645	\$32,023,038	\$5,464,607
Changes for the year:			
Service cost	1,072,438	0	1,072,438
Interest on total pension liability	3,052,609	0	3,052,609
Effect of plan changes	0	0	0
Effect of economic/demographic gains or losses	(55,652)	0	(55,652)
Effect of of assumptions changes or inputs	188,724	0	188,724
Refund of contributions	(140,602)	(140,602)	0
Benefit payments	(1,641,188)	(1,641,188)	0
Administrative expenses	0	(24,262)	24,262
Member contributions	0	536,386	(536,386)
Net investment income	0	4,671,271	(4,671,271)
Employer contributions	0	1,060,431	(1,060,431)
Other	0	(2,708)	2,708
Net changes	2,476,329	4,459,328	(1,982,999)
Balance at 12/31/17	\$39,963,974	\$36,482,366	\$3,481,608

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2018

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	\$45,130,575	\$39,963,974	\$35,620,338
Fiduciary net position	36,482,366	36,482,366	36,482,366
Net Pension Liability/(Asset)	<u>\$8,648,209</u>	<u>\$3,481,608</u>	<u>(\$862,028)</u>

Pension Plan Fiduciary Net Position

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

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

For the year ended September 30, 2018, the County recognized pension expense of \$1,370,669. At September 30, 2018, 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 12/31/17 Expense	Balance of Deferred Inflows 12/31/17	Balance of Deferred Outflows 12/31/2017
Investment (gains) or losses	(\$2,085,821)	12/31/2017	5.0	(\$417,164)	\$1,668,657	\$ --
	214,026	12/31/2016	5.0	42,805	--	128,416
	2,729,798	12/31/2015	5.0	545,960	--	1,091,919
	377,415	12/31/2014	5.0	75,483	--	75,483
Economic/demographic	(55,652)	12/31/2017	5.0	(13,913)	41,739	--
(gains) or losses	(170,432)	12/31/2016	4.0	(42,608)	85,216	--
	164,003	12/31/2015	4.0	41,001	--	41,001
	(126,348)	12/31/2014	4.0	(31,587)	--	--
	188,724	12/31/2017	5.0	47,181	--	141,543
	--	12/31/2016	4.0	--	--	--
	373,319	12/31/2015	4.0	93,330	--	93,330
	--	12/31/2014	4.0	--	--	--
Contributions made subsequent to measurement date	--			--	--	736,083
	<u>\$1,609,032</u>			<u>\$340,488</u>	<u>\$1,795,612</u>	<u>\$2,307,775</u>

\$736,083 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, 2018.

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2018

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Deferred Inflows/outflows to Be Recognized in Future Years	
<u>Year ended December 31,</u>	
2018	\$372,074
2019	162,261
2020	(341,091)
2021	(417,164)
2022	--
	<u><u>(\$223,920)</u></u>

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.

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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, 2018

EXHIBIT B-1
Page 1 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 8,218,635	\$ 8,218,635	\$ 8,882,384	\$ 663,749
Fees of office	1,308,436	1,342,980	1,540,702	197,722
Intergovernmental	311,964	316,486	349,253	32,767
Fines	557,000	557,000	558,875	1,875
Interest	20,000	20,000	124,137	104,137
Miscellaneous	274,600	292,640	215,916	(76,724)
Total revenues	10,690,635	10,747,741	11,671,267	923,526
Expenditures:				
Current:				
General Government				
County Judge				
Personnel	161,498	161,498	156,667	4,831
Operating	10,150	10,150	6,518	3,632
Capital	1,000	1,000	--	1,000
Total County Judge	172,648	172,648	163,185	9,463
County Administration				
Personnel	152,796	152,796	152,995	(199)
Operating	7,000	7,000	5,356	1,644
Total County Administration	159,796	159,796	158,351	1,445
Risk Management				
Operating	196,500	196,500	182,256	14,244
Total County Clerk	196,500	196,500	182,256	14,244
County Clerk				
Personnel	280,288	280,288	266,989	13,299
Operating	22,500	22,500	15,242	7,258
Total County Clerk	302,788	302,788	282,231	20,557
Veteran Service				
Personnel	41,170	41,170	41,067	103
Operating	4,200	4,200	2,340	1,860
Total Veteran Service	45,370	45,370	43,407	1,963
Nondepartmental				
Operating	712,171	649,415	584,528	64,887
Total Nondepartmental	712,171	649,415	584,528	64,887
Total General Government	1,589,273	1,526,517	1,413,958	112,559
Judicial				
County Court				
Personnel	243,407	243,407	241,938	1,469
Operating	27,000	27,000	22,256	4,744
Total County Court	270,407	270,407	264,194	6,213

HOPKINS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-1
Page 2 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>8th District Court</i>				
Personnel	\$ 164,213	\$ 164,213	\$ 161,731	\$ 2,482
Operating	214,900	214,900	228,965	(14,065)
Total 8th District Court	379,113	379,113	390,696	(11,583)
<i>62nd District Court</i>				
Personnel	46,432	46,432	46,095	337
Operating	45,300	45,300	52,964	(7,664)
Total 62nd District Court	91,732	91,732	99,059	(7,327)
<i>District Clerk</i>				
Personnel	335,820	335,820	319,610	16,210
Operating	21,500	21,500	20,635	865
Capital	1,000	1,000	264	736
Total District Clerk	358,320	358,320	340,509	17,811
<i>Justice of the Peace Number One</i>				
Personnel	152,898	152,898	150,630	2,268
Operating	7,800	7,800	6,513	1,287
Total Justice of the Peace Number One	160,698	160,698	157,143	3,555
<i>Justice of the Peace Number Two</i>				
Personnel	170,773	170,773	168,754	2,019
Operating	9,500	9,500	8,895	605
Total Justice of the Peace Number Two	180,273	180,273	177,649	2,624
Total Judicial	1,440,543	1,440,543	1,429,250	11,293
<i>Legal</i>				
County attorney				
Personnel	240,411	240,411	240,106	305
Operating	5,100	5,100	3,923	1,177
Capital	--	--	1,149	(1,149)
Total County Attorney	245,511	245,511	245,178	333
Total Legal	245,511	245,511	245,178	333
<i>Financial Administration</i>				
County Auditor				
Personnel	139,561	139,561	139,259	302
Operating	7,500	7,500	5,084	2,416
Total County Auditor	147,061	147,061	144,343	2,718
<i>County Treasurer</i>				
Personnel	74,773	74,773	74,714	59
Operating	4,100	4,100	1,081	3,019
Total County Treasurer	78,873	78,873	75,795	3,078
<i>Tax Assessor Collector</i>				
Personnel	328,271	328,271	316,863	11,408
Operating	43,000	43,000	37,097	5,903
Capital	1,000	1,000	--	1,000
Total Tax Assessor Collector	372,271	372,271	353,960	18,311

HOPKINS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-1
Page 3 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Data Processing</i>				
<i>Operating</i>	\$ 243,567	\$ 243,567	\$ 247,850	\$ (4,283)
<i>Capital</i>	36,000	36,000	40,404	(4,404)
<i>Total Data Processing</i>	279,567	279,567	288,254	(8,687)
<i>Total Financial Administration</i>	877,772	877,772	862,352	15,420
<i>Public Safety</i>				
<i>VFD</i>				
<i>Operating</i>	160,411	177,511	142,943	34,568
<i>Total VFD</i>	160,411	177,511	142,943	34,568
<i>County Fire</i>				
<i>Personnel</i>	443,972	466,478	463,011	3,467
<i>Operating</i>	99,583	138,457	139,492	(1,035)
<i>Capital</i>	11,000	16,026	15,660	366
<i>Total County Fire</i>	554,555	620,961	618,163	2,798
<i>Constable Number One</i>				
<i>Personnel</i>	72,882	72,882	72,655	227
<i>Operating</i>	13,294	13,294	11,293	2,001
<i>Total Constable Number One</i>	86,176	86,176	83,948	2,228
<i>Constable Number Two</i>				
<i>Personnel</i>	72,561	72,561	72,410	151
<i>Operating</i>	13,165	13,165	10,932	2,233
<i>Total Constable Number Two</i>	85,726	85,726	83,342	2,384
<i>County Sheriff</i>				
<i>Personnel</i>	1,669,633	1,677,633	1,756,233	(78,600)
<i>Operating</i>	239,633	290,123	294,576	(4,453)
<i>Capital</i>	111,500	132,372	129,879	2,493
<i>Total County Sheriff</i>	2,020,766	2,100,128	2,180,688	(80,560)
<i>Department of Public Safety</i>				
<i>Personnel</i>	43,960	43,960	43,880	80
<i>Operating</i>	500	500	--	500
<i>Total Department of Public Safety</i>	44,460	44,460	43,880	580
<i>Dispatch</i>				
<i>Personnel</i>	392,798	407,298	377,421	29,877
<i>Operating</i>	20,000	20,066	7,428	12,638
<i>Total Dispatch</i>	412,798	427,364	384,849	42,515
<i>Jail</i>				
<i>Personnel</i>	1,513,211	1,513,211	1,446,080	67,131
<i>Operating</i>	235,021	310,043	369,231	(59,188)
<i>Capital</i>	9,000	38,076	31,322	6,754
<i>Total Jail</i>	1,757,232	1,861,330	1,846,633	14,697

