# HAYS COUNTY, TEXAS

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

# FOR THE YEAR ENDED SEPTEMBER 30, 2019

HAYS COUNTY
STATE OF TEXAS

# HAYS COUNTY, TEXAS
# COMPREHENSIVE
# ANNUAL FINANCIAL REPORT
# 2019

**Issued by the**
**County Auditor's Office**
**Marisol Villarreal-Alonzo, C. P. A.**
**County Auditor**

**For the Fiscal Year Ended**
**September 30, 2019**

HAYS COUNTY
STATE OF TEXAS

**HAYS COUNTY, TEXAS**
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**
**For the Year Ended September 30, 2019**

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# HAYS COUNTY, TEXAS
# COMPREHENSIVE
# ANNUAL FINANCIAL REPORT
# 2019

# INTRODUCTORY SECTION

HAYS COUNTY
STATE OF TEXAS

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**Vickie Dorsett**
**First Assistant County Auditor**
vickie.dorsett@co.hays.tx.us

March 31, 2020

Honorable District Judges
Honorable County Judge
Honorable Members of the Hays County Commissioners Court

Dear Judges and Commissioners:

The County Auditor's office is pleased to present the Comprehensive Annual Financial Report (CAFR) of the County of Hays, Texas, (County) for the fiscal year ended September 30, 2019. The accompanying financial statements were prepared in accordance with generally accepted accounting principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB) and this report submitted is in compliance with Section 114.025, Vernon's Texas Codes Annotated (V.T.C.A.), Local Government Code which requires a complete set of audited financial statements annually.

The purpose of this report is to provide the District Judges of Hays County, the Hays County Commissioners Court, citizens, representatives of financial institutions and others with detailed information concerning the financial condition and performance of the County. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County.

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that those objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgments by management. We believe that the information presented is accurate in all material respects and reported in a manner designed to show the financial position and operating results of the County. All disclosures necessary

to enable the reader to gain an understanding of the County's financial activities have also been included.

ABIP, P.C. a firm of licensed certified public accountants, has audited the County's financial statements. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the County, for the fiscal year ended September 30, 2019, are free of material misstatement. The examination was conducted in accordance with generally accepted governmental auditing standards.

The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements, assessing the accounting principles used, and evaluating the overall financial statement presentation. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unmodified ("clean") opinion that the County's financial statements for the fiscal year ended September 30, 2019 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Immediately following the independent auditors report is a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

**Geographic Information:**
Hays County is a county located on the Edwards Plateau in the U.S. state of Texas. As of the 2010 census, its official population had reached 157,107. Hays County is part of the Austin-Round Rock metropolitan area. The County is named for John Coffee Hays, a Texas Ranger and Mexican-American War officer. The county seat is San Marcos. There are 10 other cities within Hays County, the City of Austin (primarily in Travis County), City of Bear Creek, City of Buda, City of Driftwood, City of Dripping Springs, City of Hays, City of Kyle, Mountain City, City of Wimberley, and City of Woodcreek. The County is bounded by Travis, Caldwell, Guadalupe, Comal and Blanco Counties.

According to the U.S. Census Bureau, the County has a total area of 680 square miles of which 678 square miles is land and 2.0 miles is water. The County enjoys a growing season of 354 days with an average low temperature in January of 38 degrees and an average high temperature of 96 degrees in August. The average rainfall is 35.75 inches per year.

**History:**
Hays County was organized from the southwestern portion of Travis County in 1848 and named for Captain John Coffee "Jack" Hays, a legendary Texas Ranger and one of the best known and respected Texans of his day. Settlement of the land began a few years earlier when families, mostly by way of Bastrop County, began to put down roots along Onion Creek and on the San Marcos and Blanco Rivers. The census of 1850, the first conducted after Texas became a state, found 387 people living in the County.

At that time San Marcos, the County seat, was the only town. The settlements of Driftwood, Dripping Springs, Kyle, Niederwald, Uhland, Wimberley, and a few others since abandoned, came throughout the next half-century. Hays County prospered following the Civil War. The arrival of the railroad in 1881, linking Hays County more closely with the major trade centers of Texas and the nation, boosted growth even more.

The 20th century brought a state college, later named Southwest Texas State University, that educated the 36th president of the United States, Lyndon Baines Johnson. The college eventually was named Texas State University. While agriculture and stock raising continued to sustain the County's economic successes through mid-century, light manufacturing, education, and tourism have since accounted for much of the growth.

**Population:**
In 1850 the population of Hays County was 387. Situated between Austin and San Antonio, Hays County has been one of the most rapid growing counties in the state and nation. With a current estimate of about 222,361 the population has more than doubled since 2000. The County encompasses roughly 678 square miles and includes the City of San Marcos and a commercial major highway, Interstate Highway 35 (IH-35).

**Highway Section:**
The County consists of 5 major highways.

On the eastern boundary of the County is Interstate Highway 35 (IH-35) connecting Austin to San Antonio. IH-35 in Texas is a major north-south interstate highway running from Laredo near the United States-Mexico border to the Red River north of Gainesville where it crosses into Oklahoma. Along its route in Hays County, it passes through San Marcos, Kyle and Buda.

US Highway 290 travels east and west with the County's northern most boundary. US Highway 290 is a rather scenic route through the Texas Hill Country, passing through the northern part of Hays County traveling east and west from Austin to Dripping Springs and the hill country.

State Highway 21 (SH-21) runs from the Texas-Louisiana border east to San Marcos in Hays County. State Highway 21 was one of the original 26 routes proposed in Texas in 1917 along a route from St. Augustine to Gonzales.

State Highway 80 (SH-80) is a state highway that runs 83 miles from Karnes City to San Marcos in Hays County. SH-80 connects to IH-35 in San Marcos.

Recently completed is State Highway 130, a toll road, which is meant to divert traffic on IH-35 around Austin. State Highway 130 begins in Georgetown and travels east and parallel to IH-35 and travels throughout Hays County until it ends at IH-10 in Seguin.

**Governmental Entity-County Structure:**
Hays County is a public corporation and political subdivision of the State of Texas. The general governing body of the County is an elected five-member Commissioners Court (Court) in accordance with Article 5, Paragraph 18 of the Texas Constitution. The Court is comprised of the County Judge, who is the presiding officer, and four Commissioners. The County Judge is elected at large to serve a four-year term. Commissioners serve four-year staggered terms, two members elected every two years.

The Court, which generally meets weekly, sets the calendar for regularly scheduled Commissioners court dates on an annual basis. The calendar is available from the County Judge's office, the County Clerk, or on the Commissioners' Court webpage on the County's website www.hayscountytx.com.

The Court sets the tax rate, approves contracts for the County, and adopts the County budget within the resources as estimated by the County Auditor. The Court is also responsible for the development of policies, approves financial commitments, and makes appointments of various department heads. The management and leadership provided by members of the Court, and elected and appointed officials of other departments, is crucial to the success of the County's financial management and growth.

The County Auditor has responsibilities for prescribing the systems and procedures for handling the finances of the County and "examining, auditing and approving" all disbursements from County funds prior to their submission to the Commissioners Court for approval. The District Judges of Hays County appoint the County Auditor for a two-year term.

The County serves a population, based on the 2010 U.S. Census, of 157,107 and provides many varied services for the public it serves. These services include, but are not limited to, the operation of the district, county and justices of the peace judicial systems, voting operations for national, state and some local elections, maintenance on and construction of county owned roads and bridges, recording functions relating to property rights and vital statistics, operation of law enforcement agencies (sheriff and constables), operation of the county jail, property tax collections for multiple agencies and general governmental administration. The County, while not directly providing the service, does provide funding for Libraries.

The annual budget serves as the foundation for the County's financial planning and control. All departments of the County are required to submit requests for appropriation to the County Judge during April each year. The County Judge, the budget officer for the County, then uses these requests as the starting point for developing the County Judge's Recommended Budget. This recommended budget is presented to the County Commissioners for their review. From the County Judge's Recommended Budget, the County Commissioners and the County Judge prepare the proposed budget which is filed with the County Clerk. The Court then holds the public hearings on the proposed budget. The County is required to adopt a final budget by the

first day of the new fiscal year. The appropriated budget is prepared by fund, department, and budget summary. The Court approves the budget on a category basis with any changes to personnel, travel, continuing education, or capital outlay required to be approved by the Commissioners' Court. A more detailed, category line item, budget is included with the adopted budget for informational purposes.

Budget-to-actual comparisons are provided in this report for each individual government fund for which an appropriated annual budget has been adopted. For the general fund and road and bridge fund, this comparison is presented as part of the basic financial statements for the governmental funds. For governmental funds, other than the general fund and road and bridge fund with appropriated annual budgets, this comparison is presented in the Supplemental Non-Major Governmental Funds subsection of this report.

**Local Economy:**

The County benefits from its proximity to the Austin metropolitan statistical area's diverse economy and its position along a major transportation corridor (IH-35). The availability of affordable land continues to fuel tax base growth which stalled only modestly during the recession. Wealth indicators are mixed but County unemployment indicators are positive, characterized by rapid growth in total employment and improvement in the September 2019 unemployment rate to 2.7%, which is below the state and national rate.

The composition of the County tax base is being quickly transformed from rural to urban. Residential construction increased very rapidly before the downturn as the housing pressures in Austin expanded development southward, while growth in San Marcos pushed development northward. Commercial development promptly followed the population growth, particularly along the IH-35 corridor, with corporate investment in the community ranging from retail centers to health care.

Taxable property values increased from $11.525 billion in fiscal year 2010 to $19.261 billion in fiscal year 2019, a 67% increase. San Marcos is home to a large and popular factory outlet mall and Texas State University (estimated enrollment of 38,231), which is expected to continue to grow rapidly in the next few years, facilitated somewhat by its transition to a Division 1 athletic program and the offering of 98 bachelor's, 91 master's and 14 doctoral degree programs. Comprised of about 2/3 residential properties, taxable assessed valuation grew by a 6% compound annual rate since fiscal year 2010. As a result of the general downturn in the housing market, taxable assessed value contracted by a modest 0.6% in fiscal year 2011, but subsequently posted modest gains in fiscal years 2012 and 2013 and a substantial gain (9.3%) in fiscal year 2014. Fiscal year 2015 taxable assessed value had a slight gain of 2.2% while fiscal years 2016 and 2017 had substantial gains of 8.4% and 11.8% respectively. Fiscal year 2018 taxable assessed value had a slight decrease of -1.28% resulting from the implementation of the tax ceiling for age 65 and over and disabled residents. Fiscal year 2019 taxable assessed value experienced a substantial increase of 16%. The County sales tax collection doubled from fiscal year 2010 to 2019, increasing from $10,680,126 to $23,947,808 respectively.

**Long-Term Financial Planning:**
Hays County has adopted a financial management policy to ensure its long-term financial health. The general fund balance policy sets a minimum level of reserve funds in the general fund at a minimum of 3 to 6 months of current budgeted expenses. The County has remained in compliance with this policy since its inception. The County also monitors its debt rate structure when planning for future capital projects to ensure that future impacts to the debt tax rate are acceptable.

**Major Initiatives and Capital Planning:**
On February 2, 2012, Hays County officially opened the new 232,000-square-foot Government Center. The three-story building consolidates a number of area offices and provides a secure, expanded work area to more efficiently serve the public. Built on schedule and under budget, the County funded the center without raising the current tax rate, having set aside money in the budget for a number of years in anticipation of the need for a new building. Lower costs in construction material and labor made this an opportune time to build, as well as the ability to provide jobs in the San Marcos area. The cost of the building was approximately $60 million, including furniture, fixtures and equipment. The County enjoyed an $11 million savings in the project. The building was designed for energy efficiency and future growth. The County has also built new satellite offices for government services in Dripping Springs, Kyle, and Wimberley.

In August 2008, the Hays County Commissioners Court approved placing on the November 4, 2008 ballot, a proposition to issue $207 million in Hays County road bonds for roadway safety and mobility improvements across the County. The road bonds would be paid back by Hays County tax dollars and also by reimbursement from the State of Texas totaling $133 million available through the Texas Department of Transportation (TXDOT) Pass-Through Funding program. In addition to the $207 million in taxpayer financed road bonds, the Hays County road projects will be funded with at least $11 million from the City of Kyle, $7 million from the City of San Marcos, and $3 million from federal grants.

The bond issue enabled Hays County to receive State funding through a Pass-Through Funding Agreement with TXDOT. Under this agreement, the County provides up-front funding for project development and construction. The bond principal would be repaid using $133,170,000 in reimbursement funds to be provided by TXDOT. The County will be responsible for all interest costs. Due to the lack of TXDOT funds for new construction projects, the Funding Agreement is designed to allow construction of projects today that might otherwise have to wait for years to be funded. Negotiations between TXDOT and the County determined which projects were included in the agreement.

With the rapid growth of the County, a bond referendum was voted on in November 2016 to fund transportation infrastructure and public safety facilities. Hays County voters passed the Public Safety Facilities Proposition No. 1 for $106.4 million for the purpose of constructing, improving, and equipping public safety facilities including a co-located emergency communications/911 facility, a law enforcement center, a law enforcement training facility,

and a county jail facility. Hays County voters also passed the Transportation Infrastructure Proposition No. 2 for $131.4 million for roadway construction and improvements to meet the transportation needs of the growing population.

**Awards:**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Hays County for its comprehensive annual financial report for the fiscal year ended September 30, 2018. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

**Acknowledgements:**

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Auditor's Office and the professional services provided by our Independent Auditors, ABIP, P.C. We also wish to commend the County officials, department heads, and all members of the departments who assisted and contributed to the preparation of this report. Furthermore, it is important to recognize the members of the Commissioners Court for their interest and support in planning and conducting the financial operations of the County. I would also like to thank the District Judges of Hays County for their unwavering support, enabling this office to perform its duties in a responsible and progressive manner. I am very honored to serve the citizens of this County and work with outstanding officials and employees that help make Hays County one of the best in Texas.

Respectfully submitted,

Marisol Villarreal-Alonzo, CPA
Hays County Auditor

Government Finance Officers Association

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Hays County**

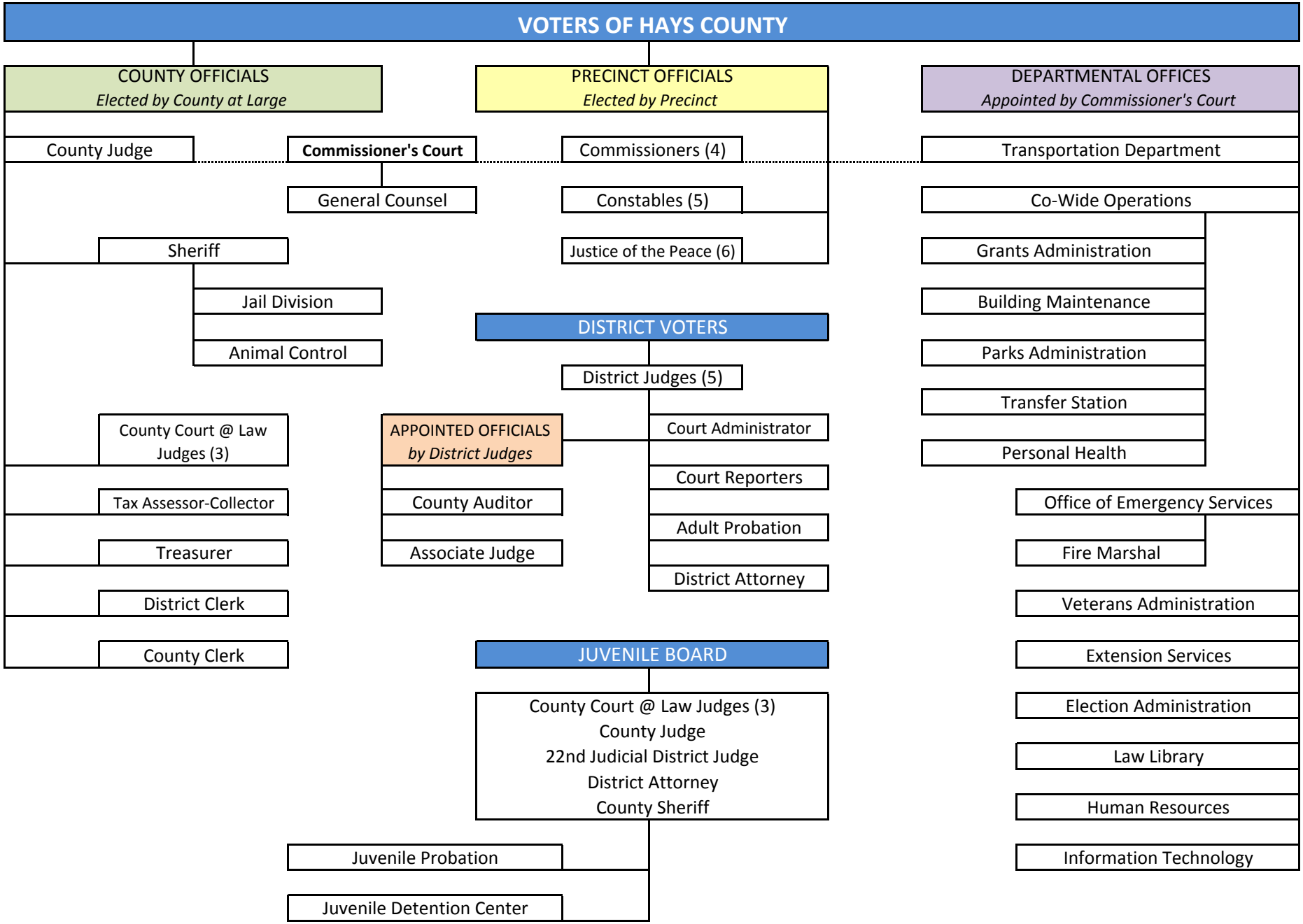
**Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

**September 30, 2018**

Christopher P. Morrill

Executive Director/CEO


VOTERS OF HAYS COUNTY
COUNTY OFFICIALS
Elected by County at Large
PRECINCT OFFICIALS
Elected by Precinct
DEPARTMENTAL OFFICES
Appointed by Commissioner's Court
County Judge
Commissioner's Court
Commissioners (4)
Transportation Department
General Counsel
Constables (5)
Co-Wide Operations
Sheriff
Justice of the Peace (6)
Grants Administration
Jail Division
Building Maintenance
DISTRICT VOTERS
Animal Control
Parks Administration
District Judges (5)
Transfer Station
County Court @ Law Judges (3)
APPOINTED OFFICIALS
by District Judges
Court Administrator
Personal Health
Court Reporters
Tax Assessor-Collector
County Auditor
Office of Emergency Services
Adult Probation
Treasurer
Associate Judge
Fire Marshal
District Attorney
District Clerk
Veterans Administration
County Clerk
JUVENILE BOARD
Extension Services
County Court @ Law Judges (3)
County Judge
22nd Judicial District Judge
District Attorney
County Sheriff
Election Administration
Law Library
Human Resources
Juvenile Probation
Information Technology
Juvenile Detention Center

**HAYS COUNTY, TEXAS**
**OFFICIALS**
**September 30, 2019**

| Title | Name |
|---|---|
| County Judge | Ruben Becerra |
| Commissioner Precinct 1 | Debbie Gonzales Ingalsbe |
| Commissioner Precinct 2 | Mark Jones |
| Commissioner Precinct 3 | Lon Shell |
| Commissioner Precinct 4 | Walt Smith |
| 22nd Judicial District Judge | R. Bruce Boyer |
| 207th Judicial District Judge | Jack Robison |
| 274th Judicial District Judge | Gary Steel |
| 428th Judicial District Judge | Bill Henry |
| 453rd Judicial District Judge | David Junkin |
| County Auditor | Marisol Villarreal-Alonzo, CPA |
| Sheriff | Gary Cutler |
| Criminal District Attorney | Wes Mau |
| County Court at Law 1 Judge | Robert Updegrove |
| County Court at Law 2 Judge | Chris Johnson |
| County Court at Law 3 Judge | Tacie M. Zelhart |
| District Clerk | Beverly Crumley |
| County Clerk | Elaine Cardenas, PhD |
| Tax Assessor/Collector | Jenifer O'Kane |
| County Treasurer | Britney Richey |
| Justice of the Peace Precinct 1 Place 1 | Joanne Prado |
| Justice of the Peace Precinct 1 Place 2 | Maggie H. Moreno |
| Justice of the Peace Precinct 2 | Beth Smith |
| Justice of the Peace Precinct 3 | Andrew Cable |
| Justice of the Peace Precinct 4 | John Burns |
| Justice of the Peace Precinct 5 | Scott Cary |
| Constable Precinct 1 | David Peterson |
| Constable Precinct 2 | Michael Torres |
| Constable Precinct 3 | Raymond Helm |
| Constable Precinct 4 | Ronald Hood |

**HAYS COUNTY, TEXAS**
**OFFICIALS**
**September 30, 2019**

| Title | Name |
|---|---|
| Constable Precinct 5 | John Ellen |
| Associate District Judge | Karl Hays |
| Chief Juvenile Probation Officer | Shelly Williams |
| Juvenile Detention Center Administrator | Brett Littlejohn |
| District Court Administrator | Stephen M. Thomas |
| District Court Reporter | Grace C. Duncan |
| District Court Reporter | Richard E. Roberts Jr. |
| District Court Reporter | Ruby A. Castilleja |
| District Court Reporter | Sheri L. Linder |
| District Court Reporter | Carolyn Burklund |
| County Court Reporter | Gina K. May |
| County Court Reporter | Susan Green |
| County Court Reporter | Frances Janezic |
| General Counsel | Mark D. Kennedy |
| Transportation Director | Jerry E. Borcherding |
| Countywide Operations Director | Tammy Crumley |
| Development Services Director | Caitlyn Strickland |
| Fire Marshal | Scott Raven |
| Office of Emergency Services Director (Interim) | Justin McInnis |
| Veterans Services Officer | Jude J. Prather |
| Extension Services Agent | Jason Mangold |
| Elections Administrator | Jennifer Anderson |
| Information Technology Director | Jeff McGill |
| Human Resources Director | Shari Miller |

HAYS COUNTY
STATE OF TEXAS

# HAYS COUNTY, TEXAS
# COMPREHENSIVE
# ANNUAL FINANCIAL REPORT
# 2019

# FINANCIAL SECTION

HAYS COUNTY
STATE OF TEXAS

INDEPENDENT AUDITORS' REPORT

To the Honorable Judge and
Commissioners of Hays County, Texas
San Marcos, Texas

**Report on the Financial Statements**

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

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

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

***Auditors' Responsibility***

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

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

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

***Opinions***

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



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***Other Matters***

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-11, budgetary comparison information on pages 61-62, schedule of changes in the net pension liability and related ratios on page 63, schedule of employer contributions - retirement system on page 64, schedule of changes in total other postemployment benefit liability and related ratios on page 65, and the related notes to required supplementary information on page 66, 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 Hays County's basic financial statements. The introductory section, the nonmajor funds budget to actual schedules, combining and individual nonmajor fund financial statements, other supplementary information, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is also not a required part of the basic financial statements.

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

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2020, on our consideration of the Hays County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Hays County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hays County's internal control over financial reporting and compliance.

ABIP, PC

San Antonio, Texas
March 31, 2020

**HAYS COUNTY, TEXAS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

This section of the Hays County, Texas' (the "County") Comprehensive Annual Financial Report (CAFR) presents an overview of the County's financial activities for the fiscal year ended September 30, 2019. The Management's Discussion and Analysis should be considered in conjunction with the accompanying basic financial statements, accompanying notes to those financial statements, and other portions of the CAFR.

FINANCIAL HIGHLIGHTS

- The County's total combined net position increased from prior year to $53.4 million at September 30, 2019. Of this amount, ($82.1) million is unrestricted. Negative unrestricted net position is the result of expenses financed by long-term debt proceeds for infrastructure improvements not owned by the County. Expenses from debt proceeds generally also increase county assets; however, Hays County voters approved lending County support to improving state and city-owned roads, highways, and parks.

- At the close of the fiscal year 2019, Hays County's governmental funds reported combined ending fund balances of $304.4 million.

- The general fund reported a fund balance this year of $48.8 million, of which $41.9 million is unassigned, $1.1 million is restricted, and $5.6 million is committed. The fund balance represents 53.0% of General Fund expenditures.

- The County adopted a change in accounting policy by recognizing 60 days of sales tax revenue receivable. The County recorded additional sales tax of $1,767,214 for FY2018. The County also decreased the La Cima Public Improvement District Fund Landowner liability due to the Landowner opting not to request reimbursement for certain costs via an additional special assessment. Should the Landowner wish to be reimbursed at a later date, a special assessment must be approved and issued in a future period. The La Cima Public Improvement District Fund Landowner liability was decreased by $2,092,469 in FY2018. These changes increased net position by $3,859,683 at September 30, 2018.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements, which consist of three components:

- government-wide financial statements
- fund financial statements and
- notes to the financial statements

This report also contains other supplementary information in addition to the basic financial statements.

The **Government-Wide Financial Statements** are designed to provide readers with a broad overview of the County's finances, in a manner similar to private sector business. The government-wide financial statements consist of two financial statements, the *Statement of Net Position* and *Statement of Activities*.

- The *Statement of Net Position* presents information on all of the County's assets and liabilities, with the difference between the two reported as *net position*. Eventually, increases or decreases in net position may serve as a useful indicator of whether or not the financial position of the county is improving or deteriorating.

- The *Statement of Activities* presents information showing how net position changed during the most recent fiscal year using full accrual basis of accounting. 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 result in cash flows in future fiscal periods.

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover a portion of their costs through user fees and charges. The governmental activities of the County include general administration, judicial, law enforcement and corrections, community and public service, health and human services, general maintenance, and streets and highways.

FUND FINANCIAL STATEMENTS

The fund financial statements are designed to report information by grouping related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into the following three categories: governmental, proprietary, and fiduciary funds.

**Governmental funds** are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are included in governmental funds, which focus on (1) cash and other financial assets that can readily be converted to cash and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's functions.

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 in the government-wide statements. In addition to the governmental fund balance sheet and statement of revenues, expenditures and changes in fund balance, separate statements are provided that reconcile between the government-wide and fund level statements.

**Proprietary funds** provide the same type of information as the government-wide financial statements, only in more detail. The Internal Service Fund (a type of proprietary fund) is used to report activities that provide supplies and services for other programs and activities-such as the County's Medical and Dental Insurance fund. Because this service predominantly benefits government rather than business-type functions, the Internal Service Fund is reported with *governmental activities* in the government-wide financial statements.

**Fiduciary funds** are used to account for resources held for the benefit of parties outside the County. The County's fiduciary activities are reported in a separate Statement of Fiduciary Net Position-Fiduciary Funds. These activities are excluded from the County's other financial statements since the County cannot use these assets to finance its operations. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

**Notes to the basic financial statements** provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Required and other supplementary information** is presented concerning the County's major funds. The General Fund, Road and Bridge Fund, Debt Service Fund, and Major Capital Projects Funds are the County's major funds. A budgetary comparison statement for the General Fund and Road and Bridge Fund, Fund which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with the budget. Required Supplementary Information also includes the Schedule of Changes in Net Pension Liability and Related Ratios, the Schedule of Contributions for the County's pension plan, and a Schedule of Changes of Other Postemployment Benefits Liability.

The combining and individual fund statements and schedules provide information for non-major governmental funds, internal service funds, and agency funds are presented immediately following the required supplementary information. Additionally, the County legally adopts budgets for a number of other governmental funds. Schedules that include original and final amended budget compared to actual figures are presented for these governmental funds with a legally adopted budget.

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS

**Net Position**:

The County's combined net position was $53,395,332 at September 30, 2019 as detailed below:

| | 2018 Governmental Activities | 2019 Governmental Activities | Total Percent Change 2019-2018 |
|---|---|---|---|
| Current and other assets | $ 348,664,145 | $ 410,064,929 | 17.61% |
| Capital assets, net | 245,506,921 | 289,543,079 | 17.94% |
| Total Assets | 594,171,066 | 699,608,008 | 17.75% |
| Deferred outflows of resources | 16,326,600 | 34,786,307 | 113.07% |
| Other liabilities | 44,076,244 | 44,126,816 | 0.11% |
| Long-term liabilities | 519,875,578 | 633,938,413 | 21.94% |
| Total Liabilities | 563,951,822 | 678,065,229 | 20.23% |
| Deferred inflows of resources | 5,423,571 | 2,933,754 | -45.91% |
| Net Position: | | | |
| Net investment in capital assets | 84,961,815 | 97,573,935 | 14.84% |
| Restricted | 35,136,945 | 37,879,074 | 7.80% |
| Unrestricted | (78,976,487) | (82,057,677) | 3.90% |
| Total Net Position | $ 41,122,273 | $ 53,395,332 | 29.85% |

Total net position increased by $12.3 million compared to 2018, after restatement. There are significant changes in the statement of net position at September 30, 2019 from September 30, 2018. Capital assets increased by $44.0 million as a result of the acceptance of several new roads in subdivisions. The continued growth of the County has caused an increase of new homes. The roads in these subdivisions such as Sunfield Estates, Reunion Ranch, Douglas Estates, and Belterra will be maintained by the County. The County also continues to improve County roads and construct new County buildings such as the voter approved public safety building and jail expansion and remodel projects. Long term debt increased by $114.1 million. This is discussed in detail on pages 43-48 of this report.

A portion of the County's net position reflects investment in capital assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. It should be noted that the resources needed to repay the debt associated with these capital assets must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. If there are unspent related debt proceeds at year-end, the portion of debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets.

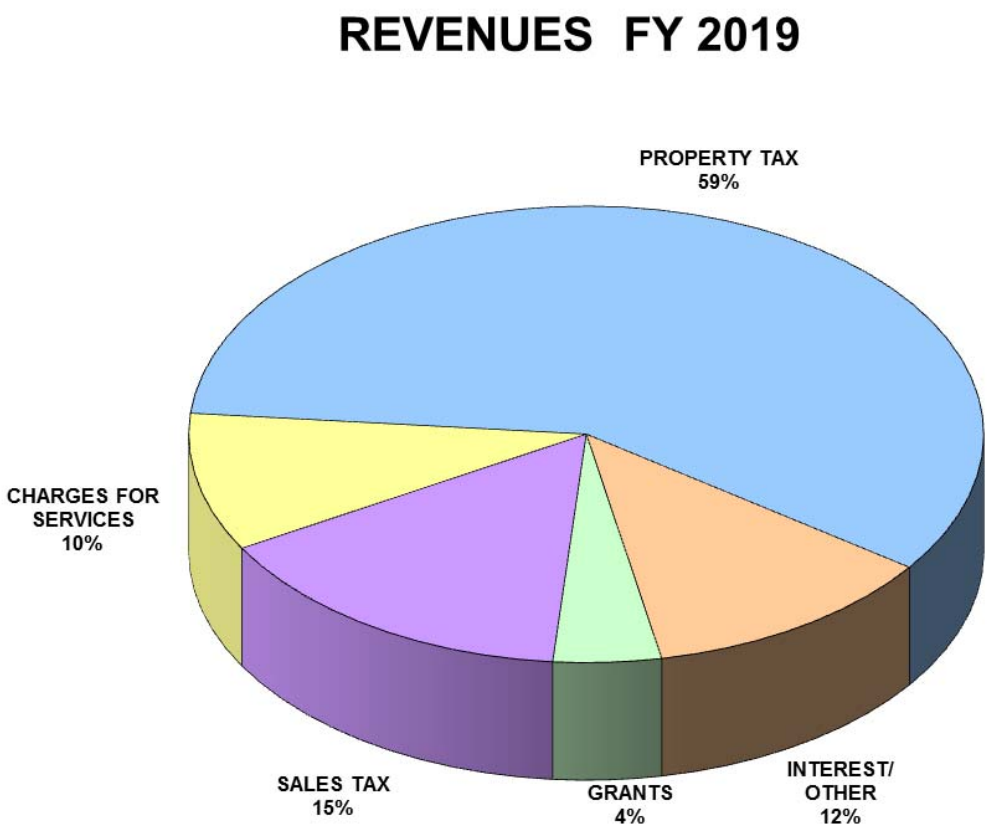
The investment in capital assets does not necessarily correlate directly with changes in capital assets as a whole. Many road projects, once completed, are contributed to the State of Texas or local entity involved thus removing the asset from the County's books. Since 2008, in order to facilitate both population and economic growth in the County and with voter approval to issue $206 million in road bonds, the County started responsibly issuing road bonds to address road improvements countywide. As road projects are completed, ownership of many of the new roads is transferred to the State of Texas or local entity. This plan has benefited the County over the years making travel faster and safer throughout the County. In connection with the 2008 road bond program, the County entered into an agreement regarding the road construction projects relating to State roads in which the State of Texas will reimburse Hays County over an approximate 20-year period the sum of $133,000,000. Revenues for those road projects that TxDot has agreed to reimburse the County for are deemed earned and

recognized when TxDot approves the road. The County defers the expense until the State road projects are approved.

**Changes in Net Position:**

The County's total revenues were $156,319,981. A significant portion, 74% of the County's revenue comes from taxes. Of this total, $23.9 million was from sales taxes and the remaining $91.4 million is ad valorem taxes. Charges for services include court fines and fees ($5.5 million), law enforcement and correction facilities ($4.3 million), health and human service fees ($1.6 million), road and bridges ($2.4 million), administration fees ($1.1 million), and community and public service fees ($.4 million).

- The County's total cost of governance was $147.9 million.
- The amount our taxpayers paid for these activities through taxes was $115.3 million.
- Those who directly benefited from the programs paid $15.3 million.
- Interest, grants, contributions, and miscellaneous revenues share of the cost was $25.7 million.



Changes in net position from year to year are a result of the net impact of the change in revenues and expenses from one year to the next. The change in net position for the year is summarized as follows:

| | 2018 | 2019 | Total Percent Change 2019-2018 |
|---|---|---|---|
| Taxes | $ 106,920,917 | $ 115,315,652 | 7.85% |
| Program revenues: | | | |
| Charges for Services | 15,106,972 | 15,310,874 | 1.35% |
| Operating grants and contributions | 6,056,262 | 6,084,304 | 0.46% |
| Capital grants and contributions | 519,783 | 774,421 | 48.99% |
| Investment earnings | 4,592,767 | 6,600,382 | 43.71% |
| Miscellaneous and other | 4,441,508 | 12,234,348 | 175.45% |
| Total revenues | 137,638,209 | 156,319,981 | 13.57% |
| | | | |
| Expenses | | | |
| General administration | 15,699,174 | 18,762,946 | 19.52% |
| Judicial | 14,645,054 | 16,554,123 | 13.04% |
| Law enforcement/corrections | 43,548,791 | 45,830,648 | 5.24% |
| Community/public service | 2,463,289 | 2,583,815 | 4.89% |
| Health and human services | 17,810,721 | 20,427,295 | 14.69% |
| General maintenance | 3,175,925 | 5,618,551 | 76.91% |
| Streets and highways | 24,624,448 | 19,362,208 | -21.37% |
| Debt service/Bond interest | 17,877,018 | 18,767,019 | 4.98% |
| Total expenses | 139,844,420 | 147,906,605 | 5.77% |
| Change in net position | (2,206,211) | 8,413,376 | -481.35% |
| Net position, beginning | 43,328,484 | 41,122,273 | -5.09% |
| Restatement of net position | - | 3,859,683 | 100.00% |
| Net position, ending | $ 41,122,273 | $ 53,395,332 | 29.85% |

Amounts received for property tax revenues of $91,367,844 increased from last year by 7.1% due primarily to the addition of new property to the tax base as well as an increase in value of existing property. Property tax revenue makes up 59% of total revenues. Sales tax collections of $23,947,808 increased by 10.8% compared to prior year primarily due to the population growth of the county as well as the popularity of a large shopping mall, fulfillment center, and call center located in the county.

Investment earnings increased by 43.71% as a result of increased investment rates on cash and investments on hand and not all capital project bond monies were expended during FY2019.

Capital grants and contributions increased by 48.99% from prior year as a result of current year grant funding for the implementation of a new Records Management and Computer Aided Dispatch (RMS/CAD) System to transition to the National Incident Based Reporting System (NIBRS) as required by House Bill 11 of the 84th Regular Session of the Texas Legislature.

The increase in “miscellaneous and other” revenues from FY2018 to FY2019 represents an increase in current year mandatory payments from health care providers. In FY2016, the Texas Health and Safety Code Section 293.101 authorized the creation of a Hays County Local Provider Participation Fund to collect a mandatory payment from each institutional health care provider in Hays County and authorized the Intergovernmental Transfer of the funds derived from those mandatory payments to provide the nonfederal share of the supplemental payment program authorized under the Texas Healthcare Transformation and Quality Improvement Program. The mandatory payment percentage of net patient revenue increased to 4.35% in FY2019 from 1.5% in FY2018.

Total expenses increased by 5.77% during the year. The increase was a result of substantial expenditures incurred in FY2019 related to one-time facility improvements and energy efficiency building improvements recorded in general maintenance expenses as noted with a 76.91% increase. Judicial expenses increased by 13.04% as a result of the addition of a new District Court and new County Court in FY2019. Health and human service expenses increased by 14.69% as a result of additional commitments related to indigent health care and improvements to low water crossing early warning systems. General Administrative expenses increased by 19.52% as a result of the purchase of new election equipment and software in FY2019. Although total expenses increased, streets and highways expenses decreased by 21.37% as a result of road projects started but not completed in FY2019.

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

The County reports the following types of governmental funds: the General Fund; Special Revenue; Debt Service; and Capital Project Funds. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances that are available for spending. Such information is useful in assessing the County's annual financing and budgeting requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As of the end of the 2019 fiscal year, the County's governmental funds reported combined ending fund balance of $304.4 million. Approximately $41.9 million of the fund balance represents unassigned fund balance while the remaining major components of fund balance are restricted for capital projects and construction ($189.4 million), state road projects ($29.0 million), debt service ($14.8 million), road and bridge ($12.8 million), and special revenue ($9.9 million). Committed fund balance was for projects budgeted to be expended in fiscal year 2020 ($5.6 million). The County's ability to spend each of these types of fund balance is more limited than with unassigned fund balance.

*General Fund*

The General Fund is the primary operating fund of the County. At the end of the 2019 fiscal year, fund balance of the General Fund was $48.8 million, of which $41.9 million is unassigned. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total expenditures. Unassigned fund balance represents 45.5% of total general fund expenditures, and total fund balance represent 53.0% of that same amount. This significant fund balance to total expenditures ratio indicates a healthy financial position.

The fund balance of Hays County's General Fund increased by $1,524,863 during the current fiscal year. Key factors that enabled the County to increase the level of fund balance are as follows:

- Total General Fund property tax revenues increased over the prior year by $3.3 million. Property tax revenues increased due to an increase in taxable property values while decreasing the tax rate.
- The growth of the County has created an increase in demand for services and expenditures. The General Fund expenditures increased by $6.2 million over the prior year's totals. Spending increased due to additional personnel for a new Judicial District Court and County Court as well as added personnel in preparation for the opening of an expanded Direct Supervision Jail Facility. Additionally, increases are due to a new county-wide hybrid voting system for elections and funding to implement a new Records Management and Computer Aided Dispatch (RMS/CAD) System to transition to the National Incident Based Reporting System (NIBRS) as required by House Bill 11 of the 84th Regular Session of the Texas Legislature.
- Although County growth has caused increases to overall general fund expenditures, the County remains fiscally conservative where spending resulted in lower than budgeted operational costs.

*Road and Bridge Fund*

The Road and Bridge Fund has a total fund balance of $13.1 million, with a net increase of $2.8 million. The increase is a result of an increase in property tax revenue ($.78 million) and an increase in motor vehicle sales tax ($.11 million). Asset forfeitures increased ($.11 million) as a result of the hiring of an additional assistant district attorney that processed asset forfeitures.

*Debt Service Fund*

The debt service fund has a total fund balance of $14,811,708 all of which will be used for the payment of debt service. The balance reflects a current year net increase of $990,478. The increase is a result of property tax revenues increasing by $2.0 million offset by an increase in principal debt payment expenses.

*Major Capital Project Funds*
Major Capital Project Fund balances increased as spending for road and facilities capital projects were offset by the County's issuance of $97.0 million in new debt. Numerous road construction projects that were initiated in prior years continued throughout fiscal year 2019 while new road and building improvements construction projects were initiated in FY2019.

- The Road Bond 2019 Fund has a total fund balance of $106.7 million, with a net increase of $106.7 million. The increase is a result of the voter approved bonds totaling $97.0 million issued during FY2019. Road construction project expenditures will begin in FY2020.
- The Pass Thru Road Bond 2016 Fund has a total fund balance of $29.0 million, with a net decrease of $9.9 million. The major road project expenditures included $2.5 million of right of way costs for the FM110 – IH35 at Yarrington to SH80, $.90 million of utility relocation costs for the FM110 – SH80 to FM621 road project, and $6.1 million for the FM1626A road construction project.
- The La Cima Public Improvement District Fund has a total fund balance of $2.6 million, with a net decrease of $.5 million from the restated fund balance. The PID funds were spent on major improvements within the La Cima Public Improvement District. Drawdowns of the Landowner's funds decreased the Landowner liability in this fund as the Landowner did not seek reimbursement of the costs associated with the bank account drawdown.
- The Public Safety Bond 2017 Fund has a total fund balance of $50.0 million, with a net decrease of $35.1 million. The decrease is a result of the voter approved bond funded construction of the Public Safety building and improvements to the Jail facility. Construction expenditures for both projects totaled $36.8 million in FY2019 offset by investment income of $1.7 million.

*Proprietary Fund*
The County operates one internal service fund, the Medical Insurance Fund. This internal service fund is used to report activities connected with the County's self-insurance program for employee health insurance. As of September 30, 2019, the net position of the Medical Insurance Fund was $14.5 million, an increase of $778,715.

## GENERAL FUND BUDGETARY HIGHLIGHTS:

The Fiscal Year 2019 budget was adopted on September 18, 2018. The FY2019 budget increase (5.3%) over FY2018 was primarily a result of $2 million for a new county-wide hybrid voting system for elections, $927 thousand in matching funds to implement a new Records Management and Computer Aided Dispatch (RMS/CAD) System to transition to the National Incident Based Reporting System (NIBRS) as required by House Bill 11 of the 84th Regular Session of the Texas Legislature, $1.7 million to implement a salary market analysis for Law Enforcement positions per the voter-approved Collective Bargaining Agreement, as well as an overall decrease in capital projects for county infrastructure.

Over the course of the year, the County revised its budget on several occasions for line item transfers within existing line items, with no increase in the overall budget. Any noted increases in the overall budget were due to additional grants with offsetting revenues that were received but were not anticipated during the budget process.

Actual expenditures were less than budgeted expenditures by $3,068,196, primarily due to the incompletion of capital improvement projects. Actual revenues collected were more than budgeted by $4,413,490. The revenue increase was primarily the result of an increase in property and sales tax collections. Actual revenues exceeded the budget and actual expenditures were less than budgeted due partially to the County's conservative approach to budgeting as well as each county department head's determination to remain within the budget constraints of their department.

## CAPITAL ASSETS

The capital assets of the County are those assets (land, buildings, improvements, infrastructure, and furniture and equipment), which are used in the performance of the County's functions. At September 30, 2019, net capital assets of the governmental activities totaled $289.5 million. Annual depreciation for buildings, infrastructure,

improvements and furniture and equipment totaled $11.4 million. More detailed information about the County's capital asset activity is presented in Note 3. C. of the notes to the financial statements.

| | 2018 | 2019 | Total Percent Change 2019-2018 |
|---|---|---|---|
| Capital assets not being depreciated: | | | |
| Land | $ 17,617,791 | $ 17,617,791 | 0.00% |
| Construction in progress - infrastructure | 19,460,711 | 22,017,909 | 13.14% |
| Construction in progress - building | 30,389,893 | 61,932,295 | 103.79% |
| Construction in progress - land improvements | 510,980 | - | -100.00% |
| Total capital assets not being depreciated | 67,979,375 | 101,567,995 | 49.41% |
| | | | |
| Capital assets being depreciated: | | | |
| Infrastructure | 173,445,428 | 183,115,598 | 5.58% |
| Buildings and improvements | 101,566,996 | 107,549,404 | 5.89% |
| Park improvements | 4,410,543 | 5,023,170 | 13.89% |
| Equipment | 32,773,036 | 36,183,498 | 10.41% |
| Total capital assets being depreciated | 312,196,003 | 331,871,670 | 6.30% |
| Less accumulated depreciation for: | | | |
| Infrastructure | (73,746,783) | (79,082,363) | 7.24% |
| Buildings and improvements | (34,566,057) | (37,837,622) | 9.46% |
| Park Improvements | (1,203,525) | (1,380,287) | 14.69% |
| Equipment | (25,152,092) | (25,596,314) | 1.77% |
| Total accumulated depreciation | (134,668,457) | (143,896,586) | 6.85% |
| Total capital assets being depreciated, net | 177,527,546 | 187,975,084 | 5.89% |
| Governmental activities capital assets, net | $ 245,506,921 | $ 289,543,079 | 17.94% |

## DEBT ADMINISTRATION

At the end of the 2019 fiscal year, the County reported $653.1 million in outstanding debt. Of this amount, $503.9 million is general obligation debt, $18.7 million is special assessment revenue bonds, $1.5 million is qualified energy conservation bonds, and $3.6 million is a public property finance act contract loan for additional energy efficiency capital projects. The County reported $3.2 million in vested vacation benefits, $38.9 million in postemployment benefits, and $33.6 million in pension plan benefits. Premiums being amortized over the life of the bond were $49.7 million at year-end.

A majority of the general obligation debt is the result of a voter approved bond issue for roads and public safety facilities. In 2008, voters approved $206 million for roads and $30 million for parks projects. In 2016, voters approved $106.4 million for public safety facilities and $131.4 million for transportation safety and mobility improvements across the county. In connection with the 2008 road bond program, the County has entered into an agreement regarding the road construction projects relating to State roads in which the State of Texas will reimburse Hays County over an approximate 20-year period the sum of $133,000,000. More detailed information about the County's long-term debt activity is presented in Note 3. F. of the notes to the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES:

The County has experienced a major population growth between the 2000 and 2010 census. The County's population increased from 97,589 to 157,107 which represents a 61% increase. Appraised property values used for the FY2020 budget preparation will increase by $2.36 billion, or 13.5% from FY2019. The increase in FY2020 property values was the result of new improvements ($948.4 million) and increases in appraised values ($1,413.9 billion). Additionally, a tax freeze for seniors over the age of 65 and disabled persons adopted in FY2018 are still in place. The average home value in FY2020 was $264,652 as compared to the average home value in FY2019 of $243,787. These indicators were considered when adopting the FY2020 General Fund

budget. Amounts available for appropriation in the FY2020 General Fund budget are $92.3 million, compared to the final FY2019 budget of $90.9 million.

Total expenditures for all operating funds, including General Fund, for FY2020 are budgeted at $138.3 million which is a 4.5% increase from the previous year.

If these estimates are realized, the County's budgetary General Fund balance is anticipated to drop by $5.6 million. The decrease in fund balance is the result of the use of reserves to fund one-time expenditures for capital equipment purchases for the new Jail Expansion project, flood warning system expansion, flood mitigation projects throughout the county, technology infrastructure upgrades, as well as other miscellaneous one-time project expenses. Based on our practice of conservatism in the budget process, we anticipate that the drop in projected fund balance will be less than anticipated in FY2020.

## REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Auditor's Office, 712 S. Stagecoach Trail, Suite 1071, San Marcos, Texas 78666 or 512-393-2283.