HOPKINS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-1
Page 4 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Extradition</i>				
<i>Personnel</i>	\$ 34,100	\$ 52,100	\$ 50,360	\$ 1,740
<i>Operating</i>	35,000	6,315	6,195	120
<i>Total Extradition</i>	69,100	58,415	56,555	1,860
<i>Adult Probation</i>				
<i>Operating</i>	3,000	3,000	2,733	267
<i>Total Adult Probation</i>	3,000	3,000	2,733	267
<i>Total Public Safety</i>	5,194,224	5,465,070	5,443,734	21,336
<i>Public Facilities</i>				
<i>Building Maintenance</i>				
<i>Personnel</i>	84,509	84,509	72,631	11,878
<i>Operating</i>	487,492	487,492	361,299	126,193
<i>Total Building Maintenance</i>	572,001	572,001	433,930	138,071
<i>Total Public Facilities</i>	572,001	572,001	433,930	138,071
<i>Extension Service</i>				
<i>Extension Office</i>				
<i>Personnel</i>	55,133	55,133	53,840	1,293
<i>Operating</i>	23,500	23,500	18,638	4,862
<i>Capital</i>	4,500	4,500	1,929	2,571
<i>Total Extension Office</i>	83,133	83,133	74,407	8,726
<i>Total Extension Service</i>	83,133	83,133	74,407	8,726
<i>Elections</i>				
<i>Elections</i>				
<i>Personnel</i>	40,865	40,865	37,232	3,633
<i>Operating</i>	45,083	61,766	49,816	11,950
<i>Capital</i>	--	436,545	436,545	--
<i>Total Elections</i>	85,948	539,176	523,593	15,583
<i>Total Elections</i>	85,948	539,176	523,593	15,583

HOPKINS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-1
Page 5 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Health and Welfare</i>				
<i>FEMA</i>				
<i>Personnel</i>	\$ 55,089	\$ 55,089	\$ 47,277	\$ 7,812
<i>Total FEMA</i>	<u>55,089</u>	<u>55,089</u>	<u>47,277</u>	<u>7,812</u>
<i>Environmental Quality</i>				
<i>Personnel</i>	60,976	60,976	61,213	(237)
<i>Operating</i>	10,200	10,700	11,630	(930)
<i>Capital</i>	500	--	--	--
<i>Total Environmental Quality</i>	<u>71,676</u>	<u>71,676</u>	<u>72,843</u>	<u>(1,167)</u>
<i>Total Health and Welfare</i>	<u>126,765</u>	<u>126,765</u>	<u>120,120</u>	<u>6,645</u>
<i>Total expenditures</i>	<u>10,215,170</u>	<u>10,876,489</u>	<u>10,546,522</u>	<u>329,967</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>475,465</u>	<u>(128,748)</u>	<u>1,124,745</u>	<u>1,253,493</u>
<i>Other financing sources (uses):</i>				
<i>Transfers out</i>	(597,514)	(597,514)	(474,514)	123,000
<i>Sale of capital assets</i>	--	3,510	3,510	--
<i>Insurance recoveries</i>	--	2,500	2,500	--
<i>Total other financing sources (uses)</i>	<u>(597,514)</u>	<u>(591,504)</u>	<u>(468,504)</u>	<u>123,000</u>
<i>Net change in fund balances</i>	<u>(122,049)</u>	<u>(720,252)</u>	<u>656,241</u>	<u>1,376,493</u>
<i>Fund balances, October 1</i>	<u>5,903,635</u>	<u>5,903,635</u>	<u>5,903,635</u>	<u>--</u>
<i>Fund balances, September 30</i>	<u>\$ 5,781,586</u>	<u>\$ 5,183,383</u>	<u>\$ 6,559,876</u>	<u>\$ 1,376,493</u>

HOPKINS COUNTY, TEXAS
ROAD AND BRIDGE MAINTENANCE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 2,692,297	\$ 2,692,297	\$ 2,768,077	\$ 75,780
Fees of office	695,000	695,000	746,229	51,229
Intergovernmental	96,000	96,000	108,690	12,690
Interest	9,000	9,000	32,913	23,913
Miscellaneous	--	152,028	166,940	14,912
Total revenues	3,492,297	3,644,325	3,822,849	178,524
Expenditures:				
Current:				
Public Transportation				
Road and Bridge Number One				
Personnel	397,864	397,864	391,257	6,607
Operating	552,903	684,529	630,070	54,459
Capital	50,000	154,745	158,253	(3,508)
Total Road and Bridge Number One	1,000,767	1,237,138	1,179,580	57,558
Road and Bridge Number Two				
Personnel	405,164	408,164	385,788	22,376
Operating	601,887	677,334	702,386	(25,052)
Capital	--	194,000	454,000	(260,000)
Total Road and Bridge Number Two	1,007,051	1,279,498	1,542,174	(262,676)
Road and Bridge Number Three				
Personnel	411,370	411,370	427,018	(15,648)
Operating	559,397	705,389	699,018	6,371
Capital	30,000	32,516	24,516	8,000
Total Road and Bridge Number Three	1,000,767	1,149,275	1,150,552	(1,277)
Road and Bridge Number Four				
Personnel	421,570	421,570	411,474	10,096
Operating	529,197	860,971	829,501	31,470
Capital	50,000	9,000	8,423	577
Total Road and Bridge Number Four	1,000,767	1,291,541	1,249,398	42,143
Total Public Transportation	4,009,352	4,957,451	5,121,704	(164,253)
Total expenditures	4,009,352	4,957,451	5,121,704	(164,253)
Excess (deficiency) of revenues over (under) expenditures	(517,055)	(1,313,126)	(1,298,855)	14,271
Other financing sources (uses):				
Transfers in	550,000	550,000	550,000	--
Transfers out	(32,477)	(32,477)	(32,477)	--
Sale of capital assets	--	--	237,104	237,104
Insurance recoveries	--	--	8,267	8,267
Proceeds from capital leases	--	323,745	323,745	--
Total other financing sources (uses)	517,523	841,268	1,086,639	245,371
Net change in fund balances	468	(471,858)	(212,216)	259,642
Fund balances, October 1	1,509,469	1,509,469	1,509,469	--
Fund balances, September 30	\$ 1,509,937	\$ 1,037,611	\$ 1,297,253	\$ 259,642

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									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Total pension liability:										
Service cost	\$ 1,072,438	\$ 1,175,397	\$ 1,001,630	\$ 1,021,803	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	3,052,609	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	188,724	(170,432)	164,003	(126,348)	--	--	--	--	--	--
Changes of assumptions	(55,652)	--	373,319	--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,781,790)	(1,527,501)	(1,450,227)	(1,281,337)	--	--	--	--	--	--
Net change in total pension liability	2,476,329	(381,292)	4,660,027	2,121,862	--	--	--	--	--	--
Total pension liability - beginning	37,487,645	37,868,937	33,208,910	31,087,048	--	--	--	--	--	--
Total pension liability - ending (a)	\$ 39,963,974	\$ 37,487,645	\$ 37,868,937	\$ 33,208,910	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Plan fiduciary net position:										
Contributions - employer	\$ 1,060,431	\$ 1,044,094	\$ 991,246	\$ 956,422	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Contributions - employee	536,386	534,678	511,327	490,112	--	--	--	--	--	--
Net investment income	4,671,271	2,201,953	(267,399)	1,926,890	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,781,791)	(1,527,503)	(1,450,226)	(1,281,337)	--	--	--	--	--	--
Administrative expense	(24,262)	(24,016)	(21,606)	(22,466)	--	--	--	--	--	--
Other	(2,708)	(38,674)	(96,176)	(10,098)	--	--	--	--	--	--
Net change in plan fiduciary net position	4,459,327	2,190,532	(332,834)	2,059,523	--	--	--	--	--	--
Plan fiduciary net position - beginning	32,023,038	29,832,506	30,165,340	28,105,817	--	--	--	--	--	--
Plan fiduciary net position - ending (b)	\$ 36,482,365	\$ 32,023,038	\$ 29,832,506	\$ 30,165,340	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
County's net pension liability - ending (a) - (b)	\$ - 3,481,609	\$ 5,464,607	\$ 8,036,431	\$ 3,043,570	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Plan fiduciary net position as a percentage of the total pension liability	91.29%	85.42%	78.78%	90.84%	--	--	--	--	--	--
Covered-employee payroll	\$ 7,662,663	\$ 7,638,254	\$ 7,304,671	\$ 7,001,607	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
County's net pension liability as a percentage of covered-employee payroll	45.44%	71.54%	110.02%	43.47%	--	--	--	--	--	--

Notes to Schedule:

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

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

	September 30,									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Actuarially determined contribution	\$ 955,724	\$ 893,007	\$ 956,422	\$ 972,864	\$ 863,922	\$ 784,195	\$ 806,602	\$ 787,636	\$ 776,623	\$ --
Contributions in relation to the actuarially determined contribution	(955,724)	(893,007)	(956,422)	(972,864)	(863,922)	(784,195)	(806,602)	(787,636)	(776,623)	N/A
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered-employee payroll	\$ 6,688,014	\$ 6,375,683	\$ 7,001,607	\$ 6,841,395	\$ 6,585,056	\$ 6,672,118	\$ 6,811,924	\$ 6,906,692	\$ 6,933,168	\$ N/A
Contributions as a percentage of covered-employee payroll	14.29%	14.01%	13.66%	14.22%	13.12%	11.75%	11.84%	11.40%	11.20%	N/A

Notes to Schedule

Valuation date: 12/31/2017

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

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

HOPKINS COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended September 30, 2018

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, 2018

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
<i>Cash and cash equivalents</i>	\$ 2,577,710	\$ 344,703	\$ 215,091	\$ 3,137,504
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Fines</i>	221,514	--	--	221,514
<i>Taxes</i>	33,397	73,375	--	106,772
<i>Other</i>	42,159	--	--	42,159
<i>Intergovernmental</i>	572,931	--	--	572,931
<i>Prepaid items</i>	16,237	--	--	16,237
Total Assets	\$ 3,463,948	\$ 418,078	\$ 215,091	\$ 4,097,117
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
<i>Accounts payable</i>	\$ 113,400	\$ --	\$ --	\$ 113,400
<i>Other payables</i>	662,667	--	47,222	709,889
<i>Accrued liabilities</i>	55,635	--	--	55,635
<i>Due to other funds</i>	662,140	--	291,571	953,711
Total Liabilities	1,493,842	--	338,793	1,832,635
 DEFERRED INFLOWS OF RESOURCES				
<i>Unavailable revenue - property taxes</i>	30,566	66,189	--	96,755
<i>Unavailable revenue - fines</i>	221,516	--	--	221,516
<i>Unavailable revenue - other</i>	527,651	--	--	527,651
Total Deferred Inflows of Resources	779,733	66,189	--	845,922
 FUND BALANCES:				
<i>Nonpendable</i>	16,047	--	--	16,047
<i>Restricted</i>	1,530,547	351,889	185,440	2,067,876
<i>Committed</i>	321,031	--	--	321,031
<i>Unassigned</i>	(677,252)	--	(309,142)	(986,394)
Total fund balances	1,190,373	351,889	(123,702)	1,418,560
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 3,463,948	\$ 418,078	\$ 215,091	\$ 4,097,117

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
<i>Taxes</i>	\$ 604,639	\$ 1,727,595	\$ --	\$ 2,332,234
<i>Fees of office</i>	1,145,580	--	--	1,145,580
<i>Intergovernmental</i>	1,988,882	--	885	1,989,767
<i>Fines</i>	22,852	--	--	22,852
<i>Interest</i>	27,950	9,672	9,663	47,285
<i>Miscellaneous</i>	57,744	2,054	--	59,798
Total revenues	<u>3,847,647</u>	<u>1,739,321</u>	<u>10,548</u>	<u>5,597,516</u>
Expenditures:				
Current:				
<i>General government</i>	274,120	--	--	274,120
<i>Judicial</i>	12,430	--	--	12,430
<i>Legal</i>	410,666	--	--	410,666
<i>Public safety</i>	282,315	--	--	282,315
<i>Public transportation</i>	901,441	--	--	901,441
<i>Public facilities</i>	863,160	--	805,414	1,668,574
<i>Health and welfare</i>	175,515	--	--	175,515
Debt service:				
<i>Principal</i>	--	980,000	--	980,000
<i>Interest and fiscal charges</i>	--	673,242	--	673,242
<i>Bond issuance costs</i>	--	52,678	--	52,678
Total expenditures	<u>2,919,647</u>	<u>1,705,920</u>	<u>805,414</u>	<u>5,430,981</u>
Excess (deficiency) of revenues over (under) expenditures	928,000	33,401	(794,866)	166,535
Other financing sources (uses):				
<i>Transfers in</i>	479,991	6,050	47,000	533,041
<i>Transfers out</i>	(576,050)	--	--	(576,050)
<i>Sale of capital assets</i>	7,660	--	--	7,660
<i>Bonds issued</i>	--	2,195,000	--	2,195,000
<i>Payment to refunded bond escrow agent</i>	--	(2,141,522)	--	(2,141,522)
<i>Notes issued</i>	219,546	--	--	219,546
<i>Capital leases</i>	25,500	--	--	25,500
Total other financing sources (uses)	<u>156,647</u>	<u>59,528</u>	<u>47,000</u>	<u>263,175</u>
Net change in fund balances	1,084,647	92,929	(747,866)	429,710
Fund balances, October 1	105,726	258,960	624,164	988,850
Fund balances, September 30	<u>\$ 1,190,373</u>	<u>\$ 351,889</u>	<u>\$ (123,702)</u>	<u>\$ 1,418,560</u>

HOPKINS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2018

	Records Management	Child Abuse Prevention	Court Record Archive	Civic Center
ASSETS				
<i>Cash and cash equivalents</i>	\$ 112,414	\$ 6,369	\$ 44,736	\$ 333,835
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Fines</i>	228	5,067	10,233	--
<i>Taxes</i>	--	--	--	--
<i>Other</i>	--	--	--	40,949
<i>Intergovernmental</i>	--	--	--	3,724
<i>Prepaid items</i>	--	--	--	15,202
Total Assets	<u>\$ 112,642</u>	<u>\$ 11,436</u>	<u>\$ 54,969</u>	<u>\$ 393,710</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ 37,858
<i>Other payables</i>	52	--	--	9,860
<i>Accrued liabilities</i>	628	--	--	9,759
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>680</u>	<u>--</u>	<u>--</u>	<u>57,477</u>
DEFERRED INFLOWS OF RESOURCES				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
<i>Unavailable revenue - fines</i>	228	5,066	10,234	--
<i>Unavailable revenue - other</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>228</u>	<u>5,066</u>	<u>10,234</u>	<u>--</u>
FUND BALANCES:				
<i>Nonpendable</i>	--	--	--	15,202
<i>Restricted</i>	111,734	6,370	44,735	--
<i>Committed</i>	--	--	--	321,031
<i>Unassigned</i>	--	--	--	--
Total fund balances	<u>111,734</u>	<u>6,370</u>	<u>44,735</u>	<u>336,233</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 112,642</u>	<u>\$ 11,436</u>	<u>\$ 54,969</u>	<u>\$ 393,710</u>

JP Computer Technology	District Attorney	Law Library	Record Preservation County	Courthouse Security
\$ 622	\$ 142,539	\$ 23,027	\$ 57,659	\$ 10,095
22,097	--	55,363	80,619	39,972
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 22,719</u>	<u>\$ 142,539</u>	<u>\$ 78,390</u>	<u>\$ 138,278</u>	<u>\$ 50,067</u>
\$ --	\$ --	\$ 601	\$ --	\$ --
--	--	--	--	--
--	10,842	--	--	1,404
1,041	--	--	--	--
<u>1,041</u>	<u>10,842</u>	<u>601</u>	<u>--</u>	<u>1,404</u>
--	--	--	--	--
22,098	--	55,363	80,619	39,972
--	--	--	--	--
<u>22,098</u>	<u>--</u>	<u>55,363</u>	<u>80,619</u>	<u>39,972</u>
--	--	--	--	--
--	131,697	22,426	57,659	8,691
--	--	--	--	--
(420)	--	--	--	--
<u>(420)</u>	<u>131,697</u>	<u>22,426</u>	<u>57,659</u>	<u>8,691</u>
<u>\$ 22,719</u>	<u>\$ 142,539</u>	<u>\$ 78,390</u>	<u>\$ 138,278</u>	<u>\$ 50,067</u>

HOPKINS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2018

	Justice Court Security	HAVA Grant	CC Technology Fund	Precinct #1 House
ASSETS				
<i>Cash and cash equivalents</i>	\$ 16,364	\$ 5,803	\$ 5,600	\$ --
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Fines</i>	4,415	--	320	--
<i>Taxes</i>	--	--	--	--
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	190
Total Assets	<u>\$ 20,779</u>	<u>\$ 5,803</u>	<u>\$ 5,920</u>	<u>\$ 190</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ 154
<i>Other payables</i>	--	--	--	--
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	1,219
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,373</u>
DEFERRED INFLOWS OF RESOURCES				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
<i>Unavailable revenue - fines</i>	4,415	--	321	--
<i>Unavailable revenue - other</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>4,415</u>	<u>--</u>	<u>321</u>	<u>--</u>
FUND BALANCES:				
<i>Nonpendable</i>	--	--	--	--
<i>Restricted</i>	16,364	5,803	5,599	--
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	(1,183)
Total fund balances	<u>16,364</u>	<u>5,803</u>	<u>5,599</u>	<u>(1,183)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 20,779</u>	<u>\$ 5,803</u>	<u>\$ 5,920</u>	<u>\$ 190</u>