HAYS COUNTY
STATE OF TEXAS

# HAYS COUNTY, TEXAS
# COMPREHENSIVE
# ANNUAL FINANCIAL REPORT
# 2019

## BASIC FINANCIAL STATEMENTS

HAYS COUNTY
STATE OF TEXAS

**HAYS COUNTY, TEXAS**
**STATEMENT OF NET POSITION**
**September 30, 2019**

| | Primary Government Governmental Activities |
|---|---|
| **Assets** | |
| Cash: | |
| Cash and cash equivalents | $ 326,612,090 |
| Receivables: | |
| Delinquent ad valorem taxes | 687,178 |
| Sales and use tax | 4,092,020 |
| Miscellaneous | 52,302,232 |
| Due from fiduciary funds | |
| Materials & supplies inventory, at cost | 396,675 |
| Prepaid items | 238,527 |
| Current deferred charges-transporation costs | 24,949,542 |
| Deposits | 786,665 |
| Capital assets (net of accumulated depreciation): | |
| Land | 17,617,791 |
| Buildings | 69,711,782 |
| Land improvements | 3,642,883 |
| Furniture, fixtures and equipment | 10,587,184 |
| Infrastructure | 104,033,235 |
| Construction in progress | 83,950,204 |
| Total Assets | 699,608,008 |
| **Deferred outflows of resources** | |
| Deferred charge on refunding | 9,874,445 |
| Deferred pension charges | 17,265,260 |
| Deferred OPEB charges | 7,646,602 |
| Total deferred outflow of resources | 34,786,307 |
| **Liabilities** | |
| Accounts payable | 21,075,572 |
| Accrued interest payable | 2,804,587 |
| Due to other agencies | 1,042,609 |
| Unearned revenues | 41,002 |
| Noncurrent liabilities: | |
| Due within one year | 19,163,046 |
| Due in more than one year | 633,938,413 |
| Total Liabilities | 678,065,229 |
| **Deferred inflows of resources** | |
| Deferred pension charges | 445,751 |
| Deferred OPEB charges | 2,488,003 |
| Total deferred outflow of resources | 2,933,754 |
| **Net Position** | |
| Net investment in capital assets | 97,573,935 |
| Restricted for: | |
| Restricted-administration | 434,523 |
| Restricted-debt service | 14,811,708 |
| Restricted-road and bridge | 12,754,500 |
| Restricted-law enforcement and corrections | 510,135 |
| Restricted-records management and preservation | 2,303,588 |
| Restricted-community services and programs | 1,097,335 |
| Restricted-judicial | 1,052,320 |
| Restricted-health and human services | 4,914,965 |
| Unrestricted | (82,057,677) |
| Total Net Position | $ 53,395,332 |

**The accompanying notes are an integral part of this statement.**

**HAYS COUNTY, TEXAS**
**STATEMENT OF ACTIVITIES**
**For the Year Ended September 30, 2019**

| Functions/Programs | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Program Revenues: Capital Grants and Contributions |
|---|---|---|---|---|
| **Primary government:** | | | | |
| Governmental activities: | | | | |
| Administration | $ (18,762,946) | $ 1,086,979 | $ 12,985 | $ - |
| Judicial | (16,554,123) | 5,484,558 | 972,827 | - |
| Law enforcement and corrections | (45,830,648) | 4,330,208 | 2,872,850 | 749,512 |
| Community and public services | (2,583,815) | 398,118 | 520,173 | - |
| Health and human services | (20,427,295) | 1,648,890 | 1,525,211 | - |
| General maintenance | (5,618,551) | - | - | - |
| Highways and streets | (19,362,208) | 2,362,121 | 180,258 | 24,909 |
| Interest and fees | (18,767,019) | - | - | - |
| Total governmental activities | (147,906,605) | 15,310,874 | 6,084,304 | 774,421 |
| Total primary government | $ (147,906,605) | $ 15,310,874 | $ 6,084,304 | $ 774,421 |

**The accompanying notes are an integral part of this statement.**

**HAYS COUNTY, TEXAS**
**STATEMENT OF ACTIVITIES**
**For the Year Ended September 30, 2019**

| Functions/Programs | | Net (Expense) Revenue and Changes in Net Position<br>Primary Government<br>Governmental Activities |
|---|---|---|
| **Primary government:** | | |
| Governmental activities: | | |
| Administration | $ | (17,662,982) |
| Judicial | | (10,096,738) |
| Law enforcement and corrections | | (37,878,078) |
| Community and public services | | (1,665,524) |
| Health and human services | | (17,253,194) |
| General maintenance | | (5,618,551) |
| Highways and streets | | (16,794,920) |
| Interest and fees | | (18,767,019) |
| Total governmental activities | | (125,737,006) |
| Total primary government | $ | (125,737,006) |
| Ad valorem taxes | | 91,367,844 |
| Sales and use tax | | 23,947,808 |
| Interest on deposits | | 6,600,382 |
| Miscellaneous revenues | | 12,234,348 |
| Gain (loss) on sale of capital assets | | - |
| Total general revenues | | 134,150,382 |
| **Change in net position** | | **8,413,376** |
| Net position - beginning | | 41,122,273 |
| Restatement of beginning net position | | 3,859,683 |
| **Net position - ending** | **$** | **53,395,332** |

**The accompanying notes are an integral part of this statement.**

**HAYS COUNTY, TEXAS**
**BALANCE SHEET**
**GOVERNMENTAL FUNDS**
**September 30, 2019**

| | General | Road and Bridge Fund | Debt Service Fund | Road Bond 2019 Fund | Pass Thru Road Bond 2016 Fund |
|---|---|---|---|---|---|
| **Assets** | | | | | |
| Cash and cash equivalents | $ 53,361,042 | $ 12,465,205 | $ 10,132,326 | $ 106,702,463 | $ 32,308,309 |
| Receivables | | | | | |
| Ad valorem taxes | 399,833 | 106,427 | 180,918 | - | - |
| Sales and use taxes | 4,092,020 | - | - | - | - |
| Due from other governments | 333,495 | 25,082 | 5,010,697 | - | - |
| Miscellaneous | 1,272,230 | 918,440 | - | 1,357 | 34,677 |
| Due from other funds | 92,578 | 359,706 | 520 | - | 12,357 |
| Prepaid items | 237,947 | - | - | - | - |
| Inventory, at cost | 26,516 | 370,159 | - | - | - |
| Total Assets | $ 59,815,661 | $ 14,245,019 | $ 15,324,461 | $ 106,703,820 | $ 32,355,343 |
| **Liabilities** | | | | | |
| Liabilities | | | | | |
| Accounts payable | $ 7,572,471 | $ 1,002,439 | $ 3,000 | $ - | $ 3,373,595 |
| Unearned revenue | 41,002 | - | - | - | - |
| Due to other agencies | 923,483 | 4,761 | 114,365 | - | - |
| Due to other funds | 2,050,815 | 6,733 | 214,470 | - | - |
| Total Liabilities | 10,587,771 | 1,013,933 | 331,835 | - | 3,373,595 |
| **Deferred Inflows of Resources** | | | | | |
| Unavailable revenue-property taxes | 399,833 | 106,427 | 180,918 | - | - |
| Total Deferred Inflows of Resources | 399,833 | 106,427 | 180,918 | - | - |
| **Fund Balances** | | | | | |
| Nonspendable | $ 264,463 | $ 370,159 | $ - | $ - | $ - |
| Restricted-administration | 434,523 | - | - | - | - |
| Restricted-debt service | - | - | 14,811,708 | - | - |
| Restricted-capital projects and construction | - | - | - | 106,703,820 | - |
| Restricted-road and bridge | - | 12,754,500 | - | - | - |
| Restricted-law enforcement and corrections | - | - | - | - | - |
| Restricted-records management and preservation | - | - | - | - | - |
| Restricted-community services and programs | 616,410 | - | - | - | - |
| Restricted-judicial | - | - | - | - | - |
| Restricted-health and human services | - | - | - | - | - |
| Restricted-state road projects | - | - | - | - | 28,981,748 |
| Committed-administration | 855,528 | - | - | - | - |
| Committed-general maintenance | 22,995 | - | - | - | - |
| Committed-community services and programs | 550,000 | - | - | - | - |
| Committed-health and human services programs | 973,701 | - | - | - | - |
| Committed-law enforcement and corrections | 2,351,670 | - | - | - | - |
| Committed-judicial | 98,586 | - | - | - | - |
| Committed-flood projects | 750,000 | - | - | - | - |
| Unassigned | 41,910,181 | - | - | - | - |
| Total Fund Balances | 48,828,057 | 13,124,659 | 14,811,708 | 106,703,820 | 28,981,748 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | $ 59,815,661 | $ 14,245,019 | $ 15,324,461 | $ 106,703,820 | $ 32,355,343 |

**The accompanying notes to the financial statements are an integral part of this statement.**

**HAYS COUNTY, TEXAS**
**BALANCE SHEET**
**GOVERNMENTAL FUNDS**
**September 30, 2019**

| | La Cima Public Improvement District | Public Safety Bond 2017 Fund | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|
| **Assets** | | | | |
| Cash and cash equivalents | $ 3,511,192 | $ 55,735,266 | $ 38,918,642 | $ 313,134,445 |
| Receivables | | | | |
| Ad valorem taxes | - | - | - | 687,178 |
| Sales and use taxes | - | - | - | 4,092,020 |
| Due from other governments | - | - | 975,600 | 6,344,874 |
| Miscellaneous | - | - | 417,897 | 2,644,601 |
| Due from other funds | - | - | 912,815 | 1,377,976 |
| Prepaid items | - | - | - | 237,947 |
| Inventory, at cost | - | - | - | 396,675 |
| Total Assets | $ 3,511,192 | $ 55,735,266 | $ 41,224,954 | $ 328,915,716 |
| **Liabilities** | | | | |
| Liabilities | | | | |
| Accounts payable | $ 899,862 | $ 5,780,906 | $ 1,566,343 | $ 20,198,616 |
| Unearned revenue | - | - | - | 41,002 |
| Due to other agencies | - | - | - | 1,042,609 |
| Due to other funds | - | - | 241,854 | 2,513,872 |
| Total Liabilities | 899,862 | 5,780,906 | 1,808,197 | 23,796,099 |
| **Deferred Inflows of Resources** | | | | |
| Unavailable revenue-property taxes | - | - | - | 687,178 |
| Total Deferred Inflows of Resources | - | - | - | 687,178 |
| **Fund Balances** | | | | |
| Nonspendable | $ - | $ - | $ - | $ 634,622 |
| Restricted-administration | - | - | - | 434,523 |
| Restricted-debt service | - | - | - | 14,811,708 |
| Restricted-capital projects and construction | 2,611,330 | 49,954,360 | 30,154,824 | 189,424,334 |
| Restricted-road and bridge | - | - | - | 12,754,500 |
| Restricted-law enforcement and corrections | - | - | 510,135 | 510,135 |
| Restricted-records management and preservation | - | - | 2,303,588 | 2,303,588 |
| Restricted-community services and programs | - | - | 480,925 | 1,097,335 |
| Restricted-judicial | - | - | 1,052,320 | 1,052,320 |
| Restricted-health and human services | - | - | 4,914,965 | 4,914,965 |
| Restricted-state road projects | - | - | - | 28,981,748 |
| Committed-administration | - | - | - | 855,528 |
| Committed-general maintenance | - | - | - | 22,995 |
| Committed-community services and programs | - | - | - | 550,000 |
| Committed-health and human services programs | - | - | - | 973,701 |
| Committed-law enforcement and corrections | - | - | - | 2,351,670 |
| Committed-judicial | - | - | - | 98,586 |
| Committed-flood projects | - | - | - | 750,000 |
| Unassigned | - | - | - | 41,910,181 |
| Total Fund Balances | 2,611,330 | 49,954,360 | 39,416,757 | 304,432,439 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | $ 3,511,192 | $ 55,735,266 | $ 41,224,954 | $ 328,915,716 |

**The accompanying notes to the financial statements are an integral part of this statement.**

**HAYS COUNTY, TEXAS**
**RECONCILIATION OF BALANCE SHEET - GOVERNMENTAL FUNDS TO STATEMENT OF NET POSITION**
**September 30, 2019**

| | | |
|---|---|---|
| Total fund balances - governmental funds | $ | 304,432,439 |
| Amounts reported for *governmental activities* in the statement of net position are different because: | | |
| Capital assets used in governmental activities are expensed in the funds | | 289,543,079 |
| Payables for bond principal and premiums, which are not due in the current period are not reported in the funds | | (577,303,579) |
| Payables for bond interest which are not due in the current period are not reported in the funds | | (2,804,587) |
| Compensated absences which are not due in the current period are not reported in the funds | | (3,202,013) |
| Net pension obligation is not reported in the funds | | (33,649,964) |
| Internal service funds assets and liabilities are included in the governmental activities in the statement of net position | | 14,528,425 |
| Property tax receivable unavailable to pay current year expenditures is deferred in the funds | | 687,178 |
| Post employment benefit obligation is not reported in the funds | | (38,945,903) |
| Deferred outflows on net pension liability are not reported in the funds | | 17,265,260 |
| Deferred outflows on other post employment benefits are not reported in the funds | | 7,646,602 |
| Deferred inflows on net pension liability are not reported in the funds | | (445,751) |
| Deferred inflows on other post employment benefits are not reported in the funds | | (2,488,003) |
| Deferred transportation charges are not available to pay for current period expenditures and, therefore are not recorded in the funds | | 24,949,542 |
| Deferred amounts on refunding are deferred outflows of resources and, therefore, are not reported in the funds | | 9,874,445 |
| Receivables for which current financial resources are not available | | 43,308,162 |
| Governmental activities - net position | $ | 53,395,332 |

**The accompanying notes are an integral part of this statement.**

**HAYS COUNTY, TEXAS**
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**
**GOVERNMENTAL FUNDS**
**For the Year Ended September 30, 2019**

| | General | Road and Bridge Fund | Debt Service Fund | Road Bond 2019 Fund | Pass Thru Road Bond 2016 Fund |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Taxes | | | | | |
| Ad valorem | $ 53,732,806 | $ 8,946,097 | $24,965,220 | $ - | $ - |
| Sales and use | 21,788,109 | 2,159,699 | - | - | - |
| Fines | 1,832,046 | 309,940 | - | - | - |
| Charges for services | 8,101,556 | 1,981,341 | - | - | - |
| Interest on deposits | 1,705,004 | 337,358 | 371,295 | 302,463 | 794,606 |
| Operating grants and contributions | 5,304,855 | 16,591 | - | - | - |
| Other revenue | 1,229,990 | 520,464 | 9,311,119 | - | - |
| Asset foreitures | - | 126,579 | - | - | - |
| Total Revenues | 93,694,366 | 14,398,069 | 34,647,634 | 302,463 | 794,606 |
| **Expenditures** | | | | | |
| Current | | | | | |
| Administration | 15,552,188 | - | - | - | - |
| Judicial | 14,409,511 | - | - | - | - |
| Law enforcement and corrections | 48,344,930 | - | - | - | - |
| Community and public services | 1,834,503 | - | - | - | - |
| Health and human services | 3,082,329 | - | - | - | - |
| General maintenance | 1,716,204 | - | - | - | - |
| Highways and streets | 37,683 | 10,617,828 | - | - | 10,665,999 |
| Debt service | | | | | |
| Administrative charges | 20,435 | - | 10,050 | - | 1,100 |
| Interest | 119,472 | - | 17,792,106 | - | - |
| Principal retirement | 304,386 | - | 15,855,000 | - | - |
| Bond issuance costs | - | - | - | 940,411 | |
| Capital outlay | 3,860,472 | 975,407 | - | - | - |
| Total expenditures | 89,282,113 | 11,593,235 | 33,657,156 | 940,411 | 10,667,099 |
| Excess (deficiency) of revenues over (under) expenditures | 4,412,253 | 2,804,834 | 990,478 | (637,948) | (9,872,493) |
| **Other Financing Sources (Uses)** | | | | | |
| Transfers Out | (2,887,390) | - | - | - | - |
| Total Transfers to other funds | (2,887,390) | - | - | - | - |
| Transfers In | - | - | - | - | - |
| Total Transfers from other funds | - | - | - | - | - |
| Bonds issued | - | - | - | 97,035,000 | |
| Premium on bonds issued | - | - | - | 10,306,768 | |
| Total Issuance of debt | - | - | - | 107,341,768 | - |
| Sale of real property | - | - | - | - | - |
| Total sale of real property | - | - | - | - | - |
| Total other financing sources (uses) | (2,887,390) | - | - | 107,341,768 | - |
| Net change in fund balances | 1,524,863 | 2,804,834 | 990,478 | 106,703,820 | (9,872,493) |
| Fund balances - beginning | 45,535,980 | 10,319,825 | 13,821,230 | - | 38,854,241 |
| Restatement of beginning fund balance | 1,767,214 | | | | |
| Fund balances - ending | $ 48,828,057 | $ 13,124,659 | $14,811,708 | $ 106,703,820 | $ 28,981,748 |

**The accompanying notes to the financial statements are an integral part of this statement.**

**HAYS COUNTY, TEXAS**
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**
**GOVERNMENTAL FUNDS**
**For the Year Ended September 30, 2019**

| | La Cima Public Improvement District | Public Safety Bond 2017 Fund | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|
| **Revenues** | | | | |
| Taxes | | | | |
| Ad valorem | $ 1,976,802 | $ - | $ 1,641,094 | $ 91,262,019 |
| Sales and use | - | - | - | 23,947,808 |
| Fines | - | - | - | 2,141,986 |
| Charges for services | - | - | 2,022,455 | 12,105,352 |
| Interest on deposits | 46,267 | 1,744,910 | 982,387 | 6,284,290 |
| Operating grants and contributions | - | - | 1,041,285 | 6,362,731 |
| Other revenue | - | - | 11,795,027 | 22,856,600 |
| Asset foreitures | - | - | 116,760 | 243,339 |
| Total Revenues | 2,023,069 | 1,744,910 | 17,599,008 | 165,204,125 |
| **Expenditures** | | | | |
| Current | | | | |
| Administration | - | - | - | 15,552,188 |
| Judicial | - | - | 1,377,198 | 15,786,709 |
| Law enforcement and corrections | - | 4,521 | 552,036 | 48,901,487 |
| Community and public services | - | - | 407,026 | 2,241,529 |
| Health and human services | - | - | 16,321,800 | 19,404,129 |
| General maintenance | - | - | 3,787,185 | 5,503,389 |
| Highways and streets | - | - | - | 21,321,510 |
| Debt service | | | | |
| Administrative charges | 3,000 | 583 | 2,332 | 37,500 |
| Interest | 1,295,300 | - | - | 19,206,878 |
| Principal retirement | 255,000 | - | - | 16,414,386 |
| Bond issuance costs | - | - | - | 940,411 |
| Capital outlay | - | 36,849,236 | 4,200,153 | 45,885,268 |
| Total expenditures | 1,553,300 | 36,854,340 | 26,647,730 | 211,195,384 |
| Excess (deficiency) of revenues over (under) expenditures | 469,769 | (35,109,430) | (9,048,722) | (45,991,259) |
| **Other Financing Sources (Uses)** | | | | |
| Transfers Out | - | - | - | (2,887,390) |
| Total Transfers to other funds | - | - | - | (2,887,390) |
| Transfers In | - | - | 2,887,390 | 2,887,390 |
| Total Transfers from other funds | - | - | 2,887,390 | 2,887,390 |
| Bonds issued | - | - | - | 97,035,000 |
| Premium on bonds issued | - | - | - | 10,306,768 |
| Total Issuance of debt | - | - | - | 107,341,768 |
| Sale of real property | - | - | - | - |
| Total sale of real property | - | - | - | - |
| Total other financing sources (uses) | - | - | 2,887,390 | 107,341,768 |
| Net change in fund balances | 469,769 | (35,109,430) | (6,161,332) | 61,350,509 |
| Fund balances - beginning | 49,092 | 85,063,790 | 45,578,089 | 239,222,247 |
| Restatement of beginning fund balance | 2,092,469 | | | 3,859,683 |
| Fund balances - ending | $ 2,611,330 | $ 49,954,360 | $ 39,416,757 | $ 304,432,439 |

**The accompanying notes to the financial statements are an integral part of this statement**

**HAYS COUNTY, TEXAS**
**RECONCILIATION OF THE STATEMENT OF REVENUES,**
**EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**
**TO THE STATEMENT OF ACTIVITIES**
**For the Year Ended September 30, 2019**

| | | |
|---|---|---|
| Net change in fund balances -- total governmental funds | $ | 61,350,509 |
| Amounts reported for *governmental activities* in the statement of activities are different because: | | |
| Capital outlays are not reported as expenses in the statement of activities | | 55,448,544 |
| Depreciation of capital assets is not recorded in the funds | | (11,412,386) |
| Bond issues are recorded as a current resource in the funds, but as a liability in the statement of net position | | (97,035,000) |
| Repayment of bond principal is an expenditure in the funds but a reduction of the liability in the statement of net position | | 16,414,386 |
| Bond premiums are capitalized and amortized in the statement of net position | | (7,748,868) |
| Refunding bond gains/losses are capitalized and amortized in the statement of net position | | (742,778) |
| Inccrease in non-current portion of compensated absences is not an expenditure in the funds, but is recorded as a liability in the statement of net position | | (653,227) |
| Property taxes unearned in the funds are recognized as revenue in the statement of activities | | 105,826 |
| Increase in accrued interest payable from beginning of the period to the end of the period | | (397,352) |
| Net expenditure in the internal service funds are reported in the governmental activities | | 778,715 |
| Post employment benefit expense is not reported in the funds | | (2,014,691) |
| Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported in the funds such as the net pension benefit expense | | (3,444,596) |
| Governmental funds report expenditures for costs of assets under construction that will be contributed on completion to another entity. However, in the statement of activities, the cost of those assets will be expensed when asset is transferred | | (2,235,706) |
| Change in net position of governmental activities - statement of activities | $ | 8,413,376 |

**The accompanying notes are an integral part of this statement.**

**HAYS COUNTY, TEXAS**
**STATEMENT OF FUND NET POSITION**
**PROPRIETARY FUNDS**
**September 30, 2019**

| | | Internal Service Fund |
|---|---|---|
| **ASSETS** | | |
| Current assets | | |
| Cash and cash equivalents | $ | 13,477,645 |
| Accounts receivable | | 4,595 |
| Due from other funds | | 1,135,896 |
| Prepaid items | | 580 |
| Total Current assets | | 14,618,716 |
| Non-current asset | | |
| Deposits held by paying agent | | 786,665 |
| Total Non-current asset | | 786,665 |
| Total Assets | $ | 15,405,381 |
| **LIABILITIES AND NET POSITION** | | |
| Current liabilities | | |
| Accounts payable | $ | 60,948 |
| Due to other funds | | - |
| Claims payable | | 816,008 |
| Total Current liabilities | | 876,956 |
| Total Liabilities | | 876,956 |
| Net Position | | |
| Restricted for future claims | | 14,528,425 |
| Total Net Position | $ | 14,528,425 |

**The notes to the financial statements are an integral part of this statement.**

**HAYS COUNTY, TEXAS**
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**
**PROPRIETARY FUNDS**
**For the Year Ended September 30, 2019**

| | Internal Service Fund |
|---|---|
| **OPERATING REVENUES** | |
| Charges for services | $ 12,285,591 |
| Total operating revenues | 12,285,591 |
| | |
| **OPERATING EXPENSES** | |
| Medical claims | 11,822,972 |
| Total operating expenses | 11,822,972 |
| Operating Income | 462,619 |
| | |
| **Nonoperating Revenues** | |
| Interest on deposits | 316,096 |
| Total nonoperating revenues | 316,096 |
| Change in net position | 778,715 |
| Total net position - beginning | 13,749,710 |
| Total net position - ending | $ 14,528,425 |

**The notes to the financial statements are an integral part of this statement.**

**HAYS COUNTY, TEXAS**
**STATEMENT OF CASH FLOWS**
**PROPRIETARY FUNDS**
**For the Year Ended September 30, 2019**

| | Internal Service Fund |
|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | |
| Cash receipts from interfund services provided | $ 11,953,859 |
| Payment for claims | (11,944,784) |
| Net cash provided by operating activities | 9,075 |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | |
| Interest received | 316,096 |
| Net cash provided by investing activities | 316,096 |
| Net increase in cash and cash equivalents | 325,171 |
| Balances - beginning of year | 13,152,474 |
| Balances - end of year | $ 13,477,645 |
| **Reconciliation of operating income (loss) to net cash net cash provided (used) by operating activities:** | |
| Operating income | $ 462,619 |
| Changes in assets and liabilities: | |
| Interfund receivables | (170,786) |
| Accounts receivable | 640 |
| Prepaid items | 65,184 |
| Deposits held by paying agent | (223,560) |
| Accounts payable - other | (2,630) |
| Accounts payable - claims | (121,812) |
| Interfund payables | (580) |
| Net Cash provided by operating activities | $ 9,075 |

**The notes to the financial statements are an integral part of this statement.**

**HAYS COUNTY, TEXAS**
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**
**AGENCY FUNDS**
**September 30, 2019**

| | Agency Funds |
|---|---|
| **ASSETS** | |
| Cash and cash equivalents | $ 8,925,802 |
| Accounts receivable | $ - |
| Total Assets | $ 8,925,802 |
| | |
| **LIABILITIES** | |
| Due to participants | $ 4,881,113 |
| Due to other agencies | 4,044,689 |
| Total Liabilities | $ 8,925,802 |

**The notes to the financial statements are an integral part of this statement.**

## NOTE 1. Summary of Significant Accounting Policies

The combined financial statements of Hays County, Texas (the "County") have been prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) for state and local governments. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County's more significant accounting policies are described below.

The County adopted the provisions of GASB #63 *Financial Reporting of Deferred Outflows of Resources Deferred Inflows of Resources, and Net Position.* The statement requires governments to account for deferred outflows of resources, deferred inflows of resources and net position as they relate to derivatives and service concession arrangements. Under the provisions of this statement, governments will also present a Statement of Net Position and changes the caption "Net Assets" to "Net Position."

The County adopted the provisions of GASB Statement #65, *Items Previously Reported as Assets and Liabilities* ("GASB 65"). The statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources and deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. Implementation of GASB 65 is reflected in the financial statements and required a retroactive adjustment to recognize the costs associated with bond issuances that were previously amortized using the straight line method over the life of the bonds.

The County adopted the provisions of GASB Statement #68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27*. The primary objective of this statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/expenditures. For defined benefit pension plans, this statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

The County adopted the provisions of GASB Statement #71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68.* The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, Accounting and Financial Reporting for Pensions. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or non-employer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. These pronouncements have been implemented for purposes of measuring the pension liability and deferred outflows/inflows of resources related to pensions, and pension expense/expenditures. Information about the fiduciary net position of the County's Texas County & District Retirement System (TCDRS) plans and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by TCDRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The County adopted the provisions of GASB Statement #72, *Fair Value Measurement and Application*. This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements, which would generally require state and local governments to measure investments at fair value. This standard expands fair value disclosures to provide comprehensive information for financial statement users about the impact of fair value measurements on a government's financial position.

The County adopted the provisions of GASB Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions,* as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans,* for OPEB. The scope of this Statement addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed.

The County adopted the provisions of GASB Statement #77, *Tax Abatement Disclosures.* This Statement requires governments that enter into tax abatement agreements to provide certain disclosures regarding the tax abatement commitments. The Statement defines a tax abatement as resulting from an agreement between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic developments or otherwise benefits the government or its citizens. This Statement requires disclosures of tax abatement information about (1) a reporting government's own tax abatements agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues. The Statement requires a reporting government to disclose the names of the governments that entered into agreements, the specific taxes being abated, and the gross dollar amount of taxes abated during the reporting year. The requirements of this Statement will improve financial reporting by giving users of financial statements essential information that is not consistently or comprehensively reported to the public.

**Reporting Entity**

The County of Hays is a political subdivision of the State of Texas and is governed by four Commissioners elected by precinct and a County Judge elected countywide that comprise the Commissioners Court. The accompanying financial statements present the government's financial statements.

The County evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the County's reporting entity, as set forth in GASB Statement No. 14, "The Financial Reporting Entity," include whether:

- the organization is legally separate (can sue and be sued in its name)
- the County holds the corporate powers of the organization
- the County appoints a voting majority of the organization's board
- the County is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the County
- there is fiscal dependency by the organization on the County
- the exclusion of the organization would result in misleading or incomplete financial statements

The County also evaluated each legally separate, tax-exempt organization whose resources are used principally to provide support to the County to determine if its omission from the reporting entity would result in financial statements which are misleading or incomplete. GASB Statement No. 14 requires inclusion of such an organization as a component unit when: 1) The economic resources received or held by the organization are entirely for the direct benefit of the County, its component units or its constituents; and 2) The County or its components units is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization; and 3) Such economic resources are significant to the County.

The County is not a component unit of any other reporting entity as defined by the GASB Statement. Based on the criteria above, the County determined that there are no component units.

**Government-wide and Fund Financial Statements**

Government-wide financial statements consist of the Statement of Net Position and the Statement of Activities that report information on all of the non-fiduciary activities of the primary government. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The County does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

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

The effect of interfund activity has been eliminated for the government-wide financial statements; however, interfund services provided and used by the County's funds are not eliminated in the process of consolidation.

**A. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of the accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The reported fund balance (net current assets) is considered a measure of "available spendable resources." Operating statement of these funds presents increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets. Thus, the operating statements for the governmental funds are considered to present a summary of sources and uses of "available spendable resources" during a period.

All governmental funds used the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty (60) days after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues, grant revenues, and reimbursements due to the County are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

All proprietary financial statements are reported using the accrual basis of accounting. Their revenues are recognized when they are earned rather than when received, and their expenses are recognized when they are incurred rather than actually paid. The measurement focus for proprietary funds is on determination of net income, changes in net position (or cost recover), financial position and cash

flows. All proprietary funds, i.e. internal service funds, use accrual basis of accounting. Revenues are recognized when earned and expenses are accounted for using a cost of service measurement focus. This means that all assets and liabilities (whether current or non-current) associated with their activity are included in the funds' balance sheets.

When the County incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the County's policy to use restricted resources first, then unrestricted resources.

Fiduciary funds use the accrual basis of accounting and are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds with the County. Agency funds generally are used to account for assets that the County holds on behalf of others as their agent. Agency funds are custodial in nature and involve no measurement of result of operations.

The County uses funds to report its financial positions and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County function or activities. County resources are allocated to, and accounted for, in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expense. Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The fund financial statements provide information about the County's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following major governmental funds:

**General Fund.** This is the County's primary operating fund. It accounts for all financial resources of the County except those required to be accounted for in another fund. It is the basic fund of the County and covers all activities for which a special revenue fund has not been established.

**Road and Bridge Fund**: This fund is used to account for resources restricted to, or designated for, road and bridge maintenance and operations. The Road and Bridge fund is a Special Revenue Fund used to account for the proceeds of specific revenue resources that are legally restricted to expenditures for the construction and maintenance of roads and bridges within the County and is primarily funded by ad valorem taxes and vehicle registration fees.

**Debt Service Fund:** The debt service fund is used to account for the resources accumulated for and the payment of principal and interest on long-term debt of the County.

**Capital Projects Funds:** These funds are used to account for proceeds from long-term debt financing and revenues and expenditures related to authorized construction and other capital asset acquisitions. Upon completion of a project, any unused bond proceeds are transferred to the Debt Service Fund and are used to retire related bond principal.

In addition, the County reports the following fund types:

**Special Revenue Funds:** These funds are used to account for funds related to grants and contracts and other general government resources that are restricted by law or contractual agreement to specific purposes other than debt service or capital projects.

**Internal Service Funds**: These funds are used to account for revenues and expenses related to services provided to parties inside the County. These funds facilitate distribution of support costs to the users of support services on a cost-reimbursement basis. Because the principal users of the internal services are the County's governmental activities, this fund type is included in the "Governmental Activities" column of the government-wide financial statements. The County operates one internal service fund, the Medical Insurance Fund.

**Fiduciary Funds:** These funds are reported in the fiduciary fund financial statements. However, because their assets are held in a trustee or agent capacity and are therefore not available to support County programs, these funds are not included in the government-wide statements. The County uses Agency Funds to account for assets held in the agent capacity. These funds are used to report other resources held in a purely custodial capacity (assets equal liabilities). The agency funds are used to account for funds deposited in County bank accounts related to motor vehicle and title registrations, tobacco and alcohol beverage commission fees, property taxes due to other agencies, inmate funds, case evidence funds, forfeiture funds pending disposition, hot check funds pending distribution, bail bond company collateral, and court cost and park funds deposited at substations. Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

## B. Assets, Liabilities, and Net Position or Fund Balance

1. Cash and Cash Equivalents

Cash and Cash Equivalents include amounts in demand deposits, certificates of deposits with a maturity date within six months of the date acquired by the government, and deposits in TexPool. Logic, Texas Class, and other local government investment pools.

In accordance with GASB Statement 9, the County has developed a definition of cash equivalents. Cash and cash equivalents consist of cash on hand, demand deposits, money market accounts, certificates of deposits, as well as temporary investments with a maturity date of three months from the date acquired by the County.

State statutes and bond ordinances authorize the County to invest in direct obligations of State and Local Governments (SLGS) and the United States of America. Additionally, there are no differences in the types of investments authorized for different funds, fund types, or component units. Investments may consist of:

a. Obligations including letters of credit, or the United States or its agencies and instrumentalities;

b. Direct obligations of the State of Texas or its agencies and instrumentalities;

c. Other obligations, the principal and interest which are unconditionally guaranteed or insured by, backed by the full faith and credit off the State of Texas or the United States or their respective agencies and instrumentalities; and

d. Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than "A" or its equivalent;

e. Certificates of deposit and Share Certificates that are guaranteed or insured by the federal Deposit Insurance Corporation ("FDIC") or its successor; or the National Credit Union Share Insurance Fund ("NCUSIF") or its successor; or secured in any other manner and amount provided by law for deposits of the County;

f. An investment in certificates of deposits made through a depository institution and the full amount of the principal and accrued interest of each certificate of deposit is insured by the United States or an instrumentality of the United States;

g. Fully collateralized repurchase agreements as defined in the Public Fund Investment Act with a defined termination date, pledged with a third party, and secured by obligations of the United State or its agencies and instrumentalities;

h. A banker's acceptance if it has a stated maturity of 270 days or fewer from the date of issuance, will be liquated in full at maturity, is eligible for collateral for borrowing from a Federal Reserve Bank, and is accepted by a bank;

i. Commercial paper had a stated maturity of 270 days or fewer from the date of issuance and is rated not less than A-1 or P-1 or an equivalent rating:

j. Mutual funds and money market funds with limitations.

Investments for the government are reported at fair value using quoted market prices.

2. Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the fund financial statements and are netted in the government-wide financial statements.

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to the property to secure the payment of all taxes, penalties, and interest ultimately imposed. Taxes collected from February 1st through June 30th are considered past due and are assessed a late payment penalty and interest. On July 1st, any remaining uncollected taxes become delinquent. Thereafter, the County may file suit for collection of the unpaid delinquent taxes, which then become subject to additional penalties and attorney fees. A schedule of tax rates and other pertinent ad valorem information is presented as part of the statistical section of this report.

Property tax revenues for financial reporting purposes are recognized when they become available and measurable, as explained in Note 1-A. According to authoritative pronouncements of the Governmental Accounting Standards Board, "available" means collected within the current period or expected to be collected no later than such time not to exceed sixty (60) days.

Allowances for uncollectible tax receivables within the General, Road & Bridge Special Revenue Fund and Debt Service Funds are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the County is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature. The allowance for doubtful accounts in the General, Road & Bridge Special Revenue Fund and Debt Service Funds was $778,315, $93,566, and $296,187 respectively.

3. Inventories and Prepaid Items

Inventories of consumable supplies are valued at cost using the first in/first out (FIFO) method. The costs of government fund type inventories are recorded as expenditures when consumed rather than when purchased.

Certain payment to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and in the fund financial statements are offset by a reservation of fund balance which indicates they do not represent "available spendable resources." The costs of prepaid items are recorded as expenditures when consumed rather than when purchased.

4. Deferred Charges – Transportation Costs

These deferred charges include construction costs of roads primarily within the County that will be transferred to another governmental entity upon completion at which time will be expensed in the statement of activities.

5. Pensions

The County has adopted accounting policy in response to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions, An Amendment of GASB Statement No. 27* (GASB 68). For purposes of measuring the net pension liability, pension related deferred outflows and inflows of resources, and pension expense, the County specific information about its Fiduciary Net Positon in the Texas County and District Retirement System (TCDRS) and additions to/deductions from the County's Fiduciary Net Position have been determined on the same basis as they are reported by TCDRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Information regarding the County's Total Pension Liability is obtained from TCDRS through a report prepared for the County by TCDRS consulting actuary, Milliman, in compliance with GASB 68.

6. Other Postemployment Benefits (OPEB)

Other Postemployment Benefits (OPEB) cost for retiree healthcare and similar, non-pension retiree benefits, is required to be measured and disclosed using the accrual basis of accounting, regardless of the amount recognized as OPEB expense on the modified accrual basis of accounting. Annual OPEB cost is calculated in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75). GASB 75 requires a liability for OPEB obligations to be recognized on the balance sheets of participating employers. Changes in OPEB Liability will be immediately recognized as OPEB Expense on the income statement or reported as deferred inflows/outflows of resources depending on the nature of the change. Information regarding the County's OPEB Liability is obtained through a report prepared for the County by Milliman, a consulting actuary, in compliance with GASB 75.

7. Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has the following items that qualify for reporting in this category:

- Deferred charges on refunding – A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred charge on refundings is reported in the government-wide statement of net position.
- Pension contributions after measurement date – These contributions are deferred and recognized in the following year.
- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five year period.

- Difference between expected and actual experience and changes in assumptions for net pension liability and OPEB liability - These differences are deferred and amortized over the average life for all active, inactive, and retired members.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflow of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has the following item that qualifies for reporting in this category:

- Difference between expected and actual experience of pension assets - This difference is deferred and amortized over a closed five year period.
- Difference in expected and actual OPEB experience and changes in assumptions – This difference is deferred and amortized over the estimated average remaining lives of all members determined as of the measurement date.

8. Capital Assets

Capital assets include land, land and property improvements, buildings, infrastructure (e.g. roads and bridges), and equipment that used in operations and benefit more than a single fiscal period. Infrastructure assets are long-lived assets that normally are stationary in nature and typically can be preserved for a significantly greater number of years than most capital assets. The County defines capital assets as items with an initial, individual cost of more than $5,000 and estimate 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, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at acquisition value rather than fair value. The cost of the normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

When capital assets are purchased, they are capitalized and depreciated in the government-wide financial statements and the proprietary funds statements. Capital assets are recorded as expenditures of the current period in the governmental funds financial statements.

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

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

| Asset Class | Estimated Useful Lives |
|---|---|
| Infrastructure | 25-50 |
| Land Improvements | 10-30 |
| Buildings | 50 |
| Equipment and Vehicles | 5-10 |

9. Compensated Absences

County employees earn vacation leave in varying amounts. When an employee leaves the service of the County, he or she will be paid for accrued but unused vacation leave (not to exceed 240 hours for full-time, 180 hours for three quarter time, and 120 for half-time employees) upon resignation, retirement, or death. Also, in accordance with the Fair Labor Standards Act as it applies to local governments, all full-time non-exempt County employees earn compensatory time for hours worked beyond their regular working hours. Accumulated compensatory time (up to a

maximum of 60 hours) is also paid upon termination of employment. Unused sick leave may also be accumulated. A reimbursement is made for accumulated sick leave upon voluntary retirement with a TCDRS annuity and at least 20 years of continuous service with Hays County. Eligible employees will be paid at the county's lowest hourly rate at the time of retirement up to 480 hours of accrued sick leave for regular full-time employees, 360 hours for ¾ regular employees, and 240 hours for part-time employees, with a maximum gross of $6,000.

All vacation and compensatory time is accrued when incurred in the government-wide financial statements. No liability is reported for unpaid accumulated sick leave. Liabilities for compensated absences are recognized in all the funds statements to the extent the liabilities have matured (i.e. are due for payment). All accrued vacation and compensatory time is paid at the wage rate in place at separation and is shown as an expenditure in the fund the employee had been assigned to prior to termination. The General Fund and Road and Bridge funds have been typically used to liquidate the accrued vacation and compensatory obligation.

10. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

The principal operating revenues of the internal service fund are charges to customers for sales and services. Operating expenses for the internal service fund include the cost services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

11. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables ("due from other funds") and payables ("due to other funds") as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted on the government-wide statement of activities.

12. Unearned Revenue

Revenues not expected to be available for the current period are reflected as unearned revenue. Unearned revenues arise when assets are recognized before revenue recognition criteria have been satisfied. Revenues received in advance of the costs being incurred are recorded as unearned revenue in the fund statements. Grants and reimbursement revenues received in advance of expenses/ expenditures are reflected as unearned revenue.

13. Long-term Obligations

In the government-wide financial statement, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Losses on refundings are reported as deferred charges 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 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, issuance costs,

whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

14. Fund Balance Classification Policy

The County adopted Governmental Accounting Standards Board Statement No. 54 (GASB 54) *Fund Balance Reporting and Governmental Fund Type Definitions.* The statement provides guidance for fund balance categories and classifications and governmental fund type definitions. GASB 54 changed the way we look at cash balances, specifically reporting what cash balances, by major governmental fund type, are or are not available for public purposes. The County reports fund balance classifications in its governmental funds that correspond to a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. These categories are as follows:

- Non-spendable - These funds are not available for expenditures based on legal or contractual requirements. As of year end, non-spendable funds were composed of inventories and prepaid expenditures.

- Restricted - These funds are governed by externally enforceable restrictions.

- Committed - Fund balances in this category are limited for a specific purpose by the government's highest level of decision making (in this case the Commissioners Court). Formal action of the County would be those actions, which are voted on at Commissioners' Court meetings that are in compliance with Texas law. The County's policy is to approve all commitments by formal court order. Similar action of the County is required to modify or rescind such commitments.

- Assigned - For funds to be assigned, there must be an intended use which can be established by the Commissioners Court or an official delegated by the court, such as a county judge or county auditor. For example, during the budget process, the court decided to use some existing fund balance to support activities in the upcoming year.

- Unassigned - This classification is the default for all funds that do not fit in to the other categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. However, in governmental funds, other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

Restricted amounts are considered to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available. The County's policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance.

15. Net Position

Net Position represents the difference between assets and deferred outflow of resources, and liabilities and deferred inflow of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either though the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

16. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

## NOTE 2. Stewardship, Compliance, and Accountability

### A. Budgets

Budgeting is an essential element of the financial planning, control, and evaluation processes of the County. Budgets for the County are prepared in conformity with generally accepted accounting principles (GAAP). The County legally adopts budgets for the General Fund, Special Revenue Funds (except some Discretionary Funds), Debt Service Funds, and Capital Project Funds. Budgets for grant funds are established pursuant to grant awards and budgets for Capital Project Funds are established on a project basis with annual budgets adopted using estimated expenditures left to complete projects. All annual appropriations, except grant funds and Capital Project Funds, lapse at fiscal year end.

The County Judge is the budget officer of Hays County and is assisted in the preparation of the budget documents by the County Auditor. The following procedures are followed in establishing the budgetary data reflected in the financial report.

1. The County Judge submits to the County Commissioners Court a proposed operating budget for the following fiscal year commencing the following October. The operational budget includes proposed expenditures and the means of financing them.

2. Public hearings are conducted to obtain taxpayer comments.

3. The budget is legally adopted by the Commissioners Court by September 30 each year.

The final approved budget as adopted by the Commissioners Court is filed with the County Clerk as a matter of public record. The Commissioners Court may amend the budget at any time after it's adopted, all changes in the budget must be by an affirmed vote of majority of the Commissioners Court. The budgets adopted by the County Commissioners Court set in to law the maximum expenditure authorizations that cannot be legally exceeded. Under State statute, the formally adopted budget should not exceed budgeted appropriations in any expenditure category. The legal level of budgetary control is defined as the level at which the Commissioners Court must approve any over-expenditures of appropriations or transfers of appropriated amount. The County's legal level of budgetary control is the department's expenditure category levels. Any transfers or supplemental appropriations that amend expenditure category levels require the approval of a majority of the Commissioners Court. Budgets for the General Fund, certain Special Revenue Funds, Debt Service Fund, and certain Capital Project Funds are adopted on a modified accrual basis in accordance with generally accepted accounting principles. The County's legal level of budgetary control is at the department's cost center level with expenditure category levels defined as salaries, operating, travel, continuing education, and capital outlay. Any transfers or supplemental appropriations that amend expenditures across category levels require the approval of a majority of the Commissioners Court. Any amendments to the budget must be within the revenues and reserves estimated as available or the revenues estimated must be changed by an affirmative vote of a majority of the members of Commissioners Court. During the year, several supplemental appropriations were necessary.

A number of Special Revenue Funds do not have annually adopted budgets. State statues establishing who has control of and the purposes for which the funds can be used generally govern these funds. The revenues in these funds cannot be sufficiently anticipated in order to establish a viable budget.

The following Special Revenue Funds did not have formally adopted budgets:

Constable Precinct 2 Drug Forfeiture Fund
Sheriff LEOSE Fund
Sheriff Federal Discretionary Fund
Sheriff Commissary Fund
District Attorney State Apportionment Fund
Juvenile Delinquency Prevention Fund
Truancy Court Fee Fund

The following Capital Project Funds did not have a formally adopted budget as projects were not anticipated in the current year:

FM 110 TIRZ Fund

**B. Encumbrance Accounting**

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized as an extension of formal budgetary integration in the governmental funds of the County. Under encumbrance accounting, purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable encumbered amounts. Encumbrances outstanding at year end are reported by the County as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. There were no outstanding encumbrances at September 30, 2019.

**C. Deficit Unrestricted Net Position**

A deficit unrestricted net position of approximately $82,057,677 exists in governmental activities as of September 30, 2019. This deficit is primarily the result of the County issuing bonds to finance the construction of infrastructure contributed to other governmental entities. As of September 30, 2019, the amounts of bonds outstanding that were used to finance construction of assets transferred to another governmental entity was approximately $154,496,303. These bonds will be paid with future property tax revenues restricted for debt service.

## NOTE 3. Detailed Notes on all Funds

**A. Deposits and Investments**

The County's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the County's agent bank approved pledged securities in an amount sufficient to protect County funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

Cash Deposits:
Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the County's name. The County's cash deposits at September 30, 2019, and during the year

ended September 30, 2019 were entirely covered by FDIC insurance or pledged collateral held by the County's agent bank in the County's name.

Investments:
The County is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written; primarily emphasize safety of principal and liquidity; address investment diversification, yield, and maturity and the quality and capability of investment management; and include a list of the types of authorized investments in which the investing entity's funds may be invested; and the maximum allowable stated maturity of any individual investment owned by the entity.

The Public Funds Investment Act ("Act") requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the basic financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the County adhered to the requirements of the Act. Additionally, investment practices of the County were in accordance with local policies.

The Act determines the types of investments which are allowable for the County. These include, with certain restrictions, (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds.

The County's investment pools are 2a7-like pools. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission (SEC) as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. The County's investments in these pools is the same as the value of the pool shares, which are valued based on quoted market rates.

The County invests in Texas Local Government Investment Pool (TexPool), which was created under the Interlocal Cooperation Act, Texas Government Code Ann. Chapter 791, and the Texas Public Funds Investment Act. The Texas Treasury Safekeeping Trust Company (the Trust) is trustee of TexPool and is a limited purpose trust company authorized pursuant to Texas Government Code Ann. Section 404.103 for which the Texas State Comptroller is sole officer, director, and shareholder. The advisory board of TexPool is composed of members appointed pursuant to the requirements of the Texas Public Funds Investment Act.

The County also invests in LOGIC which has been organized in conformity with the Texas Government Code, and the Public Funds Investment Act. The business and affairs of LOGIC are managed by the board members. J.P. Morgan Investment Management, Inc. (JPMIM) and First Southwest, a division of Hilltop Securities, Inc. serve as co-administrators for LOGIC. JPMIM provides investment management services, fund accounting, transfer agency and custodial services and First Southwest provides participant services and marketing. The 5-member board of directors for LOGIC is comprised of individuals from participating government entities in the pool. The Bylaws set forth procedures governing the selection of, and action taken by the Board. Board oversight of LOGIC is maintained through daily, weekly, and monthly reporting requirements.

The County also invests in The Texas Cooperative Liquid Assets Securities System Trust (Texas CLASS) which was created as a local government investment pool (LGIP) pursuant to Section 2256.016 of the Public Funds Investment Act, Texas Government Code (PFIA). Per State Code, entities may pool any of their funds, or funds under their control, to preserve principal, maintain the liquidity of the funds, and maximize yield. The Texas CLASS Trust Agreement is an agreement of indefinite term regarding the investment, reinvestment, and withdrawal of local government funds. Texas CLASS is overseen by the Texas CLASS Board of Trustees, comprised of 7 active members of the pool and elected by the Participants, guided by a 4 member advisory board. The Board is responsible for selecting the Administrator and Investment Advisor. The Board retains the services of

Public Trust Advisors, LLC (Public Trust) as program administrators and Wells Fargo Bank Texas, N.A. as Custodian.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. GASB Statement No. 72, *Fair Value Measurement and Application* provides a framework for measuring fair value which establishes a three-level value hierarchy that describes the inputs that are used to measure assets and liabilities.

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 inputs are inputs – other than quoted prices included within Level 1 – that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

The County has recurring fair value measurements as presented in the table below. The County's investment balances, investment weighted average maturity, and investment Standard & Poor's (S&P) rating are listed in the table below:

| Investment or Investment Type | September 30, 2019 | Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Other Observable Inputs (Level 3) | Percent of Total Portfolio | Weighted Average Maturity in Days | Rating S&P |
|---|---|---|---|---|---|---|---|
| Investments not subject to Fair Value (amortized cost) | | | | | | | |
| TexPool Investment Pool | $ 288,310,883 | $ - | $ - | $ - | 88.42% | 33 | AAAm |
| Logic Investment Pool | 18,158,225 | - | - | - | 5.57% | 33 | AAAm |
| Texas Class Investment Pool | 4,524,570 | - | - | - | 1.39% | 41 | AAAm |
| BOK Financial | - | 3,511,192 | - | - | 1.08% | N/A | N/A |
| Certificates of Deposit | - | 11,540,935 | - | - | 3.54% | 180 | N/A |
| Total | 310,993,678 | 15,052,127 | - | - | | | |

| | |
|---|---|
| Total investments held by the County | $ 326,045,805 |
| Plus cash in banks | 9,492,087 |
| Total investments and cash held by County | 335,537,892 |
| Less cash held in agency funds | (8,925,802) |
| Total cash and cash equivalents reported on statement of net position | $ 326,612,090 |

Analysis of Specific Investment Risks

GASB Statement No. 40 requires a determination as to whether the County was exposed to the following specific investment risks at year end, and if so, the reporting of certain related disclosures:

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. State law dictates that in order to maintain eligibility to receive funds and invest funds on behalf of the County, an investment pool must be continuously rated no lower than AAA or AAA-m or at an equivalent rating by at least one nationally recognized statistical rating organization (NRSRO). State law authorizes investments in obligations guaranteed by the U.S. government and does not require that these investments be rated. The County's policy is to comply with state law. At year end, all of the County's investments meet the State's requirements.

At September 30, 2019, the County's investments are rated as to credit quality as shown in the above table.

Custodial Credit Risk

For an investment, custodial credit risk 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. State law requires settlement of all transactions, except investment pool funds and mutual funds, on a delivery versus payment basis. The County's Investment Policy requires that securities be registered in the name of the County. All safekeeping receipts for investment instruments are held in accounts in the County's name, and all securities are registered in the name of the County.

During Fiscal Year 2019, the County was not exposed to investment custodial risk.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County is required to disclose investments in any one issuer that represent 5 percent or more of total investments. However, investments issued or explicitly guaranteed by the United States government and investments in mutual funds, external investment pools and other pooled investments are excluded from this requirement. The County's investment policy does not specifically address the concentration of credit risk, as this is accomplished through diversity of its holdings.

During Fiscal Year 2019, the County was not exposed to concentration of credit risk.

Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. The County manages its investment time horizons by averaging investment maturities and chooses to present its exposure to interest rate changes using the weighted average maturity method. In accordance with its investment policy and state law, the County manages its interest rate risk by limiting the weighted average maturity of any investment owned by the County to the maximum of two years. The investment strategy for operating funds requires a dollar weighted average maturity of 365 days or less. Debt service funds cannot be invested in securities that have a stated final maturity date that exceeds the debt service payment date. Investment of debt service reserve funds and special project funds require high quality securities with short-term maturities. Eligible investment pools must have a weighted average maturity of no greater than 90 days. The County's exposure to interest rate risk at September 30, 2019 is summarized in the above table as the weighted average days to maturity.

Foreign Currency Risk
This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the County was not exposed to foreign currency risk.

**B. Receivables/Unearned Revenue/Deferred Inflow of Resources**

Receivables at September 30, 2019 for the County's individual major governmental funds and other non-major governmental funds in the aggregate, including the applicable allowances for uncollectible accounts are as follows:

| | General | Road and Bridge Fund | Debt Service Fund | Road Bond 2019 Fund | Pass Thru Road Bond 2015 Fund | Other Governmental Funds | Total Funds |
|---|---|---|---|---|---|---|---|
| Ad valorem taxes | $ 1,178,148 | $ 199,993 | $ 477,105 | $ - | $ - | $ - | $ 1,855,246 |
| Allowance for doubtful accounts | (778,315) | (93,566) | (296,187) | - | - | - | (1,168,068) |
| Sales and use taxes | 4,092,020 | - | - | - | - | - | 4,092,020 |
| Due from other governments | 333,495 | 25,082 | 5,010,697 | - | - | 975,600 | 6,344,874 |
| Miscellaneous | 1,272,230 | 918,440 | - | 1,357 | 34,677 | 417,897 | 2,644,601 |
| | $ 6,097,578 | $1,049,949 | $5,191,615 | $ 1,357 | $ 34,677 | $ 1,393,497 | $ 13,768,673 |

Governmental funds reported deferred inflow of resources in connection with receivables for revenue that is 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 inflow of resources and unearned revenue reported in the governmental funds were as follows:

| | Fund | Unearned Revenue | Deferred Inflow of Resources |
|---|---|---|---|
| Net tax revenue | General | $ - | $ 399,833 |
| Other | General | 41,002 | - |
| Net tax revenue | Road and Bridge | - | 106,427 |
| Net tax revenue | Debt | - | 180,918 |
| Total Governmental Funds | | $ 41,002 | $ 687,178 |

## C. Capital Assets

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

| | Beginning Balances | Reclasses and Increases | Reclasses and Decreases | Ending Balances |
|---|---|---|---|---|
| Governmental activities: | | | | |
| *Capital assets not being depreciated:* | | | | |
| Land | $ 17,617,791 | $ - | $ - | $ 17,617,791 |
| Construction in progress - infrastructure | 19,460,711 | 5,762,046 | (3,204,848) | 22,017,909 |
| Construction in progress - buildings | 30,389,893 | 40,403,773 | (8,861,371) | 61,932,295 |
| Construction in progress - land improvements | 510,980 | 101,647 | (612,627) | - |
| Total capital assets not being depreciated | 67,979,375 | 46,267,466 | (12,678,846) | 101,567,995 |
| *Capital assets being depreciated:* | | | | |
| Infrastructure | 173,445,428 | 9,670,170 | - | 183,115,598 |
| Buildings and improvements | 101,566,996 | 5,982,408 | - | 107,549,404 |
| Park improvements | 4,410,543 | 612,627 | - | 5,023,170 |
| Equipment | 32,773,036 | 5,594,719 | (2,184,257) | 36,183,498 |
| Total capital assets being depreciated | 312,196,003 | 21,859,924 | (2,184,257) | 331,871,670 |
| Less accumulated depreciation for: | | | | |
| Infrastructure | (73,746,783) | (5,335,580) | - | (79,082,363) |
| Buildings and improvements | (34,566,057) | (3,271,565) | - | (37,837,622) |
| Land and park improvements | (1,203,525) | (176,762) | - | (1,380,287) |
| Equipment | (25,152,092) | (2,628,479) | 2,184,257 | (25,596,314) |
| Total accumulated depreciation | (134,668,457) | (11,412,386) | 2,184,257 | (143,896,586) |
| Total capital assets being depreciated, net | 177,527,546 | 10,447,538 | - | 187,975,084 |
| Governmental activities capital assets, net | $ 245,506,921 | $ 56,715,004 | $ (12,678,846) | $ 289,543,079 |

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

| | |
|---|---|
| General administration | $ 2,556,533 |
| Judical | 122,448 |
| Law enforcement/corrections | 1,704,226 |
| Community/public service | 267,659 |
| Health and welfare | 328,273 |
| General maintenance | 32,004 |
| Streets and highways | 6,401,243 |
| Total depreciation expense | $ 11,412,386 |

**Capital Project and Construction Commitments**

The County has active construction projects as of September 30, 2019. The projects include road construction, parks and park improvements, as well as facilities construction. As of September 30, 2019, the County's commitments with contractors were as follows:

| Fund | Project Category | Spent to Date | Remaining Commitment |
|---|---|---|---|
| Public Safety Bond 2017 Fund | Facilities Construction & Improvements | $ 60,678,320 | $ 37,480,816 |
| County Priority Road Bond 2011 Fund | Road Construction | 33,928,950 | 5,005,540 |
| Road Bond 2017 Fund | Road Construction | 3,693,410 | 28,031,149 |
| Park Bond 2011 Fund | Park Improvements | 14,615,325 | 3,100 |
| | TOTAL | $ 112,916,005 | $ 70,520,605 |

**D. Interfund Balances and Activity**

1. Due To and From Other Funds

Balances due to and due from other funds at September 30, 2019, consisted of the following:

| Due To Fund | Due From Fund | | Amount |
|---|---|---|---|
| General Fund | Non-major Capital Projects Funds | $ | 55,850 |
| General Fund | Non-major Special Revenue Funds | | 29,995 |
| General Fund | Road and Bridge Fund | | 6,733 |
| | Total General Fund | $ | 92,578 |
| Road and Bridge Fund | General Fund | $ | 246,495 |
| Road and Bridge Fund | Non-major Capital Project Funds | | 113,211 |
| | Total Road and Bridge Fund | $ | 359,706 |
| Major Capital Project Funds | Non-major Capital Project Funds | $ | 12,357 |
| | Total Major Capital Project Fund | $ | 12,357 |
| Non-major Special Revenue Funds | General Fund | $ | 189,266 |
| | Total Non-major Special Revenue Fund | $ | 189,266 |
| Non-major Capital Project Funds | General Fund | $ | 479,993 |
| Non-major Capital Project Funds | Debt Service Fund | | 214,470 |
| Non-major Capital Project Funds | Non-major Capital Project Funds | | 29,086 |
| | Total Non-major Capital Project Fund | $ | 723,549 |
| Debt Service Fund | General Fund | $ | 520 |
| | Total Debt Service Fund | $ | 520 |
| Internal Service Fund | General Fund | $ | 1,134,541 |
| | Non-major Special Revenue Funds | | 1,355 |
| | Total Internal Service Fund | $ | 1,135,896 |
| | Total Governmental Funds due from other funds | $ | 1,377,976 |
| | Total Governmental Funds due to other funds | | (2,513,872) |
| | Total Internal Service Fund due from other funds | | 1,135,896 |
| | | $ | - |

All amounts due are scheduled to be repaid within one year.