Road and Bridge Special Maintenance	Farm to Market Special	Road & Bridge County Project	County Clerk Archive	Texas Mitigation Fund
\$ 115,759	\$ 153,892	\$ 165	\$ 122,330	\$ --
--	--	--	--	--
16,751	16,646	--	--	--
--	--	1,210	--	--
--	--	--	--	--
--	--	845	--	--
<u>\$ 132,510</u>	<u>\$ 170,538</u>	<u>\$ 2,220</u>	<u>\$ 122,330</u>	<u>\$ --</u>
\$ --	\$ 58,608	\$ --	\$ --	\$ --
--	--	--	--	9,302
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>58,608</u>	<u>--</u>	<u>--</u>	<u>9,302</u>
15,333	15,233	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>15,333</u>	<u>15,233</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	845	--	--
117,177	96,697	1,375	122,330	--
--	--	--	--	--
--	--	--	--	(9,302)
<u>117,177</u>	<u>96,697</u>	<u>2,220</u>	<u>122,330</u>	<u>(9,302)</u>
<u>\$ 132,510</u>	<u>\$ 170,538</u>	<u>\$ 2,220</u>	<u>\$ 122,330</u>	<u>\$ --</u>

HOPKINS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2018

	FEMA Disaster 4223	Homeland Security Grant	FEMA Winter 4255	Crime Victim Coordinator
ASSETS				
Cash and cash equivalents	\$ --	\$ --	\$ --	\$ --
Receivables (net of allowances for uncollectibles):				
Fines	--	--	--	--
Taxes	--	--	--	--
Other	--	--	--	--
Intergovernmental	195,621	--	351,266	22,320
Prepaid items	--	--	--	--
Total Assets	<u>\$ 195,621</u>	<u>\$ --</u>	<u>\$ 351,266</u>	<u>\$ 22,320</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 15,771	\$ --	\$ --	\$ 40
Other payables	--	--	--	--
Accrued liabilities	--	--	--	31,310
Due to other funds	254,412	13,310	336,280	41,831
Total Liabilities	<u>270,183</u>	<u>13,310</u>	<u>336,280</u>	<u>73,181</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	--	--	--	--
Unavailable revenue - fines	--	--	--	--
Unavailable revenue - other	195,622	--	332,029	--
Total Deferred Inflows of Resources	<u>195,622</u>	<u>--</u>	<u>332,029</u>	<u>--</u>
FUND BALANCES:				
Nonpendable	--	--	--	--
Restricted	--	--	--	--
Committed	--	--	--	--
Unassigned	(270,184)	(13,310)	(317,043)	(50,861)
Total fund balances	<u>(270,184)</u>	<u>(13,310)</u>	<u>(317,043)</u>	<u>(50,861)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 195,621</u>	<u>\$ --</u>	<u>\$ 351,266</u>	<u>\$ 22,320</u>

Forfeiture Fund	DA State Fund	SO Federal Forfeiture	DA Federal Forfeiture	Court of Appeals Fee
\$ 3,245	\$ --	\$ 751	\$ 114,416	\$ 664
--	--	--	--	3,200
--	--	--	--	--
--	--	--	--	--
<u>3,245</u>	<u>--</u>	<u>751</u>	<u>114,416</u>	<u>3,864</u>
\$ --	\$ --	\$ --	\$ 139	\$ --
--	--	--	--	--
--	902	--	--	--
--	14,047	--	--	--
<u>--</u>	<u>14,949</u>	<u>--</u>	<u>139</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	3,200
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>3,200</u>
--	--	--	--	--
3,245	--	751	114,277	664
--	--	--	--	--
--	(14,949)	--	--	--
<u>3,245</u>	<u>(14,949)</u>	<u>751</u>	<u>114,277</u>	<u>664</u>
<u>\$ 3,245</u>	<u>\$ --</u>	<u>\$ 751</u>	<u>\$ 114,416</u>	<u>\$ 3,864</u>

HOPKINS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2018

	County Attorney Special Restitution	DA Pending	S/O Drug Forfeiture
ASSETS			
<i>Cash and cash equivalents</i>	\$ 11,615	\$ 635,225	\$ 274,699
<i>Receivables (net of allowances for uncollectibles):</i>			
<i>Fines</i>	--	--	--
<i>Taxes</i>	--	--	--
<i>Other</i>	--	--	--
<i>Intergovernmental</i>	--	--	--
<i>Prepaid items</i>	--	--	--
Total Assets	<u>\$ 11,615</u>	<u>\$ 635,225</u>	<u>\$ 274,699</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
<i>Accounts payable</i>	\$ --	\$ --	\$ --
<i>Other payables</i>	8,463	635,072	--
<i>Accrued liabilities</i>	--	--	--
<i>Due to other funds</i>	--	--	--
Total Liabilities	<u>8,463</u>	<u>635,072</u>	<u>--</u>
 DEFERRED INFLOWS OF RESOURCES			
<i>Unavailable revenue - property taxes</i>	--	--	--
<i>Unavailable revenue - fines</i>	--	--	--
<i>Unavailable revenue - other</i>	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>
 FUND BALANCES:			
<i>Nonpendable</i>	--	--	--
<i>Restricted</i>	3,152	153	274,699
<i>Committed</i>	--	--	--
<i>Unassigned</i>	--	--	--
Total fund balances	<u>3,152</u>	<u>153</u>	<u>274,699</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 11,615</u>	<u>\$ 635,225</u>	<u>\$ 274,699</u>

EXHIBIT C-3

Page 4 of 4

DA Forfeiture	CA Check Collection Fee	DA Check Collection Fee	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 383,733	\$ 459	\$ 1,694	\$ 2,577,710
--	--	--	221,514
--	--	--	33,397
--	--	--	42,159
--	--	--	572,931
--	--	--	16,237
<u>\$ 383,733</u>	<u>\$ 459</u>	<u>\$ 1,694</u>	<u>\$ 3,463,948</u>
\$ 229	\$ --	\$ --	\$ 113,400
--	(82)	--	662,667
641	149	--	55,635
--	--	--	662,140
<u>870</u>	<u>67</u>	<u>--</u>	<u>1,493,842</u>
--	--	--	30,566
--	--	--	221,516
--	--	--	527,651
<u>--</u>	<u>--</u>	<u>--</u>	<u>779,733</u>
--	--	--	16,047
382,863	392	1,694	1,530,547
--	--	--	321,031
--	--	--	(677,252)
<u>382,863</u>	<u>392</u>	<u>1,694</u>	<u>1,190,373</u>
<u>\$ 383,733</u>	<u>\$ 459</u>	<u>\$ 1,694</u>	<u>\$ 3,463,948</u>

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Records Management	Child Abuse Prevention	Court Record Archive	Civic Center
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Fees of office	74,619	--	--	226,836
Intergovernmental	--	--	--	380,128
Fines	--	515	7,844	--
Interest	1,876	102	669	2,967
Miscellaneous	15	--	--	47,257
Total revenues	<u>76,510</u>	<u>617</u>	<u>8,513</u>	<u>657,188</u>
Expenditures:				
Current:				
General government	97,932	--	--	--
Judicial	--	--	--	--
Legal	--	--	--	--
Public safety	--	--	--	--
Public transportation	--	--	--	--
Public facilities	--	--	--	861,412
Health and welfare	--	--	--	--
Total expenditures	<u>97,932</u>	<u>--</u>	<u>--</u>	<u>861,412</u>
Excess (deficiency) of revenues over (under) expenditures	(21,422)	617	8,513	(204,224)
Other financing sources (uses):				
Transfers in	--	--	--	101,946
Transfers out	--	--	--	(20,000)
Sale of capital assets	--	--	--	1,200
Notes issued	--	--	--	219,546
Capital leases	--	--	--	25,500
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>328,192</u>
Net change in fund balances	(21,422)	617	8,513	123,968
Fund balances, October 1	133,156	5,753	36,222	212,265
Fund balances, September 30	<u>\$ 111,734</u>	<u>\$ 6,370</u>	<u>\$ 44,735</u>	<u>\$ 336,233</u>

JP Computer Technology	District Attorney	Law Library	Record Preservation County	Courthouse Security
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	20,606	21,627	22,442
--	142,710	--	--	--
13,378	--	--	--	--
--	2,017	246	879	98
--	188	--	2	28
<u>13,378</u>	<u>144,915</u>	<u>20,852</u>	<u>22,508</u>	<u>22,568</u>
--	--	--	16,884	55,330
12,430	--	--	--	--
--	396,219	5,441	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>12,430</u>	<u>396,219</u>	<u>5,441</u>	<u>16,884</u>	<u>55,330</u>
948	(251,304)	15,411	5,624	(32,762)
--	305,568	--	--	40,000
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>305,568</u>	<u>--</u>	<u>--</u>	<u>40,000</u>
948	54,264	15,411	5,624	7,238
(1,368)	77,433	7,015	52,035	1,453
<u>\$ (420)</u>	<u>\$ 131,697</u>	<u>\$ 22,426</u>	<u>\$ 57,659</u>	<u>\$ 8,691</u>