2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2019, consisted of the following:

| Transfers From | Transfers To | | Amount | Reason |
|---|---|---|---|---|
| General fund | Other Governmental Funds | $ | 2,887,390 | Supplement health service costs |
| | Total Transfers | $ | 2,887,390 | |

## E. Due to Other Governments

Due to other governments are summarized below:

| Fund | | Amount |
|---|---|---|
| General Fund | | |
| Court fines due to State | $ | 487,916 |
| Unclaimed funds due to State | | 117,012 |
| Other amounts due to State and others | | 318,555 |
| | | 923,483 |
| Road and Bridge Fund | | |
| Other amount due to State | $ | 4,761 |
| Debt Service Fund | | |
| Other amount due to State | $ | 114,365 |
| Total due to other governments | $ | 1,042,609 |

## F. Long-Term Obligations

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2019, are as follows:

| | Beginning Balance | Increases | Decreases | Ending Balance | Amounts Due Within One Year |
|---|---|---|---|---|---|
| Governmental activities: | | | | | |
| Long-term debt: | | | | | |
| General obligation bonds | $ 420,535,000 | $ 97,035,000 | (13,715,000) | $ 503,855,000 | $ 17,785,000 |
| Certificates of obligations | 2,140,000 | - | (2,140,000) | - | - |
| Special assessment revenue bonds | 18,960,000 | - | (255,000) | 18,705,000 | 265,000 |
| Qualified energy conservation bonds private placement | 1,499,083 | - | - | 1,499,083 | - |
| Public property finance act contract private placement | 3,863,000 | - | (304,386) | 3,558,614 | 312,543 |
| Bond premiums | 41,937,014 | 10,306,768 | (2,557,900) | 49,685,882 | - |
| Total Long-term debt | 488,934,097 | 107,341,768 | (18,972,286) | 577,303,579 | 18,362,543 |
| Other long-term liabilities: | | | | | |
| Compensated absences | 2,548,786 | 3,549,910 | (2,896,683) | 3,202,013 | 800,503 |
| Post employment benefits | 28,948,394 | 10,930,803 | (933,294) | 38,945,903 | - |
| Pension plan benefits | 16,495,884 | 17,154,080 | | 33,649,964 | - |
| Total other long-term liabilities | 47,993,064 | 31,634,793 | (3,829,977) | 75,797,880 | 800,503 |
| Total governmental activities | $ 536,927,161 | $ 138,976,561 | $ (22,802,263) | $ 653,101,459 | $ 19,163,046 |

The General Fund and the Road and Bridge Fund have primarily liquidated the compensated absences in the past. The postemployment benefits will be liquidated primarily by the General Fund. The pension plan benefits will be liquidated primarily by the General Fund. The private placement debt will be liquidated primarily by the General Fund.

Long-term debt of the County consists of various issues of General Obligation Bonds and Certificates of Obligation. General Obligation Bonds require voter approval at a public election before issuance, while Certificates of Obligation are issued upon the vote of the Commissioners Court. Both types are backed by the full faith and credit of the County. Debt service is primarily paid from ad valorem taxes with the exception of the Pass Through Toll Revenue and Limited Tax Bonds which are also paid from pass-through toll revenue from TXDOT. The special assessments levied against assessable property located within the La Cima PID are pledged to pay the scheduled principal and interest payments on the special assessment revenue bonds.

# HAYS COUNTY, TEXAS
# NOTES TO THE FINANCIAL STATEMENTS
# September 30, 2019

| Issue Date | Description | Maturity | Original Amount | Interest Rate / Coupon Date | Sept. 30, 2019 Ending Balance | Due Within One Year |
|---|---|---|---|---|---|---|
| 3/15/2010 | Unlimited Tax Refunding Bonds Series 2010 - Refunded Unlimited Tax Bond Series 2001 | 8/15/2021 | 12,344,998 | 2.69% 02/15, 08/15 | 2,895,000 | 1,425,000 |
| 7/14/2011 | Limited Tax Bonds Series 2011 - Park Improvements | 2/15/2020 | 9,970,000 | 3.86% 02/15, 08/15 | 460,000 | 460,000 |
| 7/14/2011 | Unlimited Tax Road Bonds Series 2011 - Road Improvements | 2/15/2020 | 36,835,000 | 4.38% 02/15, 08/15 | 1,230,000 | 1,230,000 |
| 7/14/2011 | Pass-Through Toll Revenue & Limited Tax Bonds Series 2011 - Road Improvements Texas Highway System | 2/15/2020 | 42,115,000 | 4.2% 02/15, 08/15 | 1,885,000 | 1,885,000 |
| 5/3/2012 | Limited Tax Refunding Bonds Series 2012 - Refunded portion of Series 2003 & 2004 | 8/15/2024 | 9,745,000 | 2.3% 02/15, 08/15 | 5,540,000 | 1,045,000 |
| 5/21/2013 | Limited Tax Refunding Bonds Series 2013 - Refunded portion of Series 2003, 2004, 2005, 2006, 2009PT | 2/15/2032 | 26,225,000 | 3.1% 02/15, 08/15 | 21,600,000 | 1,110,000 |
| 11/15/2013 | Pass-Through Toll Revenue & Unlimited Tax Bonds Series 2013 - Road Improvements Texas Highway System | 2/15/2038 | 25,920,000 | 4.07% 02/15, 08/15 | 23,005,000 | 800,000 |
| 9/15/2014 | Limited Tax Refunding Bonds Series 2014 - Refunded portion of Series COB 2005, PTR and Limited Tax Bonds 2009 | 2/15/2030 | 9,105,000 | 2.63% 02/15, 08/15 | 8,940,000 | 50,000 |
| 3/15/2015 | Limited Tax Refunding Bonds Series 2015 - Refunded portion of Series 2008, 2009, 2009, 2010 | 2/25/2029 | 42,595,000 | 2.86% 02/15, 08/15 | 42,245,000 | 100,000 |
| 4/1/2015 | Pass-Through Toll Revenue & Limited Tax Bonds Series 2015 - Road Improvements Texas Highway System | 2/15/2035 | 27,410,000 | 3.26% 02/15, 08/15 | 23,035,000 | 925,000 |
| 3/24/2016 | Limited Tax Refunding Bonds Series 2016 - Refunded portion of Series Tax Bonds 2007, 2008, and 2009, PTR 2009, COB 2009 and 2010 | 2/15/2035 | 63,030,000 | 3.87% 02/15, 08/15 | 59,470,000 | 6,125,000 |
| 9/30/2016 | Pass-Through Toll Revenue & Limited Tax Bonds Series 2016 - Road Improvements Texas Highway System | 2/15/2036 | 35,065,000 | 3.40% 02/15, 08/15 | 32,315,000 | 1,365,000 |
| 8/16/2017 | Limited Tax Refunding Bonds, Series 2017 Refunded portions of Series Tax Bonds 2011, Road Bonds 2011, and PTR 2011 | 2/15/2036 | 64,465,000 | 4.76% 2/15, 8/15 | 64,465,000 | - |

| Issue Date | Description | Maturity | Original Amount | Interest Rate / Coupon Date | Sept. 30, 2019 Ending Balance | Due Within One Year |
|---|---|---|---|---|---|---|
| 8/16/2017 | Limited Tax Bonds, Series 2017 Public Safety Buildings | 2/15/2042 | 96,190,000 | 2% 2/15, 8/15 | 96,190,000 | 750,000 |
| 8/16/2017 | Unlimited Tax Road Bonds, Series 2017 Road Improvements and Texas Highway Improvements | 2/15/2042 | 21,545,000 | 4.87% 2/15, 8/15 | 21,545,000 | 515,000 |
| 8/14/2019 | Unlimited Tax Road Bonds, Series 2019 Road Improvements and Texas Highway Improvements | 2/15/2044 | 97,035,000 | 3.8% 2/15, 8/15 | 97,035,000 | - |
| | **TOTAL TAX SUPPORTED DEBT** | | | | **501,855,000** | **17,785,000** |
| 8/5/2015 | Special Assessment Revenue Bonds, Series 2015 La Cima Public Improvement District Major Public Improvement Project | 9/15/2045 | 19,200,000 | 6.94% 03/15, 09/15 | 18,705,000 | 265,000 |
| 3/2/2017 | Qualified Energy Conservation Bonds, 2017 Private Placement Energy Efficiency Program | 12/15/2031 | 1,499,083 | 1.347% 12/15 | 1,499,083 | - |
| 3/2/2017 | Public Property Finance Act Contract, 2017- Private Placement Energy Efficiency Program | 12/15/2032 | 3,863,000 | 2.57% 12/15 | 3,558,614 | 312,543 |
| | **TOTAL** | | | | **525,617,697** | **18,362,543** |

**Refunding Bonds (from table)**

In March 2010, Unlimited Tax Refunding Bonds, Series 2010 in the amount of $12,344,998 were issued. These bonds were used to purchase U.S. Government Securities that were placed in an irrevocable trust for the purpose of generating resources for future debt service payments of $12,345,000 of Unlimited Tax Road Bonds, Series 2001. As a result, the refunded bonds are considered defeased and the liability has been removed from the governmental activities column of the statement of net position. On September 30, 2019, $2,950,000 of bonds considered defeased are still outstanding. This refunding produced a total savings of $675,655 and a Net Present Value savings of $565,588.

In May 2012, Limited Tax Refunding Bonds, Series 2012 in the amount of $9,745,000 were issued. These bonds were used to purchase U.S. Government Securities that were placed in an irrevocable trust for the purpose of generating resources for future debt service payments of $690,000 and $8,870,000 of Refunding & Improvement Bonds, Series 2003 and Unlimited Tax Bonds, Series 2004, respectively. As a result, the refunded bonds are considered defeased and the liability has been removed from the governmental activities column of the statement of net position. On September 30, 2019, $5,715,000 of bonds considered defeased are still outstanding. This refunding produced total savings of $972,676 and a Net Present Value savings of $840,011.

In May 2013, Limited Tax Refunding Bonds, Series 2013 in the amount of $26,225,000 were issued. These bonds were used to purchase U.S. Government Securities that were placed in an irrevocable trust for the purpose of generating resources for future debt service payments of $26,105,000 of Refunding and Improvement Bonds, Series 2003, Unlimited Tax Bonds, Series 2004, Certificates of Obligation, Series 2005, Unlimited Tax Road Bonds, Series 2006, Pass-Through Toll Revenue & Limited Tax Bonds, Series 2009. On September 30, 2019, $21,905,000 of bonds considered defeased are still outstanding. This refunding produced a total savings of $3,240,927 and a Net Present Value savings of $2,334,943.

In September 2014, Limited Tax Refunding Bonds, Series 2014 in the amount of $9,105,000 were issued. These bonds were used to purchase U.S. Government Securities that were placed in an irrevocable trust for the purpose of generating resources for future debt service payments of $8,715,000 of Certificates of Obligation, Series 2005 and Pass- Through Toll Revenue & Limited Tax Bonds, Series 2009. On September 30, 2019, $8,715,000 of bonds considered defeased are still outstanding. This refunding produced a total savings of $931,444 and a Net Present Value savings of $773,843.

In March 2015, Limited Tax Refunding Bonds, Series 2015 in the amount of $42,595,000 were issued. These bonds were used to purchase U.S. Government Securities that were placed in an irrevocable trust for the purpose of generating resources for future debt service payments of $3,240,000 of Limited Tax Bonds, Series 2008, $1,365,000 of Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2009, $22,670,000 of Pass-Through Toll Revenue & Limited Tax Bonds, Series 2009, and $14,470,000 of Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2010. On September 30, 2019, $41,745,000 of bonds considered defeased are still outstanding. This refunding produced a total savings of $3,089,097 and a Net Present Value savings of $2,486,082.

In March 2016, Limited Tax Refunding Bonds, Series 2016 in the amount of $63,030,000 were issued. These bonds were used to purchase U.S. Government Securities that were placed in an irrevocable trust for the purpose of generating resources for future debt service payments of $6,155,000 of Limited Tax Bonds, Series 2007, $3,595,000 of Limited Tax Bonds, Series 2008, $3,555,000 of Pass-Through Toll Revenue & Limited Tax Bonds, Series 2009, $6,565,000 of Unlimited Tax Road Bonds, Series 2009, $3,925,000 of Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2009, and $39,275,000 of Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2010. On September 30, 2019, $59,565,000 of bonds considered defeased are still outstanding. This refunding produced a total savings of $7,146,864 and a Net Present Value savings of $5,927,443.

In August 2017, Limited Tax Refunding Bonds, Series 2017 in the amount of $64,465,0000 were issued. These bonds were used to purchase U.S. Government Securities that were placed in an irrevocable trust for the purpose of generating resources for future debt service payments of $6,395,000 of Limited Tax Bonds, Series 2011, $29,900,000 of Unlimited Tax Road Bonds, Series 2011, and $33,940,000 of Pass-Through Toll Revenue & Unlimited Tax Bonds, Series 2011. On September 30, 2019, $70,235,000 of bonds considered defeased are still outstanding. This refunding produced a total savings of $9,874,662 and a Net Present Value savings of $7,511,584.

**Special Assessment Revenue Bonds (from table)**

Hays County issued special assessment debt in FY 2015 to provide funds for portions of the costs of the La Cima Public Improvement District Major Public Improvement Project. Bond proceeds will be used to pay the costs of certain water, wastewater and road improvements that will benefit the entire La Cima Public Improvement District (PID). Hays County entered into an Indenture of Trust with BOKF, NA, dba Bank of Texas as Trustee. The bonds will be secured by the Trust Estate and will be repaid from amounts levied against the property owners benefiting from this construction. The special assessments levied against assessable property located within the La Cima PID are pledged to pay the scheduled principal and interest payments on the special assessment revenue bonds. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, a reserve fund has been established to maintain an amount equal to the maximum annual debt service on the bonds as of their date of issuance. Additionally, pursuant to the Indenture and the Service and Assessment plan, the Trustee will transfer funds from the Pledged Revenue Fund first to a principal and interest account in an amount sufficient to pay debt service coming due, then to a Prepayment Reserve Account on an annual basis until the amount on deposit therein is equal to the prepayment reserve requirement, which is an amount equal to 1.5% of the outstanding bonds. The Trustee will then transfer funds to a Delinquency Reserve Account in an amount necessary to cover the delinquency reserve requirement, which is an amount equal to 5.0% of the principal amount of the outstanding bonds. If the amount on deposit in the Bond Fund is insufficient to pay the debt service on the Bonds due on such date, the Trustee shall transfer from the

Prepayment Reserve Account of the Reserve Fund to the Bond Fund the amounts necessary to cure such deficiency. The La Cima PID bonds have a stated rate of interest of 6.93% and are payable over 30 years.

**Direct Placement Debt**

The County's outstanding debt at September 30, 2019 from direct placements related to governmental activities consists of $1,499,083 in Qualified Energy Conservation Bonds and a $3,558,614 note payable issued for the County's Energy Efficiency Capital Project.

2. Debt Service Requirements

Debt service requirements on long-term debt at September 30, 2019, are as follows:

| | Governmental Activities | | | | |
|---|---|---|---|---|---|
| | Bonds Payable | | Direct Placement Debt | | |
| Year Ending September 30, | Principal | Interest | Principal | Interest | Total |
| 2020 | $ 18,050,000 | $ 22,216,179 | $ 312,543 | $ 111,649 | $ 40,690,371 |
| 2021 | 19,160,000 | 21,387,875 | 320,575 | 103,617 | 40,972,067 |
| 2022 | 20,035,000 | 20,492,219 | 328,815 | 95,378 | 40,951,412 |
| 2023 | 21,010,000 | 19,545,669 | 348,309 | 86,927 | 40,990,905 |
| 2024 | 22,795,000 | 18,502,519 | 355,536 | 79,701 | 41,732,756 |
| 2025-2029 | 136,220,000 | 74,752,444 | 1,891,906 | 284,281 | 213,148,631 |
| 2030-2034 | 129,290,000 | 45,523,706 | 1,500,013 | 79,742 | 176,393,461 |
| 2035-2039 | 89,525,000 | 22,225,841 | - | - | 111,750,841 |
| 2040-2044 | 64,935,000 | 6,484,550 | - | - | 71,419,550 |
| 2045-2046 | 1,540,000 | 107,800 | - | - | 1,647,800 |
| | $ 522,560,000 | $ 251,238,801 | $ 5,057,697 | $ 841,294 | $ 779,697,792 |

Interest rates on long-term debt ranges from 2% to 7%.

3. Continuing Disclosure

The County has entered into a continuing disclosure undertaking to provide Annual Reports and Material Event Notices to the State Information Depository of Texas, which is the Municipal Advisory Council. This information is required under SEC Rule 15c2-12 to enable investors to analyze the financial condition and operations of the County.

**G. Accumulated Unpaid Compensated Absences**

On retirement or death of certain employees, the County pays any annual leave and compensating time in a lump sum payment to such employee of his/her estate. A summary of changes in the accumulated leave liability follows:

| | Compensated Absences |
|---|---|
| Balance, September 30, 2018 | $ 2,548,786 |
| Additions - new entrants and salary increments | 3,549,910 |
| Payments | (2,896,683) |
| Balance, September 30, 2019 | $ 3,202,013 |

## NOTE 4. Other Information

### A. Health Care Coverage

Effective 10/1/1988 the County established a self-funded health insurance plan, which is recorded as an Internal Service Fund. This fund accounts for the health insurance risk financing activities of the County but does not constitute a transfer of risk from the County. The County pays most of the employee premium per month to the fund. Employees pay either $47.22, $25.00, or $0.00 per month depending on the plan chosen and, at their option, may also authorize payroll withholdings to pay premiums for dependents. During the year ended September 30, 2019, the County contributed $944/month for medical and $34/month for dental per employee to the Plan. All contributions were paid to a third party administrator, United Healthcare, acting on behalf of the self-funded pool. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

The contract between the County and the third party administrator is renewable January 1, 2020, and terms of coverage and contribution costs are included in the contractual provisions.

In accordance with state statute, the County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried though United Healthcare, a commercial insurer licensed and eligible to do business in Texas in accordance with the Texas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding $165,000 and for aggregate loss of $12,657,338.

Following is a reconciliation of changes in the aggregate liabilities for health claims for the current fiscal year:

| | FY 2019 | FY 2018 |
|---|---|---|
| Claims payable, October 1 | $ 937,820 | $ 371,715 |
| Claims incurred | 11,822,972 | 11,409,379 |
| Claims paid | (11,944,784) | (10,843,274) |
| Claims payable, September 30 | $ 816,008 | $ 937,820 |

There were no significant changes in coverage, retention, or limits during the fiscal year.

### B. Employee Pension Plan

Plan Description

Hays County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The board of trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 781 nontraditional defined benefit pension plans. TCDRS in aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the board of trustees at Post Office Box 2034, Austin, Texas 78768-2034.

Benefits Provided

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at age 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 (seventy-five) or more. Members are vested after 8 (eight) years of service 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 governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the restricting 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 contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Employees Covered by Benefit Terms:

At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

| | |
|---|---|
| Inactive Employees or Beneficiaries currently Receiving Benefits | 407 |
| Inactive Employees entitled to but Not Yet Receiving Benefits | 980 |
| Active Employees | 956 |
| Total | 2,343 |

Contributions

The contributions rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employees gross earnings, as adopted by the employer's governing body. The contribution rate is determined annually by the actuary, using the Entry Age Normal actuarial cost method. Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Employer contribution rates are determined annually and approved by the TCDRS Board of Trustees. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available to the TCDRS Act.

Hays County has elected the annually determined contribution rate plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. Hays County contributed using the actuarially determined rate of 13.16% from October through December, 2018 and 12.82% from January through September, 2019 of annual covered payroll. The County's contributions to the TCDRS for the years ending September 30, 2019, 2018, and 2017 were $5,943,540, $5,434,063, and $4,857,649, respectively, and were equal to the required contributions for each year. The Commissioners' Court, within the options available in the TCDRS Act, may change the employee deposit rate and the County contribution rate. The deposit rate payable by all employee members for the 2019 fiscal year was the rate of 7% of their annual covered payroll.

Net Pension Liability

Hays County's Net Pension Liability (NPL) was measured as of December 31, 2018, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The December 31, 2018 actuarial valuation is the most recent valuation.

Actuarial Valuation Information:

The Total Pension Liability in the December 31, 2018 actuarial valuations was determined using the following actuarial methods and assumptions:

| | |
|---|---|
| Actuarial Valuation Date | 12/31/2018 |
| Actuarial Cost Method | Entry Age Normal |
| Amortization Method | Level Percentage of Payroll, Closed |
| Amortization Period | 13.0 years |
| Asset Valuation Method | 5 Year Smoothed Value |
| Actuarial Assumptions | |
| Investment Rate of Return | 8.00% |
| Overall Payroll Growth | 4.90% |
| Inflation | 2.75% |
| Cost-of-Living Adjustments | 2.00% |

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. Mortality rates for active members were based on gender-distinct RP-2014 Active Employee Mortality Table at 90% for males and females projected with 110% of the MP-2014 Ultimate scale after 2014. Mortality rates for retirees, beneficiaries, and non-active members were based on 130% of the RP-2014 Healthy Annuitant Mortality Tables for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014. For disabled annuitants, mortality rates were based on 130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

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 TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS's investment consultants and are based on January 2019 information for a 10-year time horizon.

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

Discount Rate:

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

Changes in the Net Pension Liability:

| | Increase (Decrease) | | |
|---|---|---|---|
| | Total Pension Liability (a) | Fiduciary Net Position (b) | Net Pension Liability / (Asset) (a) - (b) |
| Balance at December 31, 2017 | $ 201,044,693 | $ 184,548,810 | $ 16,495,883 |
| Changes for the year: | | | |
| Service cost | 6,371,166 | - | 6,371,166 |
| Interest on total pension liability [1] | 16,466,781 | - | 16,466,781 |
| Effect of plan changes [2] | - | - | - |
| Effect of economic/demographic gains or losses | 293,269 | - | 293,269 |
| Effect of assumptions changes or inputs | - | - | - |
| Refund of contributions | (674,188) | (674,188) | - |
| Benefit payments | (7,734,032) | (7,734,032) | - |
| Administrative expenses | - | (146,278) | 146,278 |
| Member contributions | - | 3,298,035 | (3,298,035) |
| Net investment income | - | (3,425,933) | 3,425,933 |
| Employer contributions | - | 6,200,297 | (6,200,297) |
| Other [3] | - | 51,014 | (51,014) |
| Net changes | 14,722,996 | (2,431,085) | 17,154,081 |
| Balances as of December 31, 2018 | $ 215,767,689 | $ 182,117,725 | $ 33,649,964 |

[1] Reflects the change in liability due to the time value of money. TCDRS does not charge fees or interest.

[2] No plan chnages valued.

[3] Relates to allocation of system-wide items.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate:

The following presents the net pension liability of Hays County, calculated using the discount rate of 8.10%, as well as what Hays County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.10%) or 1-percentage-point higher (9.10%) than the current rate:

| | 1% Decrease in Discount Rate (7.10%) | Current Discount Rate (8.10%) | 1% Increase in Discount Rate (9.10%) |
|---|---|---|---|
| Total pension liability | $ 246,876,778 | $ 215,767,688 | $ 189,893,216 |
| Fiduciary net position | 182,117,724 | 182,117,724 | 182,117,724 |
| Net pension liability / (asset) | $ 64,759,054 | $ 33,649,964 | $ 7,775,492 |

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/Inflows of Resources Related to Pensions

For the year ended September 30, 2019, Hays County recognized pension expense of $9,947,277.

At December 31, 2018, Hays County reported deferred outflows of resources related to pensions from the following sources:

| | Deferred Inflows of Resources | Deferred Outflows of Resources |
|---|---|---|
| Difference between expected and actual economic experience | $ 445,751 | $ 709,951 |
| Changes in actuarial assumptions | - | 396,691 |
| Difference between projected and actual investment earnings | - | 11,707,013 |
| Contributions subsequent to the measurement date | - | 4,451,605 |
| Total | $ 445,751 | $ 17,265,260 |

Hays County reported $4,451,605 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability for the year ending September 30, 2020. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ended December 31: | |
|---|---|
| 2019 | $ 4,767,048 |
| 2020 | 2,037,775 |
| 2021 | 1,821,650 |
| 2022 | 3,741,431 |
| 2023 | - |
| Therafter | - |
| Total | $ 12,367,904 |

Each qualified employee is included in the retirement plan in which the County participates. The County participates in the Texas County and District Retirement System (TCDRS). The County does not maintain the accounting records, hold the investments, or administer the retirement plan. The total of the County's net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions as of September 30, 2019 and the pension expense for the year ended is as follows:

| | | |
|---|---|---|
| Net pension liability | $ | 33,649,964 |
| Deferred outflows of resources | | 17,265,260 |
| Deferred inflows of resources | | 445,751 |
| Pension expense | | 9,947,277 |

**C. Postemployment Health Care Coverage**

Plan Description and Benefits Provided

The County established a medical insurance benefit plan for retirees. The County administers this single-employer defined benefit medical plan. Eligible Hays County retirees may remain on the standard medical plan, an in-network medical plan, a dental PPO plan, a dental HMO plan and a vision plan. Subsidized medical coverage is available to the retiree but not the retiree's spouse. Effective November 1, 2017 retirees with less than 20 years of continuous service with the County will pay the full cost of retiree coverage. Retirees with 20 or more years of continuous service with the County will continue to pay 15% of the cost of retiree coverage until the employer's monthly cost reaches $1,000. At that point, the retiree is responsible for the balance of the premium in excess of $1,000 per month. Retirees with 20 or more years of continuous service with Hays County that are Medicare eligible, have the option of going to the Medicare advantage plan at no cost to the retiree. Pre 11/1/2017, full-time retired employees that have already retired under the rule of 75 with 15-19 continuous years prior to the retirement date pay 25% of the monthly premium. If the full-time pre 11/1/2017 retiree has 20 or more continuous years of service the retiree pays 15% of the monthly premium. Part-time pre 11/1/2017 employees with 15-19 years of service pay 50% of the monthly premium, those with 20 or more years pay 25% of the monthly premium. Hays County subsidizes the remaining premium cost.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Employees Covered by Benefit Terms

At the October 1, 2018 valuation date and September 30, 2019 measurement date the following employees were covered by the benefit terms:

| | |
|---|---|
| Active members | 805 |
| Retired members | 102 |
| Beneficiaries | - |
| Covered spouses of retirees | 28 |
| Total | 935 |

Expenses for postemployment benefits were recognized on a pay-as-you-go basis in the past. Premiums paid by retirees during the fiscal year ended September 30, 2019, were $351,419.

Total OPEB Liability

The County's total OPEB liability of $38,945,903 was measured as of September 30, 2019, and was determined by an actuarial valuation as of October 1, 2018.

Actuarial Valuation Information:

Actuarial assumptions and other inputs - The total OPEB liability in the September 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

| | |
|---|---|
| Actuarial Cost Method | Entry Age Normal |
| Inflation | 2.30% |
| Salary increases | 4.00% |
| Discount rate | October 1, 2018: 4.18%<br>September 30, 2019: 2.66% |
| Healthcare Cost Trend Rates | For 2018 rates were 6.20% for pre-65, 5.80% for post-65, and 11.20% for post-65 Medicare Advantage, decreasing to 4% for 2084 and beyond. |
| Retiree premium increases | Same as Health Cost Trend above. |
| Mortality | Pre-retirement: PUB-2010 General Retirees Amount-Weighted Table with Mortality Improvement Scale MP-2019 on a generaltional basis with healthy annuitant rates after benefit commencement.<br>Post-retirement: PUB-2010 General Retirees Amount-Weighted Table with Mortality Improvement Scale MP-2019 on a generaltional basis with healthy annuitant rates after benefit commencement. |
| Participation Rates | 75% of members with 15 or more years of service at retirement are assumed to elect retiree medical coverage. Those with less than 15 years of service are expected to obtain coverage elsewhere. Active participants electing coverage at retirmenet will also elect spouse coverage at a 32% rate. |

Changes in the Total OPEB Liability

| Changes in Total OPEB Liability | Increase (Decrease) Total OPEB Liability |
|---|---|
| Balance at September 30, 2018 | $ 28,948,394 |
| Changes for the year | |
| Service cost | 897,379 |
| Interest on total OPEB liability | 1,228,246 |
| Effect of plan changes | - |
| Effect of economic/demographic gains or losses | 1,095,564 |
| Effect of assumptions changes or inputs | 7,709,614 |
| Benefit payments | (933,294) |
| Balance at September 30, 2019 | 38,945,903 |

Changes in assumptions:

Changes of assumption and other inputs reflect the effects of changes in the discount rate for each period in fiscal year 2019; amounts reflect an increase in the discount rate from the beginning of the year from 4.18% to 2.66%.

Sensitivity of the total OPEB liability to changes in the discount rate and healthcare cost trend rates:

The following presents the total OPEB liability of the County, calculated using the discount rate of 2.66%, as well as what the Hays County's total OPEB liability would be if it were calculated using a discount rare that is 1 percentage point lower (1.66%) or 1 percentage point higher (3.66%) than the current rate.

| | 1% Decrease (1.66%) | Discount Rate (2.66%) | 1% Increase (3.66%) |
|---|---|---|---|
| Total OPEB Liability | $ 48,626,046 | $ 38,945,903 | $ 31,792,980 |

The following presents the total OPEB liability of the County, calculated using the current healthcare cost trend rates as well as what the County's total OPEB liability would be if it were calculated using the trend rates that are 1 percentage point lower or 1 percentage point higher than the current trend rates.

| | 1% Decrease | Current Trend Rate | 1% Increase |
|---|---|---|---|
| Total OPEB Liability | $ 31,260,605 | $ 38,945,903 | $ 49,522,055 |

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources as Related to OPEB

| OPEB Expense | October 1, 2018 to September 30, 2019 |
|---|---|
| Service cost | $ 897,379 |
| Interest on total OPEB liability | 1,228,246 |
| Effect of plan changes | - |
| Recognition of deferred inflows/outflows of resources | |
| Recognition of economic/demographic gains or losses | 144,153 |
| Recognition of assumptions changes or inputs | 678,207 |
| OPEB Expense | $ 2,947,985 |

As of September 30, 2019, the deferred inflows and outflows of resources are as follows:

| Deferred Inflows/Outflows of Resources | Deferred Inflows of Resources | Deferred Outflows of Resources |
|---|---|---|
| Differences between expected and actual experience | $ - | $ 951,411 |
| Changes of assumptions | (2,488,003) | 6,695,191 |
| | $ (2,488,003) | $ 7,646,602 |

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other postemployment benefits will be recognized in OPEB expense as follows:

| Year Ended September 30: | | |
|---|---|---|
| 2020 | $ | 822,360 |
| 2021 | | 822,360 |
| 2022 | | 822,360 |
| 2023 | | 822,360 |
| 2024 | | 822,360 |
| Thereafter* | | 1,046,799 |
| Total | | 5,158,599 |

Additional Disclosures

Texas Local Government Code, Chapter 175 requires counties to make available continued health benefits coverage under certain circumstances to retirees and their dependents beyond the end of an individual's employment with the County by permitting covered employees to purchase continued health benefits coverage in retirement. Since Texas law does not require counties to fund all or any portion of such coverage, Hays County is under no legal obligation to supplement, directly, or indirectly, the retiree health coverage, and the decision to rescind these benefits may be made by an action of the Commissioners' Court at any time. The County's authority to establish and amend benefit provisions comes from Texas Local Government Code Section 157.101 and the requirement to provide retiring employees the right to purchase continued health insurance coverage comes from Texas Local Government Code, Chapter 175.

Because the County is given the authority to pay OPEB for its retired employees, it may incur a debt obligation to pay for OPEB so long as the County follows the constitutional requirement that it have sufficient taxing authority at the time such debt is incurred to provide for the payment of the debt and has in fact levied a tax for such purpose concurrently with the incurrence of the debt. Any debt incurred in contravention of this constitutional requirement is considered void and payment will not be due. Hays County has not incurred a legal debt obligation for OPEB and has not levied a tax for the same. The County funds the costs associated with OPEB on a current "pay-as-you-go" basis for a single fiscal year through annual appropriations authorized by the Commissioners Court during the County's annual budget adoption process. GASB Statement No. 75 (GASB 75) *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* required governmental organizations to recognize an actuarially calculated accrued liability for OPEB, even though it may not have a legally enforceable obligation to pay OPEB benefits.

**D. Supplemental Death Benefits**

The County provides $25,000 group term life insurance coverage to all non-temporary employees working over 30 hours per week. The life insurance coverage reduces at age 65 to 65% and at age 70 to 50% of the original amount. Hays County's group term life insurance costs for the years ended September 30, 2019, 2018, and 2017 were $49,911, $47,847, and $44,884, respectively.

**E. Risk Management**

The Governmental Accounting Standards Board (GASB) issued Statement No. 10, Accounting and Financial Reporting for Risk Financing and Related Insurance Issues, which established standard accounting and financial reporting practices for public entity risk pools and governmental entities. In accordance with GASB Statement No. 10, we make the following disclosures regarding the County's risk management program.

1. Types of Risk

   The County is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year 2019 the County obtained general liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Association of Counties Intergovernmental Risk Pool ("TAC"). TAC is a self-funded pool operating as a common risk management and insurance program. The County pays an annual premium to TAC for its above insurance coverage. The agreement for the formation of TAC provides that TAC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance. The County continues to carry commercial insurance for other risks of loss.

   The County established a self-funded health insurance plan in 1988, which is recorded as an internal service fund, but this does not constitute a transfer of risk from the County. In accordance with state statute, the County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through United Healthcare, a commercial carrier licensed and eligible to do business in Texas in accordance with the Texas Insurance Code.

2. Insurance Coverage

   Insurance is purchased from the Texas Association of Counties' County Government Risk Managements Pool and the commercial markets for exposures which are difficult to self-insure, or where analysis suggests the cost/benefit approach.

   There were no significant changes in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded coverage in any of the past three fiscal years.

**F. Tax Incentives**

The County negotiates tax rebate agreements pursuant to Chapter 381 of the Texas Local Government Code in order to provide economic development incentives to companies that desire to relocate or expand within the County. The County negotiates incentive packages that provide job creation, job retention, private capital improvement, and positive impacts on the local economy. All Chapter 381 Agreements executed by the County contain a "Budget Out" clause that conditions the County's participation upon annual appropriation of funds by the Hays County Commissioners Court.

The County also provides current, appropriated funds to municipalities by participating in "Tax Increment Investment Zones." As an alternative to co-creating tax increment financing zones, the County participates in Tax Increment Reinvestment Zones by way of Interlocal Cooperation Agreements with municipalities. All Tax Increment Reinvestment Zone Interlocal Cooperation Agreements executed by the County contain a "Budget Out" clause that conditions the County's participation upon annual appropriation of funds by the Hays County Commissioners Court.

The County has established Transportation Reinvestment Zone One pursuant to Section 222.107 of the Transportation Code for the purpose of promoting transportation projects within the zone which will promote public safety, facilitate the improvement, development, or redevelopment of property, and facilitate the movement of traffic. Pursuant to Section 222.107 of the Transportation Code, the County has established Transportation Reinvestment Zone Number One, County of Hays ("TRZ No. 1") for the purpose of promoting transportation projects within TRZ No. 1. The County has dedicated 50% of the general property taxes related to the tax increment on the property within TRZ No. 1 to the reimbursement of TxDOT for the costs of improvements to, and extension and expansion of FM 110 (the "Project") under the terms of an advance funding

agreement (the "AFA"). TRZ No. 1 remains in effect through December 31 of the year in which the County completes the repayment of money owed under the AFA, and any other agreement for the development, redevelopment, or improvement of the Project or projects for which TRZ No. 1 is designated. In Opinion No. KP-0004 dated February 26, 2015, the Attorney General of Texas has questioned the constitutional authority of a county to establish a transportation reinvestment zone and utilize captured tax increments to fund the county created tax reinvestment zone. In order to avoid this Constitutional question, Hays County is currently renegotiating its agreement with TxDOT to more closely mimic its TIRZ practices, as described above. All collected taxes under the TRZ are being held by Hays County and have not been paid.

The individual Tax Incentive programs that exceeded $5,000 during the reporting period are disclosed in the following schedule:

| Purpose | Tax Type | Authority | Percentage of Taxes Rebated during the Fiscal Year | Commitment Criteria | Amount of Taxes Rebated during the Fiscal Year | Budget Out Clause Included in Agreement |
|---|---|---|---|---|---|---|
| Economic Development Incentive | Sales Tax | Texas Local Government Code Chapter (TLGC) 381 | 33% | Construction of public infrastructure for an approximately 126 acre area | $ 80,464 | Yes |
| Economic Development Incentive | Sales Tax | TLGC Chapter 381 | 35% | Construction of a hospital and medical office complex | 155,860 | Yes |
| Economic Development Incentive | Property Taxes | TLGC Chapter 381 | 100% of increment | Construction of new buildings and qualified building improvements | 2,041 | Yes |
| Economic Development Incentive | Real Property, Personal Property, and Sales Tax | TLGC Chapter 381 | 40% Real Property, 85% Personal, 15% to 85% Sales Tax Based on Annual Thresholds | Construction of fulfillment center with warehouse and personal and inventory property in San Marcos, Texas | 838,564 | Yes |
| Economic Development Incentive | Sales and Personal Property Tax | TLGC Chapter 381 | 50% Personal Property Taxes and 75% Sales Tax | Establish internet retail service operations center | 1,984,937 | Yes |
| Tax Increment Investment Zone | Property Taxes | Interlocal Agreement with City of Buda, TLGC Chpt 311 | 100% of increment | Investment within approximately 126 acres in Buda Zone | 455,368 | Yes |
| Tax Increment Investment Zone | Property Taxes | Interlocal Agreement with City of Kyle, TLGC Chpt 311 | 100% of increment | Investment within the approximately 475 acre Kyle Zone | 595,847 | Yes |
| Tax Increment Investment Zone | General Property Taxes | Interlocal Agreement with City of San Marcos, TLGC Chpt 311 | 50% of increment | Investment attributed to the captured appraised value within the approximately 577 acre Reinvestment Zone Number Two | 136,753 | Yes |
| Tax Increment Investment Zone | General Maintenance Property Taxes | Interlocal Agreement with City of San Marcos, TLGC Chpt 311 | 100% of increment | Investment attributed to the captured appraised value within the approximately 15 acre Reinvestment Zone Number Three | 60,247 | Yes |
| Tax Increment Investment Zone | General Maintenance Property Taxes | Interlocal Agreement with City of San Marcos, TLGC Chpt 311 | 100% of increment | Investment attributed to the captured appraised value within the approximately 15 acre Reinvestment Zone Number Four | 47,577 | Yes |
| Tax Increment Investment Zone | General Property Taxes | Interlocal Agreement with City of San Marcos, TLGC Chpt 311 | 70% of increment | Investment within the approximately 244 acre Reinvestment Zone Number Five | 318,332 | Yes |
| Transportation Reinvestment Zone | General Property Taxes | Texas Transportation Code 221.107 | 50% of increment | Improvements to, extension, and expansion of FM 110 for promoting transportation projects within TRZ No. 1 | 671,124 | No |
| | | | | **TOTAL** | **$ 5,347,114** | |

## G. Contingencies

The County participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies, therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

## H. Restatement of Prior Period

The County adopted a change in accounting policy by recognizing 60 days of sales tax revenue receivable. The County recorded additional sales tax of $1,767,214 for FY2018. In addition, the La Cima Public Improvement District Fund landowner opted not to request reimbursement for certain costs via an additional special assessment. Should the Landowner wish to be reimbursed at a later date, a special assessment must be approved and issued in a future period. The La Cima Public Improvement District Fund landowner liability was decreased by $2,092,469 in FY2018. These items resulted in an overall increase in fund balance and net position at September 30, 2018:

| | General Fund | La Cima Public Improvement District | Net Position |
|---|---|---|---|
| September 30, 2018 (as previously stated) | $ 45,355,980 | $ 49,092 | $ 41,122,273 |
| Additional Sales Tax Recognized | 1,767,214 | - | 1,767,214 |
| Decrease in Liablility due to La Cima Landowne | - | 2,092,469 | 2,092,469 |
| September 30, 2018 (as restated) | $ 47,123,194 | $ 2,141,561 | $ 44,981,956 |

HAYS COUNTY
STATE OF TEXAS

# HAYS COUNTY, TEXAS
# COMPREHENSIVE
# ANNUAL FINANCIAL REPORT
# 2019

# REQUIRED SUPPLEMENTARY INFORMATION

HAYS COUNTY
STATE OF TEXAS

**Hays County**
**General Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Taxes | | | | |
| Ad valorem | $ 52,248,892 | $ 52,248,892 | $ 53,732,806 | $ 1,483,914 |
| Sales and use | 19,275,000 | 19,275,000 | 21,788,109 | 2,513,109 |
| Fines | 1,640,000 | 1,640,000 | 1,832,046 | 192,046 |
| Charges for services | 8,852,120 | 8,852,120 | 8,101,556 | (750,564) |
| Interest on deposits | 700,000 | 700,000 | 1,705,004 | 1,005,004 |
| Operating grants and contributions | 4,749,169 | 5,794,692 | 5,304,855 | (489,837) |
| Other revenue | 679,964 | 770,172 | 1,229,990 | 459,818 |
| Total Revenues: | 88,145,145 | 89,280,876 | 93,694,366 | 4,413,490 |
| **Expenditures** | | | | |
| Current | | | | |
| Administration | 17,338,635 | 16,529,469 | 15,552,188 | 977,281 |
| Judicial | 13,758,934 | 14,624,260 | 14,409,511 | 214,749 |
| Law Enforcement and Corrections | 47,581,357 | 48,804,692 | 48,344,930 | 459,762 |
| Community and Public Services | 1,833,960 | 1,877,142 | 1,834,503 | 42,639 |
| Health and Human Services | 3,235,127 | 3,522,727 | 3,082,329 | 440,398 |
| General Maintenance | 1,684,387 | 1,740,810 | 1,716,204 | 24,606 |
| Highways and Streets | - | 38,000 | 37,683 | 317 |
| Debt service | | | | |
| Administrative charges | - | 20,435 | 20,435 | - |
| Interest | 119,473 | 119,473 | 119,472 | 1 |
| Principal retirement | 304,386 | 304,386 | 304,386 | - |
| Capital outlay | 5,965,588 | 4,768,915 | 3,860,472 | 908,443 |
| Total Expenditures | 91,821,847 | 92,350,309 | 89,282,113 | 3,068,196 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (3,676,702) | (3,069,433) | 4,412,253 | 7,481,686 |
| **Transfers to other funds** | (2,914,308) | (2,914,308) | (2,887,390) | 26,918 |
| Total Transfers to other funds | (2,914,308) | (2,914,308) | (2,887,390) | 26,918 |
| **Transfers from other funds** | - | - | - | - |
| Total Transfers from other funds | - | - | - | - |
| **Sale of Real Property** | - | - | - | - |
| Total Sale of Real Property | - | - | - | - |
| Total : | (2,914,308) | (2,914,308) | (2,887,390) | 26,918 |
| Net Change in Fund Balances | (6,591,010) | (5,983,741) | 1,524,863 | 7,508,604 |
| Fund Balances - Beginning | 45,535,980 | 45,535,980 | 45,535,980 | - |
| Restatement of beginning fund balance | 1,767,214 | 1,767,214 | 1,767,214 | - |
| Fund Balances - Ending | $ 40,712,184 | $ 41,319,453 | $ 48,828,057 | $ 7,508,604 |

**Hays County**
**Road and Bridge Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Taxes | | | | |
| Ad valorem | $ 8,762,383 | $ 8,762,383 | $ 8,946,097 | $ 183,714 |
| Sales and use | 2,050,000 | 2,050,000 | 2,159,699 | 109,699 |
| Fines | 300,000 | 300,000 | 309,940 | 9,940 |
| Charges for services | 1,824,000 | 1,824,000 | 1,981,341 | 157,341 |
| Interest on deposits | 125,000 | 125,000 | 337,358 | 212,358 |
| Operating grants and contributions | - | 36,274 | 16,591 | (19,683) |
| Other revenue | 102,200 | 161,725 | 520,464 | 358,739 |
| Asset forfeitures | 30,000 | 30,000 | 126,579 | 96,579 |
| Total Revenues | 13,193,583 | 13,289,382 | 14,398,069 | 1,108,687 |
| **Expenditures** | | | | |
| Current | | | | |
| Highways and Streets | 20,713,227 | 20,668,540 | 10,617,828 | 10,050,712 |
| Capital outlay | 1,688,634 | 1,829,120 | 975,407 | 853,713 |
| Total Expenditures | 22,401,861 | 22,497,660 | 11,593,235 | 10,904,425 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (9,208,278) | (9,208,278) | 2,804,834 | 12,013,112 |
| Net Change in Fund Balances | (9,208,278) | (9,208,278) | 2,804,834 | 12,013,112 |
| Fund Balances - Beginning | 10,319,825 | 10,319,825 | 10,319,825 | - |
| Fund Balances - Ending | $ 1,111,547 | $ 1,111,547 | $ 13,124,659 | $ 12,013,112 |

**HAYS COUNTY, TEXAS**
**SCHEDULE OF CHANGES IN NET PENSION LIABILITYAND RELATED RATIOS**
**LAST 10 FISCAL YEARS***

| | Year Ended December 31, | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | **2018** | **2017** | **2016** | **2015** | **2014** | **2013** | **2012** | **2011** | **2010** |
| **Total Pension Liability** | | | | | | | | | |
| Service cost | $ 6,371,166 | $ 6,115,873 | $ 6,078,430 | $ 5,564,161 | $ 5,270,548 | N/A | N/A | N/A | N/A |
| Interest on total pension liability | 16,466,781 | 15,197,816 | 13,854,113 | 12,995,846 | 11,983,787 | N/A | N/A | N/A | N/A |
| Effect of plan changes | - | 1,194,503 | - | (1,365,928) | - | N/A | N/A | N/A | N/A |
| Effect of assumption changes or inputs | - | 134,755 | - | 1,579,187 | - | N/A | N/A | N/A | N/A |
| Effect of economic/demographic (gains) or losses | 293,269 | 637,386 | 371,618 | (2,228,752) | 624,792 | N/A | N/A | N/A | N/A |
| Benefit payments/refunds of contribution | (8,408,220) | (7,351,137) | (6,370,081) | (5,832,776) | (5,441,017) | N/A | N/A | N/A | N/A |
| Net change in total pension liability | 14,722,996 | 15,929,196 | 13,934,080 | 10,711,738 | 12,438,110 | N/A | N/A | N/A | N/A |
| Total pension liability, beginning | 201,044,693 | 185,115,497 | 171,181,417 | 160,469,679 | 148,031,569 | N/A | N/A | N/A | N/A |
| Total pension liability, ending (a) | $ 215,767,689 | $ 201,044,693 | $ 185,115,497 | $171,181,417 | $ 160,469,679 | N/A | N/A | N/A | N/A |
| **Fiduciary Net Position** | | | | | | | | | |
| Employer contributions | $ 6,200,297 | $ 5,478,683 | $ 4,885,146 | $ 4,696,402 | $ 4,530,055 | N/A | N/A | N/A | N/A |
| Member contributions | 3,298,035 | 3,120,638 | 2,905,752 | 2,739,566 | 2,622,862 | N/A | N/A | N/A | N/A |
| Investment income net of investment expenses | (3,425,933) | 23,378,733 | 10,934,299 | (1,692,189) | 9,220,032 | N/A | N/A | N/A | N/A |
| Benefit payments/refunds of contributions | (8,408,220) | (7,351,137) | (6,370,081) | (5,832,776) | (5,441,017) | N/A | N/A | N/A | N/A |
| Administrative expenses | (146,278) | (122,731) | (118,856) | (106,421) | (109,715) | N/A | N/A | N/A | N/A |
| Other | 51,014 | 15,571 | 193,254 | (47,783) | 283,379 | N/A | N/A | N/A | N/A |
| Net change in fiduciary net position | (2,431,085) | 24,519,757 | 12,429,514 | (243,201) | 11,105,596 | N/A | N/A | N/A | N/A |
| Fiduciary net position, beginning | 184,548,810 | 160,029,053 | 147,599,539 | 147,842,740 | 136,737,144 | N/A | N/A | N/A | N/A |
| Fiduciary net position, ending (b) | $ 182,117,725 | $ 184,548,810 | $ 160,029,053 | $147,599,539 | $ 147,842,740 | N/A | N/A | N/A | N/A |
| Net pension liability / (asset), ending = (a) - (b) | $ 33,649,964 | $ 16,495,883 | $ 25,086,444 | $ 23,581,878 | $ 12,626,939 | N/A | N/A | N/A | N/A |
| Fiduciary net position as a % of total pension liability | 84.40% | 91.79% | 86.45% | 86.22% | 92.13% | N/A | N/A | N/A | N/A |
| Pension covered payroll | $ 47,114,790 | $ 44,580,539 | $ 41,505,082 | $ 39,136,659 | $ 37,469,461 | N/A | N/A | N/A | N/A |
| Net pension liability as a % of covered payroll | 71.42% | 37.00% | 60.44% | 60.26% | 33.70% | N/A | N/A | N/A | N/A |

* Measurement period fiscal year 2015 was the 1st year of implementation of GASB 68, therefore, only five years are shown. Per GASB 68, Paragraph 138, "The information for all periods for the 10-year schedule that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

Source: Texas County & District Retirement System

**HAYS COUNTY, TEXAS**
**TEXAS COUNTY DISTRICT RETIREMENT SYSTEM**
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**
**LAST 10 FISCAL YEARS ***

| Year Ending September 30, | Actuarially Determined Contribution | Actual Employer Contribution | Contribution Deficiency (Excess) | Pension Covered Payroll | Actual Contribution as a % of Covered Payroll |
|---|---|---|---|---|---|
| 2015 | 4,103,072 | 4,103,072 | - | 34,126,495 | 12.0% |
| 2016 | 4,358,352 | 4,358,352 | - | 36,846,079 | 11.8% |
| 2017 | 4,857,649 | 4,857,649 | - | 39,944,612 | 12.2% |
| 2018 | 5,434,063 | 5,434,063 | - | 41,983,404 | 12.9% |
| 2019 | 5,943,540 | 5,943,540 | - | 46,060,800 | 12.9% |

* Measurement period fiscal year 2015 was the first year of implementation of GASB 68, therefore, only five years are shown. Per GASB 68, Paragraph 138, "The information for all periods for the 10-year schedule that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

**Note to Schedule:**

Valuation Date:

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

Methods and Assumptions Used to Determine Contribution Rates:

| | |
|---|---|
| Actuarial Cost Method | Entry Age Normal |
| Amortization Method | Level Percentage of Payroll, Closed |
| Remaining Amortization Period | 13.0 Years (based on contribution rate calculated in 12/31/2018 valuation) |
| Asset Valuation Method | 5 Year Smoothed Market |
| Inflation | 2.75% |
| Projected Salary Increase* | Varies by age and service. 4.9% average over career including inflation |
| Investment Rate of Return | 8.00%, net of investment expenses, 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 Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014 |
| Changes in Assumptions and Methods Reflected in the Schedule | 2015: New inflation, mortality and other assumptions were reflected<br>2017: New mortality assumptions were reflected. |
| Changes in Plan Provisions Reflected in the Schedule | 2015: No changes in plan provisions were reflected.<br>2016: No changes in plan provisions were reflected.<br>2017: New Annuity Purchase Rates were reflected for benefits earned after 2017.<br>2018: Employer contributions reflect that a 2% flat COLA was adopted. |

* Only changes effective 2015 and after are shown in the Notes to Schedule

Source: Texas County & District Retirement System

**HAYS COUNTY, TEXAS**
**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY**
**AND RELATED RATIOS**

| | Year Ended September 30, 2019 | Year Ended September 30, 2018 |
|---|---|---|
| **Total OPEB Liability** | | |
| Service cost | $ 897,379 | $ 1,029,827 |
| Interest on total OPEB liability | 1,228,246 | 1,142,231 |
| Effect of plan changes | - | - |
| Effect of economic/demographic gains or (losses) | 1,095,564 | - |
| Effect of assumption changes or inputs | 7,709,614 | (3,160,435) |
| Benefit payments | (933,294) | (819,458) |
| Net change in total OPEB liability | 9,997,509 | (1,807,835) |
| Total OPEB liability, beginning | 28,948,394 | 30,756,229 |
| Total OPEB liability, ending (a) | $ 38,945,903 | $ 28,948,394 |
| Covered payroll | 41,395,983 | 38,481,267 |
| Total OPEB liability as a % of covered payroll | 94.08% | 75.23% |

**Notes to Schedule:**

As of September 30 - measurement date

Changes on assumptions - Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. In fiscal year 2019, amounts reflect an increase in the discount rate from the beginning of the year from 4.18% to 2.66%

Only two years of data are presented in accordance with GASB 75, as the information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, information is presented for as many years as are available. The schedules do not include information that is not measured in accordance with the requirements of GASB 75.

**NOTE 1: Budgetary Information**

Budgets for the County are prepared in conformity with generally accepted accounting principles (GAAP). The County legally adopts budgets for the General Fund, Special Revenue Funds (except some Grants and Discretionary Funds), Debt Service Funds, and Capital Project Funds. Budgets for grant funds are established pursuant to grant awards and budgets for Capital Project Funds are established on a project basis with annual budgets adopted using estimated expenditures left to complete projects. All annual appropriations, except Grant Funds and Capital Project Funds, lapse at fiscal year end. At a minimum, the County is required to present the original and the final budgets for revenues and expenditures compared to actual revenues and expenditures for the General Fund and major Special Revenue Funds.

# HAYS COUNTY, TEXAS
# COMPREHENSIVE
# ANNUAL FINANCIAL REPORT
# 2019

# OTHER SUPPLEMENTARY INFORMATION

HAYS COUNTY
STATE OF TEXAS

# Hays County, Texas
## General Fund
## Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
## For the Year Ended September 30, 2019

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Taxes | | | | |
| Ad valorem | $ 52,248,892 | $ 52,248,892 | $ 53,732,806 | $ 1,483,914 |
| Sales and use | 19,275,000 | 19,275,000 | 21,788,109 | 2,513,109 |
| Fines | 1,640,000 | 1,640,000 | 1,832,046 | 192,046 |
| Charges for services | 8,852,120 | 8,852,120 | 8,101,556 | (750,564) |
| Interest on deposits | 700,000 | 700,000 | 1,705,004 | 1,005,004 |
| Operating grants and contributions | 4,749,169 | 5,794,692 | 5,304,855 | (489,837) |
| Other revenue | 679,964 | 770,172 | 1,229,990 | 459,818 |
| Total Revenues | 88,145,145 | 89,280,876 | 93,694,366 | 4,413,490 |
| **Expenditures** | | | | |
| **Administration** | | | | |
| *County Judge* | | | | |
| Salaries and Benefits | 265,648 | 271,148 | 264,803 | 6,345 |
| Operating Expenses | 12,210 | 14,473 | 12,252 | 2,221 |
| Travel | - | - | - | - |
| Continuing Education | 1,500 | 5,000 | 3,426 | 1,574 |
| Non-Capital Equipment | 3,600 | 3,600 | 3,565 | 35 |
| Capital Outlay | - | - | - | - |
| *Total County Judge* | 282,958 | 294,221 | 284,046 | 10,175 |
| *Commissioner Pct 1* | | | | |
| Salaries and Benefits | 202,786 | 204,452 | 204,447 | 5 |
| Operating Expenses | 7,565 | 5,367 | 3,963 | 1,404 |
| Travel | 1,000 | 1,000 | 241 | 759 |
| Continuing Education | 3,500 | 3,500 | 1,913 | 1,587 |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Commissioner Pct 1* | 214,851 | 214,319 | 210,565 | 3,754 |
| *Commissioner Pct 2* | | | | |
| Salaries and Benefits | 195,178 | 196,676 | 195,986 | 690 |
| Operating Expenses | 12,061 | 12,121 | 8,704 | 3,417 |
| Travel | 200 | 139 | - | 139 |
| Continuing Education | 1,200 | 1,200 | 805 | 395 |
| Non-Capital Equipment | 1,446 | 1,446 | 1,362 | 84 |
| Capital Outlay | - | - | - | - |
| *Total Commissioner Pct 2* | 210,085 | 211,582 | 206,856 | 4,726 |
| *Commissioner Pct 3* | | | | |
| Salaries and Benefits | 189,300 | 186,467 | 176,253 | 10,214 |
| Operating Expenses | 10,850 | 11,553 | 6,026 | 5,527 |
| Travel | - | - | - | - |
| Continuing Education | 2,000 | 2,000 | 680 | 1,320 |
| Non-Capital Equipment | - | 960 | 960 | 0 |
| Capital Outlay | - | - | - | - |
| *Total Commissioner Pct 3* | 202,150 | 200,980 | 183,918 | 17,062 |
| *Commissioner Pct 4* | | | | |
| Salaries and Benefits | 195,178 | 191,400 | 186,303 | 5,097 |
| Operating Expenses | 9,400 | 9,702 | 7,050 | 2,652 |
| Travel | 500 | 198 | - | 198 |
| Continuing Education | 2,000 | 2,000 | 1,095 | 905 |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Commissioner Pct 4* | 207,078 | 203,300 | 194,448 | 8,852 |
| *Auditor* | | | | |
| Salaries and Benefits | 1,161,485 | 1,111,056 | 1,032,636 | 78,420 |
| Operating Expenses | 29,625 | 30,936 | 13,457 | 17,479 |
| Travel | - | - | - | - |
| Continuing Education | 7,500 | 7,500 | 5,498 | 2,002 |
| Non-Capital Equipment | - | 2,019 | 2,015 | 4 |
| Capital Outlay | 2,440 | 2,440 | - | 2,440 |
| *Total Auditor* | 1,201,050 | 1,153,951 | 1,053,605 | 100,346 |
| *General Counsel* | | | | |
| Salaries and Benefits | 448,795 | 447,195 | 444,800 | 2,395 |
| Operating Expenses | 12,007 | 11,763 | 9,926 | 1,837 |
| Travel | 250 | 250 | - | 250 |
| Continuing Education | 2,800 | 3,078 | 3,078 | 0 |
| Non-Capital Equipment | 2,109 | 3,117 | 3,116 | 1 |



*(continued)*

**Hays County, Texas**
**General Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| Capital Outlay | - | - | - | - |
| *Total General Counsel* | 465,961 | 465,403 | 460,919 | 4,484 |
| *Tax Assessor/Collector* | | | | |
| Salaries and Benefits | 1,567,905 | 1,528,259 | 1,498,563 | 29,696 |
| Operating Expenses | 205,208 | 205,208 | 181,202 | 24,006 |
| Travel | - | - | - | - |
| Continuing Education | 6,300 | 6,300 | 5,889 | 411 |
| Non-Capital Equipment | 1,698 | 1,698 | - | 1,698 |
| Capital Outlay | - | - | - | - |
| *Total Tax Assessor/Collector* | 1,781,111 | 1,741,465 | 1,685,654 | 55,811 |
| *Treasurer* | | | | |
| Salaries and Benefits | 757,162 | 813,180 | 785,496 | 27,684 |
| Operating Expenses | 38,095 | 42,095 | 35,914 | 6,181 |
| Travel | - | - | - | - |
| Continuing Education | 4,800 | 4,800 | 4,153 | 647 |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Treasurer* | 800,057 | 860,075 | 825,563 | 34,512 |
| *Countywide* | | | | |
| Salaries and Benefits | 3,167,518 | 1,134,541 | 1,134,541 | - |
| Operating Expenses | 4,286,374 | 3,956,415 | 3,780,991 | 175,424 |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | 2,142,685 | 61,481 | 61,481 | 0 |
| *Total Countywide* | 9,596,577 | 5,152,437 | 4,977,013 | 175,424 |
| *Election Administration* | | | | |
| Salaries and Benefits | 399,501 | 403,888 | 392,033 | 11,855 |
| Operating Expenses | 225,714 | 331,310 | 283,325 | 47,985 |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | 1,453,314 | 1,436,612 | 16,702 |
| Capital Outlay | - | 70,875 | 70,057 | 818 |
| *Total Election Administration* | 625,215 | 2,259,387 | 2,182,027 | 77,360 |
| *Human Resources* | | | | |
| Salaries and Benefits | 642,456 | 652,410 | 652,300 | 110 |
| Operating Expenses | 29,652 | 27,952 | 22,846 | 5,106 |
| Travel | 250 | 250 | 31 | 219 |
| Continuing Education | 5,000 | 5,000 | 1,632 | 3,368 |
| Non-Capital Equipment | 2,260 | 3,174 | 3,024 | 150 |
| Capital Outlay | - | - | - | - |
| *Total Human Resources* | 679,618 | 688,786 | 679,832 | 8,954 |
| *Information Technology* | | | | |
| Salaries and Benefits | 1,057,484 | 1,055,778 | 1,043,155 | 12,623 |
| Operating Expenses | 987,434 | 983,109 | 932,690 | 50,419 |
| Travel | - | - | - | - |
| Continuing Education | 1,000 | 1,000 | - | 1,000 |
| Non-Capital Equipment | 19,916 | 30,472 | 30,242 | 230 |
| Capital Outlay | 118,729 | 112,498 | 87,726 | 24,772 |
| *Total Information Technology* | 2,184,563 | 2,182,857 | 2,093,813 | 89,044 |
| *Election Contract Fee* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | 73,605 | 73,605 | 22,322 | 51,283 |
| Travel | - | - | - | - |
| Continuing Education | 10,000 | 10,000 | 5,903 | 4,097 |
| Non-Capital Equipment | 250,000 | 250,000 | - | 250,000 |
| Capital Outlay | - | - | - | - |
| *Total Election Contract Fee* | 333,605 | 333,605 | 28,225 | 305,380 |
| *Co Wide Operations* | | | | |
| Salaries and Benefits | 495,908 | 476,728 | 440,442 | 36,286 |
| Operating Expenses | 315,492 | 328,729 | 260,804 | 67,925 |
| Travel | 250 | 250 | 15 | 235 |
| Continuing Education | 5,000 | 5,000 | 116 | 4,884 |
| Non-Capital Equipment | 960 | 3,688 | 3,591 | 97 |
| Capital Outlay | 40,000 | 6,779 | 3,000 | 3,779 |



*(continued)*

**Hays County, Texas**
**General Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| *Total Co Wide Operations* | 857,610 | 821,174 | 707,968 | 113,206 |
| *Total Administration* | | | | |
| *Current* | *17,338,635* | *16,529,469* | *15,552,188* | *977,281* |
| *Capital Outlay* | *2,303,854* | *254,073* | *222,264* | *31,809* |
| *Total Administration* | *19,642,489* | *16,783,542* | *15,774,451* | *1,009,091* |
| **Judicial** | | | | |
| *District Attorney* | | | | - |
| Salaries and Benefits | 4,940,432 | 4,769,906 | 4,758,630 | 11,276 |
| Operating Expenses | 137,761 | 138,661 | 108,424 | 30,237 |
| Travel | - | 100 | 2 | 98 |
| Continuing Education | 26,000 | 26,000 | 21,301 | 4,699 |
| Non-Capital Equipment | 12,296 | 15,771 | 9,100 | 6,671 |
| Capital Outlay | - | - | - | - |
| *Total District Attorney* | 5,116,489 | 4,950,438 | 4,897,457 | 52,981 |
| *DA CJD Victim's Assistance Program* | | | | - |
| Salaries and Benefits | - | 49,678 | 35,447 | 14,231 |
| Operating Expenses | - | 1,329 | 575 | 754 |
| Travel | - | - | - | - |
| Continuing Education | - | 934 | 764 | 170 |
| Non-Capital Equipment | - | 960 | 960 | 0 |
| Capital Outlay | - | - | - | - |
| *Total DA CJD Victim's Assistance Program* | - | 52,901 | 37,745 | 15,156 |
| *District Court* | | | | |
| Salaries and Benefits | 757,124 | 810,164 | 798,916 | 11,248 |
| Operating Expenses | 1,814,971 | 2,262,032 | 2,251,404 | 10,628 |
| Travel | - | - | - | - |
| Continuing Education | 6,000 | 3,646 | 3,645 | 1 |
| Non-Capital Equipment | 960 | 8,819 | 8,818 | 1 |
| Capital Outlay | 61,802 | 61,802 | 61,802 | - |
| *Total District Court* | 2,640,857 | 3,146,463 | 3,124,586 | 21,877 |
| *District Court Reporters* | | | | |
| Salaries and Benefits | 347,568 | 451,986 | 451,581 | 405 |
| Operating Expenses | - | - | - | - |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total District Court Reporters* | 347,568 | 451,986 | 451,581 | 405 |
| *District Clerk* | | | | |
| Salaries and Benefits | 992,135 | 967,219 | 963,958 | 3,261 |
| Operating Expenses | 47,314 | 47,314 | 45,016 | 2,298 |
| Travel | - | - | - | - |
| Continuing Education | 5,000 | 5,000 | 3,895 | 1,105 |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total District Clerk* | 1,044,449 | 1,019,533 | 1,012,869 | 6,664 |
| *County Court at Law 1* | | | | |
| Salaries and Benefits | 186,000 | 188,851 | 188,847 | 4 |
| Operating Expenses | 186,050 | 180,954 | 140,466 | 40,488 |
| Travel | - | - | - | - |
| Continuing Education | 1,000 | 798 | 395 | 403 |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total County Court at Law 1* | 373,050 | 370,603 | 329,709 | 40,894 |
| *County Court at Law 2* | | | | |
| Salaries and Benefits | 782,584 | 1,140,670 | 1,139,737 | 933 |
| Operating Expenses | 324,091 | 349,377 | 347,865 | 1,512 |
| Travel | - | - | - | - |
| Continuing Education | 6,000 | 1,306 | 1,306 | 0 |
| Non-Capital Equipment | 960 | 12,885 | 12,884 | 1 |
| Capital Outlay | 152,949 | 152,914 | 152,914 | - |
| *Total County Court at Law 2* | 1,266,584 | 1,657,152 | 1,654,705 | 2,447 |
| *CCL 2, Grants, CJD Veteran's Court* | | | | |
| Salaries and Benefits | 54,135 | 42,802 | 39,014 | 3,788 |



*(continued)*

**Hays County, Texas**
**General Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| Operating Expenses | 21,600 | 21,600 | 14,820 | 6,780 |
| Travel | 250 | 250 | - | 250 |
| Continuing Education | 1,600 | 12,933 | 11,690 | 1,243 |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total CCL 2, Grants, CJD Veteran's Court* | 77,585 | 77,585 | 65,524 | 12,061 |
| *CCL 2, Grants, Veteran's Commission Treatment* | | | | |
| Salaries and Benefits | 98,778 | 73,791 | 69,997 | 3,794 |
| Operating Expenses | 87,222 | 122,924 | 122,610 | 314 |
| Travel | 2,000 | 2,000 | - | 2,000 |
| Continuing Education | 12,000 | - | - | - |
| Non-Capital Equipment | - | 1,285 | 1,102 | 183 |
| Capital Outlay | - | - | - | - |
| *Total CCL 2, Grants, Veteran's Commission Treatment* | 200,000 | 200,000 | 193,708 | 6,292 |
| *County Clerk* | | | | |
| Salaries and Benefits | 988,779 | 990,982 | 988,511 | 2,471 |
| Operating Expenses | 31,320 | 35,439 | 34,828 | 612 |
| Travel | - | - | - | - |
| Continuing Education | 6,500 | 6,500 | 6,276 | 224 |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total County Clerk* | 1,026,599 | 1,032,921 | 1,029,614 | 3,307 |
| *Justice of the Peace Pct 1-1* | | | | |
| Salaries and Benefits | 293,194 | 315,283 | 312,853 | 2,430 |
| Operating Expenses | 11,225 | 10,723 | 8,822 | 1,901 |
| Travel | - | - | - | - |
| Continuing Education | 1,500 | 1,200 | 549 | 651 |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Justice of the Peace Pct 1-1* | 305,919 | 327,206 | 322,224 | 4,982 |
| *Justice of the Peace Pct 1-2* | | | | |
| Salaries and Benefits | 284,255 | 268,987 | 255,437 | 13,550 |
| Operating Expenses | 9,150 | 11,763 | 10,752 | 1,011 |
| Travel | - | - | - | - |
| Continuing Education | 1,000 | 1,000 | 609 | 391 |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Justice of the Peace Pct 1-2* | 294,405 | 281,750 | 266,798 | 14,952 |
| *Justice of the Peace Pct 2* | | | | |
| Salaries and Benefits | 362,168 | 363,337 | 362,621 | 716 |
| Operating Expenses | 22,050 | 22,029 | 15,347 | 6,682 |
| Travel | - | - | - | - |
| Continuing Education | 2,500 | 2,500 | 512 | 1,988 |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Justice of the Peace Pct 2* | 386,718 | 387,866 | 378,479 | 9,387 |
| *Justice of the Peace Pct 3* | | | | |
| Salaries and Benefits | 284,627 | 272,622 | 258,919 | 13,703 |
| Operating Expenses | 13,695 | 14,571 | 12,539 | 2,032 |
| Travel | 150 | 150 | 16 | 134 |
| Continuing Education | 1,400 | 1,400 | 904 | 496 |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Justice of the Peace Pct 3* | 299,872 | 288,743 | 272,378 | 16,365 |
| *Justice of the Peace Pct 4* | | | | |
| Salaries and Benefits | 271,761 | 266,765 | 266,236 | 529 |
| Operating Expenses | 15,700 | 17,103 | 15,611 | 1,492 |
| Travel | 100 | 100 | - | 100 |
| Continuing Education | 1,000 | 1,000 | 696 | 304 |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Justice of the Peace Pct 4* | 288,561 | 284,968 | 282,543 | 2,425 |
| *Justice of the Peace Pct 5* | | | | |
| Salaries and Benefits | 283,779 | 287,611 | 286,789 | 822 |



*(continued)*

**Hays County, Texas**
**General Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| Operating Expenses | 19,550 | 19,550 | 15,991 | 3,559 |
| Travel | 100 | 100 | - | 100 |
| Continuing Education | 1,600 | 1,600 | 1,526 | 74 |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Justice of the Peace Pct 5* | 305,029 | 308,861 | 304,306 | 4,555 |
| *Total Judicial* | | | | |
| *Current* | *13,758,934* | *14,624,260* | *14,409,511* | *214,749* |
| *Capital Outlay* | *214,751* | *214,716* | *214,716* | - |
| *Total Judicial* | *13,973,685* | *14,838,976* | *14,624,227* | *214,749* |
| **Law Enforcement and Corrections** | | | | |
| *Sheriff* | | | | - |
| Salaries and Benefits | 18,088,167 | 18,346,817 | 18,342,236 | 4,581 |
| Operating Expenses | 1,844,156 | 1,937,719 | 1,933,923 | 3,796 |
| Travel | - | - | - | - |
| Continuing Education | 75,000 | 66,396 | 66,396 | 0 |
| Non-Capital Equipment | 85,761 | 82,584 | 82,582 | 2 |
| Capital Outlay | 124,337 | 119,157 | 118,750 | 407 |
| *Total Sheriff* | 20,217,421 | 20,552,673 | 20,543,887 | 8,786 |
| *Jail* | | | | - |
| Salaries and Benefits | 9,530,694 | 10,111,880 | 10,110,368 | 1,512 |
| Operating Expenses | 7,146,789 | 7,231,198 | 7,117,142 | 114,056 |
| Travel | - | 994 | 994 | 0 |
| Continuing Education | 20,000 | 20,000 | 18,854 | 1,146 |
| Non-Capital Equipment | 26,290 | 29,472 | 28,298 | 1,174 |
| Capital Outlay | - | 42,481 | 42,481 | 0 |
| *Total Jail* | 16,723,773 | 17,436,025 | 17,318,137 | 117,888 |
| *Animal Control* | | | | - |
| Salaries and Benefits | 311,931 | 317,530 | 315,312 | 2,218 |
| Operating Expenses | 349,763 | 273,789 | 269,466 | 4,323 |
| Travel | - | - | - | - |
| Continuing Education | 2,500 | 487 | 487 | 0 |
| Non-Capital Equipment | 515 | 515 | - | 515 |
| Capital Outlay | - | - | - | - |
| *Total Animal Control* | 664,709 | 592,321 | 585,265 | 7,056 |
| *Sheriff, Grants, DOJ Bulletproof Vest* | | | | - |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | - | - | - |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | 66,600 | 66,600 | 35,463 | 31,137 |
| Capital Outlay | - | - | - | - |
| *Total Sheriff, Grants, DOJ Bulletproof Vest* | 66,600 | 66,600 | 35,463 | 31,137 |
| *Sheriff, Grants, OAG Vine* | | | | - |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | 28,547 | 28,547 | 28,547 | 0 |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Sheriff, Grants, OAG Vine* | 28,547 | 28,547 | 28,547 | 0 |
| *Sheriff, Grants, Auto Theft Task Force* | | | | - |
| Salaries and Benefits | 95,466 | 103,131 | 102,952 | 179 |
| Operating Expenses | 1,044 | 1,149 | 1,128 | 21 |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Sheriff, Grants, Auto Theft Task Force* | 96,510 | 104,280 | 104,079 | 201 |
| *Sheriff, Grants, Organized Crime Drug Enf* | | | | - |
| Salaries and Benefits | 3,000 | 11,000 | 3,265 | 7,735 |
| Operating Expenses | - | - | - | - |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |



*(continued)*

**Hays County, Texas**
**General Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Sheriff, Grants, Organized Crime Drug Enf* | 3,000 | 11,000 | 3,265 | 7,735 |
| | | | | |
| *Sheriff, Grants, CJD Rifle Resistant Vests* | | | | - |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | - | - | - |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | 47,953 | 47,953 | - | 47,953 |
| Capital Outlay | - | - | - | - |
| *Total Sheriff, Grants, CJD Rifle Resistant Vests* | 47,953 | 47,953 | - | 47,953 |
| | | | | |
| *Sheriff, Grants, OAG ICAC* | | | | - |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | 3,036 | 2,990 | 46 |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Sheriff, Grants, OAG ICAC* | - | 3,036 | 2,990 | 46 |
| | | | | |
| *Sheriff, Grants, STEP Comprehensive* | | | | - |
| Salaries and Benefits | - | 2,734 | 2,732 | 2 |
| Operating Expenses | - | - | - | - |
| Travel | - | - | - | - |
| Continuing Education | - | 3,342 | 3,341 | 1 |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Sheriff, Grants, STEP Comprehensive* | - | 6,076 | 6,074 | 2 |
| | | | | |
| *Sheriff, Grants, HSGP SWAT Night Vision* | | | | - |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | 6,370 | 6,370 | - |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | 116,108 | 107,677 | 8,431 |
| *Total Sheriff, Grants, HSGP SWAT Night Vision* | - | 122,478 | 114,047 | 8,431 |
| | | | | |
| *Sheriff, Grants, CJD Crime Scene Analysis* | | | | - |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | 5,755 | 5,755 | 0 |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | 76,245 | 75,757 | 488 |
| *Total Sheriff, Grants, CJD Crime Scene Analysis* | - | 82,000 | 81,512 | 488 |
| | | | | |
| *Sheriff, Grants, CJD Incident Area Comm* | | | | - |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | - | - | - |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | 1,024 | 995 | 29 |
| Capital Outlay | - | 52,372 | 47,226 | 5,147 |
| *Total Sheriff, Grants, CJD Incident Area Comm* | - | 53,396 | 48,221 | 5,176 |
| | | | | |
| *Sheriff, Grants, Other Grants and Contributions* | | | | - |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | - | - | - |
| Travel | - | - | - | - |
| Continuing Education | - | 1,000 | 967 | 33 |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Sheriff, Grants, Other Grants* | - | 1,000 | 967 | 33 |
| | | | | |
| *Constable Pct 1* | | | | |
| Salaries and Benefits | 689,702 | 655,519 | 654,508 | 1,011 |
| Operating Expenses | 83,661 | 82,066 | 81,103 | 963 |
| Travel | - | - | - | - |
| Continuing Education | 4,000 | 5,988 | 5,944 | 44 |
| Non-Capital Equipment | 8,571 | 12,085 | 12,085 | 0 |



*(continued)*

**Hays County, Texas**
**General Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| Capital Outlay | - | - | - | - |
| *Total Constable Pct 1* | 785,934 | 755,658 | 753,639 | 2,019 |
| *Constable Pct 2* | | | | |
| Salaries and Benefits | 531,366 | 541,277 | 541,041 | 236 |
| Operating Expenses | 79,142 | 80,276 | 73,902 | 6,374 |
| Travel | - | - | - | - |
| Continuing Education | 2,250 | 2,250 | 1,851 | 399 |
| Non-Capital Equipment | 2,197 | 7,889 | 7,807 | 82 |
| Capital Outlay | - | - | - | - |
| *Total Constable Pct 2* | 614,955 | 631,692 | 624,601 | 7,091 |
| *Constable Pct 3* | | | | |
| Salaries and Benefits | 563,390 | 609,492 | 607,948 | 1,545 |
| Operating Expenses | 79,007 | 81,444 | 80,080 | 1,364 |
| Travel | - | - | - | - |
| Continuing Education | 950 | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Constable Pct 3* | 643,347 | 690,936 | 688,027 | 2,909 |
| *Constable Pct 4* | | | | |
| Salaries and Benefits | 433,731 | 451,293 | 443,258 | 8,035 |
| Operating Expenses | 56,215 | 73,348 | 64,550 | 8,798 |
| Travel | - | - | - | - |
| Continuing Education | 2,000 | 1,044 | 874 | 170 |
| Non-Capital Equipment | 3,523 | 3,523 | 3,522 | 1 |
| Capital Outlay | - | - | - | - |
| *Total Constable Pct 4* | 495,469 | 529,208 | 512,204 | 17,004 |
| *Constable Pct 5* | | | | |
| Salaries and Benefits | 303,416 | 358,717 | 358,230 | 487 |
| Operating Expenses | 38,720 | 42,918 | 42,166 | 752 |
| Travel | - | - | - | - |
| Continuing Education | 1,500 | 750 | 750 | - |
| Non-Capital Equipment | 3,500 | 9,184 | 9,184 | 0 |
| Capital Outlay | - | - | - | - |
| *Total Constable Pct 5* | 347,136 | 411,569 | 410,330 | 1,239 |
| *Dept of Public Safety* | | | | |
| Salaries and Benefits | 95,106 | 97,118 | 96,648 | 470 |
| Operating Expenses | 38,725 | 38,645 | 25,419 | 13,226 |
| Travel | - | - | - | - |
| Continuing Education | - | 80 | 80 | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Dept of Public Safety* | 133,831 | 135,843 | 122,147 | 13,696 |
| *Juvenile Probation* | | | | |
| Salaries and Benefits | 927,556 | 943,335 | 941,245 | 2,090 |
| Operating Expenses | 461,759 | 476,780 | 471,565 | 5,215 |
| Travel | 1,000 | 889 | 291 | 598 |
| Continuing Education | 9,820 | 10,395 | 10,227 | 168 |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Juvenile Probation* | 1,400,135 | 1,431,399 | 1,423,328 | 8,071 |
| *Juvenile Probation, Grants, TJJD-M Special Needs* | | | | |
| Salaries and Benefits | 48,965 | 51,161 | 49,092 | 2,069 |
| Operating Expenses | - | - | - | - |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Juv Probation, Grants, TJJD-M Spcl Needs* | 48,965 | 51,161 | 49,092 | 2,069 |
| *Juvenile Probation, Grants, TJJD-A State Aid* | | | | |
| Salaries and Benefits | 341,610 | 341,898 | 336,688 | 5,210 |
| Operating Expenses | 462,095 | 516,964 | 515,481 | 1,483 |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |



*(continued)*

**Hays County, Texas**
**General Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| Capital Outlay | - | - | - | - |
| *Total Juvenile Probation, Grants, TJJD-A State Aid* | 803,705 | 858,862 | 852,169 | 6,693 |
| *Juvenile Probation, Grants, TJJD-E Title IV-E* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | 15,000 | 15,000 | - | 15,000 |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Juvenile Probation, Grants, TJJD-E Title IV-E* | 15,000 | 15,000 | - | 15,000 |
| *Juvenile Probation, Grants, TJJD-R Regional Diversion* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | 4,898 | 4,898 | - |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Juvenile Probation, Grants, TJJD-R Regional Diversion* | - | 4,898 | 4,898 | - |
| *Juvenile Detention Center* | | | | |
| Salaries and Benefits | 3,961,262 | 3,910,161 | 3,836,963 | 73,198 |
| Operating Expenses | 411,442 | 458,850 | 415,816 | 43,034 |
| Travel | 500 | 500 | 143 | 357 |
| Continuing Education | 6,000 | 6,114 | 6,113 | 1 |
| Non-Capital Equipment | - | 3,579 | - | 3,579 |
| Capital Outlay | 12,000 | 12,000 | 10,425 | 1,575 |
| *Total Juvenile Detention Center* | 4,391,204 | 4,391,204 | 4,269,460 | 121,744 |
| *Juvenile Detention Ctr, Grants, Ntl School Lunch* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | 189,500 | 189,500 | 147,021 | 42,479 |
| Travel | - | - | | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | 3,115 | 3,114 | 1 |
| Capital Outlay | 3,500 | 385 | - | 385 |
| *Total Juvenile Detention Ctr, Grants, NSLP* | 193,000 | 193,000 | 150,135 | 42,865 |
| *Juvenile Detention Ctr, Grants, TxState STEM Prg* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | 1,000 | 412 | 588 |
| Travel | - | - | | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Juvenile Detention Ctr, Grants, TxState STEM* | - | 1,000 | 412 | 588 |
| *TABC* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | 1,350 | 1,310 | 40 |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total TABC* | - | 1,350 | 1,310 | 40 |
| *Misc Co-Wide Grants-CJD NIBRS* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | - | - | - |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | 1,826,740 | 1,520,123 | 1,509,047 | 11,076 |
| *Total Misc Co-Wide Grants-CJD NIBRS* | 1,826,740 | 1,520,123 | 1,509,047 | 11,076 |
| *Misc Co-Wide Grants-DOJ JAG Rifle Vests* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | - | - | - |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |



*(continued)*

**Hays County, Texas**
**General Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| Non-Capital Equipment | - | 13,275 | 13,041 | 234 |
| Capital Outlay | - | - | - | - |
| *Total Misc Co-Wide Grants-DOJ JAG Rifle Vests* | - | 13,275 | 13,041 | 234 |
| *Total Law Enforcement and Corrections* | | | | |
| *Current* | *47,581,357* | *48,804,692* | *48,344,930* | *459,762* |
| *Capital Outlay* | *1,966,577* | *1,938,871* | *1,911,361* | *27,510* |
| *Total Law Enforcement and Corrections* | *49,547,934* | *50,743,563* | *50,256,291* | *487,272* |
| **Community and Public Services** | | | | |
| *Extension Services* | | | | |
| Salaries and Benefits | 142,300 | 144,803 | 140,064 | 4,739 |
| Operating Expenses | 16,900 | 15,900 | 13,227 | 2,673 |
| Travel | 8,000 | 7,762 | 6,598 | 1,164 |
| Continuing Education | 3,500 | 4,738 | 4,737 | 1 |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Extension Services* | 170,700 | 173,203 | 164,626 | 8,577 |
| *Historical Commission* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | 15,200 | 16,945 | 15,656 | 1,289 |
| Travel | 1,500 | - | - | - |
| Continuing Education | 2,500 | 1,375 | 455 | 920 |
| Non-Capital Equipment | - | 880 | 879 | 1 |
| Capital Outlay | - | - | - | - |
| *Total Historical Commission* | 19,200 | 19,200 | 16,990 | 2,210 |
| *Historical Jail Restoration* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | - | - | - |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | 660,000 | 660,000 | 77,179 | 582,821 |
| *Total Historical Jail Restoration* | 660,000 | 660,000 | 77,179 | 582,821 |
| *Parks Administration* | | | | |
| Salaries and Benefits | 332,347 | 319,117 | 307,493 | 11,624 |
| Operating Expenses | 100,813 | 100,813 | 82,136 | 18,677 |
| Travel | - | - | - | - |
| Continuing Education | 2,000 | 2,000 | 1,043 | 957 |
| Non-Capital Equipment | 960 | 960 | 960 | 0 |
| Capital Outlay | - | - | - | - |
| *Total Parks Administration* | 436,120 | 422,890 | 391,632 | 31,258 |
| *Veteran's Administration* | | | | |
| Salaries and Benefits | 218,565 | 221,507 | 221,157 | 350 |
| Operating Expenses | 10,000 | 10,675 | 10,431 | 244 |
| Travel | 1,500 | 818 | 818 | 0 |
| Continuing Education | 1,000 | 1,525 | 1,524 | 1 |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Veteran's Administration* | 231,065 | 234,525 | 233,930 | 595 |
| *Community Service Agencies* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | - | - | - |
| Discretionary Funding | - | - | - | - |
| Buda Public Library | 35,000 | 35,000 | 35,000 | - |
| Dripping Springs Public Library | 35,000 | 35,000 | 35,000 | - |
| Kyle Community Library | 35,000 | 35,000 | 35,000 | - |
| San Marcos Public Library | 85,000 | 85,000 | 85,000 | - |
| Wimberley Village Library | 35,000 | 35,000 | 35,000 | - |
| Hays County Crimestoppers | 5,000 | 5,000 | 5,000 | - |
| Community Action | 19,000 | 19,000 | 19,000 | - |
| Wimberley Sr. Citizens | 10,000 | 10,000 | 10,000 | - |
| San Marcos Sr. Citizens | 4,000 | 4,000 | 4,000 | - |
| Kyle Area Sr. Zone | 12,000 | 12,000 | 12,000 | - |
| Hill Country Sr. Citizens | 22,500 | 22,500 | 22,500 | - |
| Onion Creek Sr. Citizens | 12,000 | 12,000 | 12,000 | - |
| Combined Community Action | 13,000 | 13,000 | 13,000 | - |
| The Friends Foundation | 4,000 | 4,000 | 4,000 | - |



*(continued)*

**Hays County, Texas**
**General Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| Hays Co Area Food Bank | 50,000 | 50,000 | 50,000 | - |
| Hays Co SWCD #351 | 4,500 | 4,500 | 4,500 | - |
| Hays-Caldwell Alcohol & Drug Abus | 37,500 | 37,500 | 37,500 | - |
| Hays-Caldwell Women's Cente | 75,000 | 75,000 | 75,000 | - |
| Scheib Opportunity Cente | 42,500 | 42,500 | 42,500 | - |
| Southside Community Cente | 25,000 | 25,000 | 25,000 | - |
| San Marcos Youth Service Bureau | 13,500 | 13,500 | 13,500 | - |
| Greater San Marcos Youth Shelte | 65,000 | 65,000 | 65,000 | - |
| CASA of Central Texas | 135,000 | 135,000 | 135,000 | - |
| Big Brothers & Big Sisters | 5,250 | 5,250 | 5,250 | - |
| Hays Co Child Protection | 155,000 | 205,000 | 205,000 | - |
| Pet Prevent a Lite | 15,625 | 15,625 | 15,625 | - |
| Nosotros La Gente | 5,000 | 5,000 | 5,000 | - |
| Indigenous Cultures | 1,500 | 1,500 | 1,500 | - |
| CARTS Hays Co Transit | 20,000 | 20,000 | 20,000 | - |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Community Service Agencies* | 976,875 | 1,026,875 | 1,026,875 | - |
| *TPWD Grant, Dahlstrom* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | 449 | 449 | 0 |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | 61,327 | 60,878 | - | 60,878 |
| *Total TPWD Grant, Dahlstrom* | 61,327 | 61,327 | 449 | 60,878 |
| *Total Community and Public Services* | | | | |
| *Current* | *1,833,960* | *1,877,142* | *1,834,503* | *42,639* |
| *Capital Outlay* | *721,327* | *720,878* | *77,179* | *643,699* |
| *Total Community and Public Services* | *2,555,287* | *2,598,020* | *1,911,682* | *686,338* |
| **Health and Human Services** | | | | |
| *Office of Emergency Services* | | | | |
| Salaries and Benefits | 508,781 | 525,292 | 511,536 | 13,756 |
| Operating Expenses | 210,867 | 225,693 | 191,382 | 34,311 |
| Travel | 550 | 360 | 359 | 1 |
| Continuing Education | 13,000 | 13,682 | 12,785 | 897 |
| Non-Capital Equipment | - | 20,949 | 20,797 | 152 |
| Capital Outlay | 525,400 | 525,400 | 525,400 | - |
| *Total Office of Emergency Services* | 1,258,598 | 1,311,376 | 1,262,260 | 49,116 |
| *OES, Community Emergency Response Team* | | | | - |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | 11,100 | 11,100 | 9,054 | 2,046 |
| Travel | - | - | - | - |
| Continuing Education | 2,500 | 2,500 | 700 | 1,800 |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total OES, CERT* | 13,600 | 13,600 | 9,754 | 3,846 |
| *OES, Grants, TWDB Low Water Crossing System* | | | | - |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | - | - | - |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | 3,696 | 3,695 | 1 |
| Capital Outlay | - | 281,674 | 276,277 | 5,397 |
| *Total OES, Grants, TWDB Low Water Crossing System* | - | 285,370 | 279,972 | 5,398 |
| *OES, Grants, TCEQ Automated Weather Stations* | | | | - |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | 5,000 | - | 5,000 |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total OES, Grants, TCEQ Automated Weather Stations* | - | 5,000 | - | 5,000 |



*(continued)*

**Hays County, Texas**
**General Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| *OES, Grants, NRCS Auxiliary Spillway Repairs* | | | | - |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | 472,643 | 663,775 | 411,345 | 252,430 |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total OES, Grants, NRCS Auxiliary Spillway Repairs* | 472,643 | 663,775 | 411,345 | 252,430 |
| *OES, Grants, HSGP Command Vehicle* | | | | - |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | - | - | - |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | 200,000 | - | 200,000 |
| *Total OES, Grants, HSGP Command Vehicle* | - | 200,000 | - | 200,000 |
| *OES, Grants, HSGP HazMat Team Airpacks* | | | | - |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | 281 | 280 | 1 |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | 28,915 | 28,914 | 1 |
| Capital Outlay | - | 45,804 | 45,780 | 24 |
| *Total OES, Grants, HSGP HaxMat Team Airpacks* | - | 75,000 | 74,974 | 26 |
| *OES, Grants, HSGP Hazmat Monitor Maintenance* | | | | - |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | 2,000 | 1,713 | 287 |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | 18,000 | 16,030 | 1,970 |
| Capital Outlay | - | - | - | - |
| *Total OES, Grants, HSGP Hazmat Monitor Maint* | - | 20,000 | 17,743 | 2,257 |
| *Development Services* | | | | |
| Salaries and Benefits | 1,205,456 | 1,175,057 | 1,110,622 | 64,435 |
| Operating Expenses | 59,776 | 62,109 | 53,954 | 8,155 |
| Travel | 100 | 100 | - | 100 |
| Continuing Education | 20,000 | 18,317 | 11,971 | 6,346 |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Development Services* | 1,285,332 | 1,255,583 | 1,176,547 | 79,036 |
| | | | | - |
| *Development Services, Grants, CAPCOG 911 Adrs* | | | | |
| Salaries and Benefits | 143,809 | 147,355 | 147,302 | 53 |
| Operating Expenses | 41,425 | 41,425 | 32,762 | 8,663 |
| Travel | 100 | 100 | - | 100 |
| Continuing Education | 5,645 | 5,645 | 5,445 | 200 |
| Non-Capital Equipment | 5,634 | 5,634 | 5,633 | 1 |
| Capital Outlay | - | - | - | - |
| *Total Development Services, Grants, CAPCOG 911* | 196,613 | 200,159 | 191,142 | 9,017 |
| *Transfer Stations* | | | | |
| Salaries and Benefits | 238,033 | 237,467 | 236,598 | 869 |
| Operating Expenses | 293,708 | 293,520 | 256,426 | 37,094 |
| Travel | - | - | - | - |
| Continuing Education | 2,000 | 1,655 | 1,266 | 389 |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Transfer Stations* | 533,741 | 532,642 | 494,290 | 38,352 |
| *Countywide Projects, GDEM Hazard Mitigation Plan* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | | | - | - |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |



*(continued)*

**Hays County, Texas**
**General Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Countywide Projects, GDEM Hazard Mitigation Plan* | - | - | - | - |
| *Countywide Projects, Feral Hog Abatement Program* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | 13,100 | 11,758 | 1,342 |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Countywide Projects, Feral Hog Abatement Program* | - | 13,100 | 11,758 | 1,342 |
| *Total Health and Human Services* | | | | |
| *Current* | *3,235,127* | *3,522,727* | *3,082,329* | *440,398* |
| *Capital Outlay* | *525,400* | *1,052,878* | *847,457* | *205,421* |
| *Total Health and Human Services* | *3,760,527* | *4,575,605* | *3,929,786* | *645,819* |
| **General Maintenance** | | | | |
| *Building Maintenance* | | | | |
| Salaries and Benefits | 551,192 | 538,912 | 523,024 | 15,888 |
| Operating Expenses | 1,126,698 | 1,188,161 | 1,184,657 | 3,504 |
| Travel | 350 | 349 | 26 | 323 |
| Continuing Education | 3,500 | 500 | - | 500 |
| Non-Capital Equipment | 2,647 | 12,888 | 8,497 | 4,391 |
| Capital Outlay | 233,679 | 587,499 | 587,495 | 4 |
| *Total Building Maintenance* | 1,918,066 | 2,328,309 | 2,303,699 | 24,610 |
| *Total Building Maintenance* | | | | |
| *Current* | *1,684,387* | *1,740,810* | *1,716,204* | *24,606* |
| *Capital Outlay* | *233,679* | *587,499* | *587,495* | *4* |
| *Total Building Maintenance* | *1,918,066* | *2,328,309* | *2,303,699* | *24,610* |
| **Highways and Streets** | | | | |
| *Public Improvement District, La Cima* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | 38,000 | 37,683 | 317 |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Public Improvement District, La Cima* | - | 38,000 | 37,683 | 317 |
| *Total Highways and Streets* | | | | |
| *Current* | - | *38,000* | *37,683* | *317* |
| *Capital Outlay* | - | - | - | - |
| *Total Highways and Streets* | - | *38,000* | *37,683* | *317* |
| **Total Current** | 85,432,400 | 87,137,100 | 84,977,347 | 2,159,753 |
| **Total Capital Outlay** | 5,965,588 | 4,768,915 | 3,860,472 | 908,443 |
| **Total Current and Capital Outlay** | 91,397,988 | 91,906,015 | 88,837,820 | 3,068,195 |
| Debt service | | | | |
| Administrative charges | - | 20,435 | 20,435 | - |
| Interest | 119,473 | 119,473 | 119,472 | 1 |
| Principal Retirement | 304,386 | 304,386 | 304,386 | - |
| Total Expenditures | 91,821,847 | 92,350,309 | 89,282,113 | 3,068,196 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (3,676,702) | (3,069,433) | 4,412,253 | 7,481,686 |
| **Transfers to other funds** | (2,914,308) | (2,914,308) | (2,887,390) | 26,918 |
| Total Transfers to other funds | (2,914,308) | (2,914,308) | (2,887,390) | 26,918 |
| **Transfers from other funds** | - | - | - | - |
| Total Transfers from other funds | - | - | - | - |
| **Sale of Real Property** | - | - | - | - |
| Total Sale of Real Property | - | - | - | - |



*(continued)*

**Hays County, Texas**
**General Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| Net Change in Fund Balances | (6,591,010) | (5,983,741) | 1,524,863 | 7,508,604 |
| Fund Balances - Beginning | 45,535,980 | 45,535,980 | 45,535,980 | - |
| Restatement of beginning fund balance | 1,767,214 | 1,767,214 | 1,767,214 | - |
| Fund Balances - Ending | $ 40,712,184 | $ 41,319,453 | $ 48,828,057 | $ 7,508,604 |

**Hays County**
**Road and Bridge General Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Taxes | | | | |
| Ad valorem | $ 8,762,383 | $ 8,762,383 | $ 8,946,097 | $ 183,714 |
| Sales and use | 2,050,000 | 2,050,000 | 2,159,699 | 109,699 |
| Fines | 300,000 | 300,000 | 309,940 | 9,940 |
| Charges for services | 1,824,000 | 1,824,000 | 1,981,341 | 157,341 |
| Interest on deposits | 125,000 | 125,000 | 337,358 | 212,358 |
| Operating grants and contributions | - | 36,274 | 16,591 | (19,683) |
| Other revenue | 102,200 | 161,725 | 520,464 | 358,739 |
| Asset forfeitures | 30,000 | 30,000 | 126,579 | 96,579 |
| Total Revenues | 13,193,583 | 13,289,382 | 14,398,069 | 1,108,687 |
| **Expenditures** | | | | |
| Current | | | | |
| *Road and Bridge Operating* | | | | |
| Salaries and benefits | 5,899,629 | 5,766,681 | 4,962,811 | 803,870 |
| Operating expenditures | 12,406,162 | 12,475,932 | 4,948,113 | 7,527,819 |
| Travel | - | - | - | - |
| Continuing education | 17,900 | 17,900 | 4,648 | 13,252 |
| Non-capital equipment | 32,597 | 51,088 | 40,529 | 10,559 |
| Capital outlay | 659,602 | 785,088 | 692,990 | 92,098 |
| *Total Road and Bridge* | 19,015,890 | 19,096,689 | 10,649,091 | 8,447,598 |
| *Road Construction Operating* | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenditures | | | | |
| FM621 CSI - CR266 to Crystal River | 505,718 | 505,718 | 249,013 | 256,705 |
| SH80 at Millitary Dr - CR266 | 664,683 | 664,683 | - | 664,683 |
| RM12 - RM3237 Intersection SMP | 210,000 | 210,000 | 141,159 | 68,841 |
| Wintersmill Parkway FM3237 - RR12 | 116,713 | 116,713 | 28,459 | 88,254 |
| Fischer Store Rd - FM2325 SI | 149,473 | 149,473 | 25,019 | 124,454 |
| Windy Hill Road Corridor SMP | 67,292 | 67,292 | - | 67,292 |
| US290 West SI - Holder & Trautwein | 277,173 | 277,173 | 120,480 | 156,693 |
| RM150 - RR12 Intersection SMP | 365,887 | 365,887 | 97,597 | 268,290 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Capital outlay | - | - | - | - |
| Low Water Crossing Phase II | 597,208 | 597,208 | 27,848 | 569,360 |
| Windy Hill Road Corridor SMP | 207,369 | 207,369 | 139,477 | 67,892 |
| Lime Kiln Rd Safety and Drainage | 224,455 | 239,455 | 115,092 | 124,363 |
| *Total Road Construction Operating* | 3,385,971 | 3,400,971 | 944,144 | 2,456,827 |
| Total Current Expenditures | 20,713,227 | 20,668,540 | 10,617,828 | 10,050,712 |
| Total Capital outlay | 1,688,634 | 1,829,120 | 975,407 | 853,713 |
| Total Expenditures | 22,401,861 | 22,497,660 | 11,593,235 | 10,904,425 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (9,208,278) | (9,208,278) | 2,804,834 | 12,013,112 |
| Net Change in Fund Balances | (9,208,278) | (9,208,278) | 2,804,834 | 12,013,112 |
| Fund Balances - Beginning | 10,319,825 | 10,319,825 | 10,319,825 | - |
| Fund Balances - Ending | $ 1,111,547 | $ 1,111,547 | $ 13,124,659 | $ 12,013,112 |