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Justice Court Security	HAVA Grant	CC Technology Fund	Precinct #1 House
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Fees of office	3,326	--	--	--
Intergovernmental	--	--	--	--
Fines	--	--	1,115	--
Interest	241	183	80	12
Miscellaneous	--	3,298	--	6,900
Total revenues	<u>3,567</u>	<u>3,481</u>	<u>1,195</u>	<u>6,912</u>
Expenditures:				
Current:				
General government	--	18,116	--	--
Judicial	--	--	--	--
Legal	--	--	--	--
Public safety	--	--	--	--
Public transportation	--	--	--	--
Public facilities	--	--	--	1,748
Health and welfare	--	--	--	--
Total expenditures	<u>--</u>	<u>18,116</u>	<u>--</u>	<u>1,748</u>
Excess (deficiency) of revenues over (under) expenditures	3,567	(14,635)	1,195	5,164
Other financing sources (uses):				
Transfers in	--	--	--	--
Transfers out	--	--	--	(6,050)
Sale of capital assets	--	--	--	--
Notes issued	--	--	--	--
Capital leases	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>(6,050)</u>
Net change in fund balances	3,567	(14,635)	1,195	(886)
Fund balances, October 1	12,797	20,438	4,404	(297)
Fund balances, September 30	<u>\$ 16,364</u>	<u>\$ 5,803</u>	<u>\$ 5,599</u>	<u>\$ (1,183)</u>

Road and Bridge Special Maintenance	Farm to Market Special	Road & Bridge County Project	County Clerk Archive	Texas Mitigation Fund
\$ 303,334	\$ 301,305	\$ --	\$ --	\$ --
--	--	--	71,550	--
--	--	--	--	--
2,922	4,468	132	2,021	--
--	--	--	--	--
<u>306,256</u>	<u>305,773</u>	<u>132</u>	<u>73,571</u>	<u>--</u>
--	--	--	85,858	--
--	--	--	--	--
--	--	--	--	--
--	--	72,197	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>72,197</u>	<u>85,858</u>	<u>--</u>
306,256	305,773	(72,065)	(12,287)	--
--	--	32,477	--	--
(275,000)	(275,000)	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>(275,000)</u>	<u>(275,000)</u>	<u>32,477</u>	<u>--</u>	<u>--</u>
31,256	30,773	(39,588)	(12,287)	--
85,921	65,924	41,808	134,617	(9,302)
<u>\$ 117,177</u>	<u>\$ 96,697</u>	<u>\$ 2,220</u>	<u>\$ 122,330</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, 2018

	MARYK Grant	FEMA Disaster 4223	Homeland Security Grant	FEMA Winter 4255
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Fees of office	--	--	--	--
Intergovernmental	3,500	885,300	--	484,367
Fines	--	--	--	--
Interest	--	--	--	--
Miscellaneous	--	--	--	--
Total revenues	<u>3,500</u>	<u>885,300</u>	<u>--</u>	<u>484,367</u>
Expenditures:				
Current:				
General government	--	--	--	--
Judicial	--	--	--	--
Legal	--	--	--	--
Public safety	--	--	6,234	--
Public transportation	--	327,190	--	502,054
Public facilities	--	--	--	--
Health and welfare	--	--	--	--
Total expenditures	<u>--</u>	<u>327,190</u>	<u>6,234</u>	<u>502,054</u>
Excess (deficiency) of revenues over (under) expenditures	3,500	558,110	(6,234)	(17,687)
Other financing sources (uses):				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Sale of capital assets	--	--	--	--
Notes issued	--	--	--	--
Capital leases	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	3,500	558,110	(6,234)	(17,687)
Fund balances, October 1	(3,500)	(828,294)	(7,076)	(299,356)
Fund balances, September 30	<u>\$ --</u>	<u>\$ (270,184)</u>	<u>\$ (13,310)</u>	<u>\$ (317,043)</u>

Crime Victim Coordinator	LEPC Grant	Forfeiture Fund	DA State Fund	SO Federal Forfeiture
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	3,225	--	--
85,377	--	--	7,500	--
--	--	--	--	--
42	--	20	--	--
<u>85,419</u>	<u>--</u>	<u>3,245</u>	<u>7,500</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	25,314	--
--	--	--	--	--
92,532	82,983	--	--	--
<u>92,532</u>	<u>82,983</u>	<u>--</u>	<u>25,314</u>	<u>--</u>
(7,113)	(82,983)	3,245	(17,814)	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(7,113)	(82,983)	3,245	(17,814)	--
(43,748)	82,983	--	2,865	751
<u>\$ (50,861)</u>	<u>\$ --</u>	<u>\$ 3,245</u>	<u>\$ (14,949)</u>	<u>\$ 751</u>

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	DA Federal Forfeiture	Court of Appeals Fee	County Attorney Special Restitution	DA Pending
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Fees of office	--	--	--	--
Intergovernmental	--	--	--	--
Fines	--	--	--	--
Interest	1,809	3	--	--
Miscellaneous	--	--	--	--
Total revenues	<u>1,809</u>	<u>3</u>	<u>--</u>	<u>--</u>
Expenditures:				
Current:				
General government	--	--	--	--
Judicial	--	--	--	--
Legal	4,605	170	--	--
Public safety	--	--	--	--
Public transportation	--	--	--	--
Public facilities	--	--	--	--
Health and welfare	--	--	--	--
Total expenditures	<u>4,605</u>	<u>170</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	(2,796)	(167)	--	--
Other financing sources (uses):				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Sale of capital assets	--	--	--	--
Notes issued	--	--	--	--
Capital leases	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(2,796)	(167)	--	--
Fund balances, October 1	117,073	831	3,152	153
Fund balances, September 30	<u>\$ 114,277</u>	<u>\$ 664</u>	<u>\$ 3,152</u>	<u>\$ 153</u>

S/O Drug Forfeiture	DA Forfeiture	CA Check Collection Fee	DA Check Collection Fee	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ --	\$ --	\$ --	\$ 604,639
442,427	255,071	3,851	--	1,145,580
--	--	--	--	1,988,882
--	--	--	--	22,852
2,263	4,942	--	--	27,950
--	11	3	--	57,744
<u>444,690</u>	<u>260,024</u>	<u>3,854</u>	<u>--</u>	<u>3,847,647</u>
--	--	--	--	274,120
--	--	--	--	12,430
--	--	4,231	--	410,666
182,421	68,346	--	--	282,315
--	--	--	--	901,441
--	--	--	--	863,160
--	--	--	--	175,515
<u>182,421</u>	<u>68,346</u>	<u>4,231</u>	<u>--</u>	<u>2,919,647</u>
262,269	191,678	(377)	--	928,000
--	--	--	--	479,991
--	--	--	--	(576,050)
6,460	--	--	--	7,660
--	--	--	--	219,546
--	--	--	--	25,500
<u>6,460</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>156,647</u>
268,729	191,678	(377)	--	1,084,647
5,970	191,185	769	1,694	105,726
<u>\$ 274,699</u>	<u>\$ 382,863</u>	<u>\$ 392</u>	<u>\$ 1,694</u>	<u>\$ 1,190,373</u>

HOPKINS COUNTY, TEXAS
RECORDS MANAGEMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-5

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 72,900	\$ 74,619	\$ 1,719
<i>Interest</i>	75	1,876	1,801
<i>Miscellaneous</i>	--	15	15
Total revenues	<u>72,975</u>	<u>76,510</u>	<u>3,535</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Personnel</i>	15,874	10,378	5,496
<i>Operating</i>	140,395	87,554	52,841
Total County Clerk	<u>156,269</u>	<u>97,932</u>	<u>58,337</u>
Total General Government	<u>156,269</u>	<u>97,932</u>	<u>58,337</u>
Total expenditures	<u>156,269</u>	<u>97,932</u>	<u>58,337</u>
Net change in fund balances	(83,294)	(21,422)	61,872
Fund balances, October 1	133,156	133,156	--
Fund balances, September 30	<u>\$ 49,862</u>	<u>\$ 111,734</u>	<u>\$ 61,872</u>

HOPKINS COUNTY, TEXAS
CHILD ABUSE PREVENTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-6

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 600	\$ 515	\$ (85)
<i>Interest</i>	10	102	92
Total revenues	<u>610</u>	<u>617</u>	<u>7</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)	617	3,107
Fund balances, October 1	5,753	5,753	--
Fund balances, September 30	<u>\$ 3,263</u>	<u>\$ 6,370</u>	<u>\$ 3,107</u>

HOPKINS COUNTY, TEXAS
COURT RECORD ARCHIVE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-7

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 8,000	\$ 7,844	\$ (156)
<i>Interest</i>	75	669	594
Total revenues	<u>8,075</u>	<u>8,513</u>	<u>438</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Technology</i>			
<i>Operating</i>	26,000	--	26,000
Total Justice of the Peace Technology	<u>26,000</u>	<u>--</u>	<u>26,000</u>
Total Judicial	<u>26,000</u>	<u>--</u>	<u>26,000</u>
Total expenditures	<u>26,000</u>	<u>--</u>	<u>26,000</u>
Net change in fund balances	(17,925)	8,513	26,438
Fund balances, October 1	36,222	36,222	--
Fund balances, September 30	<u>\$ 18,297</u>	<u>\$ 44,735</u>	<u>\$ 26,438</u>

HOPKINS COUNTY, TEXAS
CIVIC CENTER FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-8