**Hays County**
**Debt Service Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Taxes | | | | |
| Ad valorem | $ 24,438,337 | $ 24,438,337 | $ 24,965,220 | $ 526,883 |
| Interest on deposits | 100,000 | 100,000 | 371,295 | 271,295 |
| Other revenue | 10,000,000 | 10,000,000 | 9,311,119 | (688,881) |
| Total Revenues | 34,538,337 | 34,538,337 | 34,647,634 | 109,297 |
| **Expenditures** | | | | |
| Debt service | | | | |
| Administrative charges | | | | |
| Unlimited Tax Road Bonds 2017 | 750 | 750 | 750 | - |
| Limited Tax Bonds 2017 | 750 | 750 | 750 | - |
| Unlimited Tax Refunding Bonds 2017 | 750 | 750 | 750 | - |
| Pass Thru Road Bond 2016 | 750 | 750 | - | 750 |
| Limited Tax Refunding Bonds 2016 | 750 | 750 | 750 | - |
| Pass Thru Road Bond 2015 | 750 | 750 | 750 | - |
| Limited Tax Refunding Bonds 2015 | 750 | 750 | 750 | - |
| Limited Tax Refunding Bonds 2014 | 1,500 | 1,500 | 1,500 | - |
| Limited Tax Refunding Bonds 2013 | 500 | 500 | 500 | - |
| Pass Thru Road Bond 2013 | 500 | 500 | 500 | - |
| Limited Tax Refunding Bond 2012 | 1,000 | 1,000 | 500 | 500 |
| GO Park Bond 2011 | 750 | 750 | 750 | - |
| Co Priority Road Bond 2011 | 750 | 750 | 750 | - |
| Pass Thru Road Bond 2011 | 750 | 750 | 750 | - |
| Unlimited Tax Refunding Bond 2010 | 500 | 500 | 300 | 200 |
| Certificates of Obligation 2010 | 500 | 500 | - | 500 |
| Certificates of Obligation 2009 | - | - | - | - |
| Co Priority Road Bond 2009 | - | - | - | - |
| Pass Thru Road Bond 2009 | - | - | - | - |
| GO Park Bond 2008 | - | - | - | - |
| GO Park Bond 2007 | - | - | - | - |
| Interest | | | | |
| Unlimited Tax Road Bonds 2017 | 1,054,844 | 1,054,844 | 1,054,844 | - |
| Limited Tax Bonds 2017 | 4,182,000 | 4,182,000 | 4,182,000 | - |
| Unlimited Tax Refunding Bonds 2017 | 3,125,813 | 3,125,813 | 3,125,813 | - |
| Pass Thru Road Bond 2016 | 1,193,588 | 1,193,588 | 1,193,588 | - |
| Limited Tax Refunding Bonds 2016 | 2,481,100 | 2,481,100 | 2,481,100 | - |
| Pass Thru Road Bond 2015 | 1,053,450 | 1,053,450 | 1,053,450 | - |
| Limited Tax Refunding Bonds 2015 | 1,756,844 | 1,756,844 | 1,756,844 | - |
| Limited Tax Refunding Bonds 2014 | 321,863 | 321,863 | 321,862 | 1 |
| Limited Tax Refunding Bonds 2013 | 869,738 | 869,738 | 869,737 | 1 |
| Pass Thru Road Bond 2013 | 1,040,719 | 1,040,719 | 1,040,718 | 1 |
| Limited Tax Refunding Bond 2012 | 251,350 | 251,350 | 251,350 | - |
| GO Park Bond 2011 | 20,475 | 20,475 | 20,475 | - |
| Co Priority Road Bond 2011 | 90,750 | 90,750 | 90,750 | - |
| Pass Thru Road Bond 2011 | 143,250 | 143,250 | 143,250 | - |
| Unlimited Tax Refunding Bond 2010 | 152,825 | 152,825 | 152,825 | - |
| Certificates of Obligation 2010 | 53,500 | 53,500 | 53,500 | - |
| Certificates of Obligation 2009 | - | - | - | - |
| Co Priority Road Bond 2009 | - | - | - | - |
| Pass Thru Road Bond 2009 | - | - | - | - |
| GO Park Bond 2008 | - | - | - | - |
| GO Park Bond 2007 | - | - | - | - |
| Principal retirement | | | | |
| Pass Thru Road Bond 2016 | 1,325,000 | 1,325,000 | 1,325,000 | - |
| Limited Tax Refunding Bonds 2016 | 3,560,000 | 3,560,000 | 3,560,000 | - |
| Pass Thru Road Bond 2015 | 950,000 | 950,000 | 950,000 | - |
| Limited Tax Refunding Bonds 2015 | 90,000 | 90,000 | 90,000 | - |



*(continued)*

**Hays County**
**Debt Service Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Limited Tax Refunding Bonds 2014 | - | - | - | - |
| Limited Tax Refunding Bonds 2013 | 1,070,000 | 1,070,000 | 1,070,000 | - |
| Pass Thru Road Bond 2013 | 770,000 | 770,000 | 770,000 | - |
| Limited Tax Refunding Bond 2012 | 1,005,000 | 1,005,000 | 1,005,000 | - |
| GO Park Bond 2011 | 445,000 | 445,000 | 445,000 | - |
| Co Priority Road Bond 2011 | 1,170,000 | 1,170,000 | 1,170,000 | - |
| Pass Thru Road Bond 2011 | 1,960,000 | 1,960,000 | 1,960,000 | - |
| Unlimited Tax Refunding Bond 2010 | 1,370,000 | 1,370,000 | 1,370,000 | - |
| Certificates of Obligation 2010 | 2,140,000 | 2,140,000 | 2,140,000 | - |
| Certificates of Obligation 2009 | - | - | - | - |
| Co Priority Road Bond 2009 | - | - | - | - |
| Pass Thru Road Bond 2009 | - | - | - | - |
| GO Park Bond 2008 | - | - | - | - |
| GO Park Bond 2007 | - | - | - | - |
| Total Expenditures | 33,659,109 | 33,659,109 | 33,657,156 | 1,953 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 879,228 | 879,228 | 990,478 | 111,250 |
| **Other Financing Sources (Uses)** | | | | |
| Transfers In | - | - | - | - |
| Refunding bonds issued | - | - | - | - |
| Premium on refunding bonds issued | - | - | - | - |
| Payment to defease debt | (5,000,000) | (5,000,000) | - | |
| Payment to refunded bond escrow agent | - | - | - | - |
| Total Other Financing Sources (Uses) | (5,000,000) | (5,000,000) | - | - |
| Net Change in Fund Balances | (4,120,772) | (4,120,772) | 990,478 | 111,250 |
| Fund Balances - Beginning | 13,821,230 | 13,821,230 | 13,821,230 | - |
| Fund Balances - Ending | $ 9,700,458 | $ 9,700,458 | $ 14,811,708 | $ 111,250 |

**Hays County**
**Road Bond 2019 Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Interest on deposits | $ - | $ - | $ 302,463 | $ 302,463 |
| Total Revenues | - | - | 302,463 | 302,463 |
| | | | | |
| **Expenditures** | | | | |
| *Road Bond 2019* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | - | - | - |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital outlay | - | - | - | - |
| *Total Road Bond 2017* | - | - | - | - |
| Debt Service | | | | |
| Bond issuance costs | - | 941,768 | 940,411 | 1,357 |
| Total Expenditures | - | 941,768 | 940,411 | 1,357 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | - | (941,768) | (637,948) | 301,106 |
| | | | | |
| **Other Financing Sources (Uses)** | | | | |
| Bonds issued | - | 941,768 | 97,035,000 | 96,093,232 |
| Premium on bonds issued | - | - | 10,306,768 | 10,306,768 |
| Total Other Financing Sources (Uses) | - | 941,768 | 107,341,768 | 106,400,000 |
| Net Change in Fund Balances | - | - | 106,703,820 | 106,703,820 |
| Fund Balances - Beginning | - | - | - | - |
| Fund Balances - Ending | $ - | $ - | $ 106,703,820 | $ 106,703,820 |

**Hays County**
**Pass Thru Road Bond 2016 Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Interest on deposits | $ - | $ - | $ 794,606 | $ 794,606 |
| Operating grants and contributions | - | - | - | - |
| Total Revenues | - | - | 794,606 | 794,606 |
| **Expenditures** | | | | |
| Current | | | | |
| *Pass Thru Road Bond 2015* | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenses | - | - | - | - |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | 38,000,000 | 26,157,605 | - | 26,157,605 |
| Capital outlay | - | - | - | - |
| *Total Pass Thru Road Bond 2015* | 38,000,000 | 26,157,605 | - | 26,157,605 |
| *Precinct 1 - Roads* | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenses | | | | |
| FM110 - SH123 | - | 7,500 | 4,667 | 2,833 |
| FM110 - IH 35 at Yarrington to SH80 | - | 10,000 | 8,139 | 1,861 |
| FM110N - IH 35 at Yarrington | - | 2,539,932 | 2,523,729 | 16,203 |
| FM110 - SH80 to FM621 | - | 412,684 | 408,110 | 4,574 |
| FM110S-FM621 to SH80 | - | 1,711,975 | 897,380 | 814,595 |
| IH 35 - Posey Road Interchange | - | 163,738 | 161,442 | 2,296 |
| IH 35 Northbound Ramp | - | 10,000 | 6,120 | 3,880 |
| FM150 Center Turn Lane | - | 20,595 | 20,594 | 1 |
| IH35 - FM150 | - | 5,918 | 5,918 | - |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| *Total Precinct 1 - Roads* | - | 4,882,342 | 4,036,099 | 846,243 |
| *Precinct 2 - Roads* | | | | |
| Salaries and benefits | - | - | - | - |
| Operating Expenses | | | | |
| FM967 Center Turn Lane | - | 1,000 | 520 | 480 |
| FM2001 Realignment | - | 83,707 | 83,706 | 1 |
| Buda Truck Bypass | - | 77,000 | 58,951 | 18,049 |
| FM1626A | - | 6,322,196 | 6,062,619 | 259,577 |
| FM1626B | - | 29,292 | 26,142 | 3,150 |
| IH35 - CR210 | - | 8,919 | 7,998 | 921 |
| IH35 Frontage | - | 5,907 | 5,907 | - |
| RM967 Maint Improvements | - | 169,265 | 143,853 | 25,412 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| *Total Precinct 2 - Roads* | - | 6,697,286 | 6,389,696 | 307,590 |
| *Precinct3 - Roads* | | | | |
| Salaries and benefits | - | - | - | - |
| Operating Expenses | | | | |
| FM150 Corridor Study | - | 1,500 | 1,040 | 460 |
| RR12 Safety Improvements | - | 2,000 | 1,663 | 337 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| *Total Precinct 3 - Roads* | - | 3,500 | 2,703 | 797 |



*(continued)*

**Hays County**
**Pass Thru Road Bond 2016 Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| *Precinct 4 - Roads* | | | | |
| Salaries and benefits | - | - | - | - |
| Operating Expenses | | | | |
| FM150 East Realignment | - | 258,167 | 237,501 | 20,666 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| *Total Precinct 4 - Roads* | - | 258,167 | 237,501 | 20,666 |
| Debt Serivce | | | | |
| Administrative costs | - | 1,100 | 1,100 | - |
| *Total Debt Service* | - | 1,100 | 1,100 | - |
| Total Current Expenditures | 38,000,000 | 37,998,900 | 10,665,999 | 27,332,901 |
| Total Debt Service | - | 1,100 | 1,100 | - |
| Total Expenditures | 38,000,000 | 38,000,000 | 10,667,099 | 27,332,901 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (38,000,000) | (38,000,000) | (9,872,493) | 28,127,507 |
| Net Change in Fund Balances | (38,000,000) | (38,000,000) | (9,872,493) | 28,127,507 |
| Fund Balances - Beginning | 38,854,241 | 38,854,241 | 38,854,241 | - |
| Fund Balances - Ending | $ 854,241 | $ 854,241 | $ 28,981,748 | $ 28,127,507 |

**Hays County**
**La Cima Public Improvement District**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Taxes | | | | |
| Ad valorem | $ 1,550,300 | $ 1,634,303 | $ 1,976,802 | $ 342,499 |
| Interest on deposits | - | 6,361 | 46,267 | 39,906 |
| Total Revenues | 1,550,300 | 1,640,664 | 2,023,069 | 382,405 |
| **Expenditures** | | | | |
| Current | | | | |
| *LaCima Public Improvement District* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | 87,364 | - | 87,364 |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital outlay | - | - | - | - |
| *Total LaCima Public Improvement District* | - | 87,364 | - | 87,364 |
| *Debt service* | | | | |
| Administrative charges | - | 3,000 | 3,000 | - |
| Interest | 1,295,300 | 1,295,300 | 1,295,300 | - |
| Principal retirement | 255,000 | 255,000 | 255,000 | - |
| *Total Debt Service* | 1,550,300 | 1,553,300 | 1,553,300 | - |
| Total Current Expenditures | - | 87,364 | - | 87,364 |
| Total Debt Service | 1,550,300 | 1,553,300 | 1,553,300 | - |
| Total Capital outlay | - | - | - | 87,364 |
| Total Expenditures | 1,550,300 | 1,640,664 | 1,553,300 | 174,728 |
| Total Expenditures | 1,550,300 | 1,640,664 | 1,553,300 | 87,364 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | - | - | 469,769 | 469,769 |
| Net Change in Fund Balances | - | - | 469,769 | 469,769 |
| Fund Balances - Beginning | 49,092 | 49,092 | 49,092 | - |
| Restatement of beginning fund balance | 2,092,469 | 2,092,469 | 2,092,469 | - |
| Fund Balances - Ending | $ 2,141,561 | $ 2,141,561 | $ 2,611,330 | $ 469,769 |

**Hays County**
**Public Safety Bond 2017 Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Interest on deposits | $ - | $ - | $ 1,744,910 | $ 1,744,910 |
| Total Revenues | - | - | 1,744,910 | 1,744,910 |
| | | | | |
| **Expenditures** | | | | |
| Current | | | | |
| *Jail Facility* | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenditures | - | 2,000 | 1,101 | 899 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | 3,420 | 3,420 | - |
| Capital outlay | 50,000,000 | 49,993,997 | 27,874,733 | 22,119,264 |
| *Total Jail Facility* | 50,000,000 | 49,999,417 | 27,879,254 | 22,120,163 |
| | | | | |
| *Public Safety Building* | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenditures | - | - | - | - |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Capital outlay | 30,000,000 | 30,000,000 | 8,974,503 | 21,025,497 |
| *Total Public Safety Building* | 30,000,000 | 30,000,000 | 8,974,503 | 21,025,497 |
| | | | | |
| Debt Serivce | | | | |
| Administrativecosts | - | 583 | 583 | - |
| Bond issuance costs | - | - | - | - |
| *Total Debt Service* | - | 583 | 583 | - |
| | | | | |
| Total Current Expenditures | - | 5,420 | 4,521 | 899 |
| Total Debt Service | - | 583 | 583 | - |
| Total Capital Outlay | 80,000,000 | 79,993,997 | 36,849,236 | 43,144,761 |
| Total Expenditures | 80,000,000 | 80,000,000 | 36,854,340 | 43,145,660 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (80,000,000) | (80,000,000) | (35,109,430) | 44,890,570 |
| **Other Financing Sources (Uses)** | | | | |
| Bonds issued | - | - | - | - |
| Premium on bonds issued | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - |
| | | | | |
| Net Change in Fund Balances | (80,000,000) | (80,000,000) | (35,109,430) | 44,890,570 |
| Fund Balances - Beginning | 85,063,790 | 85,063,790 | 85,063,790 | - |
| Fund Balances - Ending | $ 5,063,790 | $ 5,063,790 | $ 49,954,360 | $ 44,890,570 |

HAYS COUNTY
STATE OF TEXAS

# HAYS COUNTY, TEXAS
# COMPREHENSIVE
# ANNUAL FINANCIAL REPORT
# 2019

# COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

HAYS COUNTY
STATE OF TEXAS

# HAYS COUNTY, TEXAS
## PURPOSES OF NONMAJOR FUNDS
## September 30, 2019

### BUDGETED SPECIAL REVENUE FUNDS

**Sheriff Abandoned Vehicle Fund**
This fund is used to account for monies received from the auction of abandoned vehicles. Auction proceeds are deposited into this fund for the payment of costs associated with the removal of abandoned vehicles.

**Sheriff Bail Bond Fund**
This fund is used to account for bail bond agent fees and collateral interest payable to the bail bond agents.

**Sheriff Special Projects Fund**
This fund is used to account for funds set aside for the Sheriff's Office crime prevention program.

**Sheriff Drug Forfeiture Fund**
This fund is used to account for monies received from State court cases dealing with illegal drug violations. Money is distributed to entities involved in the resolution of the drug case and used for the official purposes of the Sheriff's Office.

**DA Hot Check Fee Fund**
This fund is used to account for monies received for fees collected on the payment of hot checks. Expenditures are made for the improvements of the operation of the District Attorney's office and Hot Check collections.

**DA Drug Forfeiture Fund**
This fund is used to account for monies received from State court cases dealing with illegal activities. Money is distributed to entities involved in the resolution of the case and used for the official purposes of the District Attorney's Office.

**Law Library Fund**
Monies collected through civil cases filed in the county or district court are accounted for through this fund. Monies collected are used to support the management and expenditures necessary to maintain law libraries throughout the County.

**County and District Court Technology Fund**
This fund accounts for money charged to the defendant convicted of a criminal offense in county or district court. It is designated for the purpose of financing the purchase of technological enhancements for the court in which it has been collected.

**Records Management and Archive Fund**
This fund is used to account for monies collected from fees charged by the County Clerk. These funds are used Countywide for records management, records management training and for the disposal of large quantities of outdated documents.

**Guardianship Fee Fund**
This fund is used to account for the collection of a $20 "supplemental court-initial guardianship fee" required by the State of Texas for support of judiciary guardianship initiated under Section 683 of the Texas Probate Code. The fees are to be used to supplement, not supplant, the compensation of court-appointed guardian ad litem or attorney ad litem and to fund local guardianship programs for indigent, incapacitated persons who do not have a family member suitable and willing to serve in that capacity.

# HAYS COUNTY, TEXAS
## PURPOSES OF NONMAJOR FUNDS
## September 30, 2019

**Court Records Preservation Fund**
This fund is used to account for monies collected from fees charged by the County and District Clerks. These monies are used only to digitize court records and preserve the records from natural disasters.

**County Records Preservation Fund**
This fund is used to account for monies related to the County Clerk's records management and preservation program established by the State legislature.

**Courthouse Security Fund**
This fund is used to collect court costs of defendants convicted of felony and misdemeanor offenses. The clerks collect the costs and pay them to the County Treasurer where it is designated for security purposes such as security personnel, metal detectors, and surveillance cameras.

**District Court Records Technology Fund**
This fund is used to account for monies collected on offenses in district and county courts. The monies are designated for the purchase of technological enhancements for the court.

**Justice Court Building Security Fund**
This fund is used to collect court costs of defendants convicted in justice court. The clerks collect the costs and pay them to the County Treasurer where it is designated for security purposes such as surveillance cameras.

**Court Reporters Service Fund**
The clerk of each court that has an official court reporter collects a court reporter service fee of $15 as a court cost in each civil case filed with the clerk to maintain a court reporter who is available for assignment in the court.

**Justice Court Technology Fund**
This fund accounts for monies charged to a defendant convicted of a misdemeanor in a justice court. The monies are designated for the purposes of financing the purchase of technological enhancements for a justice court.

**Dispute Resolution Fund**
This fund was set up to aid in alternate dispute resolutions. The related court cost is collected for each civil case filed in the county or district court. The monies collected may only be used to establish and maintain an alternate dispute resolution system.

**Family Health Services Fund**
This fund is used to account for funds received from the Texas Department of State Health Services for several health related grant programs. This fund is also used to account for the Indigent Health programs.

**Tobacco Settlement Fund**
Monies received by the County from the State as pro rata distributions from the lump sum settlement payment made by tobacco companies are accounted for through this fund.

**Historical Commission Publications Fund**
This fund is used to account for the monies received from the sale of the Historical Commission's publications. The monies are designated for the reprinting of Historical Commission publications such as books and DVDs.

**LCRA/WTPUA Service Fee Fund**
The West Travis County Public Utility Agency is a public utility agency formed by the City of Bee Cave, Hays County and West Travis County MUD No. 5 for the purpose of acquiring the West Travis County water and wastewater systems from LCRA in order to maintain public ownership and provide water/wastewater services to the taxpayers in the northern portions of Hays County. The WTPUA assessed a fee and issued those funds collected to the county on an annual basis to be used for water related projects. The fee was discontinued as of December 31, 2014.

**County Child Abuse Prevention Fund**
This fund is used to account for monies collected under the Texas Code of Criminal Procedures Article 102.0186. The court costs imposed may be used only to fund child abuse preventions programs in the county where the court is located.

**Veteran's Court Program Fund**
This fund is used to account for monies collected under the Texas Government Code Chapter 124. The donated funds received may be used only to fund the Veteran's Treatment Court Program.

**Local Provider Participation Fund**
This fund is used to account for monies collected under Texas Health and Safety Code Section 293.101. The code authorized the creation of a Hays County Local Provider Participation Fund to collect a mandatory payment from each institutional health care provider in Hays County and authorized the Intergovernmental Transfer of the funds derived from those mandatory payments to provide the nonfederal share of the supplemental payment program authorized under the Texas Healthcare Transformation and Quality Improvement Program.

**School Zone Safety Program Fund**
This fund is used to account for monies related to the school zone safety and education program.

## UNBUDGETED SPECIAL REVENUE FUNDS

**Constable Precinct 2 Drug Forfeiture Fund**
This fund is used to account for monies received from State court cases dealing with illegal activities. Money is distributed to entities involved in the resolution of the case and used for the official purposes of the Constable Precinct 2 Office.

**Sheriff LEOSE Fund**
This fund is used to account for monies allocated by the Comptroller's office to the Sheriff's Office for continuing education purposes. The monies are to be used only as necessary to ensure continuing education as noted under chapter 1701 of the Texas Occupations Code.

**Sheriff Federal Discretionary Fund**
This fund is used to account for monies received from Federal court cases dealing with illegal drug violations. Money is distributed to entities involved in the resolution of the drug case and used for the official purposes of the Sheriff's Office.

**Sheriff Commissary Fund**
This fund is used to account for the profits received for the Inmate Commissary fund. The revenues in this fund must be used for the benefit of the inmates.

**DA State Apportionment Fund**
This fund is used to account for monies allocated by the State for the District Attorney's office expenses and salaries.

**Juvenile Delinquency Prevention Fund**
This fund is used to account for court costs related to a conviction of an offense under Section 28.08 of the Penal Code in a county or district court. The $5 graffiti eradication fee may be used only to repair damage or provide education and intervention programs and other uses as prescribed by the Texas Code of Criminal Procedure Article 102.0171.

**Truancy Court Fee Fund**
This fund is used to account for monies collected under the Texas Family Code Chapter 65. The court costs imposed may be used only to offset the cost of the operations of the truancy court.

## BUDGETED CAPITAL PROJECTS FUNDS

**Road Bond 2006 Construction Fund**
This fund is used to account for the Unlimited Tax Road Bond Series 2006 monies. Voters approved this Series for road improvements and the fund is used to account for road Capital Project Funds.

**Dacy Lane Road Improvement 2009 / Turnersville Road Fund**
This fund is used to account for the 2009 Certificates of Obligation monies. These funds were used for road improvement and construction capital projects, Dacy Lane and Turnersville Road.

**County Priority Road Bond 2011 Fund**
This fund is used to account for the Unlimited Tax Road Bond Series 2011 monies. Voters approved this Series for road improvements and the fund is used to account for Road Project Funds.

**Park Bond 2011 Fund**
This fund is used to account for the Limited Tax Bond Series 2011 monies. Voters approved this Series for park improvements and the fund is used to account for Park Project Funds.

**Civil Court Building Fund**
This fund is used to account for the monies collected under Texas Government Code Section 51.707. All new civil suits except fraudulent lien suits and suits with no filing fees are assessed an amount between $.01 to $15.00. The monies are dedicated to the construction, renovation, and improvement of the Hays County civil court facilities.

**Infrastructure Improvement Fee Fund**
The Infrastructure Improvement Fee Fund was adopted on July 11, 2006 to add an Incentive Based Rebate Program to the Subdivision Review Fee Schedule. The fee schedule was restructured to include a $100 fee to be placed in a dedicated fund for future infrastructure needs. Developers that implement certain environmental efficient projects are eligible for a rebate of up to half of the fees assessed.

**Habitat Conservation Plan Fund**
This fund is used to account for monies collected in connection with the Hays County Habitat Conservation Plan (HCHCP). The HCHCP allows landowners who have qualifying habitat acreage and want to preserve it as open space to voluntarily donate or sell it to the County. In turn, the County can help streamline public projects and private development in areas where the ESA applies by providing “credits” that offset the “takings” of land where protected species might be impacted.

**Energy Efficiency Project 2017 Fund**
This fund is used to account for the Qualified Energy Conservation Bond and Public Property Finance Act Contract funds. The funds are used for the implementation of county-wide building and facilities energy efficiency projects.

**Pass Thru Road Bond 2015 Fund**
This fund is used to account for the Pass-Through Toll Revenue and Limited Tax Bond Series 2015 monies. Voters approved this Series in 2008 for state road improvements where the State of Texas will reimburse the County over an approximate 20-year period the sum of $133,000,000.

**Road Bond 2017 Fund**
This fund is used to account for the Unlimited Tax Road Bond Series 2017 monies. Voters approved this Series for road improvements and the fund is used to account for road Capital Project Funds.

**CDBG Disaster Recovery Fund**
This fund is used to account for the CDBG Disaster Recovery capital project. The CDBG Disaster Recovery Program Fund is a U.S. Department of Housing and Urban Development Community Block Disaster Recovery Grant Project through the General Land Office as a result of the 2015 floods. This program will provide street infrastructure improvements to facilitate proper storm water conveyance and provide continued ingress/egress to the affected areas.

**ORCA Cedar Oaks Mesa Fund**
This fund is used to account for the ORCA Cedar Oaks Mesa capital project. The Cedar Oaks Mesa Fund is a Community Block Grant Project through the Texas Department of Rural Affairs for water system improvements by the Cedar Oak Mesa Water Supply Corporation in the Cedar Oak Mesa subdivision near Wimberley. Additional needed phases for continued waterline improvements have been identified in order to meet the Texas Commission on Environmental Quality (TCEQ) rules and regulations. Phase IV includes construction and installation of two thousand five hundred and fifty linear feet of additional water lines, valves, hydrants and related appurtenances.

## UNBUDGETED CAPITAL PROJECTS FUNDS

**FM 110 TRZ Fund**
This fund was created to account for the TRZ No. 1 FM 110 pledged tax increment revenue. Transportation Reinvestment Zone No. 1, FM 110 was created to fund a portion of the construction costs for the Hays County-Texas Department of Transportation Partnership Program FM 110 project from State Highway 123 to I-35 at Yarrington Road. A tax increment rate was set and dedicated for the repayment of construction costs to the Texas Department of Transportation. The City of San Marcos also set a tax increment rate that is dedicated to the same project. The FM110 construction project has not been completed.

**HAYS COUNTY, TEXAS**
**COMBINING BALANCE SHEET**
**NONMAJOR GOVERNMENTAL FUNDS**
**September 30, 2019**

| | BUDGETED NONMAJOR SPECIAL REVENUE FUNDS | | | | | | |
|---|---|---|---|---|---|---|---|
| | **Sheriff Abandoned Vehicle Fund** | **Sheriff Bail Bond Fund** | **Sheriff Special Projects Fund** | **Sheriff Drug Forfeiture Fund** | **DA Hot Check Fee Fund** | **DA Drug Forfeiture Fund** | **Law Library Fund** |
| **Assets** | | | | | | | |
| Cash and cash equivalents | $ 32,657 | $ 59,442 | $ 1,648 | $ 180,430 | $ 46,529 | $ 83,027 | $ 165,734 |
| Receivables | | | | | | | |
| Ad valorem taxes | - | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | 3,094 | 2,536 | - |
| Miscellaneous | - | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | 103 | - | - |
| Due from fiduciary funds | - | - | - | | - | - | - |
| Prepaid items | - | - | - | - | - | - | - |
| **Total Assets** | $ 32,657 | $ 59,442 | $ 1,648 | $ 180,430 | $ 49,726 | $ 85,563 | $ 165,734 |
| **Liabilities and Fund Balances** | | | | | | | |
| Liabilities | | | | | | | |
| Accounts payable - trade | $ - | $ 778 | $ 311 | $ 3,242 | $ 3,280 | $ 3,000 | $ 4,688 |
| Unearned revenues | - | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | 61 | - | - |
| Total Liabilities | - | 778 | 311 | 3,242 | 3,341 | 3,000 | 4,688 |
| Fund Balances | | | | | | | |
| Reserved for | | | | | | | |
| Nonspendable | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted-debt service | - | - | - | - | - | - | - |
| Restricted-capital projects and construction | - | - | - | - | - | - | - |
| Restricted-law enforcement and corrections | 32,657 | 58,664 | 1,337 | 177,188 | - | - | - |
| Restricted-records management and preservation | - | - | - | - | - | - | - |
| Restricted-community services and programs | - | - | - | - | - | - | - |
| Restricted-judicial | - | - | - | - | 46,385 | 82,563 | 161,046 |
| Restricted-health and human services | - | - | - | - | - | - | - |
| Total Fund Balances | 32,657 | 58,664 | 1,337 | 177,188 | 46,385 | 82,563 | 161,046 |
| **Total Liabilities and Fund Balances** | $ 32,657 | $ 59,442 | $ 1,648 | $ 180,430 | $ 49,726 | $ 85,563 | $ 165,734 |

**HAYS COUNTY, TEXAS**
**COMBINING BALANCE SHEET**
**NONMAJOR GOVERNMENTAL FUNDS**
**September 30, 2019**

| | BUDGETED NONMAJOR SPECIAL REVENUE FUNDS | | | | | |
|---|---|---|---|---|---|---|
| | **County and District Court Technology Fund** | **Records Management and Archive Fund** | **Guardianship Fee Fund** | **Court Records Preservation Fund** | **County Records Preservation Fund** | **Courthouse Security Fund** |
| **Assets** | | | | | | |
| Cash and cash equivalents | $ 52,508 | $ 2,039,645 | $ 17,705 | $ 188,118 | $ 311,352 | $ 80,607 |
| Receivables | | | | | | |
| Ad valorem taxes | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Due from other funds | - | 498 | - | - | - | - |
| Due from fiduciary funds | - | - | - | - | - | - |
| Prepaid items | - | - | - | - | - | - |
| **Total Assets** | $ 52,508 | $ 2,040,143 | $ 17,705 | $ 188,118 | $ 311,352 | $ 80,607 |
| **Liabilities and Fund Balances** | | | | | | |
| Liabilities | | | | | | |
| Accounts payable - trade | $ 7,846 | $ 272,829 | $ 6,325 | $ - | $ 7,519 | $ - |
| Unearned revenues | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Total Liabilities | 7,846 | 272,829 | 6,325 | - | 7,519 | - |
| Fund Balances | | | | | | |
| Reserved for | | | | | | |
| Nonspendable | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted-debt service | - | - | - | - | - | - |
| Restricted-capital projects and construction | - | - | - | - | - | - |
| Restricted-law enforcement and corrections | - | - | - | - | - | - |
| Restricted-records management and preservation | - | 1,767,314 | - | 188,118 | 303,833 | - |
| Restricted-community services and programs | - | - | - | - | - | - |
| Restricted-judicial | 44,662 | - | 11,380 | - | - | 80,607 |
| Restricted-health and human services | - | - | - | - | - | - |
| Total Fund Balances | 44,662 | 1,767,314 | 11,380 | 188,118 | 303,833 | 80,607 |
| **Total Liabilities and Fund Balances** | $ 52,508 | $ 2,040,143 | $ 17,705 | $ 188,118 | $ 311,352 | $ 80,607 |

**HAYS COUNTY, TEXAS**
**COMBINING BALANCE SHEET**
**NONMAJOR GOVERNMENTAL FUNDS**
**September 30, 2019**

| | BUDGETED NONMAJOR SPECIAL REVENUE FUNDS | | | | | | |
|---|---|---|---|---|---|---|---|
| | **District Court Records Technology Fund** | **Justice Court Building Security Fund** | **Court Reporters Service Fund** | **Justice Court Technology Fund** | **Dispute Resolution Fund** | **Family Health Services Fund** | **Tobacco Settlement Fund** |
| **Assets** | | | | | | | |
| Cash and cash equivalents | $ 44,323 | $ 158,557 | $ 29,302 | $ 435,334 | $ 12,576 | $ 518 | $ 205,832 |
| Receivables | | | | | | | |
| Ad valorem taxes | - | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | 71,729 | - |
| Due from other funds | - | - | - | - | - | 37 | - |
| Due from fiduciary funds | - | - | - | - | - | - | - |
| Prepaid items | - | - | - | - | - | - | - |
| **Total Assets** | $ 44,323 | $ 158,557 | $ 29,302 | $ 435,334 | $ 12,576 | $ 72,284 | $ 205,832 |
| **Liabilities and Fund Balances** | | | | | | | |
| Liabilities | | | | | | | |
| Accounts payable - trade | $ - | $ 1,346 | $ 4,870 | $ 289 | $ 10,669 | $ 10,203 | $ - |
| Unearned revenues | - | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | 2,276 | - |
| Total Liabilities | - | 1,346 | 4,870 | 289 | 10,669 | 12,479 | - |
| Fund Balances | | | | | | | |
| Reserved for | | | | | | | |
| Nonspendable | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted-debt service | - | - | - | - | - | - | - |
| Restricted-capital projects and construction | - | - | - | - | - | - | - |
| Restricted-law enforcement and corrections | - | - | - | - | - | - | - |
| Restricted-records management and preservation | 44,323 | - | - | - | - | - | - |
| Restricted-community services and programs | - | - | - | - | - | - | - |
| Restricted-judicial | - | 157,211 | 24,432 | 435,045 | 1,907 | - | - |
| Restricted-health and human services | - | - | - | - | - | 59,805 | 205,832 |
| Total Fund Balances | 44,323 | 157,211 | 24,432 | 435,045 | 1,907 | 59,805 | 205,832 |
| **Total Liabilities and Fund Balances** | $ 44,323 | $ 158,557 | $ 29,302 | $ 435,334 | $ 12,576 | $ 72,284 | $ 205,832 |

**HAYS COUNTY, TEXAS**
**COMBINING BALANCE SHEET**
**NONMAJOR GOVERNMENTAL FUNDS**
**September 30, 2019**

| | BUDGETED NONMAJOR SPECIAL REVENUE FUNDS | | | | | |
|---|---|---|---|---|---|---|
| | Historical Commission Publications Fund | LCRA / WTPUA Service Fee Fund | County Child Abuse Prevention Fund | Veteran's Court Program Fund | Local Provider Participation Fund | School Zone Safety Program Fund |
| **Assets** | | | | | | |
| Cash and cash equivalents | $ 164,671 | $ 4,305 | $ 106 | $ 7,973 | $ 3,652,916 | $ 2,364 |
| Receivables | | | | | | |
| Ad valorem taxes | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Miscellaneous | - | 75,695 | - | - | 176,723 | - |
| Due from other funds | 24,394 | - | - | - | 158,382 | - |
| Due from fiduciary funds | - | - | - | - | - | - |
| Prepaid items | - | - | - | - | - | - |
| **Total Assets** | $ 189,065 | $ 80,000 | $ 106 | $ 7,973 | $ 3,988,021 | $ 2,364 |
| **Liabilities and Fund Balances** | | | | | | |
| Liabilities | | | | | | |
| Accounts payable - trade | $ 11,871 | $ 1,650 | $ 100 | $ - | $ - | $ - |
| Unearned revenues | - | - | - | - | - | - |
| Due to other funds | 296 | 28,699 | - | - | - | - |
| Total Liabilities | 12,167 | 30,349 | 100 | - | - | - |
| Fund Balances | | | | | | |
| Reserved for | | | | | | |
| Nonspendable | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted-debt service | - | - | - | - | - | - |
| Restricted-capital projects and construction | - | - | - | - | - | - |
| Restricted-law enforcement and corrections | - | - | - | - | - | 2,364 |
| Restricted-records management and preservation | - | - | - | - | - | - |
| Restricted-community services and programs | 176,898 | 49,651 | - | 7,973 | - | - |
| Restricted-judicial | - | - | 6 | - | - | - |
| Restricted-health and human services | - | - | - | - | 3,988,021 | - |
| Total Fund Balances | 176,898 | 49,651 | 6 | 7,973 | 3,988,021 | 2,364 |
| **Total Liabilities and Fund Balances** | $ 189,065 | $ 80,000 | $ 106 | $ 7,973 | $ 3,988,021 | $ 2,364 |

**HAYS COUNTY, TEXAS**
**COMBINING BALANCE SHEET**
**NONMAJOR GOVERNMENTAL FUNDS**
**September 30, 2019**

| | UNBUDGETED NONMAJOR SPECIAL REVENUE FUNDS | | | | | | |
|---|---|---|---|---|---|---|---|
| | **Constable Precinct 2 Drug Forfeiture Fund** | **Sheriff LEOSE Fund** | **Sheriff Federal Discretionary Fund** | **Sheriff Commissary Fund** | **DA State Apportionment Fund** | **Juvenile Delinquency Prevention Fund** | **Truancy Court Fee Fund** |
| **Assets** | | | | | | | |
| Cash and cash equivalents | $ 356 | $31,325 | $ 71,318 | $ 140,819 | $ 5,630 | $ 214 | $ 1,235 |
| Receivables | | | | | | | |
| Ad valorem taxes | - | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - | - |
| Due from other funds | - | - | 5,852 | - | - | - | - |
| Due from fiduciary funds | - | - | - | - | - | - | - |
| Prepaid items | - | - | - | - | - | - | - |
| **Total Assets** | $ 356 | $31,325 | $ 77,170 | $ 140,819 | $ 5,630 | $ 214 | $ 1,235 |
| **Liabilities and Fund Balances** | | | | | | | |
| Liabilities | | | | | | | |
| Accounts payable - trade | $ - | $ - | $ 11,730 | $ - | $ - | $ - | $ - |
| Unearned revenues | - | - | - | - | - | - | - |
| Due to other funds | - | - | 15 | - | 3 | - | - |
| Total Liabilities | - | - | 11,745 | - | 3 | - | - |
| Fund Balances | | | | | | | |
| Reserved for | | | | | | | |
| Nonspendable | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted-debt service | - | - | - | - | - | - | - |
| Restricted-capital projects and construction | - | - | - | - | - | - | - |
| Restricted-law enforcement and corrections | 356 | 31,325 | 65,425 | 140,819 | - | - | - |
| Restricted-records management and preservation | - | - | - | - | - | - | - |
| Restricted-community services and programs | - | - | - | - | - | - | - |
| Restricted-judicial | - | - | - | - | 5,627 | 214 | 1,235 |
| Restricted-health and human services | - | - | - | - | - | - | - |
| Total Fund Balances | 356 | 31,325 | 65,425 | 140,819 | 5,627 | 214 | 1,235 |
| **Total Liabilities and Fund Balances** | $ 356 | $31,325 | $ 77,170 | $ 140,819 | $ 5,630 | $ 214 | $ 1,235 |

**HAYS COUNTY, TEXAS**
**COMBINING BALANCE SHEET**
**NONMAJOR GOVERNMENTAL FUNDS**
**September 30, 2019**

| | | BUDGETED NONMAJOR CAPITAL PROJECT FUNDS | | | | |
|---|---|---|---|---|---|---|
| | **Total Nonmajor Special Revenue Funds** | **Road Bond 2006 Construction Fund** | **Dacy Lane Road Improvement 2009/ Turnersville Road Fund** | **Co Priority Road Bond 2011 Fund** | **Park Bond 2011 Fund** | **Civil Courts Building Fund** |
| **Assets** | | | | | | |
| Cash and cash equivalents | $ 8,229,076 | $ 698,241 | $ 5,747 | $5,005,540 | $ 658,682 | $ 862,912 |
| Receivables | | | | | | |
| Ad valorem taxes | - | - | - | - | - | - |
| Due from other governments | 5,630 | - | - | - | - | - |
| Miscellaneous | 324,147 | - | - | - | - | - |
| Due from other funds | 189,266 | - | 23,339 | - | - | - |
| Due from fiduciary funds | - | - | - | - | - | - |
| Prepaid items | - | - | - | - | - | - |
| **Total Assets** | $ 8,748,119 | $ 698,241 | $ 29,086 | $5,005,540 | $ 658,682 | $ 862,912 |
| **Liabilities and Fund Balances** | | | | | | |
| Liabilities | | | | | | |
| Accounts payable - trade | $ 362,546 | $ - | $ - | $ - | $ - | $ - |
| Unearned revenues | - | - | - | - | - | - |
| Due to other funds | 31,350 | 94,848 | 29,086 | - | - | - |
| Total Liabilities | 393,896 | 94,848 | 29,086 | - | - | - |
| Fund Balances | | | | | | |
| Reserved for | | | | | | |
| Nonspendable | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted-debt service | - | - | - | - | - | - |
| Restricted-capital projects and construction | - | 603,393 | - | 5,005,540 | 658,682 | 862,912 |
| Restricted-law enforcement and corrections | 510,135 | - | - | - | - | - |
| Restricted-records management and preservation | 2,303,588 | | - | - | - | - |
| Restricted-community services and programs | 234,522 | - | - | - | - | - |
| Restricted-judicial | 1,052,320 | - | - | - | - | - |
| Restricted-health and human services | 4,253,658 | - | - | - | - | - |
| Total Fund Balances | 8,354,223 | 603,393 | - | 5,005,540 | 658,682 | 862,912 |
| **Total Liabilities and Fund Balances** | $ 8,748,119 | $ 698,241 | $ 29,086 | $5,005,540 | $ 658,682 | $ 862,912 |

**HAYS COUNTY, TEXAS**
**COMBINING BALANCE SHEET**
**NONMAJOR GOVERNMENTAL FUNDS**
**September 30, 2019**

| | BUDGETED NONMAJOR CAPITAL PROJECT FUNDS | | | | | |
|---|---|---|---|---|---|---|
| | **Infrastructure Improvement Fee Fund** | **Habitat Conservation Plan Fund** | **Energy Efficiency Project 2017 Fund** | **Pass Thru Road Bond 2015 Fund** | **Road Bond 2017 Fund** | **CDBG Disaster Recovery Program Fund** |
| **Assets** | | | | | | |
| Cash and cash equivalents | $ 663,445 | $ 250,177 | $ 119,715 | $ 12,423 | $ 19,681,788 | $ - |
| Receivables | | | | | | |
| Ad valorem taxes | - | - | - | - | - | - |
| Due from other governments | - | | - | - | - | - |
| Miscellaneous | - | - | - | - | - | 90,750 |
| Due from other funds | - | | - | - | 29,086 | - |
| Due from fiduciary funds | - | - | - | - | - | - |
| Prepaid items | - | - | - | - | - | - |
| **Total Assets** | $ 663,445 | $ 250,177 | $ 119,715 | $ 12,423 | $ 19,710,874 | $ 90,750 |
| **Liabilities and Fund Balances** | | | | | | |
| Liabilities | | | | | | |
| Accounts payable - trade | $ 2,138 | $ 3,774 | $ - | $ 66 | $ 1,138,569 | $ 59,250 |
| Unearned revenues | - | - | - | - | - | - |
| Due to other funds | - | - | - | 12,357 | 18,363 | 31,500 |
| Total Liabilities | 2,138 | 3,774 | - | 12,423 | 1,156,932 | 90,750 |
| Fund Balances | | | | | | |
| Reserved for | | | | | | |
| Nonspendable | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted-debt service | - | - | - | - | - | - |
| Restricted-capital projects and construction | - | - | 119,715 | - | 18,553,942 | - |
| Restricted-law enforcement and corrections | - | - | - | - | - | - |
| Restricted-records management and preservation | - | - | - | - | - | - |
| Restricted-community services and programs | - | 246,403 | - | - | - | - |
| Restricted-judicial | - | - | - | - | - | - |
| Restricted-health and human services | 661,307 | - | - | - | - | - |
| Total Fund Balances | 661,307 | 246,403 | 119,715 | - | 18,553,942 | - |
| **Total Liabilities and Fund Balances** | $ 663,445 | $ 250,177 | $ 119,715 | $ 12,423 | $ 19,710,874 | $ 90,750 |

**HAYS COUNTY, TEXAS**
**COMBINING BALANCE SHEET**
**NONMAJOR GOVERNMENTAL FUNDS**
**September 30, 2019**

| | BUDGETED NONMAJOR CAPITAL PROJECT FUNDS | UNBUDGETED NONMAJOR CAPITAL PROJECT FUNDS | | |
|---|---|---|---|---|
| | ORCA Cedar Oaks Mesa Fund | FM 110 TRZ Fund | Total Nonmajor Capital Project Funds | Total Nonmajor Governmental Funds |
| **Assets** | | | | |
| Cash and cash equivalents | $ 21,350 | $ 2,709,546 | $ 30,689,566 | $ 38,918,642 |
| Receivables | | | | |
| Ad valorem taxes | - | - | - | - |
| Due from other governments | - | 969,970 | 969,970 | 975,600 |
| Miscellaneous | 3,000 | - | 93,750 | 417,897 |
| Due from other funds | - | 671,124 | 723,549 | 912,815 |
| Due from fiduciary funds | - | - | - | - |
| Prepaid items | - | - | - | - |
| **Total Assets** | $ 24,350 | $ 4,350,640 | $ 32,476,835 | $ 41,224,954 |
| **Liabilities and Fund Balances** | | | | |
| Liabilities | | | | |
| Accounts payable - trade | $ - | $ - | $ 1,203,797 | $ 1,566,343 |
| Unearned revenues | - | - | - | - |
| Due to other funds | 24,350 | - | 210,504 | 241,854 |
| Total Liabilities | 24,350 | - | 1,414,301 | 1,808,197 |
| Fund Balances | | | | |
| Reserved for | | | | |
| Nonspendable | $ - | $ - | $ - | $ - |
| Restricted-debt service | - | - | - | - |
| Restricted-capital projects and construction | - | 4,350,640 | 30,154,824 | 30,154,824 |
| Restricted-law enforcement and corrections | - | - | - | 510,135 |
| Restricted-records management and preservation | - | - | - | 2,303,588 |
| Restricted-community services and programs | - | - | 246,403 | 480,925 |
| Restricted-judicial | - | - | - | 1,052,320 |
| Restricted-health and human services | - | - | 661,307 | 4,914,965 |
| Total Fund Balances | - | 4,350,640 | 31,062,534 | 39,416,757 |
| **Total Liabilities and Fund Balances** | $ 24,350 | $ 4,350,640 | $ 32,476,835 | $ 41,224,954 |

**HAYS COUNTY, TEXAS**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**
**NONMAJOR GOVERNMENTAL FUNDS**
**For the Year Ended September 30, 2019**

| | BUDGETED NONMAJOR SPECIAL REVENUE FUNDS | | | | | | |
|---|---|---|---|---|---|---|---|
| | **Sheriff Abandoned Vehicle Fund** | **Sheriff Bail Bond Fund** | **Sheriff Special Projects Fund** | **Sheriff Drug Forfeiture Fund** | **DA Hot Check Fee Fund** | **DA Drug Forfeiture Fund** | **Law Library Fund** |
| **Revenues** | | | | | | | |
| Taxes | | | | | | | |
| Ad valorem | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Fines | - | - | - | - | - | - | - |
| Charges for services | - | 4,350 | - | - | 6,951 | 140 | 129,207 |
| Interest on deposits | 742 | 1,366 | 41 | 3,535 | - | 1,570 | 3,593 |
| Operating grants and contributions | - | - | - | - | - | - | - |
| Other revenue | - | - | 800 | 7,010 | - | - | 1,369 |
| Asset forfeitures | - | - | - | 40,217 | - | 69,068 | - |
| Total Revenues | 742 | 5,716 | 841 | 50,762 | 6,951 | 70,778 | 134,169 |
| **Expenditures** | | | | | | | |
| Current | | | | | | | |
| Administration | - | - | - | - | - | - | - |
| Judicial | - | - | - | - | 3,564 | 56,132 | 107,683 |
| Law enforcement and corrections | - | 3,202 | 1,089 | 34,802 | - | - | - |
| Community and public services | - | - | - | - | - | - | - |
| Health and human services | - | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - | - |
| Debt service | | | | | | | |
| Administrative charges | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - |
| Principal retirement | - | - | - | - | - | - | - |
| Bond issuance costs | - | - | - | - | - | - | - |
| Capital outlay | | | | | | | |
| Capital outlay | - | - | - | - | - | - | - |
| Total expenditures | - | 3,202 | 1,089 | 34,802 | 3,564 | 56,132 | 107,683 |
| Excess (deficiency) of revenues over (under) expenditures: | 742 | 2,514 | (248) | 15,960 | 3,387 | 14,646 | 26,486 |
| **Other Financing Sources (Uses)** | | | | | | | |
| Transfers out | - | - | - | - | - | - | - |
| Total Transfers to other funds: | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - |
| Total Transfers from other funds: | - | - | - | - | - | - | - |
| Bonds issued | - | - | - | - | - | - | - |
| Proceeds from loans | - | - | - | - | - | - | - |
| Total Issuance of debt: | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - |
| Net change in fund balances | 742 | 2,514 | (248) | 15,960 | 3,387 | 14,646 | 26,486 |
| Fund balances - beginning | 31,915 | 56,150 | 1,585 | 161,228 | 42,998 | 67,917 | 134,560 |
| Fund balances - ending | $ 32,657 | $ 58,664 | $ 1,337 | $ 177,188 | $ 46,385 | $ 82,563 | $ 161,046 |

**HAYS COUNTY, TEXAS**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**
**NONMAJOR GOVERNMENTAL FUNDS**
**For the Year Ended September 30, 2019**

| | BUDGETED NONMAJOR SPECIAL REVENUE FUNDS | | | | | |
|---|---|---|---|---|---|---|
| | **County and District Court Technology Fund** | **Records Management and Archive Fund** | **Guardianship Fee Fund** | **Court Records Preservation Fund** | **County Records Preservation Fund** | **Courthouse Security Fund** |
| **Revenues** | | | | | | |
| Taxes | | | | | | |
| Ad valorem | $ - | $ - | $ - | $ - | $ - | $ - |
| Fines | - | - | - | - | - | - |
| Charges for services | 5,817 | 937,351 | 13,930 | 29,152 | 78,735 | 106,357 |
| Interest on deposits | 1,121 | 41,884 | 453 | 3,898 | 7,830 | 1,584 |
| Operating grants and contributions | - | - | - | - | - | - |
| Other revenue | - | - | - | - | - | - |
| Asset forfeitures | - | - | - | - | - | - |
| Total Revenues | 6,938 | 979,235 | 14,383 | 33,050 | 86,565 | 107,941 |
| **Expenditures** | | | | | | |
| Current | | | | | | |
| Administration | - | - | - | - | - | - |
| Judicial | 283 | 784,573 | 19,469 | - | 130,016 | 97,703 |
| Law enforcement and corrections | - | - | - | - | - | - |
| Community and public services | - | - | - | - | - | - |
| Health and human services | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - |
| Debt service | | | | | | |
| Administrative charges | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - |
| Principal retirement | - | - | - | - | - | - |
| Bond issuance costs | - | - | - | - | - | - |
| Capital outlay | | | | | | |
| Capital outlay | 7,563 | 72,552 | - | - | 3,814 | - |
| Total expenditures | 7,846 | 857,125 | 19,469 | - | 133,830 | 97,703 |
| Excess (deficiency) of revenues over (under) expenditures: | (908) | 122,110 | (5,086) | 33,050 | (47,265) | 10,238 |
| **Other Financing Sources (Uses)** | | | | | | |
| Transfers out | - | - | - | - | - | - |
| Total Transfers to other funds: | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - |
| Total Transfers from other funds: | - | - | - | - | - | - |
| Bonds issued | - | - | - | - | - | - |
| Proceeds from loans | - | - | - | - | - | - |
| Total Issuance of debt: | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - |
| Net change in fund balances | (908) | 122,110 | (5,086) | 33,050 | (47,265) | 10,238 |
| Fund balances - beginning | 45,570 | 1,645,204 | 16,466 | 155,068 | 351,098 | 70,369 |
| Fund balances - ending | $ 44,662 | $ 1,767,314 | $ 11,380 | $ 188,118 | $ 303,833 | $ 80,607 |