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 233,500	\$ 226,836	\$ (6,664)
<i>Intergovernmental</i>	300,000	380,128	80,128
<i>Interest</i>	1,000	2,967	1,967
<i>Miscellaneous</i>	299,046	47,257	(251,789)
Total revenues	<u>833,546</u>	<u>657,188</u>	<u>(176,358)</u>
Expenditures:			
Current:			
<i>Public Facilities</i>			
<i>Civic Center</i>			
<i>Personnel</i>	354,715	365,692	(10,977)
<i>Operating</i>	280,711	291,016	(10,305)
<i>Capital</i>	305,223	204,704	100,519
Total Civic Center	<u>940,649</u>	<u>861,412</u>	<u>79,237</u>
Total Public Facilities	<u>940,649</u>	<u>861,412</u>	<u>79,237</u>
Total expenditures	<u>940,649</u>	<u>861,412</u>	<u>79,237</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(107,103)</u>	<u>(204,224)</u>	<u>(97,121)</u>
Other financing sources (uses):			
<i>Transfers in</i>	101,946	101,946	--
<i>Transfers out</i>	(20,000)	(20,000)	--
<i>Sale of capital assets</i>	--	1,200	1,200
<i>Notes issued</i>	219,546	219,546	--
<i>Proceeds from capital leases</i>	25,500	25,500	--
Total other financing sources (uses)	<u>326,992</u>	<u>328,192</u>	<u>1,200</u>
Net change in fund balances	219,889	123,968	(95,921)
Fund balances, October 1	212,265	212,265	--
Fund balances, September 30	<u>\$ 432,154</u>	<u>\$ 336,233</u>	<u>\$ (95,921)</u>

HOPKINS COUNTY, TEXAS
JP COMPUTER TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-9

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 9,500	\$ 13,378	\$ 3,878
<i>Interest</i>	10	--	(10)
Total revenues	<u>9,510</u>	<u>13,378</u>	<u>3,868</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Technology</i>			
<i>Operating</i>	9,510	12,430	(2,920)
Total Justice of the Peace Technology	<u>9,510</u>	<u>12,430</u>	<u>(2,920)</u>
Total Judicial	<u>9,510</u>	<u>12,430</u>	<u>(2,920)</u>
Total expenditures	<u>9,510</u>	<u>12,430</u>	<u>(2,920)</u>
Net change in fund balances	--	948	948
Fund balances (deficit), October 1	(1,368)	(1,368)	--
Fund balances (deficit), September 30	<u><u>\$ (1,368)</u></u>	<u><u>\$ (420)</u></u>	<u><u>\$ 948</u></u>

HOPKINS COUNTY, TEXAS
DISTRICT ATTORNEY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-10

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Intergovernmental	\$ 140,023	\$ 142,710	\$ 2,687
Interest	--	2,017	2,017
Miscellaneous	--	188	188
Total revenues	<u>140,023</u>	<u>144,915</u>	<u>4,892</u>
Expenditures:			
Current:			
Legal			
District Attorney			
Personnel	407,715	367,307	40,408
Operating	24,919	28,912	(3,993)
Total District Attorney	<u>432,634</u>	<u>396,219</u>	<u>36,415</u>
Total Legal	<u>432,634</u>	<u>396,219</u>	<u>36,415</u>
Total expenditures	<u>432,634</u>	<u>396,219</u>	<u>36,415</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(292,611)</u>	<u>(251,304)</u>	<u>41,307</u>
Other financing sources (uses):			
Transfers in	<u>305,568</u>	<u>305,568</u>	<u>--</u>
Total other financing sources (uses)	<u>305,568</u>	<u>305,568</u>	<u>--</u>
Net change in fund balances	12,957	54,264	41,307
Fund balances, October 1	77,433	77,433	--
Fund balances, September 30	<u>\$ 90,390</u>	<u>\$ 131,697</u>	<u>\$ 41,307</u>

HOPKINS COUNTY, TEXAS**EXHIBIT C-11**

LAW LIBRARY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 24,000	\$ 20,606	\$ (3,394)
<i>Interest</i>	--	246	246
Total revenues	<u>24,000</u>	<u>20,852</u>	<u>(3,148)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>Law Library</i>			
<i>Operating</i>	18,000	5,441	12,559
Total Law Library	<u>18,000</u>	<u>5,441</u>	<u>12,559</u>
Total Legal	<u>18,000</u>	<u>5,441</u>	<u>12,559</u>
Total expenditures	<u>18,000</u>	<u>5,441</u>	<u>12,559</u>
Net change in fund balances	6,000	15,411	9,411
Fund balances, October 1	7,015	7,015	--
Fund balances, September 30	<u>\$ 13,015</u>	<u>\$ 22,426</u>	<u>\$ 9,411</u>

HOPKINS COUNTY, TEXAS
RECORD PRESERVATION COUNTY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-12

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 26,000	\$ 21,627	\$ (4,373)
<i>Interest</i>	100	879	779
<i>Miscellaneous</i>	--	2	2
Total revenues	<u>26,100</u>	<u>22,508</u>	<u>(3,592)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Personnel</i>	--	6,184	(6,184)
<i>Operating</i>	46,925	10,700	36,225
Total County Clerk	<u>46,925</u>	<u>16,884</u>	<u>30,041</u>
Total General Government	<u>46,925</u>	<u>16,884</u>	<u>30,041</u>
Total expenditures	<u>46,925</u>	<u>16,884</u>	<u>30,041</u>
Net change in fund balances	(20,825)	5,624	26,449
Fund balances, October 1	52,035	52,035	--
Fund balances, September 30	<u>\$ 31,210</u>	<u>\$ 57,659</u>	<u>\$ 26,449</u>

HOPKINS COUNTY, TEXAS
COURTHOUSE SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-13

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 19,500	\$ 22,442	\$ 2,942
<i>Interest</i>	75	98	23
<i>Miscellaneous</i>	--	28	28
Total revenues	<u>19,575</u>	<u>22,568</u>	<u>2,993</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Personnel</i>	70,031	55,238	14,793
<i>Operating</i>	1,000	92	908
Total County Clerk	<u>71,031</u>	<u>55,330</u>	<u>15,701</u>
Total General Government	<u>71,031</u>	<u>55,330</u>	<u>15,701</u>
Total expenditures	<u>71,031</u>	<u>55,330</u>	<u>15,701</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(51,456)</u>	<u>(32,762)</u>	<u>18,694</u>
Other financing sources (uses):			
<i>Transfers in</i>	40,000	40,000	--
Total other financing sources (uses)	<u>40,000</u>	<u>40,000</u>	<u>--</u>
Net change in fund balances	(11,456)	7,238	18,694
Fund balances, October 1	1,453	1,453	--
Fund balances, September 30	<u>\$ (10,003)</u>	<u>\$ 8,691</u>	<u>\$ 18,694</u>

HOPKINS COUNTY, TEXAS
JUSTICE COURT SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-14

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 2,200	\$ 3,326	\$ 1,126
<i>Interest</i>	25	241	216
Total revenues	<u>2,225</u>	<u>3,567</u>	<u>1,342</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Operating</i>	11,000	--	11,000
Total County Clerk	<u>11,000</u>	<u>--</u>	<u>11,000</u>
Total General Government	<u>11,000</u>	<u>--</u>	<u>11,000</u>
Total expenditures	<u>11,000</u>	<u>--</u>	<u>11,000</u>
Net change in fund balances	(8,775)	3,567	12,342
Fund balances, October 1	12,797	12,797	--
Fund balances, September 30	<u>\$ 4,022</u>	<u>\$ 16,364</u>	<u>\$ 12,342</u>

HOPKINS COUNTY, TEXAS

HAVA GRANT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-15

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ 10	\$ 183	\$ 173
Miscellaneous	4,400	3,298	(1,102)
Total revenues	4,410	3,481	(929)
Expenditures:			
Current:			
General Government			
County Clerk			
Capital	20,369	18,116	2,253
Total County Clerk	20,369	18,116	2,253
Total General Government	20,369	18,116	2,253
Total expenditures	20,369	18,116	2,253
Net change in fund balances	(15,959)	(14,635)	1,324
Fund balances, October 1	20,438	20,438	--
Fund balances, September 30	\$ 4,479	\$ 5,803	\$ 1,324

HOPKINS COUNTY, TEXAS
CC TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-16

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 1,000	\$ 1,115	\$ 115
<i>Interest</i>	10	80	70
Total revenues	<u>1,010</u>	<u>1,195</u>	<u>185</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Technology</i>			
<i>Operating</i>	5,360	--	5,360
Total Justice of the Peace Technology	<u>5,360</u>	<u>--</u>	<u>5,360</u>
Total Judicial	<u>5,360</u>	<u>--</u>	<u>5,360</u>
Total expenditures	<u>5,360</u>	<u>--</u>	<u>5,360</u>
Net change in fund balances	(4,350)	1,195	5,545
Fund balances, October 1	4,404	4,404	--
Fund balances, September 30	<u>\$ 54</u>	<u>\$ 5,599</u>	<u>\$ 5,545</u>