**HAYS COUNTY, TEXAS**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**
**NONMAJOR GOVERNMENTAL FUNDS**
**For the Year Ended September 30, 2019**

| | BUDGETED NONMAJOR SPECIAL REVENUE FUNDS | | | | | | |
|---|---|---|---|---|---|---|---|
| | **District Court Records Technology Fund** | **Justice Court Building Security Fund** | **Court Reporters Service Fund** | **Justice Court Technology Fund** | **Dispute Resolution Fund** | **Family Health Services Fund** | **Tobacco Settlement Fund** |
| **Revenues** | | | | | | | |
| Taxes | | | | | | | |
| Ad valorem | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Fines | - | - | - | - | - | - | - |
| Charges for services | 12,888 | 11,611 | 55,939 | 46,857 | 62,616 | 880 | - |
| Interest on deposits | 838 | 3,431 | 978 | 9,348 | 180 | 1,121 | 1,340 |
| Operating grants and contributions | - | - | - | - | - | 527,677 | 148,501 |
| Other revenue | - | - | - | - | - | 1,449 | - |
| Asset forfeitures | - | - | - | - | - | - | - |
| Total Revenues | 13,726 | 15,042 | 56,917 | 56,205 | 62,796 | 531,127 | 149,841 |
| **Expenditures** | | | | | | | |
| Current | | | | | | | |
| Administration | - | - | - | - | - | - | - |
| Judicial | - | 1,899 | 68,195 | 23,074 | 61,661 | - | - |
| Law enforcement and corrections | - | - | - | - | - | - | - |
| Community and public services | - | - | - | - | - | - | - |
| Health and human services | - | - | - | - | - | 3,440,267 | 2,124 |
| Highways and streets | - | - | - | - | - | - | - |
| Debt service | | | | | | | |
| Administrative charges | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - |
| Principal retirement | - | - | - | - | - | - | - |
| Bond issuance costs | - | - | - | - | | | |
| Capital outlay | | | | | | | |
| Capital outlay | - | - | - | - | - | - | - |
| Total expenditures | - | 1,899 | 68,195 | 23,074 | 61,661 | 3,440,267 | 2,124 |
| Excess (deficiency) of revenues over (under) expenditures: | 13,726 | 13,143 | (11,278) | 33,131 | 1,135 | (2,909,140) | 147,717 |
| **Other Financing Sources (Uses)** | | | | | | | |
| Transfers out | - | - | - | - | - | - | - |
| Total Transfers to other funds: | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | 2,887,390 | - |
| Total Transfers from other funds: | - | - | - | - | - | 2,887,390 | - |
| Bonds issued | - | - | - | - | - | - | - |
| Proceeds from loans | - | - | - | - | - | - | - |
| Total Issuance of debt: | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | 2,887,390 | - |
| Net change in fund balances | 13,726 | 13,143 | (11,278) | 33,131 | 1,135 | (21,750) | 147,717 |
| Fund balances - beginning | 30,597 | 144,068 | 35,710 | 401,914 | 772 | 81,555 | 58,115 |
| Fund balances - ending | $ 44,323 | $ 157,211 | $ 24,432 | $ 435,045 | $ 1,907 | $ 59,805 | $ 205,832 |

**HAYS COUNTY, TEXAS**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**
**NONMAJOR GOVERNMENTAL FUNDS**
**For the Year Ended September 30, 2019**

| | BUDGETED NONMAJOR SPECIAL REVENUE FUNDS | | | | | |
|---|---|---|---|---|---|---|
| | **Historical Commission Publications Fund** | **LCRA / WTPUA Service Fee Fund** | **County Child Abuse Prevention Fund** | **Veteran's Court Program Fund** | **Local Provider Participation Fund** | **School Zone Safety Program** |
| **Revenues** | | | | | | |
| Taxes | | | | | | |
| Ad valorem | $ - | $ - | $ - | $ - | $ - | $ - |
| Fines | - | - | - | - | - | - |
| Charges for services | - | - | 446 | - | - | - |
| Interest on deposits | 4,347 | 71 | 4 | 146 | 64,259 | - |
| Operating grants and contributions | - | - | - | - | - | - |
| Other revenue | 147,723 | - | - | 2,551 | 11,080,408 | - |
| Asset forfeitures | - | - | - | - | - | - |
| Total Revenues | 152,070 | 71 | 450 | 2,697 | 11,144,667 | - |
| **Expenditures** | | | | | | |
| Current | | | | | | |
| Administration | - | - | - | - | - | - |
| Judicial | - | - | 446 | - | - | - |
| Law enforcement and corrections | - | - | - | - | - | 2,667 |
| Community and public services | 77,016 | 2,777 | - | - | - | - |
| Health and human services | - | - | - | - | 12,817,621 | - |
| Highways and streets | - | - | - | - | - | - |
| Debt service | | | | | | |
| Administrative charges | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - |
| Principal retirement | - | - | - | - | - | - |
| Bond issuance costs | | | | | | |
| Capital outlay | | | | | | |
| Capital outlay | 28,312 | - | - | - | - | - |
| Total expenditures | 105,328 | 2,777 | 446 | - | 12,817,621 | 2,667 |
| Excess (deficiency) of revenues over (under) expenditures: | 46,742 | (2,706) | 4 | 2,697 | (1,672,954) | (2,667) |
| **Other Financing Sources (Uses)** | | | | | | |
| Transfers out | - | - | - | - | - | - |
| Total Transfers to other funds: | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - |
| Total Transfers from other funds: | - | - | - | - | - | - |
| Bonds issued | - | - | - | - | - | - |
| Proceeds from loans | - | - | - | - | - | - |
| Total Issuance of debt: | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - |
| Net change in fund balances | 46,742 | (2,706) | 4 | 2,697 | (1,672,954) | (2,667) |
| Fund balances - beginning | 130,156 | 52,357 | 2 | 5,276 | 5,660,975 | 5,031 |
| Fund balances - ending | $ 176,898 | $ 49,651 | $ 6 | $ 7,973 | $ 3,988,021 | $ 2,364 |

**HAYS COUNTY, TEXAS**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**
**NONMAJOR GOVERNMENTAL FUNDS**
**For the Year Ended September 30, 2019**

| | UNBUDGETED NONMAJOR SPECIAL REVENUE FUNDS | | | | | | |
|---|---|---|---|---|---|---|---|
| | **Constable Precinct 2 Drug Forfeiture Fund** | **Sheriff LEOSE Fund** | **Sheriff Federal Discretionary Fund** | **Sheriff Commissary Fund** | **DA State Apportionment Fund** | **Juvenile Delinquency Prevention Fund** | **Truancy Court Fee Fund** |
| **Revenues** | | | | | | | |
| Taxes | | | | | | | |
| Ad valorem | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Fines | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | 400 |
| Interest on deposits | - | 861 | 2,033 | - | - | 4 | 20 |
| Operating grants and contributions | - | 20,519 | - | - | 22,500 | - | - |
| Other revenue | - | - | - | 526,116 | - | - | - |
| Asset forfeitures | 356 | - | 7,119 | - | - | - | - |
| Total Revenues | 356 | 21,380 | 9,152 | 526,116 | 22,500 | 4 | 420 |
| **Expenditures** | | | | | | | |
| Current | | | | | | | |
| Administration | - | - | - | - | - | - | - |
| Judicial | - | - | - | - | 22,500 | - | - |
| Law enforcement and corrections | - | 19,592 | 31,034 | 459,650 | - | - | - |
| Community and public services | - | - | - | - | - | - | - |
| Health and human services | - | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - | - |
| Debt service | | | | | | | |
| Administrative charges | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - |
| Principal retirement | - | - | - | - | - | - | - |
| Bond issuance costs | | - | - | - | - | - | - |
| Capital outlay | | | | | | | |
| Capital outlay | - | - | 27,899 | - | - | - | - |
| Total expenditures | - | 19,592 | 58,933 | 459,650 | 22,500 | - | - |
| Excess (deficiency) of revenues over (under) expenditures: | 356 | 1,788 | (49,781) | 66,466 | - | 4 | 420 |
| **Other Financing Sources (Uses)** | | | | | | | |
| Transfers out | - | - | - | - | - | - | - |
| Total Transfers to other funds: | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - |
| Total Transfers from other funds: | - | - | - | - | - | - | - |
| Bonds issued | - | - | - | - | - | - | - |
| Proceeds from loans | - | - | - | - | - | - | - |
| Total Issuance of debt: | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - |
| Net change in fund balances | 356 | 1,788 | (49,781) | 66,466 | - | 4 | 420 |
| Fund balances - beginning | - | 29,537 | 115,206 | 74,353 | 5,627 | 210 | 815 |
| Fund balances - ending | $ 356 | $ 31,325 | $ 65,425 | $ 140,819 | $ 5,627 | $ 214 | $ 1,235 |

**HAYS COUNTY, TEXAS**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**
**NONMAJOR GOVERNMENTAL FUNDS**
**For the Year Ended September 30, 2019**

| | | BUDGETED NONMAJOR CAPITAL PROJECT FUNDS | | | | |
|---|---|---|---|---|---|---|
| | **Total Nonmajor Special Revenue Funds** | **Road Bond 2006 Construction Fund** | **Dacy Lane Road Improvement 2009/ Turnersville Road Fund** | **Co Priority Road Bond 2011 Fund** | **Park Bond 2011 Fund** | **Civil Courts Building Fund** |
| **Revenues** | | | | | | |
| Taxes | | | | | | |
| Ad valorem | $ - | $ - | $ - | $ - | $ - | $ - |
| Fines | - | - | - | - | - | - |
| Charges for services | 1,503,627 | - | - | - | - | 109,028 |
| Interest on deposits | 156,598 | 15,958 | 4,678 | 111,336 | 16,585 | 18,067 |
| Operating grants and contributions | 719,197 | - | - | - | - | - |
| Other revenue | 11,767,426 | - | - | - | - | - |
| Asset forfeitures | 116,760 | - | - | - | - | - |
| Total Revenues | 14,263,608 | 15,958 | 4,678 | 111,336 | 16,585 | 127,095 |
| **Expenditures** | | | | | | |
| Current | | | | | | |
| Administration | - | - | - | - | - | - |
| Judicial | 1,377,198 | - | - | - | - | - |
| Law enforcement and corrections | 552,036 | - | - | - | - | - |
| Community and public services | 79,793 | - | - | - | 33,041 | - |
| Health and human services | 16,260,012 | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - |
| Debt service | | | | | | |
| Administrative charges | - | - | - | 1,100 | 1,100 | - |
| Interest | - | - | - | - | - | - |
| Principal retirement | - | - | - | - | - | - |
| Bond issuance costs | - | - | - | - | - | - |
| Capital outlay | | | | | | |
| Capital outlay | 140,140 | 94,848 | 29,086 | - | 52,183 | - |
| Total expenditures | 18,409,179 | 94,848 | 29,086 | 1,100 | 86,324 | - |
| Excess (deficiency) of revenues over (under) expenditures: | (4,145,571) | (78,890) | (24,408) | 110,236 | (69,739) | 127,095 |
| **Other Financing Sources (Uses)** | | | | | | |
| Transfers out | - | - | - | - | - | - |
| Total Transfers to other funds: | - | - | - | - | - | - |
| Transfers in | 2,887,390 | - | - | - | - | - |
| Total Transfers from other funds: | 2,887,390 | - | - | - | - | - |
| Bonds issued | - | - | - | - | - | - |
| Proceeds from loans | - | - | - | - | - | - |
| Total Issuance of debt: | - | - | - | - | - | - |
| Total other financing sources (uses) | 2,887,390 | - | - | - | - | - |
| Net change in fund balances | (1,258,181) | (78,890) | (24,408) | 110,236 | (69,739) | 127,095 |
| Fund balances - beginning | 9,612,404 | 682,283 | 24,408 | 4,895,304 | 728,421 | 735,817 |
| Fund balances - ending | $ 8,354,223 | $ 603,393 | $ - | $ 5,005,540 | $ 658,682 | $ 862,912 |

**HAYS COUNTY, TEXAS**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**
**NONMAJOR GOVERNMENTAL FUNDS**
**For the Year Ended September 30, 2019**

| | BUDGETED NONMAJOR CAPITAL PROJECT FUNDS | | | | | |
|---|---|---|---|---|---|---|
| | **Infrastructure Improvement Fee Fund** | **Habitat Conservation Plan Fund** | **Energy Efficiency Project 2017 Fund** | **Pass Thru Road Bond 2015 Fund** | **Road Bond 2017 Fund** | **CDBG Disaster Recovery Program Fund** |
| **Revenues** | | | | | | |
| Taxes | | | | | | |
| Ad valorem | $ - | $ - | $ - | $ - | $ - | $ - |
| Fines | - | - | - | - | - | - |
| Charges for services | 266,800 | 143,000 | - | - | - | - |
| Interest on deposits | 13,709 | 5,116 | 15,448 | 75,620 | 509,405 | - |
| Operating grants and contributions | - | - | - | - | - | 71,750 |
| Other revenue | - | - | - | 12,422 | - | - |
| Asset forfeitures | - | - | - | - | - | - |
| Total Revenues | 280,509 | 148,116 | 15,448 | 88,042 | 509,405 | 71,750 |
| **Expenditures** | | | | | | |
| Current | | | | | | |
| Administration | - | - | - | - | - | - |
| Judicial | - | - | - | - | - | - |
| Law enforcement and corrections | - | - | - | - | - | - |
| Community and public services | - | 28,675 | - | - | - | - |
| Health and human services | 2,538 | - | - | - | - | 59,250 |
| Highways and streets | - | - | - | 1,505,686 | 2,268,999 | 12,500 |
| Debt service | | | | | | |
| Administrative charges | - | - | - | - | 132 | - |
| Interest | - | - | - | - | - | - |
| Principal retirement | - | - | - | - | - | - |
| Bond issuance costs | - | - | - | - | - | - |
| Capital outlay | | | | | | |
| Capital outlay | 111,669 | - | 1,300,314 | - | 2,471,913 | - |
| Total expenditures | 114,207 | 28,675 | 1,300,314 | 1,505,686 | 4,741,044 | 71,750 |
| Excess (deficiency) of revenues over (under) expenditures: | 166,302 | 119,441 | (1,284,866) | (1,417,644) | (4,231,639) | - |
| **Other Financing Sources (Uses)** | | | | | | |
| Transfers out | | | | | | - |
| Total Transfers to other funds: | - | - | - | - | - | - |
| Transfers in | - | | | | | - |
| Total Transfers from other funds: | - | - | - | - | - | - |
| Bonds issued | - | - | - | - | - | - |
| Proceeds from loans | - | - | - | - | | - |
| Total Issuance of debt: | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - |
| Net change in fund balances | 166,302 | 119,441 | (1,284,866) | (1,417,644) | (4,231,639) | - |
| Fund balances - beginning | 495,005 | 126,962 | 1,404,581 | 1,417,644 | 22,785,581 | - |
| Fund balances - ending | $ 661,307 | $ 246,403 | $ 119,715 | $ - | $ 18,553,942 | $ - |

**HAYS COUNTY, TEXAS**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**
**NONMAJOR GOVERNMENTAL FUNDS**
**For the Year Ended September 30, 2019**

| | BUDGETED NONMAJOR CAPITAL PROJECT FUNDS | UNBUDGETED NONMAJOR CAPITAL PROJECT FUNDS | | |
|---|---|---|---|---|
| | ORCA Cedar Oaks Mesa Fund | FM 110 TRZ Fund | Total Nonmajor Capital Project Funds | Total Nonmajor Governmental Funds |
| **Revenues** | | | | |
| Taxes | | | | |
| Ad valorem | $ - | $ 1,641,094 | $ 1,641,094 | $ 1,641,094 |
| Fines | - | - | - | - |
| Charges for services | - | - | 518,828 | 2,022,455 |
| Interest on deposits | - | 39,867 | 825,789 | 982,387 |
| Operating grants and contributions | 250,338 | - | 322,088 | 1,041,285 |
| Other revenue | 15,179 | - | 27,601 | 11,795,027 |
| Asset forfeitures | - | - | - | 116,760 |
| Total Revenues | 265,517 | 1,680,961 | 3,335,400 | 17,599,008 |
| **Expenditures** | | | | |
| Current | | | | |
| Administration | - | - | - | - |
| Judicial | - | - | - | 1,377,198 |
| Law enforcement and corrections | - | - | - | 552,036 |
| Community and public services | 265,517 | - | 327,233 | 407,026 |
| Health and human services | - | - | 61,788 | 16,321,800 |
| Highways and streets | - | - | 3,787,185 | 3,787,185 |
| | | | | - |
| Debt service | | | | - |
| Administrative charges | - | - | 2,332 | 2,332 |
| Interest | - | - | - | - |
| Principal retirement | - | - | - | - |
| Bond issuance costs | - | - | - | - |
| | | | - | - |
| Capital outlay | | | | |
| Capital outlay | - | - | 4,060,013 | 4,200,153 |
| Total expenditures | 265,517 | - | 8,238,551 | 26,647,730 |
| Excess (deficiency) of revenues over (under) expenditures: | - | 1,680,961 | (4,903,151) | (9,048,722) |
| **Other Financing Sources (Uses)** | | | | |
| Transfers out | - | - | - | - |
| Total Transfers to other funds: | - | - | - | - |
| Transfers in | - | - | - | 2,887,390 |
| Total Transfers from other funds: | - | - | - | 2,887,390 |
| Bonds issued | - | - | - | - |
| Proceeds from loans | - | - | - | - |
| Total Issuance of debt: | - | - | - | - |
| Total other financing sources (uses) | - | - | - | 2,887,390 |
| Net change in fund balances | - | 1,680,961 | (4,903,151) | (6,161,332) |
| Fund balances - beginning | - | 2,669,679 | 35,965,685 | 45,578,089 |
| Fund balances - ending | $ - | $ 4,350,640 | $ 31,062,534 | $ 39,416,757 |

**Hays County**
**Sheriff Abandoned Vehicle Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Charges for services | $ - | $ - | $ - | $ - |
| Interest on deposits | - | - | 742 | 742 |
| Total Revenues | - | - | 742 | 742 |
| | | | | |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenditures | 30,000 | 30,000 | - | 30,000 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Total Expenditures | 30,000 | 30,000 | - | 30,000 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (30,000) | (30,000) | 742 | 30,742 |
| Net Change in Fund Balances | (30,000) | (30,000) | 742 | 30,742 |
| Fund Balances - Beginning | 31,915 | 31,915 | 31,915 | - |
| Fund Balances - Ending | $ 1,915 | $ 1,915 | $ 32,657 | $ 30,742 |

**Hays County**
**Sheriff Bail Bond Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Charges for services | $ 5,000 | $ 5,000 | $ 4,350 | $ (650) |
| Interest on deposits | - | - | 1,366 | 1,366 |
| Total Revenues | 5,000 | 5,000 | 5,716 | 716 |
| | | | | |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenditures | 45,000 | 42,620 | 823 | 41,797 |
| Travel | - | - | - | - |
| Continuing education | - | 1,500 | 1,500 | - |
| Non-capital equipment | - | 880 | 879 | 1 |
| Total Expenditures | 45,000 | 45,000 | 3,202 | 41,798 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (40,000) | (40,000) | 2,514 | 42,514 |
| Net Change in Fund Balances | (40,000) | (40,000) | 2,514 | 42,514 |
| Fund Balances - Beginning | 56,150 | 56,150 | 56,150 | - |
| Fund Balances - Ending | $ 16,150 | $ 16,150 | $ 58,664 | $ 42,514 |

**Hays County**
**Sheriff Special Projects Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Interest on deposits | $ - | $ - | $ 41 | $ 41 |
| Other revenue | - | 1,700 | 800 | (900) |
| Total Revenues | - | 1,700 | 841 | (859) |
| | | | | |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenditures | 594 | 2,294 | 1,089 | 1,205 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Total Expenditures | 594 | 2,294 | 1,089 | 1,205 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (594) | (594) | (248) | 346 |
| Net Change in Fund Balances | (594) | (594) | (248) | 346 |
| Fund Balances - Beginning | 1,585 | 1,585 | 1,585 | - |
| Fund Balances - Ending | $ 991 | $ 991 | $ 1,337 | $ 346 |

**Hays County**
**Sheriff Drug Forfeiture Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Interest on deposits | $ - | $ - | $ 3,535 | $ 3,535 |
| Other revenue | - | - | 7,010 | |
| Asset foreitures | - | - | 40,217 | 40,217 |
| Total Revenues | - | - | 50,762 | 43,752 |
| | | | | |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenditures | 134,000 | 121,446 | 26,004 | 95,442 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-Capital equipment | - | 12,554 | 8,798 | 3,756 |
| Total Expenditures: | 134,000 | 134,000 | 34,802 | 99,198 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures: | (134,000) | (134,000) | 15,960 | 142,950 |
| Net Change in Fund Balances: | (134,000) | (134,000) | 15,960 | 142,950 |
| Fund Balances - Beginning | 161,228 | 161,228 | 161,228 | - |
| Fund Balances - Ending: | $ 27,228 | $ 27,228 | $ 177,188 | $ 142,950 |

**Hays County**
**DA Hot Check Fee Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Charges for services | $ - | $ - | $ 6,951 | $ 6,951 |
| Total Revenues | - | - | 6,951 | 6,951 |
| | | | | |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | - | 966 | 800 | 166 |
| Operating expenditures | 15,500 | 14,534 | 2,164 | 12,370 |
| Travel | - | - | - | - |
| Continuing education | 5,000 | 5,000 | 600 | 4,400 |
| Non-capital equipment | - | - | - | - |
| Total Expenditures | 20,500 | 20,500 | 3,564 | 16,936 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (20,500) | (20,500) | 3,387 | 23,887 |
| Net Change in Fund Balances | (20,500) | (20,500) | 3,387 | 23,887 |
| Fund Balances - Beginning | 42,998 | 42,998 | 42,998 | - |
| Fund Balances - Ending | $ 22,498 | $ 22,498 | $ 46,385 | $ 23,887 |

**Hays County**
**DA Drug Forfeiture Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Charges for services | $ - | $ - | $ 140 | $ 140 |
| Interest on deposits | - | - | 1,570 | 1,570 |
| Asset foreitures | - | 2,638 | 69,068 | 66,430 |
| Total Revenues | - | 2,638 | 70,778 | 68,140 |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | 45,768 | 47,729 | 45,761 | 1,968 |
| Operating expenditures | 15,000 | 15,475 | 7,734 | 7,741 |
| Travel | 1,000 | 1,000 | - | 1,000 |
| Continuing education | 5,000 | 2,564 | - | 2,564 |
| Non-capital equipment | - | 2,638 | 2,637 | 1 |
| Total Expenditures | 66,768 | 69,406 | 56,132 | 13,274 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (66,768) | (66,768) | 14,646 | 81,414 |
| Net Change in Fund Balances | (66,768) | (66,768) | 14,646 | 81,414 |
| Fund Balances - Beginning | 67,917 | 67,917 | 67,917 | - |
| Fund Balances - Ending | $ 1,149 | $ 1,149 | $ 82,563 | $ 81,414 |

**Hays County**
**Law Library Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Charges for services | $ 90,000 | $ 91,465 | $ 129,207 | $ 37,742 |
| Interest on deposits | - | - | 3,593 | 3,593 |
| Other revenue | 1,000 | 1,000 | 1,369 | 369 |
| Total Revenues | 91,000 | 92,465 | 134,169 | 41,704 |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | 28,299 | 29,461 | 29,457 | 4 |
| Operating expenditures | 78,004 | 78,307 | 78,226 | 81 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Total Expenditures | 106,303 | 107,768 | 107,683 | 85 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (15,303) | (15,303) | 26,486 | 41,789 |
| Net Change in Fund Balances | (15,303) | (15,303) | 26,486 | 41,789 |
| Fund Balances - Beginning | 134,560 | 134,560 | 134,560 | - |
| Fund Balances - Ending | $ 119,257 | $ 119,257 | $ 161,046 | $ 41,789 |

**Hays County**
**County and District Court Technology Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Charges for services | $ 5,000 | $ 5,000 | $ 5,817 | $ 817 |
| Interest on deposits | - | - | 1,121 | 1,121 |
| Total Revenues | 5,000 | 5,000 | 6,938 | 1,938 |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenditures | 30,000 | 15,355 | 283 | 15,072 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Capital outlay | - | 14,645 | 7,563 | 7,082 |
| Total Expenditures | 30,000 | 30,000 | 7,846 | 22,154 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (25,000) | (25,000) | (908) | 24,092 |
| Net Change in Fund Balances | (25,000) | (25,000) | (908) | 24,092 |
| Fund Balances - Beginning | 45,570 | 45,570 | 45,570 | - |
| Fund Balances - Ending | $ 20,570 | $ 20,570 | $ 44,662 | $ 24,092 |

**Hays County**
**Records Management and Archive Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Charges for services | $ 870,000 | $ 870,000 | $ 937,351 | $ 67,351 |
| Interest on deposits | - | - | 41,884 | 41,884 |
| Total Revenues | 870,000 | 870,000 | 979,235 | 109,235 |
| | | | | |
| **Expenditures** | | | | |
| Current | | | | |
| *Records Management & Archive* | | | | |
| Salaries and benefits | 9,061 | 7,982 | - | 7,982 |
| Operating expenditures | - | - | - | - |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Capital outlay | - | - | - | - |
| *Total Records Management & Archive* | 9,061 | 7,982 | - | 7,982 |
| | | | | |
| *Records Management* | | | | |
| Salaries and benefits | 258,587 | 258,587 | 225,259 | 33,328 |
| Operating expenditures | 462,574 | 386,546 | 170,137 | 216,409 |
| Travel | - | - | - | - |
| Continuing education | 7,500 | 7,500 | 4,946 | 2,554 |
| Non-capital equipment | 3,400 | 10,736 | 10,735 | 1 |
| Capital outlay | 163,915 | 232,607 | 72,552 | 160,055 |
| *Total Records Management* | 895,976 | 895,976 | 483,629 | 412,347 |
| | | | | |
| *Records Archive* | | | | |
| Salaries and benefits | 143,951 | 145,030 | 141,236 | 3,794 |
| Operating expenditures | 500,000 | 500,000 | 232,260 | 267,740 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Capital outlay | - | - | - | - |
| *Total Records Archive* | 643,951 | 645,030 | 373,496 | 271,534 |
| | | | | |
| Total Current Expenditures | 1,385,073 | 1,316,381 | 784,573 | 531,808 |
| Total Capital Outlay | 163,915 | 232,607 | 72,552 | 160,055 |
| Total Expenditures | 1,548,988 | 1,548,988 | 857,125 | 691,863 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (678,988) | (678,988) | 122,110 | 801,098 |
| Net Change in Fund Balances | (678,988) | (678,988) | 122,110 | 801,098 |
| Fund Balances - Beginning | 1,645,204 | 1,645,204 | 1,645,204 | - |
| Fund Balances - Ending | $ 966,216 | $ 966,216 | $ 1,767,314 | $ 801,098 |

**Hays County**
**Guardianship Fee Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Charges for services | $ 8,000 | $ 14,470 | $ 13,930 | $ (540) |
| Interest on deposits | - | - | 453 | 453 |
| Total Revenues | 8,000 | 14,470 | 14,383 | (87) |
| | | | | |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenditures | 13,000 | 19,470 | 19,469 | 1 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-Capital equipment | - | - | - | - |
| Capital equipment | | | | |
| Total Expenditures | 13,000 | 19,470 | 19,469 | 1 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (5,000) | (5,000) | (5,086) | (86) |
| Net Change in Fund Balances | (5,000) | (5,000) | (5,086) | (86) |
| Fund Balances - Beginning | 16,466 | 16,466 | 16,466 | - |
| Fund Balances - Ending | $ 11,466 | $ 11,466 | $ 11,380 | $ (86) |

**Hays County**
**Court Records Preservation Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Charges for services | $ 19,000 | $ 19,000 | $ 29,152 | $ 10,152 |
| Interest on deposits | - | - | 3,898 | 3,898 |
| Total Revenues | 19,000 | 19,000 | 33,050 | 14,050 |
| | | | | |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenditures | 110,000 | 110,000 | - | 110,000 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-Capital equipment | - | - | - | - |
| Total Expenditures | 110,000 | 110,000 | - | 110,000 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (91,000) | (91,000) | 33,050 | 124,050 |
| Net Change in Fund Balances | (91,000) | (91,000) | 33,050 | 124,050 |
| Fund Balances - Beginning | 155,068 | 155,068 | 155,068 | - |
| Fund Balances - Ending | $ 64,068 | $ 64,068 | $ 188,118 | $ 124,050 |

**Hays County**
**County Records Preservation Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Charges for services | $ 62,000 | $ 62,000 | $ 78,735 | $ 16,735 |
| Interest on deposits | - | - | 7,830 | 7,830 |
| Total Revenues | 62,000 | 62,000 | 86,565 | 24,565 |
| | | | | |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | 53,825 | 106,923 | 76,816 | 30,107 |
| Operating expenditures | 280,735 | 227,637 | 30,324 | 197,313 |
| Travel | - | - | - | - |
| Continuing education | 7,000 | 7,000 | - | 7,000 |
| Non-Capital equipment | 23,800 | 23,800 | 22,876 | 924 |
| Capital outlay | 4,044 | 4,044 | 3,814 | 230 |
| Total Expenditures | 369,404 | 369,404 | 133,830 | 235,574 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (307,404) | (307,404) | (47,265) | 260,139 |
| Net Change in Fund Balances | (307,404) | (307,404) | (47,265) | 260,139 |
| Fund Balances - Beginning | 351,098 | 351,098 | 351,098 | - |
| Fund Balances - Ending | $ 43,694 | $ 43,694 | $ 303,833 | $ 260,139 |

**Hays County**
**Courthouse Security Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Charges for services | $ 87,591 | $ 87,591 | $ 106,357 | $ 18,766 |
| Interest on deposits | - | - | 1,584 | 1,584 |
| Total Revenues | 87,591 | 87,591 | 107,941 | 20,350 |
| | | | | |
| **Expenditures** | | | | |
| Current | | | | |
| *Courthouse Security, Non-Departmental* | | | | |
| Salaries and benefits | 4,775 | 2,707 | - | 2,707 |
| Operating expenditures | - | - | - | - |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Capital outlay | - | - | - | - |
| *Total Courthouse Security, Non-Departmental* | 4,775 | 2,707 | - | 2,707 |
| | | | | |
| *Courthouse Security, District Court* | | | | |
| Salaries and benefits | 75,238 | 77,021 | 76,652 | 369 |
| Operating expenditures | - | - | - | - |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Capital outlay | - | - | - | - |
| *Total Courthouse Security, District Court* | 75,238 | 77,021 | 76,652 | 369 |
| | | | | |
| *Courthouse Security, CCL2* | | | | |
| Salaries and benefits | 71,520 | 71,805 | 21,051 | 50,754 |
| Operating expenditures | - | - | - | - |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Capital outlay | - | - | - | - |
| *Total Courthouse Security, CCL2* | 71,520 | 71,805 | 21,051 | 50,754 |
| Total Expenditures | 151,533 | 151,533 | 97,703 | 53,830 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (63,942) | (63,942) | 10,238 | 74,180 |
| Net Change in Fund Balances | (63,942) | (63,942) | 10,238 | 74,180 |
| Fund Balances - Beginning | 70,369 | 70,369 | 70,369 | - |
| Fund Balances - Ending | $ 6,427 | $ 6,427 | $ 80,607 | $ 74,180 |

**Hays County**
**District Court Records Technology Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Charges for services | $ 9,000 | $ 9,000 | $ 12,888 | $ 3,888 |
| Interest on deposits | - | - | 838 | 838 |
| Total Revenues | 9,000 | 9,000 | 13,726 | 4,726 |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenditures | 34,000 | 34,000 | - | 34,000 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Capital outlay | - | - | - | - |
| Total Expenditures | 34,000 | 34,000 | - | 34,000 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (25,000) | (25,000) | 13,726 | 38,726 |
| Net Change in Fund Balances | (25,000) | (25,000) | 13,726 | 38,726 |
| Fund Balances - Beginning | 30,597 | 30,597 | 30,597 | - |
| Fund Balances - Ending | $ 5,597 | $ 5,597 | $ 44,323 | $ 38,726 |

**Hays County**
**Justice Court Building Security Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Charges for services | $ 9,450 | $ 9,450 | $ 11,611 | $ 2,161 |
| Interest on deposits | - | - | 3,431 | 3,431 |
| Total Revenues | 9,450 | 9,450 | 15,042 | 5,592 |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenditures | 100,000 | 98,937 | 837 | 98,100 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | 1,063 | 1,062 | 1 |
| Capital outlay | - | - | - | - |
| Total Expenditures | 100,000 | 100,000 | 1,899 | 98,101 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (90,550) | (90,550) | 13,143 | 103,693 |
| Net Change in Fund Balances | (90,550) | (90,550) | 13,143 | 103,693 |
| Fund Balances - Beginning | 144,068 | 144,068 | 144,068 | - |
| Fund Balances - Ending | $ 53,518 | $ 53,518 | $ 157,211 | $ 103,693 |

**Hays County**
**Court Reporters Service Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Charges for services | $ 42,000 | $ 46,355 | $ 55,939 | $ 9,584 |
| Interest on deposits | - | - | 978 | 978 |
| Total Revenues | 42,000 | 46,355 | 56,917 | 10,562 |
| | | | | |
| **Expenditures** | | | | |
| Current | | | | |
| *Court Reporters Service, District Court* | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenditures | 60,000 | 67,516 | 67,515 | 1 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| *Total Court Reporters Service, District Court* | 60,000 | 67,516 | 67,515 | 1 |
| | | | | |
| *Court Reporters Service, CCL2* | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenditures | 7,500 | 4,339 | 680 | 3,659 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| *Total Court Reporters Service, CCL2* | 7,500 | 4,339 | 680 | 3,659 |
| Total Expenditures | 67,500 | 71,855 | 68,195 | 3,660 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (25,500) | (25,500) | (11,278) | 14,222 |
| Net Change in Fund Balances | (25,500) | (25,500) | (11,278) | 14,222 |
| Fund Balances - Beginning | 35,710 | 35,710 | 35,710 | - |
| Fund Balances - Ending | $ 10,210 | $ 10,210 | $ 24,432 | $ 14,222 |

**Hays County**
**Justice Court Technology Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Charges for services | $ 42,000 | $ 42,000 | $ 46,857 | $ 4,857 |
| Interest on deposits | - | - | 9,348 | 9,348 |
| Total Revenues | 42,000 | 42,000 | 56,205 | 14,205 |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenditures | 35,000 | 48,608 | 8,002 | 40,606 |
| Travel | - | - | - | - |
| Continuing education | 5,000 | 5,000 | - | 5,000 |
| Non-capital equipment | 250,000 | 236,392 | 15,072 | 221,320 |
| Total Expenditures | 290,000 | 290,000 | 23,074 | 266,926 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (248,000) | (248,000) | 33,131 | 281,131 |
| Net Change in Fund Balances | (248,000) | (248,000) | 33,131 | 281,131 |
| Fund Balances - Beginning | 401,914 | 401,914 | 401,914 | - |
| Fund Balances - Ending | $ 153,914 | $ 153,914 | $ 435,045 | $ 281,131 |

**Hays County**
**Dispute Resolution Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Charges for services | $ 42,000 | $ 61,662 | $ 62,616 | $ 954 |
| Interest on deposits | - | - | 180 | 180 |
| Total Revenues | 42,000 | 61,662 | 62,796 | 1,134 |
| | | | | |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenditures | 42,000 | 61,662 | 61,661 | 1 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Total Expenditures | 42,000 | 61,662 | 61,661 | 1 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | - | - | 1,135 | 1,135 |
| Net Change in Fund Balances | - | - | 1,135 | 1,135 |
| Fund Balances - Beginning | 772 | 772 | 772 | - |
| Fund Balances - Ending | $ 772 | $ 772 | $ 1,907 | $ 1,135 |

**Hays County**
**Family Health Services Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Charges for services | $ 400 | $ 400 | $ 880 | $ 480 |
| Interest on deposits | - | - | 1,121 | 1,121 |
| Operating grants and contributions | 497,266 | 576,655 | 527,677 | (48,978) |
| Other revenue | - | 13,000 | 1,449 | (11,551) |
| Total Revenues: | 497,666 | 590,055 | 531,127 | (58,928) |
| **Expenditures** | | | | |
| Current | | | | |
| *Personal Health* | | | | |
| Salaries and benefits | 174,093 | 156,884 | 146,285 | 10,599 |
| Operating expenditures | 2,652,844 | 2,652,980 | 2,630,696 | 22,284 |
| Travel | 300 | 300 | 160 | 140 |
| Continuing education | 5,000 | 4,100 | 3,041 | 1,059 |
| Non-capital equipment | - | - | - | - |
| Capital outlay | - | 13,000 | - | 13,000 |
| *Total Personal Health* | 2,832,237 | 2,827,264 | 2,780,182 | 47,082 |
| *Personal Health, Grants, DSHS Immunization* | | | | |
| Salaries and benefits | 255,091 | 262,356 | 262,352 | 4 |
| Operating expenditures | 10,750 | 10,750 | 10,412 | 338 |
| Travel | 500 | 500 | 277 | 223 |
| Continuing education | 800 | 800 | 180 | 620 |
| Non-capital equipment | - | - | - | - |
| Capital outlay | - | - | - | - |
| *Total Personal Health, Grants, DSHS Imm* | 267,141 | 274,406 | 273,221 | 1,185 |
| *Personal Health, Grants, DSHS RLSS LPH* | | | | |
| Salaries and benefits | 90,125 | 90,125 | 78,660 | 11,465 |
| Operating expenditures | 450 | 450 | 244 | 206 |
| Travel | 800 | 800 | 201 | 599 |
| Continuing education | 500 | 500 | 500 | - |
| Non-capital equipment | - | - | - | - |
| Capital outlay | - | - | - | - |
| *Total Personal Health, Grants, DSHS RLSS LPH* | 91,875 | 91,875 | 79,605 | 12,270 |
| *Personal Health, Grants, DSHS TB Program-State* | | | | |
| Salaries and benefits | 25,075 | 25,960 | 25,957 | 3 |
| Operating expenditures | 5,925 | 5,846 | 5,154 | 692 |
| Travel | 300 | 300 | 202 | 98 |
| Continuing education | 250 | 250 | 250 | - |
| Non-capital equipment | - | - | - | - |
| Capital outlay | - | - | - | - |
| *Total Personal Health, Grants, DSHS TB Program-State* | 31,550 | 32,356 | 31,563 | 793 |



*(continued)*

**Hays County**
**Family Health Services Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| *Personal Health, Grants, DSHS TB Program-Fed* | | | | |
| Salaries and benefits | 24,091 | 24,941 | 24,940 | 1 |
| Operating expenditures | 7,000 | 7,000 | 3,336 | 3,664 |
| Travel | 324 | 334 | 333 | 1 |
| Continuing education | 300 | 300 | 280 | 20 |
| Non-capital equipment | - | - | - | - |
| Capital outlay | - | - | - | - |
| *Total Personal Health, Grants, DSHS TB Program-Fed* | 31,715 | 32,575 | 28,889 | 3,686 |
| *Personal Health, Grants, DSHS Infec Disease Contrl/SUREB* | | | | |
| Salaries and benefits | 72,534 | 74,586 | 74,522 | 64 |
| Operating expenditures | 3,080 | 3,080 | 856 | 2,224 |
| Travel | 400 | 400 | 327 | 73 |
| Continuing education | 6,486 | 6,486 | 1,903 | 4,583 |
| Non-capital equipment | - | - | - | - |
| Capital outlay | - | - | - | - |
| *Total Personal Health, Grants, DSHS Infec Disease Contrl/SUREB* | 82,500 | 84,552 | 77,608 | 6,944 |
| *Personal Health, Grants, DSHS Bioterrorism* | | | | |
| Salaries and benefits | 76,567 | 93,469 | 93,464 | 5 |
| Operating expenditures | 47,435 | 36,196 | 31,657 | 4,539 |
| Travel | 500 | 500 | - | 500 |
| Continuing education | 10,567 | 10,567 | 10,555 | 12 |
| Non-capital equipment | - | 1,327 | 1,326 | 1 |
| Capital outlay | - | - | - | - |
| *Total Personal Health, Grants, DSHS Bioterrorism* | 135,069 | 142,059 | 137,002 | 5,057 |
| *Personal Health, Grants, DSHS 1st Responder* | | | | |
| Salaries and benefits | - | 51,672 | 19,294 | 32,378 |
| Operating expenditures | - | 17,459 | 4,612 | 12,847 |
| Travel | - | - | - | - |
| Continuing education | - | 300 | 120 | 180 |
| Non-capital equipment | - | 9,958 | 8,171 | 1,787 |
| Capital outlay | - | - | - | - |
| | - | 79,389 | 32,197 | 47,192 |
| Total Current Expenditures | 3,472,087 | 3,551,476 | 3,440,267 | 111,209 |
| Total Capital Outlay | - | 13,000 | - | 13,000 |
| Total Expenditures | 3,472,087 | 3,564,476 | 3,440,267 | 70,073 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (2,974,421) | (2,974,421) | (2,909,140) | 65,281 |
| **Transfers from other funds** | 2,914,308 | 2,914,308 | 2,887,390 | (26,918) |
| Total Transfers from other funds | 2,914,308 | 2,914,308 | 2,887,390 | (26,918) |
| Net Change in Fund Balances | (60,113) | (60,113) | (21,750) | 38,363 |
| Fund Balances - Beginning | 81,555 | 81,555 | 81,555 | - |
| Fund Balances - Ending | $ 21,442 | $ 21,442 | $ 59,805 | $ 38,363 |

**Hays County**
**Tobacco Settlement Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Interest on deposits | $ - | $ - | $ 1,340 | $ 1,340 |
| Operating grants and contributions | 105,000 | 105,000 | 148,501 | 43,501 |
| Total Revenues | 105,000 | 105,000 | 149,841 | 44,841 |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenditures | 155,000 | 155,000 | 2,124 | 152,876 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Capital outlay | - | - | - | - |
| Total Expenditures | 155,000 | 155,000 | 2,124 | 152,876 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (50,000) | (50,000) | 147,717 | 197,717 |
| **Transfers to other funds** | - | - | - | - |
| Total Transfers to other funds | - | - | - | - |
| Net Change in Fund Balances | (50,000) | (50,000) | 147,717 | 197,717 |
| Fund Balances - Beginning | 58,115 | 58,115 | 58,115 | - |
| Fund Balances - Ending | $ 8,115 | $ 8,115 | $ 205,832 | $ 197,717 |

**Hays County**
**Historical Commission Publication Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Interest on deposits | $ 1,000 | $ 1,000 | $ 4,347 | $ 3,347 |
| Other revenue | 200 | 143,200 | 147,723 | 4,523 |
| Total Revenues: | 1,200 | 144,200 | 152,070 | 7,870 |
| **Expenditures** | | | | |
| *Operating* | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenditures | 83,500 | 126,102 | 24,213 | 101,889 |
| Travel | 2,000 | 2,000 | - | 2,000 |
| Continuing education | 5,000 | 5,000 | - | 5,000 |
| Non-capital equipment | - | 57,691 | 52,803 | 4,888 |
| Capital outlay | 60,000 | 102,707 | 28,312 | 74,395 |
| Total Operating | 150,500 | 293,500 | 105,328 | 188,172 |
| Total Current Expenditures | 90,500 | 190,793 | 77,016 | 113,777 |
| Total Capital Outlay | 60,000 | 102,707 | 28,312 | 74,395 |
| Total Expenditures | 150,500 | 293,500 | 105,328 | 188,172 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (149,300) | (149,300) | 46,742 | 196,042 |
| Net Change in Fund Balances | (149,300) | (149,300) | 46,742 | 196,042 |
| Fund Balances - Beginning | 130,156 | 130,156 | 130,156 | - |
| Fund Balances - Ending | $ (19,144) | $ (19,144) | $ 176,898 | $ 196,042 |

**Hays County**
**LCRA / WTPUA Service Fee Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | **Original** | **Final** | **Actual Amounts** | **Variance with Final Budget - Positive (Negative)** |
| **Revenues** | | | | |
| Charges for services | $ - | $ - | $ - | $ - |
| Interest on deposits | - | - | 71 | 71 |
| Total Revenues | - | - | 71 | 71 |
| | | | | |
| **Expenditures** | | | | |
| Current | | | | |
| *LCRA/WTPUA Operating* | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenditures | 3,480 | 3,480 | 2,777 | 703 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Capital outlay | - | - | - | - |
| *Total LCRA/WTPUA Operating* | 3,480 | 3,480 | 2,777 | 703 |
| | | | | |
| Total Expenditures | 3,480 | 3,480 | 2,777 | 703 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (3,480) | (3,480) | (2,706) | 774 |
| Net Change in Fund Balances | (3,480) | (3,480) | (2,706) | 774 |
| Fund Balances - Beginning | 52,357 | 52,357 | 52,357 | - |
| Fund Balances - Ending | $ 48,877 | $ 48,877 | $ 49,651 | $ 774 |

**Hays County**
**County Child Abuse Prevention**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Charges for services | $ 400 | $ 445 | $ 446 | $ 1 |
| Interest on deposits | - | 2 | 4 | 2 |
| Total Revenues | 400 | 447 | 450 | 3 |
| | | | | |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | $ 400 | $ 447 | $ 446 | $ 1 |
| Operating expenditures | - | - | - | - |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Total Expenditures | 400 | 447 | 446 | 1 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | - | - | 4 | 4 |
| Net Change in Fund Balances | - | - | 4 | 4 |
| Fund Balances - Beginning | 2 | 2 | 2 | - |
| Fund Balances - Ending | $ 2 | $ 2 | $ 6 | $ 4 |

**Hays County**
**Veteran's Court Program Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Interest on deposits | $ - | $ - | $ 146 | $ 146 |
| Other revenue | 900 | 900 | 2,551 | 1,651 |
| Total Revenues: | 900 | 900 | 2,697 | 1,797 |
| | | | | |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | $ 2,000 | $ 2,000 | $ - | $ 2,000 |
| Operating expenditures | - | - | - | - |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Total Expenditures | 2,000 | 2,000 | - | 2,000 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (1,100) | (1,100) | 2,697 | 3,797 |
| Net Change in Fund Balances | (1,100) | (1,100) | 2,697 | 3,797 |
| Fund Balances - Beginning | 5,276 | 5,276 | 5,276 | - |
| Fund Balances - Ending | $ 4,176 | $ 4,176 | $ 7,973 | $ 3,797 |

**Hays County**
**Local Provider Participation Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Interest on deposits | $ - | $ - | $ 64,259 | $ 64,259 |
| Other revenue | 5,000,000 | 7,428,161 | 11,080,408 | 3,652,247 |
| Total Revenues | 5,000,000 | 7,428,161 | 11,144,667 | 3,716,506 |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | $ - | $ - | $ - | $ - |
| Operating expenditures | 10,389,460 | 12,817,621 | 12,817,621 | - |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Total Expenditures | 10,389,460 | 12,817,621 | 12,817,621 | - |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (5,389,460) | (5,389,460) | (1,672,954) | 3,716,506 |
| Net Change in Fund Balances | (5,389,460) | (5,389,460) | (1,672,954) | 3,716,506 |
| Fund Balances - Beginning | 5,660,975 | 5,660,975 | 5,660,975 | - |
| Fund Balances - Ending | $ 271,515 | $ 271,515 | $ 3,988,021 | $ 3,716,506 |

**Hays County**
**School Zone Safety Program Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Interest on deposits | $ - | $ - | $ - | $ - |
| Other revenue | - | - | - | - |
| Total Revenues | - | - | - | - |
| | | | | |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | $ - | $ - | $ - | $ - |
| Operating expenditures | 2,713 | 2,713 | 2,667 | 46 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Total Expenditures | 2,713 | 2,713 | 2,667 | 46 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (2,713) | (2,713) | (2,667) | 46 |
| Net Change in Fund Balances | (2,713) | (2,713) | (2,667) | 46 |
| Fund Balances - Beginning | 5,031 | 5,031 | 5,031 | - |
| Fund Balances - Ending | $ 2,318 | $ 2,318 | $ 2,364 | $ 46 |

**Hays County**
**Road Bond 2006 Construction Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Interest on deposits | $ - | $ - | $ 15,958 | $ 15,958 |
| Total Revenues | - | - | 15,958 | 15,958 |
| | | | | |
| **Expenditures** | | | | |
| | | | | |
| *Road Bond 2006, Precinct 4 Roads* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | - | - | - | - |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital outlay | | | | |
| Mt. Gainor Road | - | 94,849 | 94,848 | 1 |
| Total Expenditures | - | 94,849 | 94,848 | 1 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | - | (94,849) | (78,890) | 15,959 |
| Net Change in Fund Balances | - | (94,849) | (78,890) | 15,959 |
| Fund Balances - Beginning | 682,283 | 682,283 | 682,283 | - |
| Fund Balances - Ending | $ 682,283 | $ 587,434 | $ 603,393 | $ 15,959 |

**Hays County**
**Dacy Lane Road Improvement 2009/ Turnersville Road Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Interest on deposits | $ - | $ - | $ 4,678 | $ 4,678 |
| Total Revenues | - | - | 4,678 | 4,678 |
| | | | | |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenditures | - | - | - | - |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Capital outlay | - | 29,086 | 29,086 | - |
| Total Expenditures | - | 29,086 | 29,086 | - |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | - | (29,086) | (24,408) | 4,678 |
| Net Change in Fund Balances: | - | (29,086) | (24,408) | 4,678 |
| Fund Balances - Beginning | 24,408 | 24,408 | 24,408 | - |
| Fund Balances - Ending | $ 24,408 | $ (4,678) | $ - | $ 4,678 |

**Hays County**
**Co Priority Road Bond 2011 Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Interest on deposits | $ - | $ - | $ 111,336 | $ 111,336 |
| Other revenue | - | - | - | - |
| Total Revenues | - | - | 111,336 | 111,336 |
| | | | | |
| **Expenditures** | | | | |
| *County Priority Road Bond 2011* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | 3,285,000 | 3,283,900 | - | 3,283,900 |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total County Priority Road Bond 2011* | 3,285,000 | 3,283,900 | - | 3,283,900 |
| | | | | |
| Debt Serivce | | | | |
| Administrative costs | - | 1,100 | 1,100 | - |
| *Total Debt Service* | - | 1,100 | 1,100 | - |
| | | | | |
| Total Current Expenditures | 3,285,000 | 3,283,900 | - | 3,283,900 |
| Total Debt Service | - | 1,100 | 1,100 | - |
| Total Capital outlay | - | - | - | - |
| Total Expenditures | 3,285,000 | 3,285,000 | 1,100 | 3,283,900 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (3,285,000) | (3,285,000) | 110,236 | 3,395,236 |
| Net Change in Fund Balances | (3,285,000) | (3,285,000) | 110,236 | 3,395,236 |
| Fund Balances - Beginning | 4,895,304 | 4,895,304 | 4,895,304 | - |
| Fund Balances - Ending | $ 1,610,304 | $ 1,610,304 | $ 5,005,540 | $ 3,395,236 |

**Hays County**
**Park Bond 2011 Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Interest on deposits | $ - | $ - | $ 16,585 | $ 16,585 |
| Total Revenues | - | - | 16,585 | 16,585 |
| | | | | |
| **Expenditures** | | | | |
| Current | | | | |
| *Park Bond 2011* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | 200,000 | 198,900 | - | 198,900 |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital outlay | - | - | - | - |
| *Total County Park Bond 2011* | 200,000 | 198,900 | - | 198,900 |
| | | | | |
| *Precinct 2 - Parks* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | | | | |
| Dahlstrom Park | 585,000 | 519,811 | 24,656 | 495,155 |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | 2,707 | 2,326 | 381 |
| Capital Outlay | | | | - |
| Dahlstrom Park | - | 56,452 | 52,183 | 4,269 |
| *Total Precinct 2 - Parks* | 585,000 | 578,970 | 79,165 | 499,805 |
| | | | | |
| *Precinct 3 - Parks* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | | | | |
| Jacob's Well | 5,000 | 11,030 | 6,059 | 4,971 |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital Outlay | - | - | - | - |
| *Total Precinct 3 - Parks* | 5,000 | 11,030 | 6,059 | 4,971 |
| | | | | |
| Debt Serivce | | | | |
| Administrative costs | - | 1,100 | 1,100 | - |
| *Total Debt Service* | - | 1,100 | 1,100 | - |
| | | | | |
| Total Current Expenditures | 790,000 | 732,448 | 33,041 | 699,407 |
| Total Debt Service | - | 1,100 | 1,100 | - |
| Total Capital outlay | - | 56,452 | 52,183 | 4,269 |
| Total Expenditures | 790,000 | 790,000 | 86,324 | 703,676 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (790,000) | (790,000) | (69,739) | 720,261 |
| Net Change in Fund Balances | (790,000) | (790,000) | (69,739) | 720,261 |
| Fund Balances - Beginning | 728,421 | 728,421 | 728,421 | - |
| Fund Balances - Ending | $ (61,579) | $ (61,579) | $ 658,682 | $ 720,261 |

**Hays County**
**Civil Courts Building Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Charges for services | $ 75,300 | $ 75,300 | $ 109,028 | $ 33,728 |
| Interest on deposits | - | - | 18,067 | 18,067 |
| Total Revenues | 75,300 | 75,300 | 127,095 | 51,795 |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | $ - | $ - | $ - | $ - |
| Operating expenditures | - | - | - | - |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Capital outlay | 700,000 | 700,000 | - | 700,000 |
| Total Expenditures | 700,000 | 700,000 | - | 700,000 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (624,700) | (624,700) | 127,095 | 751,795 |
| Net Change in Fund Balances | (624,700) | (624,700) | 127,095 | 751,795 |
| Fund Balances - Beginning | 735,817 | 735,817 | 735,817 | - |
| Fund Balances - Ending | $ 111,117 | $ 111,117 | $ 862,912 | $ 751,795 |

**Hays County**
**Infrastructure Improvement Fee Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Charges for services | $ 200,000 | $ 200,000 | $ 266,800 | $ 66,800 |
| Interest on deposits | - | - | 13,709 | 13,709 |
| Total Revenues: | 200,000 | 200,000 | 280,509 | 80,509 |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | $ - | $ - | $ - | $ - |
| Operating expenditures | 278,969 | 278,969 | - | 278,969 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | 2,850 | 2,538 | 312 |
| Capital outlay | 254,400 | 251,550 | 111,669 | 139,881 |
| Total Expenditures | 533,369 | 533,369 | 114,207 | 419,162 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures: | (333,369) | (333,369) | 166,302 | 499,671 |
| **Transfers to other funds** | - | - | - | - |
| Total Transfers to other funds: | - | - | - | - |
| Net Change in Fund Balances: | (333,369) | (333,369) | 166,302 | 499,671 |
| Fund Balances - Beginning | 495,005 | 495,005 | 495,005 | - |
| Fund Balances - Ending: | $ 161,636 | $ 161,636 | $ 661,307 | $ 499,671 |

**Hays County**
**Habitat Conservation Plan Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Charges for services | $ 50,000 | $ 50,000 | $ 143,000 | $ 93,000 |
| Interest on deposits | - | - | 5,116 | 5,116 |
| Operating grants and contributions | - | - | - | - |
| Other revenue | - | - | - | - |
| Total Revenues | 50,000 | 50,000 | 148,116 | 98,116 |
| | | | | |
| **Expenditures** | | | | |
| Current | | | | |
| *Habitat Conservation Operating* | | | | |
| Salaries and benefits | $ - | $ - | $ - | $ - |
| Operating expenditures | 50,900 | 50,900 | 28,675 | 22,225 |
| Travel | 1,500 | 1,500 | - | 1,500 |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Capital outlay | - | - | - | - |
| *Total Habitat Conservation* | 52,400 | 52,400 | 28,675 | 23,725 |
| | | | | |
| Total Current Expenditures | 52,400 | 52,400 | 28,675 | 23,725 |
| Total Capital Outlay | - | - | - | - |
| Total Expenditures | 52,400 | 52,400 | 28,675 | 23,725 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (2,400) | (2,400) | 119,441 | 121,841 |
| | | | | |
| **Transfers from other funds** | - | - | - | - |
| Total Transfers from other funds | - | - | - | - |
| Net Change in Fund Balances | (2,400) | (2,400) | 119,441 | 121,841 |
| Fund Balances - Beginning | 126,962 | 126,962 | 126,962 | - |
| Fund Balances - Ending | $ 124,562 | $ 124,562 | $ 246,403 | $ 121,841 |

**Hays County**
**Energy Efficiency Project 2017 Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Interest on deposits | $ - | $ - | $ 15,448 | $ 15,448 |
| Other revenue | - | - | - | - |
| Total Revenues | - | - | 15,448 | 15,448 |
| | | | | |
| **Expenditures** | | | | |
| Current | | | | |
| *QECB Projects* | | | | |
| Salaries and benefits | $ - | $ - | $ - | $ - |
| Operating expenditures | - | - | - | - |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Capital outlay | 1,250,000 | 615,940 | 338,254 | 277,686 |
| *Total QECB Projects* | 1,250,000 | 615,940 | 338,254 | 277,686 |
| | | | | |
| *Public Property Finance Conract Projects* | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenditures | - | - | - | - |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Capital outlay | - | 962,060 | 962,060 | - |
| *Total Public Property Finance Conract Projects* | - | 962,060 | 962,060 | - |
| | | | | |
| Debt Serivce | | | | |
| Bond issuance costs | - | - | - | - |
| *Total Debt Service* | - | - | - | - |
| | | | | |
| Total Current Expenditures | - | - | - | - |
| Total Debt Service | - | - | - | - |
| Total Capital Outlay | 1,250,000 | 1,578,000 | 1,300,314 | 277,686 |
| Total Expenditures | 1,250,000 | 1,578,000 | 1,300,314 | 277,686 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (1,250,000) | (1,578,000) | (1,284,866) | 293,134 |
| **Other Financing Sources (Uses)** | | | | |
| Bonds issued | - | - | - | - |
| Proceeds form loans | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - |
| Net Change in Fund Balances | (1,250,000) | (1,578,000) | (1,284,866) | 293,134 |
| Fund Balances - Beginning | 1,404,581 | 1,404,581 | 1,404,581 | - |
| Fund Balances - Ending | $ 154,581 | $ (173,419) | $ 119,715 | $ 293,134 |

**Hays County**
**Pass Thru Road Bond 2015 Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Interest on deposits | $ - | $ - | $ 75,620 | $ 75,620 |
| Operating grants and contributions | - | - | - | - |
| Other revenue | - | - | 12,422 | |
| Total Revenues | - | - | 88,042 | 75,620 |
| **Expenditures** | | | | |
| Current | | | | |
| *Pass Thru Road Bond 2015* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | 8,000,000 | 5,211,875 | - | 5,211,875 |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| Capital outlay | - | - | - | - |
| *Total Pass Thru Road Bond 2015* | 8,000,000 | 5,211,875 | - | 5,211,875 |
| *Precinct 1 - Roads* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | | | | |
| FM110 - SH123 | - | - | - | - |
| IH 35 at Yarrington Road | - | 96,177 | 96,177 | - |
| FM110 - IH 35 at Yarrington to SH80 | - | 883,061 | 43,831 | 839,230 |
| FM110 - SH80 to FM621 | - | 249,273 | 249,272 | 1 |
| FM110 - FM621 to SH123 | - | - | - | - |
| IH 35 - Posey Road Interchange | - | 9,634 | 9,634 | - |
| IH 35 - Northbound Ramp | - | 727,116 | 283,909 | 443,207 |
| FM150 Center Turn Lane | - | - | - | - |
| IH 35 - FM150 | - | - | - | - |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| *Total Precinct 1 - Roads* | - | 1,965,261 | 682,823 | 1,282,438 |
| *Precinct 2 - Roads* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | | | | |
| FM967 Center Turn Lane | - | - | - | - |
| FM2001 Realignment | - | - | - | - |
| Buda Truck Bypass | - | 3,824 | 3,824 | - |
| FM1626A | - | 815,818 | 815,818 | - |
| FM1626B | - | 133 | 132 | 1 |
| IH 35 - CR210 | - | 316 | 316 | - |
| IH 35 Frontage | - | - | - | - |
| RM967 Maint Improvements | - | 2,773 | 2,773 | - |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Non-Capital Equipment | - | - | - | - |
| *Total Precinct 2 - Roads* | - | 822,864 | 822,863 | 1 |
| Total Current Expenditures | 8,000,000 | 8,000,000 | 1,505,686 | 6,494,314 |
| Total Expenditures | 8,000,000 | 8,000,000 | 1,505,686 | 6,494,314 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (8,000,000) | (8,000,000) | (1,417,644) | 6,569,934 |
| Net Change in Fund Balances | (8,000,000) | (8,000,000) | (1,417,644) | 6,569,934 |
| Fund Balances - Beginning | 1,417,644 | 1,417,644 | 1,417,644 | - |
| Fund Balances - Ending | $(6,582,356) | $(6,582,356) | $ - | $ 6,569,934 |

**Hays County**
**Road Bond 2017 Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Interest on deposits | $ - | $ - | $ 509,405 | $ 509,405 |
| Total Revenues | - | - | 509,405 | 509,405 |
| | | | | |
| **Expenditures** | | | | |
| Current | | | | |
| *Road Bond 2017* | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenses | 18,000,000 | 10,303,880 | - | 10,303,880 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Capital outlay | - | - | - | - |
| *Total Road Bond 2017* | 18,000,000 | 10,303,880 | - | 10,303,880 |
| | | | | |
| *Precinct 1 - Roads* | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenses | | | | |
| FM110 - SH123 Intersection Improvement | - | 220,959 | 220,958 | 1 |
| FM621 CSI - CR266 to Crystal River | - | 105,000 | 45,350 | 59,650 |
| SH80 at Military Dr - CR266 | - | 140,393 | 140,393 | - |
| SH21 @ FM1966 Safety Improvements | - | 99,156 | 99,156 | - |
| SH21 Corridor Improvements ROW | - | 20,000 | 15,230 | 4,770 |
| Dacy Lane | - | - | - | - |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Capital outlay | | | | |
| Old Bastrop Highway | - | 136,980 | 136,978 | 2 |
| Low Water Crossing | - | 780,167 | 65,800 | 714,367 |
| Dacy Lane | - | 1,375,544 | 1,295,014 | 80,530 |
| *Total Precinct 1 - Roads* | - | 2,878,199 | 2,018,879 | 64,421 |
| | | | | |
| *Precinct 2 - Roads* | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenses | | | | |
| FM2001 - Sunbright Blvd | - | 52,243 | 52,242 | 1 |
| FM2001 - Graef Road | - | 243,445 | 243,444 | 1 |
| RM967 Safety Improvements | - | 725,259 | 219,541 | 505,718 |
| Buda Truck Bypass ROW | - | 4,085 | 4,084 | 1 |
| FM150 Center St UP Switch Line | - | 55,158 | 55,157 | 1 |
| Kohler's Crossing UPPR SMP | - | 5,000 | 4,920 | 80 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Capital outlay | | | | |
| Hillside Terrace Safety Improvements ROW | - | 362,602 | 362,602 | - |
| *Total Precinct 2 - Roads* | - | 1,447,792 | 941,990 | 505,802 |
| | | | | |
| *Precinct 3 - Roads* | | | | |
| Salaries and benefits | - | - | - | - |
| Operating expenses | | | | |
| FM3237 CSI - RM150 to RR12 | - | 453,242 | 391,607 | 61,635 |
| RM12 - RM3237 Intersection SMP | - | 42,933 | 42,933 | - |
| Wintersmill Parkway FM3237 - RR12 | - | 36,449 | 36,449 | - |
| Fischer Store Rd - FM2325 SI | - | 34,286 | 34,286 | - |
| FM3237 CSI-RM150 Roundabout | - | 169,489 | 169,488 | 1 |
| Centerpoint Rd - IH35 to Hunter | - | 3,603 | 3,602 | 1 |
| McCarty Ln - Hunter to IH35 | - | 3,620 | 3,620 | - |
| Jacobs Well Corridor SMP | - | 7,215 | 7,215 | - |
| Posey Rd Corridor SMP | - | 1,000 | 608 | 392 |



*(continued)*

**Hays County**
**Road Bond 2017 Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| RR12 SI-Mtn Crest & Skyline SMP | - | 15,141 | 15,140 | 1 |
| Jacobs Well & Golds SMP | - | 5,259 | 5,259 | - |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Capital outlay | | | | |
| RR12 SI-Mtn Crest & Skyline SMP | - | 365,754 | - | 365,754 |
| *Total Precinct 3 - Roads* | - | 1,137,991 | 710,207 | 427,784 |
| *Precinct 4 - Roads* | | | | |
| Salaries and Benefits | - | - | - | - |
| Operating Expenses | | | | |
| FM150 West Realignment | - | 332,000 | 151,293 | 180,707 |
| US290 West SI - Holder & Trautwein | - | 410,124 | 103,286 | 306,838 |
| US290 West SI - Martin & Henley | - | 189,298 | 189,298 | |
| RM150 - RR12 Intersection SMP | - | 40,000 | 14,440 | 25,560 |
| Travel | - | - | - | - |
| Continuing Education | - | - | - | - |
| Capital outlay | | | | |
| Darden Hill - Sawyer Ranch - RM1826 | - | 725,000 | 405,243 | 319,757 |
| Lime Kiln Rd Safety & Drainage | - | 470,358 | 153,946 | 316,412 |
| Sawyer Ranch - Pedestrian Walkway | - | 31,662 | 28,234 | 3,428 |
| LWC - Bear & Sycamore Creeks | - | 33,564 | 24,096 | 9,468 |
| *Total Precinct 4 - Roads* | - | 2,232,006 | 1,069,836 | 1,162,170 |
| Debt Serivce | | | | |
| Administrative costs | - | 132 | 132 | - |
| *Total Debt Service* | - | 132 | 132 | - |
| Total Current Expenditures | 18,000,000 | 13,718,237 | 2,268,999 | 11,449,238 |
| Total Debt Service | - | 132 | 132 | - |
| Total Capital outlay | - | 4,281,631 | 2,471,913 | 1,809,718 |
| Total Expenditures | 18,000,000 | 18,000,000 | 4,741,044 | 13,258,956 |
| Expenditures | (18,000,000) | (18,000,000) | (4,231,639) | 13,768,361 |
| Net Change in Fund Balances | (18,000,000) | (18,000,000) | (4,231,639) | 13,768,361 |
| Fund Balances - Beginning | 22,785,581 | 22,785,581 | 22,785,581 | - |
| Fund Balances - Ending | $ 4,785,581 | $ 4,785,581 | $ 18,553,942 | $ 13,768,361 |

**CDBG Disaster Recovery Program Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Operating grants and contributions | $ - | $ 71,750 | $ 71,750 | $ - |
| Interest on deposits | - | - | - | - |
| Total Revenues: | - | 71,750 | 71,750 | - |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | $ - | $ - | $ - | $ - |
| Operating expenditures | - | 71,750 | 71,750 | - |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Capital outlay | - | - | - | - |
| Total Expenditures | - | 71,750 | 71,750 | - |
| Excess (Deficiency) of Revenues Over (Under) Expenditures: | - | - | - | - |
| **Transfers from other funds** | - | - | - | - |
| Total Transfers from other funds: | - | - | - | - |
| Net Change in Fund Balances: | - | - | - | - |
| Fund Balances - Beginning | - | - | - | - |
| Fund Balances - Ending: | $ - | $ - | $ - | $ - |

**ORCA Cedar Oaks Mesa Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2019**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
| **Revenues** | | | | |
| Operating grants and contribution | $ 283,700 | $ 283,700 | $ 250,338 | $ (33,362) |
| Other revenue | - | 15,179 | 15,179 | - |
| Total Revenues: | 283,700 | 298,879 | 265,517 | (33,362) |
| **Expenditures** | | | | |
| Current | | | | |
| Salaries and benefits | $ - | $ - | $ - | $ - |
| Operating expenditures | 283,700 | 298,879 | 265,517 | 33,362 |
| Travel | - | - | - | - |
| Continuing education | - | - | - | - |
| Non-capital equipment | - | - | - | - |
| Capital outlay | - | - | - | - |
| Total Expenditures | 283,700 | 298,879 | 265,517 | 33,362 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures: | - | - | - | - |
| **Transfers to other funds** | - | - | - | - |
| Total Transfers to other funds: | - | - | - | - |
| Net Change in Fund Balances: | - | - | - | - |
| Fund Balances - Beginning | - | - | - | - |
| Fund Balances - Ending: | $ - | $ - | $ - | $ - |

HAYS COUNTY
STATE OF TEXAS

# HAYS COUNTY, TEXAS
# COMPREHENSIVE
# ANNUAL FINANCIAL REPORT
# 2019

## AGENCY FUNDS

Agency Funds account for the use of assets that are held in the capacity of trustee, custodian or agent by the County.

HAYS COUNTY
STATE OF TEXAS

# HAYS COUNTY, TEXAS
## PURPOSES OF AGENCY FUNDS
## September 30, 2019

Agency Funds serve primarily as clearing mechanisms for cash resources which are collected by a governmental unit, held as such for a brief period, and then distributed to authorized recipients. Trust Funds are used to account for funds held by the County in the capacity of a trustee or custodian.

The following comprise the County's Agency and Trust Funds:

Tax Collector Agency Fund

Sheriff Inmate Trust Fund

Sheriff Agency Fund

Constable's LEOSE Fund

DA Forfeiture Trust Fund

DA Agency Fund

District Clerk Trust Fund

District Clerk Agency Fund

County Clerk Trust Fund

County Clerk Agency Fund

Bail Bond Company Agency Fund

HAYS COUNTY, TEXAS
AGENCY FUNDS
COMBINING BALANCE SHEET
September 30, 2019

| | Tax Collector Agency Fund | Sheriff Inmate Trust Fund | Sheriff Agency | Constable's LEOSE Fund | District Attorney Forfeiture Trust Fund | District Attorney Agency Fund |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Cash and cash equivalents | $ 4,044,689 | $ 14,640 | $ 121,126 | $ 8,625 | $ 230,370 | $ 4,612 |
| Accounts receivable | - | - | - | - | - | - |
| Total Assets | $ 4,044,689 | $ 14,640 | $ 121,126 | $ 8,625 | $ 230,370 | $ 4,612 |
| **LIABILITIES** | | | | | | |
| Due to participants | - | 14,640 | 121,126 | 8,625 | 230,370 | 4,612 |
| Due to other agencies | 4,044,689 | - | - | - | - | - |
| Total Liabilities | $ 4,044,689 | $ 14,640 | $ 121,126 | $ 8,625 | $ 230,370 | $ 4,612 |

HAYS COUNTY, TEXAS
AGENCY FUNDS
COMBINING BALANCE SHEET
September 30, 2019

| | District Clerk Trust Fund | District Clerk Agency Fund | County Clerk Trust Fund | County Clerk Agency Fund | Bail Bond Company Trust Fund | Total Agency Funds |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Cash and cash equivalents | $ 425,683 | $ 748,378 | $ 2,027,429 | $ 379,750 | $ 920,500 | $ 8,925,802 |
| Accounts receivable | - | - | - | - | - | - |
| Total Assets | $ 425,683 | $ 748,378 | $ 2,027,429 | $ 379,750 | $ 920,500 | $ 8,925,802 |
| **LIABILITIES** | | | | | | |
| Due to participants | 425,683 | 748,378 | 2,027,429 | 379,750 | 920,500 | 4,881,113 |
| Due to other agencies | - | - | - | - | - | 4,044,689 |
| Total Liabilities | $ 425,683 | $ 748,378 | $ 2,027,429 | $ 379,750 | $ 920,500 | $ 8,925,802 |

HAYS COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
For the Fiscal Year Ended September 30, 2019

| | Balance at Beginning of Year | Addition | Deductions | Balance at End of Year |
|---|---|---|---|---|
| **Tax Collector Agency Fund** | | | | |
| **Assets** | | | | |
| Cash and cash equivalents | $ 3,669,566 | $ 633,601,816 | $ 633,226,693 | $ 4,044,689 |
| Total Assets | $ 3,669,566 | 633,601,816 | 633,226,693 | $ 4,044,689 |
| **Liabilities** | | | | |
| Due to participants | $ - | $ - | $ - | $ - |
| Due to other agencies | 3,669,566 | 633,601,816 | 633,226,693 | $ 4,044,689 |
| Total Liabilities | $ 3,669,566 | $ 633,601,816 | $ 633,226,693 | $ 4,044,689 |
| **Sheriff Inmate Trust Fund** | | | | |
| **Assets** | | | | |
| Cash and cash equivalents | $ 17,268 | $ 725,077 | $ 727,705 | $ 14,640 |
| Total Assets | $ 17,268 | 725,077 | 727,705 | 14,640 |
| **Liabilities** | | | | |
| Due to participants | $ 17,268 | $ 725,077 | $ 727,705 | $ 14,640 |
| Due to other agencies | - | - | - | $ - |
| Total Liabilities | $ 17,268 | $ 725,077 | $ 727,705 | $ 14,640 |
| **Sheriff Agency** | | | | |
| **Assets** | | | | |
| Cash and cash equivalents | $ 26,804 | $ 108,763 | $ 14,441 | $ 121,126 |
| Total Assets | $ 26,804 | 108,763 | 14,441 | 121,126 |
| **Liabilities** | | | | |
| Due to participants | $ 26,804 | $ 108,763 | $ 14,441 | $ 121,126 |
| Due to other agencies | - | - | - | $ - |
| Total Liabilities | $ 26,804 | $ 108,763 | $ 14,441 | $ 121,126 |
| **Constable's LEOSE Fund** | | | | |
| **Assets** | | | | |
| Cash and cash equivalents | $ 7,862 | $ 19,472 | $ 18,709 | $ 8,625 |
| Total Assets | $ 7,862 | 19,472 | 18,709 | $ 8,625 |
| **Liabilities** | | | | |
| Due to participants | $ 7,862 | $ 19,472 | $ 18,709 | $ 8,625 |
| Due to other agencies | - | - | - | $ - |
| Total Liabilities | $ 7,862 | $ 19,472 | $ 18,709 | $ 8,625 |



*(continued)*

HAYS COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
For the Fiscal Year Ended September 30, 2019

| | Balance at Beginning of Year | Addition | Deductions | Balance at End of Year |
|---|---|---|---|---|
| **DA Forfeiture Trust Fund** | | | | |
| **Assets** | | | | |
| Cash and cash equivalents | $ 233,224 | $ 311,023 | $ 313,877 | $ 230,370 |
| Accounts Receivable | 9,152 | | 9,152 | - |
| Total Assets | $ 242,376 | $ 311,023 | $ 323,029 | $ 230,370 |
| **Liabilities** | | | | |
| Due to participants | $ 242,376 | $ 311,023 | $ 323,029 | $ 230,370 |
| Due to other agencies | - | | | $ - |
| Total Liabilities | $ 242,376 | $ 311,023 | $ 323,029 | $ 230,370 |
| **DA Agency Fund** | | | | |
| **Assets** | | | | |
| Cash and cash equivalents | $ 6,165 | $ 78,068 | $ 79,621 | $ 4,612 |
| Total Assets | $ 6,165 | 78,068 | 79,621 | $ 4,612 |
| **Liabilities** | | | | |
| Due to participants | $ 6,165 | $ 78,068 | $ 79,621 | $ 4,612 |
| Due to other agencies | - | | | $ - |
| Total Liabilities | $ 6,165 | $ 78,068 | $ 79,621 | $ 4,612 |
| **District Clerk Trust Fund** | | | | |
| **Assets** | | | | |
| Cash and cash equivalents | $ 410,762 | $ 76,212 | $ 61,291 | $ 425,683 |
| Total Assets | $ 410,762 | 76,212 | 61,291 | $ 425,683 |
| **Liabilities** | | | | |
| Due to participants | 410,762 | 76,212 | 61,291 | $ 425,683 |
| Due to other agencies | - | - | - | $ - |
| Total Liabilities | $ 410,762 | $ 76,212 | $ 61,291 | $ 425,683 |
| **District Clerk Agency Fund** | | | | |
| **Assets** | | | | |
| Cash and cash equivalents | $ 3,887,670 | $ 3,388,706 | $ 6,527,998 | $ 748,378 |
| Total Assets | $ 3,887,670 | 3,388,706 | 6,527,998 | $ 748,378 |
| **Liabilities** | | | | |
| Due to participants | $ 3,887,670 | $ 3,388,706 | $ 6,527,998 | $ 748,378 |
| Due to other agencies | - | - | - | $ - |
| Total Liabilities | $ 3,887,670 | $ 3,388,706 | $ 6,527,998 | $ 748,378 |
| **County Clerk Trust Fund** | | | | |
| **Assets** | | | | |
| Cash and cash equivalents | $ 1,384,467 | $ 1,063,231 | $ 420,269 | $ 2,027,429 |
| Total Assets | $ 1,384,467 | 1,063,231 | 420,269 | $ 2,027,429 |
| **Liabilities** | | | | |
| Due to participants | 1,384,467 | 1,063,231 | 420,269 | $ 2,027,429 |



*(continued)*

HAYS COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
For the Fiscal Year Ended September 30, 2019

| | Balance at Beginning of Year | Addition | Deductions | Balance at End of Year |
|---|---|---|---|---|
| Due to other agencies | - | - | - | $ - |
| Total Liabilities | $ 1,384,467 | $ 1,063,231 | $ 420,269 | $ 2,027,429 |
| **County Clerk Agency Fund** | | | | |
| **Assets** | | | | |
| Cash and cash equivalents | $ 348,141 | $ 261,250 | $ 229,641 | $ 379,750 |
| Total Assets | $ 348,141 | 261,250 | 229,641 | $ 379,750 |
| **Liabilities** | | | | |
| Due to participants | $ 348,141 | $ 261,250 | $ 229,641 | $ 379,750 |
| Due to other agencies | - | - | - | $ - |
| Total Liabilities | $ 348,141 | $ 261,250 | $ 229,641 | $ 379,750 |
| **Bail Bond Company Trust Fund** | | | | |
| **Assets** | | | | |
| Cash and cash equivalents | $ 920,500 | $ - | $ - | $ 920,500 |
| Total Assets | $ 920,500 | - | - | $ 920,500 |
| **Liabilities** | | | | |
| Due to participants | $ 920,500 | $ - | $ - | $ 920,500 |
| Due to other agencies | - | - | - | $ - |
| Total Liabilities | $ 920,500 | $ - | $ - | $ 920,500 |
| **TOTAL - ALL AGENCY FUNDS** | | | | |
| **Assets** | | | | |
| Cash and cash equivalents | $ 10,912,429 | $ 639,633,618 | $ 641,620,245 | $ 8,925,802 |
| Accounts Receivable | 9,152 | - | 9,152 | - |
| Total Assets | $ 10,921,581 | $ 639,633,618 | $ 641,629,397 | $ 8,925,802 |
| **Liabilities** | | | | |
| Due to participants | $ 7,252,015 | $ 6,031,802 | $ 8,402,704 | $ 4,881,113 |
| Due to other agencies | 3,669,566 | 633,601,816 | 633,226,693 | $ 4,044,689 |
| Total Liabilities | $ 10,921,581 | $ 639,633,618 | $ 641,629,397 | $ 8,925,802 |

# HAYS COUNTY, TEXAS
# COMPREHENSIVE
# ANNUAL FINANCIAL REPORT
# 2019
# STATISTICAL SECTION

This part of Hays County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, notes disclosures, and required supplementary information says about the government's overall financial health. Where the information is available, ten years of data is presented.

**Contents** **Pages**


Financial Trends
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time. ..... 155 - 160

Revenue Capacity
These schedules contain trend information to help the reader understand the County's most significant local revenue source, the property tax. ..... 161 - 164

Debt Capacity
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. ..... 165 - 168

Demographic and Economic Information
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place. ..... 169 - 170

Operating Information
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the government provides and the activities it performs. ..... 171 – 173

HAYS COUNTY
STATE OF TEXAS

**HAYS COUNTY, TEXAS**
**NET POSITION BY COMPONENT**
**LAST TEN FISCAL YEARS**
**(Accrual Basis of Accounting)**
**Fiscal Year**

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|---|---|---|---|---|
| Governmental Activities | | | | | | | | | | |
| Net Investment in Capital Assets | $ 34,054,685 | $ 85,756,765 | $ 63,826,050 | 85,537,073 | 64,406,529 | 57,601,948 | 63,077,224 | 52,862,382 | 84,961,815 | 97,573,935 |
| Restricted | 3,976,456 | 6,128,347 | 6,583,064 | 3,991,516 | 13,875,067 | 18,752,799 | 26,159,596 | 36,808,611 | 35,136,945 | 37,879,074 |
| Unrestricted | 26,468,129 | (38,538,006) | (18,526,663) | (47,476,597) | (52,918,148) | (46,416,135) | (54,149,989) | (41,289,025) | (75,116,804) | (82,057,677) |
| Total Governmental Activities Net Position | $ 64,499,270 | $ 53,347,106 | $ 51,882,451 | $ 42,051,992 | $ 25,363,448 | $ 29,938,612 | $ 35,086,831 | $ 48,381,968 | $ 44,981,956 | $ 53,395,332 |

**HAYS COUNTY, TEXAS**
**CHANGES IN NET POSITION**
**LAST TEN FISCAL YEARS**
**(Accrual Basis of Accounting)**
**Fiscal Year**

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENSES** | | | | | | | | | | |
| Governmental Activities | | | | | | | | | | |
| Administration | $ 10,640,933 | $ 6,890,282 | $ 11,656,963 | $ 13,062,632 | $ 14,137,942 | $ 12,993,364 | $ 12,256,544 | $ 14,150,082 | $ 15,699,174 | $ 18,762,946 |
| Judicial | 8,973,486 | 9,486,012 | 9,248,847 | 10,547,409 | 11,811,036 | 10,839,983 | 12,386,292 | 13,253,364 | 14,645,054 | 16,554,123 |
| Law enforcement and corrections | 26,844,795 | 30,991,236 | 31,204,582 | 32,303,004 | 38,282,481 | 35,576,860 | 38,640,636 | 41,709,901 | 43,548,791 | 45,830,648 |
| Community and public services | 7,473,385 | 6,215,471 | 6,184,415 | 4,673,564 | 2,194,041 | 1,612,533 | 1,135,968 | 2,632,873 | 2,463,289 | 2,583,815 |
| Health and human services | 4,849,367 | 6,394,564 | 2,376,819 | 5,042,208 | 5,476,242 | 8,003,519 | 18,524,406 | 12,492,449 | 17,810,721 | 20,427,295 |
| General maintenance | 1,121,942 | 1,190,673 | 1,446,204 | 1,307,749 | 1,567,101 | 1,521,557 | 1,544,219 | 952,589 | 3,175,925 | 5,618,551 |
| Highways and streets | 18,352,978 | 31,276,557 | 35,361,827 | 25,462,393 | 50,194,014 | 47,709,078 | 22,546,506 | 27,119,361 | 22,531,979 | 19,362,208 |
| Capital Outlay | - | - | - | - | - | - | - | - | - | - |
| Interest and fees | 9,021,010 | 8,979,099 | 10,186,650 | 12,504,155 | 13,152,135 | 15,291,890 | 14,270,758 | 16,994,451 | 17,877,018 | 18,767,019 |
| Total governmental activities | 87,277,896 | 101,423,894 | 107,666,307 | 104,903,114 | 136,814,992 | 133,548,784 | 121,305,329 | 129,305,070 | 137,751,951 | 147,906,605 |
| Total Primary Government Expenses | $ 87,277,896 | $ 101,423,894 | $ 107,666,307 | $ 104,903,114 | $ 136,814,992 | $ 133,548,784 | $ 121,305,329 | $ 129,305,070 | $ 137,751,951 | $ 147,906,605 |
| **PROGRAM REVENUES** | | | | | | | | | | |
| Governmental Activities | | | | | | | | | | |
| Charges for Services | | | | | | | | | | |
| Administration | 676,338 | 654,290 | $ 691,418 | $ 725,695 | $ 891,544 | $ 945,325 | $ 981,403 | $ 1,001,425 | $ 1,034,246 | $ 1,086,979 |
| Judicial | 4,123,666 | 4,090,338 | 3,929,506 | 4,326,681 | 4,397,326 | 4,650,918 | 4,839,966 | 5,103,883 | 5,287,227 | 5,484,558 |
| Law enforcement and corrections | 4,844,134 | 4,843,665 | 5,463,186 | 5,083,992 | 5,129,207 | 5,307,912 | 4,729,045 | 4,225,759 | 4,308,613 | 4,330,208 |
| Community and public services | 267,067 | 225,532 | 297,977 | 217,021 | 234,087 | 130,352 | 1,233,643 | 214,872 | 286,647 | 398,118 |
| Health and human services | 908,731 | 931,422 | 957,749 | 821,102 | 864,643 | 1,106,152 | 1,061,563 | 1,278,706 | 1,977,309 | 1,648,890 |
| General maintenance | - | - | - | - | - | - | - | - | - | - |
| Highways and streets | 2,195,799 | 2,107,187 | 2,065,808 | 2,262,633 | 2,066,743 | 1,975,746 | 2,027,022 | 1,996,172 | 2,212,930 | 2,362,121 |
| Capital Outlay | - | - | - | - | - | - | - | - | - | - |
| Interest and fees | - | - | - | - | - | - | - | - | - | - |
| Operating Grants and Contributions | 3,838,375 | 4,565,637 | 7,217,305 | 7,607,973 | 4,445,062 | 7,780,798 | 5,708,450 | 7,544,815 | 6,056,262 | 6,084,304 |
| Capital Grants and Contributions | 229,436 | 597,193 | - | 844,621 | 102,670 | 247,465 | 508,842 | 471,740 | 519,783 | 774,421 |
| Total governmental activities | 17,083,546 | 18,015,264 | 20,622,949 | 21,889,718 | 18,131,282 | 22,144,668 | 21,089,934 | 21,837,372 | 21,683,017 | 22,169,599 |
| Total Primary Government Program Revenues | $ 17,083,546 | $ 18,015,264 | $ 20,622,949 | $ 21,889,718 | $ 18,131,282 | $ 22,144,668 | $ 21,089,934 | $ 21,837,372 | $ 21,683,017 | $ 22,169,599 |
| **NET (EXPENSE) / REVENUE** | $ (70,194,350) | $ (83,408,630) | $ (87,043,358) | $ (83,013,396) | $ (118,683,710) | $ (111,404,116) | $ (100,215,395) | $ (107,467,698) | $ (116,068,934) | $ (125,737,006) |
| **GENERAL REVENUES AND OTHER CHANGES IN NET POSITION** | | | | | | | | | | |
| Governmental Activities | | | | | | | | | | |
| Taxes | | | | | | | | | | |
| Ad valorem taxes | $ 51,166,330 | $ 51,733,027 | $ 52,548,927 | $ 54,726,782 | $ 57,350,320 | $ 62,150,459 | $ 70,373,018 | $ 79,251,171 | $ 85,298,834 | $ 91,367,844 |
| Sales and use tax | 10,680,126 | 11,769,054 | 12,784,920 | 14,245,895 | 15,788,945 | 17,241,123 | 19,081,639 | 19,707,442 | 23,389,297 | 23,947,808 |
| Interest on deposits | 271,954 | 209,136 | 189,424 | 186,912 | 94,504 | 128,331 | 486,960 | 1,475,814 | 4,592,767 | 6,600,382 |
| Miscellaneous revenues | 3,015,337 | 4,748,804 | 19,387,398 | 4,023,348 | 28,761,397 | 36,459,367 | 15,421,997 | 20,328,408 | 4,441,508 | 12,234,348 |
| Total governmental activities | 65,133,747 | 68,460,021 | 84,910,669 | 73,182,937 | 101,995,166 | 115,979,280 | 105,363,614 | 120,762,835 | 117,722,406 | 134,150,382 |
| Total Primary Government | $ 65,133,747 | $ 68,460,021 | $ 84,910,669 | $ 73,182,937 | $ 101,995,166 | $ 115,979,280 | $ 105,363,614 | $ 120,762,835 | $ 117,722,406 | $ 134,150,382 |
| **CHANGE IN NET POSITION** | | | | | | | | | | |
| Governmental Activities | $ (5,060,603) | $ (14,948,609) | $ (2,132,689) | $ (9,830,459) | $ (16,688,544) | $ 4,575,164 | $ 5,148,219 | $ 13,295,137 | $ 1,653,472 | $ 8,413,376 |
| Total Primary Government | $ (5,060,603) | $ (14,948,609) | $ (2,132,689) | $ (9,830,459) | $ (16,688,544) | $ 4,575,164 | $ 5,148,219 | $ 13,295,137 | $ 1,653,472 | $ 8,413,376 |

**HAYS COUNTY, TEXAS**
**GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE**
**LAST TEN FISCAL YEARS**
**(Accrual Basis of Accounting)**

| Fiscal Year | Property Tax | Sales and Use Tax [1] | Total |
|---|---|---|---|
| 2010 | 51,166,330 | 10,680,126 | 61,846,456 |
| 2011 | 51,733,027 | 11,769,054 | 63,502,081 |
| 2012 | 52,548,927 | 12,784,920 | 65,333,847 |
| 2013 | 54,726,782 | 14,225,895 | 68,952,677 |
| 2014 | 57,350,320 | 15,788,946 | 73,139,266 |
| 2015 | 62,150,459 | 17,241,123 | 79,391,582 |
| 2016 | 70,373,018 | 19,081,639 | 89,454,657 |
| 2017 | 79,251,171 | 19,707,442 | 98,958,613 |
| 2018 | 85,298,834 | 23,389,297 | 108,688,131 |
| 2019 | 91,367,844 | 23,947,808 | 115,315,652 |

[1] Includes Mixed Beverage Taxes and Auto Registration Title and Taxes

**HAYS COUNTY, TEXAS**
**FUND BALANCES OF GOVERNMENTAL FUNDS**
**LAST TEN FISCAL YEARS**
**(Accrual Basis of Accounting)**
**Fiscal Year**

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|---|---|---|---|---|
| **General Fund** | | | | | | | | | | |
| Non spendable | * | $ 470,410 | $ 490,395 | $ 456,504 | $ 299,396 | $ 269,768 | $ 815,733 | $ 279,891 | $ 271,506 | $ 264,463 |
| Restricted - debt service | * | 485,131 | 144,464 | - | - | - | - | - | - | - |
| Restricted-administration | * | - | - | - | - | 320,991 | 338,944 | 405,264 | 368,939 | 434,523 |
| Restricted-law enforcement and corrections | * | - | - | - | - | 309,479 | - | - | - | - |
| Restricted-community services and programs | * | - | - | - | - | 212,507 | - | 667,648 | 678,086 | 616,410 |
| Committed | * | 2,585,042 | 2,740,351 | 3,377,195 | - | - | - | - | - | - |
| Committed-administrative | * | - | - | - | - | - | 21,204 | - | - | 855,528 |
| Committed-general maintenance | * | - | - | - | - | - | - | - | - | 22,995 |
| Committed-communications | * | - | - | - | - | - | - | 1,901,779 | 2,366,828 | - |
| Committed-information technology | * | - | - | - | 335,605 | 190,873 | - | - | - | - |
| Committed-health and human services | * | - | - | - | 407,775 | - | - | 360,000 | 1,217,795 | 973,701 |
| Committed-law enforcement and corrections | * | - | - | - | 1,065,844 | 625,295 | 176,729 | 500,000 | 1,191,352 | 2,351,670 |
| Committed-judicial | * | - | - | - | 150,000 | 100,000 | 30,646 | 106,000 | 214,751 | 98,586 |
| Committed-building renovations | * | - | - | - | 77,000 | - | 1,500,000 | 550,000 | 233,679 | |
| Committed-fuel | * | - | - | - | 150,000 | - | | - | | - |
| Committed-flood projects | * | - | - | - | - | 500,000 | 1,500,000 | 2,300,000 | 198,000 | 750,000 |
| Committed-parks/land improvements | * | - | - | - | - | 1,236 | 1,000,000 | 1,602,000 | | |
| Committed-community services and programs | * | - | - | - | - | - | 600,000 | 300,000 | 220,000 | 550,000 |
| Unassigned | * | 27,436,415 | 29,889,597 | 31,387,132 | 35,286,598 | 39,498,832 | 38,250,184 | 36,702,586 | 40,342,258 | 41,910,181 |
| Reserved | 573,373 | - | - | | - | - | - | - | - | - |
| Unreserved | 29,663,324 | - | - | | - | - | - | - | - | - |
| **Total General Fund** | $ 30,236,697 | $ 30,976,998 | $ 33,264,807 | $ 35,220,831 | $ 37,772,218 | $ 42,028,981 | $ 44,233,440 | $ 45,675,168 | $ 47,303,194 | $ 48,828,057 |
| **All Other Governmental Funds** | | | | | | | | | | |
| Non spendable | * | 498,841 | $ 258,059 | $ 325,210 | $ 252,999 | $ 236,613 | $ 258,472 | $ 392,986 | $ 285,506 | $ 370,159 |
| Restricted - capital projects and construction | * | 58,740,490 | 38,982,975 | 27,214,468 | 24,948,260 | 17,764,391 | 19,354,755 | 137,124,508 | 121,131,425 | 189,424,334 |
| Restricted - debt service | * | 5,643,216 | 6,438,600 | 3,991,516 | 13,875,067 | 9,286,975 | 11,061,204 | 13,941,337 | 13,821,230 | 14,811,708 |
| Restricted - special revenue | * | 3,094,049 | 4,309,164 | 4,472,618 | - | - | - | - | - | - |
| Restricted-road and bridge | * | - | - | - | 3,296,934 | 4,598,842 | 7,350,089 | 8,911,350 | 10,034,319 | 12,754,500 |
| Restricted-law enforcement and corrections | * | - | - | - | 357,322 | 343,803 | 429,460 | 446,368 | 475,005 | 510,135 |
| Restricted-records management and preservation | * | - | - | - | 1,542,892 | 1,928,011 | 1,882,855 | 2,216,103 | 2,181,967 | 2,303,588 |
| Restricted-community services and programs | * | - | - | - | 467,210 | 465,508 | 1,456,900 | 388,281 | 314,751 | 480,925 |
| Restricted-judicial | * | - | - | - | 704,380 | 779,949 | 843,502 | 902,167 | 966,998 | 1,052,320 |
| Restricted-health and human services | * | - | - | - | 581,869 | 506,734 | 2,796,642 | 8,930,093 | 6,295,650 | 4,914,965 |
| Restricted-state road projects | * | 66,764,082 | 49,136,041 | 26,577,383 | 23,028,709 | 57,845,671 | 75,632,457 | 67,786,359 | 40,271,885 | 28,981,748 |
| Committed | * | 60,911 | - | - | - | - | - | - | - | - |
| Unassigned | * | - | - | - | - | - | - | - | - | - |
| Reserved - inventory | 452,772 | - | - | - | - | - | - | - | - | - |
| Reserved - capital projects | 99,228,592 | - | - | - | - | - | - | - | - | - |
| Reserved - debt service | 3,976,457 | - | - | - | - | - | - | - | - | - |
| Reserved - special revenue | - | - | - | - | - | - | - | - | - | - |
| Unreserved, reported in capital projects | 413,914 | - | - | - | - | - | - | - | - | - |
| Unreserved, reported in special revenue funds | 5,859,997 | - | - | - | - | - | - | - | - | - |
| **Total Other Governmental Funds** | $ 109,931,732 | $ 134,801,589 | $ 99,124,839 | $ 62,581,195 | $ 69,055,642 | $ 93,756,497 | $ 121,066,336 | $ 241,039,552 | $ 195,778,736 | $ 255,604,382 |

* Due to implementation of GASB Statement No. 54 in fiscal year 2011, fund balance classifications have changed. GASB 54 fund balance classifications for 2010 are not available.
In Fiscal Year 2014, special revenue fund balances were identified by specific purpose and general fund committed funds were identified by specific purpose.

**HAYS COUNTY, TEXAS**
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**
**LAST TEN FISCAL YEARS**
**(Accrual Basis of Accounting)**
**Fiscal Year**

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | |
| Taxes | $ 61,724,104 | $ 63,561,445 | $ 65,333,847 | $ 68,659,600 | $ 73,285,590 | $ 79,849,852 | $ 89,366,881 | $ 98,993,103 | $ 108,578,318 | $ 115,209,827 |
| Fines | 2,477,818 | 2,394,901 | 1,979,920 | 2,107,456 | 2,011,990 | 1,982,452 | 1,963,508 | 2,043,030 | 2,134,570 | 2,141,986 |
| Charges for Services | 10,094,866 | 9,936,373 | 10,726,761 | 10,683,039 | 10,963,260 | 11,463,025 | 12,073,003 | 10,876,447 | 11,998,395 | 12,105,352 |
| Interest in Deposits | 271,015 | 207,305 | 183,408 | 181,647 | 90,203 | 121,122 | 448,358 | 1,382,594 | 4,409,253 | 6,284,290 |
| Operating Grants and Contributions | 4,167,211 | 4,752,396 | 6,873,004 | 7,495,711 | 4,225,614 | 7,465,031 | 5,468,311 | 7,494,882 | 6,235,987 | 6,362,731 |
| Other Revenue | 3,330,652 | 7,788,771 | 5,320,763 | 4,531,525 | 5,213,078 | 7,357,994 | 24,750,993 | 22,578,146 | 14,158,271 | 22,856,600 |
| Asset Forfeiture | 108,836 | 102,051 | 226,856 | 100,058 | 106,575 | 127,544 | 141,662 | 143,886 | 174,211 | 243,339 |
| **TOTAL REVENUES** | 82,174,502 | 88,743,242 | 90,644,559 | 93,759,036 | 95,896,310 | 108,367,020 | 134,212,716 | 143,512,088 | 147,689,005 | 165,204,125 |
| **EXPENSES** | | | | | | | | | | |
| Administration | $ 9,500,912 | $ 9,154,662 | $ 12,737,800 | $ 10,882,803 | $ 10,351,195 | $ 10,637,538 | $ 11,102,733 | $ 12,332,666 | $ 13,598,747 | $ 15,552,188 |
| Judicial | 8,654,496 | 8,993,524 | 8,914,127 | 10,203,422 | 10,381,754 | 10,866,624 | 12,225,921 | 12,833,632 | 14,295,952 | 15,786,709 |
| Law enforcement and corrections | 27,738,237 | 28,812,743 | 29,767,912 | 30,637,032 | 33,263,501 | 34,764,304 | 37,945,710 | 41,219,033 | 45,702,385 | 48,901,487 |
| Community and public services | 7,729,587 | 6,728,763 | 5,864,498 | 4,744,320 | 1,704,427 | 2,033,172 | 1,651,818 | 2,340,967 | 2,288,358 | 2,241,529 |
| Health and human services | 5,368,853 | 6,156,663 | 2,156,923 | 4,778,318 | 4,737,289 | 7,976,873 | 18,276,410 | 12,509,706 | 17,699,254 | 19,404,129 |
| General maintenance | 1,114,185 | 1,131,216 | 1,391,472 | 1,262,076 | 1,374,818 | 1,521,813 | 1,516,243 | 1,620,970 | 3,099,623 | 5,503,389 |
| Highways and streets | 22,102,938 | 29,856,587 | 38,425,130 | 36,513,103 | 29,805,639 | 23,641,724 | 22,342,705 | 24,392,393 | 31,644,727 | 21,321,510 |
| Capital Outlay | 21,039,736 | 49,785,996 | 12,510,714 | 10,224,799 | 5,935,072 | 9,017,270 | 11,239,796 | 23,311,991 | 29,445,155 | 45,885,268 |
| Debt Service | | | | | | | | | | |
| Administrative charges | 103,375 | 18,800 | 12,700 | 503,814 | 798,727 | 23,275 | 33,092 | 35,725 | 37,200 | 37,500 |
| Principal retirement | 17,216,592 | 4,975,976 | 15,808,524 | 33,604,485 | 12,344,499 | 12,800,716 | 14,663,281 | 15,053,472 | 19,745,394 | 16,414,386 |
| Interest | 6,720,736 | 10,160,385 | 11,094,120 | 12,396,820 | 8,204,199 | 13,599,577 | 11,230,000 | 13,195,000 | 13,765,000 | 19,206,878 |
| Issuance costs | | 1,021,989 | 185,000 | - | 395,058 | 2,447,035 | 1,056,094 | 1,941,117 | - | 940,411 |
| **TOTAL EXPENDITURES** | 127,289,647 | 156,797,304 | 138,868,920 | 155,750,992 | 119,296,178 | 129,329,921 | 143,283,803 | 160,786,672 | 191,321,795 | 211,195,384 |
| Excess of Revenues over (under) Expenditures | (45,115,145) | (68,054,062) | (48,224,361) | (61,991,956) | (23,399,868) | (20,962,901) | (9,071,087) | (17,274,584) | (43,632,790) | (45,991,259) |
| **OTHER FUNDING SOURCES (USES)** | | | | | | | | | | |
| Transfer to Other Funds | (2,748,106) | (2,906,029) | $ (2,919,326) | $ (3,220,723) | $ (13,841,100) | $ (3,386,025) | $ (3,901,065) | $ (2,424,219) | $ (4,505,818) | $ (2,887,390) |
| Transfers from Other Funds | 2,748,106 | 2,906,029 | 2,919,326 | 3,220,723 | 13,841,100 | 3,386,025 | 3,901,065 | 2,424,219 | 4,505,818 | 2,887,390 |
| Bond and Loan Proceeds | 84,538,086 | 92,992,996 | 9,745,000 | 26,225,000 | 31,385,657 | 49,920,519 | 38,585,385 | 138,623,987 | - | 107,341,768 |
| Sale of Real Property | | | 5,090,420 | 1,179,336 | 1,040,045 | - | - | 65,541 | - | - |
| **TOTAL OTHER FUNDING SOURCES (USES)** | 84,538,086 | 92,992,996 | 14,835,420 | 27,404,336 | 32,425,702 | 49,920,519 | 38,585,385 | 138,689,528 | - | 107,341,768 |
| **NET CHANGE IN FUND BALANCES** | $ 39,422,941 | $ 24,938,934 | $ (33,388,941) | $ (34,587,620) | $ 9,025,834 | $ 28,957,618 | $ 29,514,298 | $ 121,414,944 | $ (43,632,790) | $ 61,350,509 |
| **DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES *** | 24.2% | 14.8% | 22.1% | 32.4% | 18.7% | 22.7% | 20.8% | 22.3% | 22.6% | 21.2% |

**HAYS COUNTY, TEXAS**
**GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE**
**LAST TEN FISCAL YEARS**
**(Accrual Basis of Accounting)**

| Fiscal Year | Property Tax | Sales and Use Tax [1] | Total |
|---|---|---|---|
| 2010 | 51,043,978 | 10,680,126 | 61,724,104 |
| 2011 | 51,792,391 | 11,769,054 | 63,561,445 |
| 2012 | 52,548,927 | 12,784,920 | 65,333,847 |
| 2013 | 54,413,705 | 14,245,895 | 68,659,600 |
| 2014 | 57,496,644 | 15,788,946 | 73,285,590 |
| 2015 | 62,608,729 | 17,241,123 | 79,849,852 |
| 2016 | 70,285,242 | 19,081,639 | 89,366,881 |
| 2017 | 79,285,661 | 19,707,442 | 98,993,103 |
| 2018 | 85,189,021 | 23,389,297 | 108,578,318 |
| 2019 | 91,262,019 | 23,947,808 | 115,209,827 |

[1] Includes Mixed Beverage Taxes and Auto Registration Title and Taxes

**HAYS COUNTY**
**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**
**LAST TEN YEARS**

| Fiscal Year | Real Property Assessed Value | Real Property Estimated Value | Personal Property Assessed Value | Personal Property Estimated Actual Value | Less Tax Exempt Property | Total Taxable Assessed Value | Estimated Actual Taxable Value | Total Direct Tax Rate | Assessed Value as a Percentage of Actual Value |
|---|---|---|---|---|---|---|---|---|---|
| 2010 | $ 11,033,343,252 | $ 13,092,490,850 | $ 905,764,117 | $ 905,764,117 | $ 413,395,563 | $ 11,525,711,806 | $ 13,584,859,404 | $ 0.4692 | 84.84% |
| 2011 | $ 11,158,417,704 | $ 13,236,377,468 | $ 974,366,814 | $ 974,366,814 | $ 524,514,647 | $ 11,608,269,871 | $ 13,686,229,635 | $ 0.4692 | 84.82% |
| 2012 | $ 11,476,196,959 | $ 13,541,836,627 | $ 997,366,633 | $ 997,366,633 | $ 548,745,632 | $ 11,924,817,960 | $ 13,990,457,628 | $ 0.4691 | 85.24% |
| 2013 | $ 11,871,542,077 | $ 13,977,340,174 | $ 1,050,989,172 | $ 1,050,989,172 | $ 561,794,445 | $ 12,360,736,804 | $ 14,466,534,901 | $ 0.4690 | 85.44% |
| 2014 | $ 13,008,179,807 | $ 15,736,789,379 | $ 1,102,799,880 | $ 1,102,799,880 | $ 601,393,103 | $ 13,509,586,584 | $ 16,238,196,156 | $ 0.4690 | 83.20% |
| 2015 | $ 13,373,846,495 | $ 15,806,870,809 | $ 1,075,589,388 | $ 1,075,589,388 | $ 649,478,370 | $ 13,799,957,513 | $ 16,232,981,827 | $ 0.4690 | 85.01% |
| 2016 | $ 14,485,602,963 | $ 17,170,695,591 | $ 1,221,913,001 | $ 1,221,913,001 | $ 755,737,893 | $ 14,951,778,071 | $ 17,636,870,799 | $ 0.4670 | 84.78% |
| 2017 | $ 16,180,911,570 | $ 19,044,931,339 | $ 1,318,908,708 | $ 1,318,908,708 | $ 789,115,395 | $ 16,710,704,883 | $ 19,574,724,652 | $ 0.4600 | 85.37% |
| 2018 | $ 15,773,909,642 | $ 18,602,167,558 | $ 1,528,030,953 | $ 1,528,030,953 | $ 805,262,613 | $ 16,496,677,982 | $ 19,324,935,898 | $ 0.4450 | 85.36% |
| 2019 | $ 18,312,811,617 | $ 21,546,997,018 | $ 1,823,441,451 | $ 1,823,441,451 | $ 874,979,469 | $ 19,261,273,599 | $ 22,495,459,000 | $ 0.4337 | 85.62% |



Sources: Hays County Tax Assessor-Collector, Hays County Central Appraisal District

Note: Property in Hays County is reassessed once every three years on average. The County assesses property at approximately 100 percent of actual value for commercial and industrial property and 100 percent for residential property. Assessed value is calculated by reducing the estimated actual taxable value by the homestead cap adjustment and the loss in value for agricultural exemption. Tax rates are per $100 of assessed value.