HOPKINS COUNTY, TEXAS

PRECINCT 1 HOUSE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-17

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 12	\$ 12
Miscellaneous	6,900	6,900	--
Total revenues	6,900	6,912	12
Expenditures:			
Current:			
Public Facilities			
Building Maintenance			
Operating	2,200	1,748	452
Total Building Maintenance	2,200	1,748	452
Total Public Facilities	2,200	1,748	452
Total expenditures	2,200	1,748	452
Excess (deficiency) of revenues over (under) expenditures	4,700	5,164	464
Other financing sources (uses):			
Transfers in	1,350	--	(1,350)
Transfers out	(6,050)	(6,050)	--
Total other financing sources (uses)	(4,700)	(6,050)	(1,350)
Net change in fund balances	--	(886)	(886)
Fund balances (deficit), October 1	(297)	(297)	--
Fund balances (deficit), September 30	<u>\$ (297)</u>	<u>\$ (1,183)</u>	<u>\$ (886)</u>

HOPKINS COUNTY, TEXAS
ROAD AND BRIDGE SPECIAL MAINTENANCE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-18

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 293,445	\$ 303,334	\$ 9,889
<i>Interest</i>	500	2,922	2,422
Total revenues	<u>293,945</u>	<u>306,256</u>	<u>12,311</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>293,945</u>	 <u>306,256</u>	 <u>12,311</u>
Other financing sources (uses):			
<i>Transfers out</i>	(275,000)	(275,000)	--
Total other financing sources (uses)	<u>(275,000)</u>	<u>(275,000)</u>	<u>--</u>
 Net change in fund balances	 18,945	 31,256	 12,311
 Fund balances, October 1	 85,921	 85,921	 --
Fund balances, September 30	<u>\$ 104,866</u>	<u>\$ 117,177</u>	<u>\$ 12,311</u>

HOPKINS COUNTY, TEXAS
FARM TO MARKET SPECIAL FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-19
Page 1 of 3

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 293,120	\$ 301,305	\$ 8,185
<i>Interest</i>	500	4,468	3,968
Total revenues	<u>293,620</u>	<u>305,773</u>	<u>12,153</u>
Excess (deficiency) of revenues over (under) expenditures	<u>293,620</u>	<u>305,773</u>	<u>12,153</u>
Other financing sources (uses):			
<i>Transfers out</i>	(275,000)	(275,000)	--
Total other financing sources (uses)	<u>(275,000)</u>	<u>(275,000)</u>	<u>--</u>
Net change in fund balances	18,620	30,773	12,153
Fund balances, October 1	65,924	65,924	--
Fund balances, September 30	<u>\$ 84,544</u>	<u>\$ 96,697</u>	<u>\$ 12,153</u>

HOPKINS COUNTY, TEXAS
ROAD & BRIDGE COUNTY PROJECT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-20

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 132	\$ 132
Total revenues	--	132	132
Expenditures:			
Current:			
Public Transportation			
Road and Bridge Number One			
Operating	1,419	--	1,419
Total Road and Bridge Number One	1,419	--	1,419
Road and Bridge Number Two			
Operating	1,529	--	1,529
Total Road and Bridge Number Two	1,529	--	1,529
Road and Bridge Number Three			
Operating	2,253	--	2,253
Total Road and Bridge Number Three	2,253	--	2,253
Road and Bridge Number Four			
Operating	8,424	--	8,424
Total Road and Bridge Number Four	8,424	--	8,424
Road and Bridge County Project			
Operating	100,251	72,197	28,054
Total Road and Bridge Special	100,251	72,197	28,054
Total Public Transportation	113,876	72,197	41,679
Total expenditures	113,876	72,197	41,679
Excess (deficiency) of revenues over (under) expenditures	(113,876)	(72,065)	41,811
Other financing sources (uses):			
Transfers in	89,660	32,477	(57,183)
Total other financing sources (uses)	89,660	32,477	(57,183)
Net change in fund balances	(24,216)	(39,588)	(15,372)
Fund balances, October 1	41,808	41,808	--
Fund balances, September 30	\$ 17,592	\$ 2,220	\$ (15,372)

HOPKINS COUNTY, TEXAS
COUNTY CLERK ARCHIVE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-21

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 70,000	\$ 71,550	\$ 1,550
<i>Interest</i>	200	2,021	1,821
Total revenues	<u>70,200</u>	<u>73,571</u>	<u>3,371</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Operating</i>	196,045	85,858	110,187
Total County Clerk	<u>196,045</u>	<u>85,858</u>	<u>110,187</u>
Total General Government	<u>196,045</u>	<u>85,858</u>	<u>110,187</u>
Total expenditures	<u>196,045</u>	<u>85,858</u>	<u>110,187</u>
Net change in fund balances	(125,845)	(12,287)	113,558
Fund balances, October 1	134,617	134,617	--
Fund balances, September 30	<u>\$ 8,772</u>	<u>\$ 122,330</u>	<u>\$ 113,558</u>

HOPKINS COUNTY, TEXAS**EXHIBIT C-22**

CRIME VICTIM COORDINATOR

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Intergovernmental	\$ 86,640	\$ 85,377	\$ (1,263)
Miscellaneous	--	42	42
Total revenues	<u>86,640</u>	<u>85,419</u>	<u>(1,221)</u>
Expenditures:			
Current:			
Health and Welfare			
Shady Grove Step Grant			
Personnel	73,744	82,714	(8,970)
Operating	4,160	9,818	(5,658)
Total Shady Grove Step Grant	<u>77,904</u>	<u>92,532</u>	<u>(14,628)</u>
Total Health and Welfare	<u>77,904</u>	<u>92,532</u>	<u>(14,628)</u>
Total expenditures	<u>77,904</u>	<u>92,532</u>	<u>(14,628)</u>
Net change in fund balances	8,736	(7,113)	(15,849)
Fund balances, (deficit) October 1	(43,748)	(43,748)	--
Fund balances (deficit), September 30	<u><u>\$ (35,012)</u></u>	<u><u>\$ (50,861)</u></u>	<u><u>\$ (15,849)</u></u>

HOPKINS COUNTY, TEXAS

DA STATE FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-23

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Intergovernmental	\$ 22,500	\$ 7,500	\$ (15,000)
Total revenues	<u>22,500</u>	<u>7,500</u>	<u>(15,000)</u>
Expenditures:			
Current:			
Public Safety			
County Sheriff			
Personnel	22,500	25,314	(2,814)
Total County Sheriff	<u>22,500</u>	<u>25,314</u>	<u>(2,814)</u>
Total Public Safety	<u>22,500</u>	<u>25,314</u>	<u>(2,814)</u>
Total expenditures	<u>22,500</u>	<u>25,314</u>	<u>(2,814)</u>
Net change in fund balances	--	(17,814)	(17,814)
Fund balances, October 1	2,865	2,865	--
Fund balances (deficit), September 30	<u>\$ 2,865</u>	<u>\$ (14,949)</u>	<u>\$ (17,814)</u>

HOPKINS COUNTY, TEXAS
SO FEDERAL FORFEITURE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-24

	Budget	Actual	Variance Positive (Negative)
Expenditures:			
Current:			
Public Safety			
County Fire			
Operating	\$ 750	\$ --	\$ 750
Total County Fire	<u>750</u>	<u>--</u>	<u>750</u>
Total Public Safety	<u>750</u>	<u>--</u>	<u>750</u>
Total expenditures	<u>750</u>	<u>--</u>	<u>750</u>
Net change in fund balances	(750)	--	750
Fund balances, October 1	751	751	--
Fund balances, September 30	<u>\$ 1</u>	<u>\$ 751</u>	<u>\$ 750</u>

HOPKINS COUNTY, TEXAS

DA FEDERAL FORFEITURE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-25

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 1,809	\$ 1,809
Total revenues	<u>--</u>	<u>1,809</u>	<u>1,809</u>
Expenditures:			
Current:			
Legal			
District Attorney			
Operating	32,500	4,605	27,895
Total District Attorney	<u>32,500</u>	<u>4,605</u>	<u>27,895</u>
Total Legal	<u>32,500</u>	<u>4,605</u>	<u>27,895</u>
Total expenditures	<u>32,500</u>	<u>4,605</u>	<u>27,895</u>
Net change in fund balances	(32,500)	(2,796)	29,704
Fund balances, October 1	117,073	117,073	--
Fund balances, September 30	<u>\$ 84,573</u>	<u>\$ 114,277</u>	<u>\$ 29,704</u>

HOPKINS COUNTY, TEXAS
COURT OF APPEALS FEE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-26
Page 1 of 3

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ 10	\$ 3	\$ (7)
Miscellaneous	3,500	--	(3,500)
Total revenues	<u>3,510</u>	<u>3</u>	<u>(3,507)</u>
Expenditures:			
Current:			
Legal			
County attorney			
Operating	3,510	170	3,340
Total County Attorney	<u>3,510</u>	<u>170</u>	<u>3,340</u>
Total Legal	<u>3,510</u>	<u>170</u>	<u>3,340</u>
Total expenditures	<u>3,510</u>	<u>170</u>	<u>3,340</u>
Net change in fund balances	--	(167)	(167)
Fund balances, October 1	831	831	--
Fund balances, September 30	<u>\$ 831</u>	<u>\$ 664</u>	<u>\$ (167)</u>

HOPKINS COUNTY, TEXAS

S/O DRUG FORFEITURE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-27

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 6,000	\$ 442,427	\$ 436,427
<i>Interest</i>	--	2,263	2,263
Total revenues	6,000	444,690	438,690
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>County Sheriff</i>			
<i>Operating</i>	8,000	127,468	(119,468)
<i>Capital</i>	--	54,953	(54,953)
Total County Sheriff	8,000	182,421	(174,421)
Total Public Safety	8,000	182,421	(174,421)
Total expenditures	8,000	182,421	(174,421)
Excess (deficiency) of revenues over (under) expenditures	(2,000)	262,269	264,269
Other financing sources (uses):			
<i>Sale of capital assets</i>	--	6,460	6,460
Total other financing sources (uses)	--	6,460	6,460
Net change in fund balances	(2,000)	268,729	270,729
Fund balances, October 1	5,970	5,970	--
Fund balances, September 30	\$ 3,970	\$ 274,699	\$ 270,729

HOPKINS COUNTY, TEXAS
DA FORFEITURE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-28

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ --	\$ 255,071	\$ 255,071
<i>Interest</i>	--	4,942	4,942
<i>Miscellaneous</i>	--	11	11
Total revenues	--	260,024	260,024
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>County Sheriff</i>			
<i>Personnel</i>	54,268	17,413	36,855
<i>Operating</i>	36,911	22,015	14,896
<i>Capital</i>	15,000	28,918	(13,918)
Total County Sheriff	106,179	68,346	37,833
Total Public Safety	106,179	68,346	37,833
Total expenditures	106,179	68,346	37,833
Excess (deficiency) of revenues over (under) expenditures	(106,179)	191,678	297,857
Other financing sources (uses):			
<i>Transfers out</i>	(18,150)	--	18,150
Total other financing sources (uses)	(18,150)	--	18,150
Net change in fund balances	(124,329)	191,678	316,007
Fund balances, October 1	191,185	191,185	--
Fund balances, September 30	\$ 66,856	\$ 382,863	\$ 316,007

HOPKINS COUNTY, TEXAS

CA CHECK COLLECTION FEE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-29

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 5,000	\$ 3,851	\$ (1,149)
<i>Miscellaneous</i>	--	3	3
Total revenues	5,000	3,854	(1,146)
Expenditures:			
Current:			
<i>Legal</i>			
<i>County attorney</i>			
<i>Personnel</i>	3,311	4,231	(920)
<i>Operating</i>	2,178	--	2,178
Total County Attorney	5,489	4,231	1,258
Total Legal	5,489	4,231	1,258
Total expenditures	5,489	4,231	1,258
Net change in fund balances	(489)	(377)	112
Fund balances, October 1	769	769	--
Fund balances, September 30	\$ 280	\$ 392	\$ 112

HOPKINS COUNTY, TEXAS
DA CHECK COLLECTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-30

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

HOPKINS COUNTY, TEXAS**DEBT SERVICE FUND****BUDGETARY COMPARISON SCHEDULE****FOR THE YEAR ENDED SEPTEMBER 30, 2018****EXHIBIT C-31**

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 1,675,975	\$ 1,727,595	\$ 51,620
<i>Interest</i>	3,000	9,672	6,672
<i>Miscellaneous</i>	--	2,054	2,054
Total revenues	<u>1,678,975</u>	<u>1,739,321</u>	<u>60,346</u>
Expenditures:			
Debt service:			
<i>Principal</i>	980,000	980,000	--
<i>Interest and fiscal charges</i>	670,075	673,242	(3,167)
<i>Bond issuance costs</i>	--	52,678	(52,678)
Total expenditures	<u>1,650,075</u>	<u>1,705,920</u>	<u>(55,845)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>28,900</u>	<u>33,401</u>	<u>4,501</u>
Other financing sources (uses):			
<i>Transfers in</i>	6,050	6,050	--
<i>Proceeds from bonds</i>	--	2,195,000	2,195,000
<i>Payment to refunded bond escrow agent</i>	--	(2,141,522)	(2,141,522)
Total other financing sources (uses)	<u>6,050</u>	<u>59,528</u>	<u>53,478</u>
Net change in fund balances	34,950	92,929	57,979
Fund balances, October 1	258,960	258,960	--
Fund balances, September 30	<u>\$ 293,910</u>	<u>\$ 351,889</u>	<u>\$ 57,979</u>

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HOPKINS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
SEPTEMBER 30, 2018

	Courthouse Restoration	Civic Center Horse Pavillion	Bond Issue 2007
ASSETS			
<i>Cash and cash equivalents</i>	\$ 7,082	\$ --	\$ 1,519
Total Assets	<u>\$ 7,082</u>	<u>\$ --</u>	<u>\$ 1,519</u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
<i>Other payables</i>	\$ --	\$ --	\$ --
<i>Due to other funds</i>	--	85,572	--
Total Liabilities	<u>--</u>	<u>85,572</u>	<u>--</u>
 FUND BALANCES:			
<i>Restricted</i>	7,082	--	1,519
<i>Unassigned</i>	--	(85,572)	--
<i>Total fund balances (deficits)</i>	<u>7,082</u>	<u>(85,572)</u>	<u>1,519</u>
Total Liabilities and Fund Balances	<u>\$ 7,082</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)
\$ 161,048 \$ 161,048	\$ 44,555 \$ 44,555	\$ 887 \$ 887	\$ 215,091 \$ 215,091
\$ -- -- --	\$ 28,764 -- 28,764	\$ 18,458 205,999 224,457	\$ 47,222 291,571 338,793
161,048 -- 161,048 \$ 161,048	15,791 -- 15,791 \$ 44,555	-- (223,570) (223,570) \$ 887	185,440 (309,142) (123,702) \$ 215,091

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Courthouse Restoration	Civic Center Horse Pavillion	Bond Issue 2007
Revenues:			
Intergovernmental	\$ 885	\$ --	\$ --
Interest	107	--	--
Total revenues	<u>992</u>	<u>--</u>	<u>--</u>
Expenditures:			
Current:			
Public facilities	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	992	--	--
Other financing sources (uses):			
Transfers in	--	20,000	--
Total other financing sources (uses)	<u>--</u>	<u>20,000</u>	<u>--</u>
Net change in fund balances	992	20,000	--
Fund balances, October 1	6,090	(105,572)	1,519
Fund balances (deficits), September 30	<u>\$ 7,082</u>	<u>\$ (85,572)</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)
\$ --	\$ --	\$ --	\$ 885
1,722	5,459	2,375	9,663
<u>1,722</u>	<u>5,459</u>	<u>2,375</u>	<u>10,548</u>
39,451	311,499	454,464	805,414
<u>39,451</u>	<u>311,499</u>	<u>454,464</u>	<u>805,414</u>
(37,729)	(306,040)	(452,089)	(794,866)
--	--	27,000	47,000
<u>--</u>	<u>--</u>	<u>27,000</u>	<u>47,000</u>
(37,729)	(306,040)	(425,089)	(747,866)
198,777	321,831	201,519	624,164
<u>\$ 161,048</u>	<u>\$ 15,791</u>	<u>\$ (223,570)</u>	<u>\$ (123,702)</u>

HOPKINS COUNTY, TEXAS**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****AGENCY FUNDS****SEPTEMBER 30, 2018**

	<u>Tax Assessor Collector</u>	<u>County Clerk</u>	<u>District Clerk</u>	<u>Sheriff</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 503,138	\$ 18,692	\$ 931,236	\$ 112,759
Total Assets	<u>\$ 503,138</u>	<u>\$ 18,692</u>	<u>\$ 931,236</u>	<u>\$ 112,759</u>
LIABILITIES				
<i>Other payables</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to other governments</i>	279,600	124	--	--
<i>Due to others</i>	223,538	18,568	931,236	112,759
Total Liabilities	<u>\$ 503,138</u>	<u>\$ 18,692</u>	<u>\$ 931,236</u>	<u>\$ 112,759</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>
\$ 382	\$ 130	\$ 2,321	\$ 946	\$ 12,033
<u>\$ 382</u>	<u>\$ 130</u>	<u>\$ 2,321</u>	<u>\$ 946</u>	<u>\$ 12,033</u>
\$ --	\$ --	\$ --	\$ 1	\$ 12,033
180	--	--	--	--
202	130	2,321	945	--
<u>\$ 382</u>	<u>\$ 130</u>	<u>\$ 2,321</u>	<u>\$ 946</u>	<u>\$ 12,033</u>

HOPKINS COUNTY, TEXAS**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****AGENCY FUNDS****SEPTEMBER 30, 2018**

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

8th District Juvenile Probation	Payroll Account	Clearing Account	Total Agency Funds (See Exhibit A-7)
\$ 64,377	\$ 11,654	\$ 26,560	\$ 1,691,024
<u>\$ 64,377</u>	<u>\$ 11,654</u>	<u>\$ 26,560</u>	<u>\$ 1,691,024</u>
\$ --	\$ --	\$ --	\$ 12,034
64,377	--	--	351,077
--	11,654	26,560	1,327,913
<u>\$ 64,377</u>	<u>\$ 11,654</u>	<u>\$ 26,560</u>	<u>\$ 1,691,024</u>

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