**HAYS COUNTY, TEXAS**
**PROPERTY TAX RATES**
**DIRECT AND OVERLAPPING GOVERNMENTS**
**LAST TEN FISCAL YEARS**

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|---|---|---|---|---|
| Hays County | | | | | | | | | | |
| Operating | 0.3866 | 0.3429 | 0.3439 | 0.3434 | 0.3444 | 0.3444 | 0.3424 | 0.3354 | 0.3204 | 0.3091 |
| Debt Service | 0.0826 | 0.1263 | 0.1252 | 0.1256 | 0.1246 | 0.1246 | 0.1246 | 0.1246 | 0.1246 | 0.1246 |
| Total Hays County | 0.4692 | 0.4692 | 0.4691 | 0.4690 | 0.4690 | 0.4690 | 0.4670 | 0.4600 | 0.4450 | 0.4337 |
| School Districts: | | | | | | | | | | |
| Blanco ISD | 1.1517 | 1.1607 | 1.2060 | 1.2130 | 1.2130 | 1.1943 | 1.1962 | 1.1962 | 1.1962 | 1.1962 |
| Comal ISD | 1.3100 | 1.3700 | 1.4300 | 1.4300 | 1.3900 | 1.3900 | 1.3900 | 1.3900 | 1.3900 | 1.3900 |
| Dripping Springs ISD | 1.4900 | 1.4900 | 1.4900 | 1.4900 | 1.4900 | 1.5200 | 1.5200 | 1.5200 | 1.5200 | 1.5200 |
| Hays CISD | 1.4613 | 1.4613 | 1.4613 | 1.4613 | 1.4613 | 1.5377 | 1.5377 | 1.5377 | 1.5377 | 1.5377 |
| Johnson City ISD | 1.1936 | 1.1930 | 1.1923 | 1.1600 | 1.1600 | 1.1482 | 1.1458 | 1.1409 | 1.1409 | 1.1339 |
| San Marcos ISD | 1.3700 | 1.3500 | 1.3500 | 1.3500 | 1.4141 | 1.4141 | 1.4141 | 1.4141 | 1.4141 | 1.4141 |
| Wimberley ISD | 1.2327 | 1.2327 | 1.2327 | 1.2527 | 1.2977 | 1.2977 | 1.2977 | 1.2977 | 1.2977 | 1.3627 |
| Cities: | | | | | | | | | | |
| City of Austin | 0.4209 | 0.4571 | 0.4811 | 0.5029 | 0.5027 | 0.4809 | 0.4589 | 0.4418 | 0.4448 | 0.4403 |
| City of Buda | 0.2250 | 0.2567 | 0.2666 | 0.2713 | 0.2979 | 0.2978 | 0.3475 | 0.3704 | 0.3673 | 0.3710 |
| City of Dripping Springs | 0.1025 | 0.1100 | 0.1200 | 0.1300 | 0.1500 | 0.1700 | 0.1700 | 0.1700 | 0.1900 | 0.1900 |
| City of Kyle | 0.4240 | 0.4154 | 0.4845 | 0.5244 | 0.5483 | 0.5383 | 0.5848 | 0.5748 | 0.5416 | 0.5416 |
| City of Mountain City | 0.1100 | 0.1100 | 0.1100 | 0.1100 | 0.1190 | 0.1230 | 0.1230 | 0.1230 | 0.1230 | 0.1230 |
| City of San Marcos | 0.5302 | 0.5302 | 0.5302 | 0.5302 | 0.5302 | 0.5302 | 0.5302 | 0.5302 | 0.6139 | 0.6139 |
| Village of Bear Creek | 0.0920 | 0.0920 | 0.0920 | 0.0920 | 0.0920 | 0.0920 | 0.0920 | 0.0920 | 0.0900 | 0.0900 |
| City of Hays | 0.1061 | 0.1160 | 0.1164 | 0.1164 | 0.1164 | 0.1164 | 0.1280 | 0.1400 | 0.1400 | 0.1400 |
| City of Niederwald | 0.2976 | 0.3000 | 0.2954 | 0.2875 | 0.2880 | 0.2880 | 0.2880 | 0.2788 | 0.2621 | 0.2166 |
| City of Uhland | 0.1700 | 0.1700 | 0.1700 | 0.1700 | 0.2095 | 0.2060 | 0.2138 | 0.1949 | 0.1800 | 0.1751 |
| City of Woodcreek | 0.1200 | 0.1305 | 0.1305 | 0.1305 | 0.1305 | 0.1305 | 0.1305 | 0.1305 | 0.2235 | 0.2235 |
| Special Districts: | | | | | | | | | | |
| Austin CCD | N/A | N/A | 0.0948 | 0.0951 | 0.0949 | 0.0942 | 0.1005 | 0.1020 | 0.1008 | 0.1048 |
| Greenhawe WC&ID #2 | 0.8506 | 0.8500 | 0.8500 | 0.8500 | 0.8500 | 0.8500 | 0.8060 | 0.6000 | 0.4500 | 0.3500 |
| Hays County MUD #4 | 0.8500 | 0.8500 | 0.8500 | 0.8500 | 0.8500 | 0.8500 | 0.8500 | 0.8500 | 0.8470 | 0.8500 |
| Hays County MUD #5 | 0.9500 | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.8292 | 0.8292 | 0.7500 |
| Hays County WC&ID #1 | 0.8750 | 0.8750 | 0.8750 | 0.8750 | 0.8750 | 0.8750 | 0.8750 | 0.8750 | 0.8750 | 0.8600 |
| Hays County WC&ID #2 | 0.8750 | 0.8750 | 0.8750 | 0.8750 | 0.8750 | 0.8750 | 0.8750 | 0.8750 | 0.8750 | 0.8750 |
| North Hays County MUD #1 | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.8800 |
| South Buda WC&ID #1 | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.9000 |
| Sunfield MUD #1 | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.9000 |
| Sunfield MUD #2 | 0.9000 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0.0000 | N/A |
| Sunfield MUD #3 | 0.9000 | N/A | N/A | N/A | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.9000 |
| Sunfield MUD #4 | 0.9000 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0.0000 | N/A |
| Hays County ESD #5 | 0.0925 | 0.0953 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 |
| North Hays County ESD #1 | 0.0249 | 0.0258 | 0.0243 | 0.0244 | 0.0241 | 0.0248 | 0.0252 | 0.0300 | 0.0300 | 0.0300 |
| NE Hays County ESD #2 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0500 | 0.0500 | 0.0500 | 0.0500 |
| Hays County ESD #8 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 |
| NW Hays County ESD #6 | 0.0705 | 0.0795 | 0.0795 | 0.0795 | 0.0795 | 0.0795 | 0.0795 | 0.0795 | 0.0787 | 0.0785 |
| Plum Creek Conservation Dist | 0.0185 | 0.0195 | 0.0200 | 0.0210 | 0.0220 | 0.0220 | 0.0225 | 0.0230 | 0.0232 | 0.0232 |
| Plum Creek Groundwater Dist | 0.0185 | 0.0195 | 0.0200 | 0.0210 | 0.0220 | 0.0220 | 0.0215 | 0.0215 | 0.0214 | 0.0214 |
| Wimberly Hays County ESD #7 | 0.0574 | 0.0610 | 0.0673 | 0.0674 | 0.0667 | 0.0647 | 0.0642 | 0.0618 | 0.0601 | 0.0620 |
| Wimberly Hays County ESD #4 | 0.0350 | 0.0350 | 0.0350 | 0.0350 | 0.0346 | 0.0350 | 0.0350 | 0.0363 | 0.0380 | 0.0394 |
| York Creek Improvement Dist | 0.0038 | 0.0038 | 0.0038 | 0.0041 | 0.0044 | 0.0042 | 0.0048 | 0.0048 | 0.0048 | 0.0048 |
| Caldwell Hays ESD #1 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.0990 |
| Hays County ESD #3 | 0.0877 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 |
| Reunion Ranch WCID | N/A | N/A | N/A | N/A | 0.8750 | 0.8750 | 0.8750 | 0.8750 | 0.8750 | 0.8750 |
| Headwaters MUD | N/A | N/A | N/A | N/A | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.9000 | 0.9000 |
| Crosswinds MUD | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0.9000 | 0.9000 | 0.9000 |
| Driftwood Economic Dev MMD | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0.1500 | 0.1500 | 0.1500 |
| Hays County Dev Dist No. 1 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0.9000 | 0.9000 | 0.9000 |
| Hays County ESD #9 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0.0600 | 0.0600 |
| Springhollow MUD | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1.0000 | 1.0000 |
| North Hays Co. MUD #2 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0.1500 |

Sources: Hays County Tax Assessor-Collector, Hays County Central Appraisal District

**HAYS COUNTY, TEXAS**
**PRINCIPAL PROPERTY TAXPAYERS**
**September 30, 2019**
**(amounts expressed in thousands)**

| | 2019 | | | 2010 | | |
|---|---|---|---|---|---|---|
| TAXPAYER | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value |
| Amazon.com KYDC LLC | $ 233,821 | 1 | 1.21% | | | |
| H.E. Butt Warehouse | $ 185,909 | 2 | 0.97% | $ 84,214 | 2 | 0.73% |
| Hays Energy Limited Partnership | $ 168,386 | 3 | 0.87% | $ 223,306 | 1 | 1.94% |
| Texas Lehigh Cement Co. | $ 80,777 | 4 | 0.42% | $ 65,384 | 3 | 0.57% |
| Tanger Properties LP | $ 79,690 | 5 | 0.41% | $ 43,266 | 5 | 0.38% |
| San Marcos Factory Stores Ltd | $ 66,431 | 6 | 0.34% | $ 43,162 | 6 | 0.37% |
| Pedernales Electric Coop Inc. | $ 59,526 | 7 | 0.31% | $ 43,809 | 4 | 0.38% |
| CFAN Company | $ 58,686 | 8 | 0.30% | | | |
| Prime Outlets at San Marcos II LLC | $ 50,092 | 9 | 0.26% | $ 34,655 | 7 | 0.30% |
| CCSHP San Marcos I LP | $ 49,826 | 10 | 0.26% | | | |
| SCC Kyle Partners Ltd | | | | $ 27,891 | 8 | 0.24% |
| JQH-San Marcos Development LLC | | | | $ 27,123 | 9 | 0.24% |
| Fairfield San Marcos | | | | | | 0.00% |

Source: Hays County Tax Assessor/Collector

**HAYS COUNTY, TEXAS**
**PROPERTY TAX LEVIES AND COLLECTIONS**
**LAST TEN YEARS**
**(amounts expressed in thousands)**

| Fiscal Year Ended September 30 | Total Tax Levy For Fiscal Year | Collected within the Fiscal Year of the Levy | | Collections in Subsequent Years | Total Collections to Date | |
|---|---|---|---|---|---|---|
| | | Amount | Percentage Of Levy | | Amount | Percentage of Levy |
| 2010 | $ 51,205 | $ 50,510 | 98.64% | $ 635 | $ 51,145 | 99.88% |
| 2011 | $ 51,512 | $ 50,873 | 98.76% | $ 599 | $ 51,472 | 99.92% |
| 2012 | $ 52,794 | $ 52,279 | 99.02% | $ 477 | $ 52,756 | 99.93% |
| 2013 | $ 54,575 | $ 54,047 | 99.03% | $ 486 | $ 54,533 | 99.92% |
| 2014 | $ 57,690 | $ 57,222 | 99.19% | $ 429 | $ 57,651 | 99.93% |
| 2015 | $ 62,898 | $ 62,425 | 99.25% | $ 421 | $ 62,846 | 99.92% |
| 2016 | $ 70,651 | $ 70,259 | 99.45% | $ 302 | $ 70,561 | 99.87% |
| 2017 | $ 77,706 | $ 77,251 | 99.41% | $ 299 | $ 77,550 | 99.80% |
| 2018 | $ 83,775 | $ 83,244 | 99.37% | $ 253 | $ 83,497 | 99.67% |
| 2019 | $ 89,799 | $ 89,098 | 99.22% | $ 25 | $ 89,123 | 99.25% |

Source: Hays County Tax Assessor /Collector

**HAYS COUNTY, TEXAS**
**RATIOS OF OUTSTANDING DEBT BY TYPE**
**LAST TEN FISCAL YEARS**

| | Governmental Activities | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Fiscal Year** | **General Obligation Bonds/Certificates of Obligation** | **Special Assessment Revenue Bonds** | **Qualified Energy Conservation Bonds** | **Notes Payable** | **Capital Leases** | **Bond Premiums** | **Total Primary Government** | **Percentage of Personal Income** | **Debt Per Capita** | **Population** |
| 2010 | 204,611,288 | | | - | 565,374 | 5,808,600 | 210,985,262 | 0.01% | 1,333 | 158,289 |
| 2011 | 288,680,537 | | | 850,000 | 454,398 | 8,640,966 | 298,625,901 | 0.01% | 1,824 | 163,746 |
| 2012 | 283,230,000 | | | 372,482 | 360,766 | 8,227,214 | 292,190,462 | 0.01% | 1,729 | 168,990 |
| 2013 | 275,980,000 | | | 372,482 | 231,294 | 7,813,347 | 284,397,123 | 0.01% | 1,616 | 176,026 |
| 2014 | 307,030,756 | | | - | 94,577 | 8,540,756 | 315,666,089 | 0.01% | 1,706 | 185,025 |
| 2015 | 313,635,000 | 19,200,000 | | - | - | 14,517,434 | 347,352,434 | 0.01% | 1,784 | 194,739 |
| 2016 | 337,430,000 | 19,200,000 | | - | - | 21,057,594 | 377,687,594 | 0.01% | 1,847 | 204,470 |
| 2017 | 436,200,000 | 19,200,000 | 1,499,083 | 3,863,000 | - | 44,550,834 | 505,312,917 | 0.01% | 2,356 | 214,485 |
| 2018 | 422,675,000 | 18,960,000 | 1,499,083 | 3,863,000 | - | 41,937,014 | 488,934,097 | 0.00% | 2,280 | 214,485 |
| 2019 | 503,855,000 | 18,705,000 | 1,499,083 | 3,558,614 | - | 49,685,882 | 577,303,579 | 0.00% | 2,593 | 222,631 |

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

[1] See the Schedule of Demographic and Economic Statistics at page 169 for personal income and population data.

**HAYS COUNTY, TEXAS**
**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**
**LAST TEN FISCAL YEARS**

| | Governmental Activities | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fiscal Year | General Obligation Bonds/Certificates of Obligation | Special Assessment Revenue Bonds | Qualified Energy Conservation Bonds | Finance Contract | Capital Leases | Bond Premiums | Total Primary Government | Less Amounts Available for Debt Service | Net Bonded Debt Total | Percentage of Personal Income | Debt Per Capita | Population | Net Bonded Debt as a Percent of Actual Taxable Property Assessed Value[2] |
| 2010 | 204,611,288 | | | - | 565,374 | 5,808,600 | 210,985,262 | 3,976,457 | 207,008,805 | 0.02% | 1,308 | 158,289 | 1.78% |
| 2011 | 288,680,537 | | | 850,000 | 454,398 | 8,640,966 | 298,625,901 | 5,643,216 | 292,982,685 | 0.01% | 1,789 | 163,746 | 2.49% |
| 2012 | 283,230,000 | | | 372,482 | 360,766 | 8,227,214 | 292,190,462 | 6,438,600 | 285,751,862 | 0.01% | 1,691 | 168,990 | 2.38% |
| 2013 | 275,980,000 | | | 372,482 | 231,294 | 7,813,347 | 284,397,123 | 3,991,516 | 280,405,607 | 0.01% | 1,593 | 176,026 | 2.23% |
| 2014 | 307,030,756 | | | - | 94,577 | 8,540,756 | 315,666,089 | 13,875,067 | 301,791,022 | 0.01% | 1,631 | 185,025 | 2.27% |
| 2015 | 313,635,000 | 19,200,000 | | - | - | 14,517,434 | 347,352,434 | 9,286,975 | 338,065,459 | 0.01% | 1,736 | 194,739 | 2.27% |
| 2016 | 337,430,000 | 19,200,000 | | - | - | 21,057,594 | 377,687,594 | 11,061,204 | 366,626,390 | 0.01% | 1,793 | 204,470 | 2.26% |
| 2017 | 436,200,000 | 19,200,000 | 1,499,083 | 3,863,000 | - | 44,550,834 | 505,312,917 | 13,941,337 | 491,371,580 | 0.01% | 2,291 | 214,485 | 2.61% |
| 2018 | 422,675,000 | 18,960,000 | 1,499,083 | 3,863,000 | - | 41,937,014 | 488,934,097 | 13,821,230 | 475,112,867 | 0.00% | 2,215 | 214,485 | 2.56% |
| 2019 | 503,855,000 | 18,705,000 | 1,499,083 | 3,558,614 | - | 49,685,882 | 577,303,579 | 14,811,708 | 562,491,871 | 0.00% | 2,527 | 222,631 | 3.05% |



Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

[1] See the Schedule of Demographic and Economic Statistics at page 169 for personal income and population data.

2 See the Schedule Debt Margin Information at page 168 for Actual Taxable Property Assessed Value.

**HAYS COUNTY, TEXAS**
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**
**As of September 30, 2019**

| Governmental Unit | Total Debt [1] | Estimated Percentage Applicable [2] | County's Estimated Share of Overlapping Debt |
|---|---|---|---|
| Cities: | | | |
| City of Austin | $ 1,563,965,000 | 7.00% | $ 109,477,550 |
| City of Buda | 99,380,000 | 100.00% | 99,380,000 |
| City of Dripping Springs | 28,730,000 | 100.00% | 28,730,000 |
| City of Kyle | 75,295,000 | 100.00% | 75,295,000 |
| City of Mountain City | 413,425 | 100.00% | 413,425 |
| City of San Marcos | 321,855,000 | 99.50% | 320,245,725 |
| City of Wimberley | 95,000 | 100.00% | 95,000 |
| City of Woodcreek | 1,037,000 | 100.00% | 1,037,000 |
| Total Cities | | | $ 634,673,700 |
| School Districts: | | | |
| Blanco ISD | $ 10,780,000 | 5.84% | $ 629,552 |
| Comal ISD | 744,285,504 | 0.18% | 1,339,714 |
| Dripping Springs ISD | 294,374,999 | 99.82% | 293,845,124 |
| Hays CISD | 480,995,000 | 99.43% | 478,253,329 |
| Johnson City ISD | 15,660,000 | 8.38% | 1,312,308 |
| San Marcos CISD | 233,649,299 | 94.19% | 220,074,275 |
| Wimberley ISD | 103,163,501 | 99.93% | 103,091,287 |
| Total School Districts | | | $ 1,098,545,588 |
| Special Districts: | | | |
| Austin CCD | $ 404,420,000 | 3.60% | $ 14,559,120 |
| Crosswinds MUD | 6,580,000 | 100.00% | 6,580,000 |
| Greenhawe WC&ID #2 | 8,465,000 | 100.00% | 8,465,000 |
| Hays Co. Development District #1 | 9,415,000 | 100.00% | 9,415,000 |
| Hays Co. MUD #4 | 9,615,000 | 100.00% | 9,615,000 |
| Hays Co. MUD #5 | 24,125,000 | 100.00% | 24,125,000 |
| Hays Co. WC&ID #1 | 19,485,000 | 100.00% | 19,485,000 |
| Hays Co. WC&ID #2 | 36,380,000 | 100.00% | 36,380,000 |
| Headwaters MUD | 5,685,000 | 100.00% | 5,685,000 |
| North Hays Co. MUD #1 | 34,145,000 | 100.00% | 34,145,000 |
| Reunion Ranch WCID | 22,460,000 | 100.00% | 22,460,000 |
| South Buda WC&ID #1 | 25,824,998 | 100.00% | 25,824,998 |
| Sunfield MUD #1 | 35,100,000 | 99.94% | 35,078,940 |
| Sunfield MUD #3 | 20,600,000 | 99.99% | 20,597,940 |
| | | | $ 272,415,998 |
| Subtotal Overlapping Debt | | | $ 2,005,635,286 |
| Hays County Direct Debt* | $ 577,303,579 | 100.00% | $ 577,303,579 |
| **Total Direct and Overlapping Debt** | | | **$ 2,582,938,865** |

Sources: Texas Municipal Reports published by the Municipal Advisory Council of Texas, Specialized Public Finance, Inc., Hays County Tax Assessor-Collector, Hays County

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Hays County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

[1] All amounts represent gross Debt. Please note that some debt may be supported by other revenues and thus be considered self supporting debt. Using gross debt may overstate the actual amount of debt supported by ad valorem taxes.

[2] The percentage of overlapping debt is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the government's taxable assessed value that is within the government's boundaries and dividing it by the government's total taxable assessed value.

* Direct debt includes bond premiums.

**HAYS COUNTY, TEXAS**
**DEBT MARGIN INFORMATION**
**LAST TEN FISCAL YEARS**
**(amounts expressed in thousands)**

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|---|---|---|---|---|
| Debt Limit | $ 576,286 | $ 580,414 | $ 596,241 | $ 618,037 | $ 675,479 | $ 689,998 | $ 747,589 | $ 835,535 | $ 824,834 | $ 963,064 |
| Total Net Debt applicable to limit | $ 200,635 | $ 283,037 | $ 276,791 | $ 271,988 | $ 284,615 | $ 304,348 | $ 326,369 | $ 491,372 | $ 475,113 | $ 562,492 |
| Debt Margin | $ 375,651 | $ 297,376 | $ 319,449 | $ 346,048 | $ 390,864 | $ 385,650 | $ 421,220 | $ 344,163 | $ 349,721 | $ 400,572 |
| Total net debt applicable to limit as a percentage of debt limit | 34.82% | 48.76% | 46.42% | 44.01% | 42.14% | 44.11% | 43.66% | 58.81% | 57.60% | 58.41% |
| Debt Limit Calculation: | | | | | | | | | | |
| Assessed Value | $ 11,525,712 | $ 11,608,270 | $ 11,924,818 | $ 12,360,737 | $ 13,509,587 | $ 13,799,958 | $ 14,951,778 | $ 16,710,705 | $ 16,496,678 | $ 19,261,274 |
| Debt Limit (5%) | $ 576,286 | $ 580,414 | $ 596,241 | $ 618,037 | $ 675,479 | $ 689,998 | $ 747,589 | $ 835,535 | $ 824,834 | $ 963,064 |
| Debt Applicable to Limit: | | | | | | | | | | |
| Total bonded debt | $ 204,611 | $ 288,681 | $ 283,230 | $ 275,980 | $ 298,490 | $ 313,635 | $ 337,430 | $ 505,313 | $ 488,934 | $ 577,304 |
| Debt Reserves | $ 3,976 | $ 5,643 | $ 6,439 | $ 3,992 | $ 13,875 | $ 9,287 | $ 11,061 | $ 13,941 | $ 13,821 | $ 14,812 |
| Net debt applicable to limit | $ 200,635 | $ 283,037 | $ 276,791 | $ 271,988 | $ 284,615 | $ 304,348 | $ 326,369 | $ 491,372 | $ 475,113 | $ 562,492 |

**HAYS COUNTY, TEXAS**
**DEMOGRAPHIC AND ECONOMIC STATISTICS**
**LAST TEN FISCAL YEARS**

| Fiscal Year | Population [1] | Personal Income (Amounts Expressed in Thousands) [1] | Per Capita Personal Income [1] | School Enrollment [2] | Unemployment Rate [3] |
|---|---|---|---|---|---|
| 2010 | 158,289 | 4,989,694 | 31,523 | 28,652 | 6.7% |
| 2011 | 163,746 | 5,301,739 | 32,378 | 29,517 | 7.0% |
| 2012 | 168,990 | 5,741,395 | 33,975 | 30,343 | 5.3% |
| 2013 | 176,026 | 6,148,146 | 34,927 | 31,209 | 5.1% |
| 2014 | 185,025 | 6,468,355 | 34,959 | 32,295 | 4.60% |
| 2015 | 194,739 | 6,468,355 | 33,216 | 33,593 | 3.40% |
| 2016 | 204,470 | 7,398,078 | 36,182 | 34,650 | 3.70% |
| 2017 | 214,485 | 7,956,341 | 37,095 | 36,237 | 3.00% |
| 2018 | 214,485 | 8,987,390 | 41,902 | 38,111 | 3.00% |
| 2019 | 222,631 | 9,733,094 | 43,719 | 39,282 | 2.70% |

[1] Bureau of Economic Analysis /County Estimates. As of the report date, the 2018 population estimate had not been released.

[2] Texas Education Agency

[3] United States Department of Labor - Bureau of Labor Statistics

**HAYS COUNTY, TEXAS**
**PRINCIPAL EMPLOYERS**
**CURRENT AND NINE YEARS AGO**

| | 2019 | | | 2010 | | |
|---|---|---|---|---|---|---|
| **Employer** | **Employees** | **Rank** | **Percent of Total County Employment** | **Employees** | **Rank** | **Percent of Total County Employment** |
| Texas State University | 4,259 | 1 | 4.07% | 3,300 | 1 | * |
| Hays Consolidated Independent School District | 3,730 | 2 | 3.56% | 2,095 | 3 | * |
| Amazon Fulfillment Center | 3,000 | 3 | 2.87% | | | |
| San Marcos CISD | 1,777 | 4 | 1.70% | 1,662 | 4 | * |
| Premium Outlets | 1,600 | 5 | 1.53% | 1,540 | 5 | * |
| Tanger Factory Outlet Center | 1,540 | 6 | 1.47% | 1,114 | 6 | * |
| Dripping Springs Independent School District | 1,244 | 7 | 1.19% | 837 | 7 | * |
| Hays County | 913 | 8 | 0.87% | | | |
| HEB Distribution Center | 750 | 9 | 3.84% | 580 | 10 | * |
| Central Texas Medical Center | 700 | 10 | 0.67% | 650 | 8 | * |
| Prime Outlets San Marcos | | | | 2,100 | 2 | * |
| Grande Communications | | | | 850 | 6 | |
| Hunter Industries | | | | 650 | 9 | * |
| Total | 19,513 | | | 15,378 | | |
| Total County Employees | 104,635 | | | | | |

* Information not available.

Sources: Bureau of Economic Analysis /County Estimates, Texas Workforce Commission, Greater San Marcos Partnership, Hays CISD, Dripping Springs ISD.

**HAYS COUNTY, TEXAS**
**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION**
**LAST TEN FISCAL YEARS**

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|---|---|---|---|---|
| Administration | 75 | 75 | 76 | 76 | 78 | 78 | 80 | 83 | 89 | 91 |
| Judicial | 110 | 114 | 114 | 116 | 119 | 120 | 127 | 143 | 156 | 170 |
| Law enforcement and corrections | 415 | 395 | 411 | 408 | 412 | 417 | 421 | 436 | 467 | 492 |
| Community and public service | 7 | 7 | 8 | 7 | 7 | 7 | 9 | 14 | 14 | 14 |
| Health and human services | 57 | 58 | 58 | 35 | 35 | 36 | 39 | 40 | 44 | 45 |
| General maintenance | 13 | 13 | 13 | 10 | 10 | 10 | 10 | 9 | 9 | 9 |
| Highways and streets | 88 | 88 | 86 | 86 | 87 | 86 | 87 | 89 | 92 | 92 |
| | 765 | 750 | 766 | 738 | 748 | 754 | 773 | 814 | 871 | 913 |

Source: Hays County Auditor's Office

**HAYS COUNTY, TEXAS**
**OPERATING INDICATORS BY FUNCTION**
**LAST TEN FISCAL YEARS**

| Function | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Judicial** | | | | | | | | | | |
| County Courts | | | | | | | | | | |
| Civil | | | | | | | | | | |
| New Filed | 805 | 885 | 806 | 1,055 | 941 | 828 | 913 | 1,086 | 1,282 | 1,664 |
| Disposed | 778 | 850 | 941 | 996 | 760 | 639 | 785 | 853 | 1,021 | 1,635 |
| Criminal | | | | | | | | | | |
| New Filed | 3,753 | 3,530 | 4,249 | 3,766 | 3,606 | 3,758 | 4,224 | 5,009 | 4,195 | 4,542 |
| Disposed | 3,849 | 3,402 | 3,432 | 4,169 | 3,711 | 3,640 | 3,812 | 3,974 | 4,226 | 3,972 |
| Juvenile | | | | | | | | | | |
| New Filed | 129 | - | 138 | 133 | 80 | 92 | 123 | 146 | 118 | 141 |
| Disposed | 111 | - | 125 | 102 | 95 | 70 | 107 | 114 | 114 | 104 |
| Probate | | | | | | | | | | |
| New Filed | 281 | - | 311 | 303 | 349 | 327 | 391 | 373 | 401 | 408 |
| Disposed | 291 | - | - | - | - | - | - | 1 | 2 | 4 |
| Mental Health | | | | | | | | | | |
| New Filed | 50 | - | 45 | 56 | 46 | 86 | 227 | 260 | 244 | 314 |
| Disposed | 47 | - | 78 | 98 | 75 | 154 | 367 | 475 | 301 | 366 |
| District Court | | | | | | | | | | |
| Civil | | | | | | | | | | |
| New Filed | 2,687 | 2,928 | 2,913 | 3,190 | 2,982 | 2,942 | 3,233 | 3,126 | 3,281 | 3,531 |
| Disposed | 2,385 | 2,501 | 2,584 | 3,050 | 2,698 | 2,467 | 2,733 | 2,844 | 2,628 | 4,048 |
| Criminal | | | | | | | | | | |
| New Filed | 1,478 | 1,508 | 1,316 | 1,397 | 1,214 | 1,107 | 1,380 | 1,559 | 1,569 | 1,989 |
| Disposed | 1,430 | 1,438 | 1,250 | 1,321 | 1,218 | 1,138 | 1,208 | 1,354 | 1,479 | 1,694 |
| Justice of the Peace Courts | | | | | | | | | | |
| Civil | | | | | | | | | | |
| New Filed | 1,373 | 1,548 | 1,760 | 1,518 | 1,422 | 1,669 | 1,785 | 2,407 | 2,504 | 3,165 |
| Disposed | 1,193 | 1,382 | 1,648 | 1,478 | 1,507 | 1,702 | 1,751 | 2,180 | 2,344 | 2,787 |
| Criminal | | | | | | | | | | |
| New Filed | 16,414 | 17,431 | 16,351 | 17,472 | 11,938 | 14,708 | 14,795 | 15,895 | 17,375 | 15,393 |
| Disposed | 16,701 | 15,617 | 15,211 | 15,068 | 11,116 | 16,228 | 15,242 | 14,535 | 16,291 | 21,639 |
| **Law enforcement and corrections** | | | | | | | | | | |
| Arrests made | 6,941 | 7,029 | 7,095 | 6,406 | 6,103 | 6,636 | 6,890 | 7,529 | 7,899 | 7,725 |
| Traffic violations | 6,002 | 6,703 | 5,911 | 6,758 | 6,287 | 6,202 | 5,255 | 5,441 | 6,057 | 6,481 |
| Sheriff's office 911 calls for service | 57,630 | 66,538 | 67,792 | 68,460 | 50,728 | 54,655 | 54,775 | 49,987 | 51,508 | 55,272 |
| Jail inmate daily average | 295 | 303 | 312 | 306 | 300 | 302 | 286 | 468 | 553 | 540 |
| Juvenile detention daily average | 99 | 96 | 99 | 93 | 92 | 95 | 74 | 63 | 58 | 43 |
| Animal Control Calls - domestic | 2,944 | 4,450 | 3,911 | 3,993 | 5,005 | 4,043 | 3,720 | 3,078 | 4,656 | 4,392 |
| Animal Control Calls - livestock | 1,072 | 1,447 | 1,203 | 1,135 | 1,277 | 1,184 | 1,127 | 1,019 | 898 | 1,163 |
| Animal Control Calls - public assist [1] | 711 | 805 | 849 | 761 | - | - | - | - | - | - |
| **Health and human services** | | | | | | | | | | |
| Development/Environmental health | | | | | | | | | | |
| 911 Addresses Assigned | 647 | 508 | 510 | 1,081 | 980 | 1,517 | 1,631 | 2,441 | 2,030 | 2,880 |
| Flood Hazard Permits Issued | 438 | 551 | 749 | 910 | 551 | 540 | 1,433 | 1,380 | 1,553 | 1,703 |
| On site Sewage Permits Issued | 337 | 262 | 314 | 368 | 403 | 584 | 506 | 555 | 516 | 529 |
| Public health | | | | | | | | | | |
| Immunizations | 16,453 | 13,768 | 8,896 | 3,181 | 3,236 | 2,733 | 1,780 | 2,417 | 3,033 | 2,189 |
| Other services | 12,319 | 9,923 | 8,067 | 9,346 | 6,490 | 6,754 | 4,893 | 6,333 | 6,901 | 7,713 |

[1] The Hays County Sheriff's Office began tracking Animal Control calls under domestic calls in FY 2014.

Sources: Various County departments
Note: Indicators are not available for the Administration function.

**HAYS COUNTY, TEXAS**
**CAPITAL ASSET STATISTICS BY FUNCTION**
**LAST TEN FISCAL YEARS**

| Function | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Judicial** | | | | | | | | | | |
| **# of Courtrooms** | 11 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| **Law enforcement and corrections** | | | | | | | | | | |
| **Stations** | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| **Patrol units** | 78 | 70 | 67 | 72 | 78 | 79 | 81 | 96 | 131 | 137 |
| **Other units** | 87 | 87 | 87 | 71 | 71 | 91 | 91 | 93 | 125 | 126 |
| **Facilities** | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **Transport units** | 12 | 12 | 14 | 17 | 17 | 16 | 16 | 17 | 17 | 17 |
| **Health and human services** | | | | | | | | | | |
| **Clinics** | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| **Recycling Facilities** | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **Community public services** | | | | | | | | | | |
| **Acreage** | 74.203 | 154.587 | 155.426 | 155.566 | 155.566 | 155.566 | 155.566 | 155.566 | 155.566 | 155.566 |
| **Extension facilities** | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| **Conservation acreage** | 0 | 3258.574 | 3258.574 | 2253.66 | 2253.66 | 2953.86 | 3064.06 | 3064.06 | 3064.06 | 3064.06 |
| **Highways and streets** | | | | | | | | | | |
| **Road (miles)** | 751.57 | 751.57 | 763.23 | 761.85 | 775.77 | 782.98 | 776.21 | 784.55 | 792.37 | 813.4 |
| **Bridges-span** | 11 | 11 | 11 | 12 | 12 | 11 | 13 | 13 | 13 | 15 |
| **Flood control-span, culvert, and dam** | 28 | 28 | 29 | 29 | 29 | 28 | 28 | 29 | 29 | 30 |

Sources: Various County departments
Note: Indicators are not available for the Administration function.

HAYS COUNTY
STATE OF TEXAS

# HAYS COUNTY, TEXAS
# COMPREHENSIVE
# ANNUAL FINANCIAL REPORT
# 2019

# FEDERAL AND STATE AWARDS SECTION

HAYS COUNTY
STATE OF TEXAS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Judge and
Commissioners of Hays County, Texas
San Marcos, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hays County, Texas as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise Hays County's basic financial statements, and have issued our report thereon dated March 31, 2020.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Hays County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Hays County's internal control. Accordingly, we do not express an opinion on the effectiveness of Hays County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



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**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Hays County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

ABIP, PC

San Antonio, Texas
March 31, 2020

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE, AND THE STATE OF TEXAS SINGLE AUDIT CIRCULAR

To the Honorable Judge and
Commissioners of Hays County, Texas
San Marcos, Texas

**Report on Compliance for Each Major Federal Program**

We have audited Hays County, Texas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement,* and the *State of Texas Single Audit Circular* that could have a direct and material effect on each of Hays County, Texas' major federal and state programs for the year ended September 30, 2019. Hays County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Hays County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *State of Texas Single Audit Circular*. Those standards, the Uniform Guidance, and the *State of Texas Single Audit Circular* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about Hays County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of Hays County's compliance.



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***Opinion on Each Major Federal and State Program***

In our opinion, Hays County, Texas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2019.

**Report on Internal Control over Compliance**

Management of Hays County, Texas is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Hays County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State of Texas Single Audit Circular,* but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Hays County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *State of Texas Single Audit Circular*. Accordingly, this report is not suitable for any other purpose.

ABIP, PC

San Antonio, Texas
March 31, 2020

**HAYS COUNTY, TEXAS**
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**
**For the Year Ended September 30, 2019**

| Federal Grantor/ Pass-Through Grantor/ Program Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Federal Expenditures |
|---|---|---|---|
| U. S. DEPARTMENT OF JUSTICE | | | |
| Direct Programs: | | | |
| State Criminal Alien Assistance Program | 16.606 | 2019-AP-BX-0080 | $ 53,956 |
| Sheriff's Equitable Sharing | 16.922 | N/A | 7,119 |
| Edward Byrne Memorial Justice Asst Grant Program (JAG) | 16.738 | 2017-DJ-BX0507 | 13,580 |
| Edward Byrne Memorial Justice Asst Grant Program (JAG) | 16.738 | 2018-DJ-BX0587 | 13,041 |
| Organized Crime Drug Enforcement Task Force | 16.111 | SW-TXW-0850 | 338 |
| Organized Crime Drug Enforcement Task Force | 16.111 | SW-TXW-0873 | 2,927 |
| **Total Department of Justice direct programs** | | | **90,961** |
| Pass Through the Office of the Governor | | | |
| Edward Byrne Memorial Justice Asst Grant Program (JAG) | 16.738 | 3565901 | 81,512 |
| Edward Byrne Memorial Justice Asst Grant Program (JAG) | 16.738 | 3568201 | 48,221 |
| Crime Victim Assistance, Victim's of Crime Act | 16.575 | 3607601 | 28,357 |
| **Total Office of the Governor pass through programs** | | | **158,090** |
| **Total U.S. Department of Justice** | | | **249,051** |
| U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | |
| Passed through the Texas Department of State Health Services: | | | |
| TB/PC Prevention and Control | 93.116 | HHS000036000010-01 | 6,127 |
| TB/PC Prevention and Control | 93.116 | HHS000036000010 | 17,708 |
| **Total for CFDA 93.116** | | | **23,835** |
| Immunization Cooperative Agreement Grant | 93.268 | HHS000104800001 | 171,387 |
| Immunization Cooperative Agreement Grant | 93.268 | HHS000104800001-01 | 9,521 |
| **Total for CFDA 93.268** | | | **180,908** |
| Investigations and Technical Assistance-CPS/Hazards | 93.074 | 537-18-0153-00001-01 | 98,834 |
| Investigations and Technical Assistance-CPS/Hazards | 93.074 | 537-18-0153-00001-02 | 25,339 |
| **Total for CFDA 93.074** | | | **124,173** |
| Preventative Health and Health Services Block Grants-RLSS/LPHS | 93.991 | 537-18-0223-00001 | 44,511 |
| Preventative Health and Health Services Block Grants-RLSS/LPHS | 93.991 | HHS000485600019 | 6,595 |
| **Total for CFDA 93.758** | | | **51,106** |
| 2017 Hurricane Public Health Crisis Response Cooperative Agreement | 93.354 | HHS000371500030 | 32,197 |
| **Total for CFDA 93.354** | | | **32,197** |
| **Total Texas Department of Health and Human Services pass-through programs** | | | **412,219** |
| Passed through Texas Juvenile Justice Department | | | |
| Foster Care Title IV-E | 93.658 | TJPC-E-2019-105 | 7,853 |
| **Total Texas Juvenile Justice Department pass-through programs** | | | **7,853** |
| Passed through the Office of the Attorney General | | | |
| Child Support Enforcement | 93.563 | N/A | 79,396 |
| **Total Office of the Attorney General pass-through programs** | | | **79,396** |
| **Total U.S. Department of Health and Human Services** | | | **499,468** |
| U.S DEPARTMENT OF HOMELAND SECURITY | | | |
| Passed through the Texas Department of Public Safety | | | |
| Emergency Management Performance Grant | 97.042 | 19-TX-EMPG-1349 | 42,610 |
| **Total Texas Department of Public Safety pass through programs** | | | **42,610** |

*(continued)*

**HAYS COUNTY, TEXAS**
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**
**For the Year Ended September 30, 2019**

| Federal Grantor/ Pass-Through Grantor/ Program Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Federal Expenditures |
|---|---|---|---|
| Passed through the Office of the Governor | | | |
| Homeland Security (HSGP)-SWAT Night Vision | 97.067 | 3268602 | $ 114,047 |
| Homeland Security (HSGP)-Hazmat Team Air packs | 97.067 | 3551701 | 74,974 |
| Homeland Security (HSGP)-Hazmat Monitor Maintenance | 97.067 | 3529701 | 17,743 |
| **Total Office of the Governor pass through programs** | | | **206,764** |
| **Total U.S. Department of Homeland Security** | | | **249,374** |
| US DOT, FEDERAL HIGHWAY ADMINISTRATION | | | |
| Passed through the Texas Department of Transportation | | | |
| Highway Planning and Construction * | 20.205 | CSJ-0016-02-107 | 1,630,226 |
| Highway Planning and Construction * | 20.205 | CSJ-3545-02-003 | 89,946 |
| Highway Planning and Construction * | 20.205 | CSJ-0805-01-017 | 473,206 |
| Highway Planning and Construction * | 20.205 | CSJ-0016-02-127 | 2,343,026 |
| Highway Planning and Construction * | 20.205 | CSJ-1539-01-005 | 2,612,228 |
| Highway Planning and Construction * | 20.205 | CSJ-0016-02-135 | 296,214 |
| National Hwy Traffic Safety Administration, STEP Comprehensive * | 20.600 | 2019-HaysCoGA-S-1YG-00015 | 18,461 |
| **Total Texas Department of Transportation pass through programs** | | | **7,463,307** |
| Passed through the Texas Parks & Wildlife Department | | | |
| Texas Recreation Trail Fund Agreement * | 20.219 | RT1013.3 | 56,461 |
| **Total Texas Parks and Wildlife Department pass through programs** | | | **56,461** |
| **Total Highway Planning and Construction Cluster** | | | **7,501,307** |
| **Total Highway Safety Cluster** | | | **18,461** |
| **Total US DOT, Federal Highway Administration** | | | **7,519,768** |
| U.S. DEPARTMENT OF AGRICULTURE | | | |
| National School Breakfast Program * | 10.553 | 01356 | 33,011 |
| National School Lunch Program * | 10.555 | 01356 | 65,213 |
| **Total U.S. Department of Agriculture direct programs** | | | **98,224** |
| **Total Child Nutrition Cluster** | | | **98,224** |
| Passed through the National Resources Conservation Services | | | |
| Emergency Watershed Protection Auxiliary Spillway Repairs | 10.923 | 68-7442-17-203 | 311,133 |
| **Total National Resources Conservation Services pass through programs** | | | **311,133** |
| **Total U.S. Department of Agriculture** | | | **409,357** |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | |
| Passed through the Texas Department of Agriculture | | | |
| Texas Community Development Block Grant-Cedar Oaks Mesa | 14.228 | 7217189 | 250,338 |
| **Total Texas Department of Agriculture pass through programs** | | | **250,338** |
| Passed through the Texas General Land Office | | | |
| Texas Community Development Block Grant-Disaster Recovery | 14.228 | B-16-DH-48-0001 | 71,750 |
| **Total Texas General Land Office pass through programs** | | | **71,750** |
| **Total U.S Department of Housing and Urban Development** | | | **322,088** |
| **TOTAL EXPENDITURES OF FEDERAL AWARDS** | | | **$ 9,249,106** |

***** Indicates a cluster under OMB Compliance Supplement

The accompanying note is an integral part of this schedule.

**HAYS COUNTY, TEXAS**
**SCHEDULE OF EXPENDITURES OF STATE AWARDS**
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

| Grantor/ Program Title | Entity Identifying Number | State Expenditures |
|---|---|---|
| TRAVIS COUNTY | | |
| Auto Theft Task Force | 2019-4400000361 | $ 63,592 |
| Auto Theft Task Force | 2020-4100118300 | 6,047 |
| **Total Travis County** | | **69,639** |
| TEXAS A&M AGRILIFE EXTENSION SERVICE | | |
| Feral Hog Abatement Program | Interlocal Agreement | 11,758 |
| **Total Texas A&M Agrilife Extension Service** | | **11,758** |
| OFFICE OF THE ATTORNEY GENERAL | | |
| VINE Program | 1990123 | 28,547 |
| Internet Crimes Against Children (ICAC) | 1995166 | 2,990 |
| **Total Office of the Attorney General** | | **31,537** |
| CAPITAL AREA COUNCIL OF GOVERNMENTS | | |
| 9-1-1 Maintenance | Interlocal Agreement | 156,607 |
| **Total CAPCOG** | | **156,607** |
| DEPARTMENT OF STATE HEALTH SERVICES | | |
| T.B. Prevention | 537-08-0037-00001 | 23,733 |
| T.B. Prevention | 537-08-0037-00001-01 | 2,239 |
| Preventative Health Block Grant-IDCU Sureb | 537-18-0294-00001 | 71,386 |
| Preventative Health Block Grant-IDCU Sureb | HHS000436300015 | 6,222 |
| Immunization State Grant | HHS000104800001-01 | 11,878 |
| **Total Department of Health** | | **115,458** |
| TEXAS JUVENILE JUSTICE DEPARTMENT | | |
| State Aid Grant | TJJD-A-2019-105 | 749,265 |
| State Aid Grant | TJJD-A-2020-105 | 67,617 |
| Special Needs Grant | TJJD-M-2019-105 | 44,885 |
| Special Needs Grant | TJJD-M-2020-105 | 4,080 |
| Regional Diversion | TJJD-R-2020-105 | 4,898 |
| **Total Texas Juvenile Justice Department** | | **870,745** |
| TEXAS OFFICE OF COURT ADMINISTRATION | | |
| Texas Indigent Defense Commission | 212-19-105 | 127,288 |
| **Total Texas Office of Court Administration** | | **127,288** |
| TEXAS WATER DEVELOPMENT BOARD | | |
| TWDB Low Water Crossing Early Warning Systems | 1600012045 | 139,986 |
| **Total Texas Water Development Board** | | **139,986** |
| TEXAS DEPARTMENT OF TRANSPORTATION | | |
| Highway Planning and Construction | CSJ-0016-02-107 | 407,556 |
| Highway Planning and Construction | CSJ-3545-02-003 | 22,487 |
| Highway Planning and Construction | CSJ-0805-01-017 | 118,301 |
| Highway Planning and Construction | CSJ-0016-02-127 | 585,756 |
| Highway Planning and Construction | CSJ-1539-01-005 | 653,057 |
| Highway Planning and Construction | CSJ-0016-02-135 | 74,054 |
| **Total Texas Department of Transportation** | | **1,861,211** |


*(continued)*

**HAYS COUNTY, TEXAS**
**SCHEDULE OF EXPENDITURES OF STATE AWARDS**
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

| Grantor/ Program Title | Entity Identifying Number | State Expenditures |
|---|---|---|
| OFFICE OF THE GOVERNOR | | |
| Drug Court Program-Veteran's Court | 2775905 | $ 65,614 |
| National Incident Based Reporting System (NIBRS) | 3642001 | 749,512 |
| **Total Office of the Governor** | | **815,126** |
| TEXAS STATE SOIL & WATER CONSERVATION BOARD | | |
| Auxiliary Spillway Repairs match | EWP-ST-50040 | 93,540 |
| **Total Texas State Soil & Water Conservation Board** | | **93,540** |
| TEXAS VETERAN'S COMMISSION | | |
| Veteran's Treatment Court | VTC-18-0603 | 152,291 |
| Veteran's Treatment Court | GT-VTC19-0008 | 45,751 |
| **Total Texas Veteran's Commission** | | **198,042** |
| TEXAS STATE UNIVERSITY | | |
| Science, Technology, Engineering & Mathematics (STEM) | NSF-1764404 | 412 |
| **Total Texas State University** | | **412** |
| **TOTAL EXPENDITURES OF STATE AWARDS** | | **$ 4,491,349** |

# HAYS COUNTY, TEXAS
## NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
## FOR THE YEAR ENDED SEPTEMBER 30, 2019

### NOTE 1. GENERAL

The accompanying schedules of expenditures of federal and state awards presents the activity of all applicable federal and state awards of Hays County, Texas (the County). The information in these schedules are presented in accordance with the requirements of the Uniform Guidance and the State of Texas Single Audit Circular. The County's reporting entity is defined in Note 1 to the County's financial statements. Federal and state awards received directly from federal and state agencies as well as federal and state awards passed through other government agencies are included in the respective schedule. The County did not elect to use the 10% de minimus cost rate as allowed in the Uniform Guidance.

### NOTE 2. BASIS OF ACCOUNTING

The accompanying schedules of expenditures of federal and state awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the County's financial statements.

### NOTE 3. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Grant expenditure reports as of September 30, 2019, which have been submitted to grantor agencies will, in some cases, differ slightly from amounts disclosed herein. The reports prepared for grantor agencies are typically prepared at a later date and often reflect refined estimates of year-end accruals. The reports will agree at termination of the grant as the discrepancies noted are timing differences.

### NOTE 4. PASS THROUGH EXPENDITURES

The County does not pass through any funds to subrecipients.

HAYS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

A. Summary of Auditors' Results:

1 Financial statements:

| | |
|---|---|
| Type of auditor's report on financial statements: | Unmodified |
| Internal Control over financial reporting: | |
| One or more material weaknesses identified? | None |
| One or more significant deficiencies identified that are not considered to be material weaknesses? | None |
| Noncompliance material to the financial statements noted? | None |
| Internal control over major programs: | |
| One or more material weaknesses identified? | None |
| One or more significant deficiencies identified that are not considered to be material weaknesses? | None |
| Type of auditor's report issued on compliance with major programs: | Unmodified |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) of the Uniform Guidance and State of Texas Single Audit Circular? | None |

2 Federal awards:

| | |
|---|---|
| Major Federal Program | Federal Highway Administration CFDA 20.205 |
| Pass through entity | Texas Department of Transportation |

(continued)

| | | |
|---|---|---|
| 3 | State Awards: | |
| | Major State programs | Texas Department of Transportation<br>Highway Planning and Construction CSJ-0016-02-107<br>Highway Planning and Construction CSJ-3545-02-003<br>Highway Planning and Construction CSJ-0805-01-017<br>Highway Planning and Construction CSJ-0016-02-127<br>Highway Planning and Construction CSJ-1539-01-005<br>Highway Planning and Construction CSJ-0016-02-135<br><br>National Incident Based Reporting System (NIBRS) 3642001 |
| 4 | Dollar thresholds considered between type A and type B programs | |
| | Federal Awards | $750,000 |
| | State Awards | $300,000 |
| | Auditee qualified as low-risk auditee? | Yes |
| B. | Financial Statement Findings | None |
| C. | Federal or State Award Findings and Questioned Costs | None |

HAYS COUNTY, TEXAS
SUMMARY OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| PROGRAM / ITEM NUMBER | PLAN |
|---|---|
| None | |

HAYS COUNTY, TEXAS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| PROGRAM / ITEM NUMBER | PLAN |
|---|---|
| Not applicable | |

HAYS COUNTY
STATE OF TEXAS