

HAYS COUNTY, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
FOR THE YEAR ENDED
SEPTEMBER 30, 2022







**HAYS COUNTY, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
2022**

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

**For the Fiscal Year Ended
September 30, 2022**



HAYS COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Year Ended September 30, 2022

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**HAYS COUNTY, TEXAS
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2022**

INTRODUCTORY SECTION





OFFICE OF THE COUNTY AUDITOR

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County Auditor

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Vickie Dorsett

First Assistant County Auditor

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March 28, 2023

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 Annual Comprehensive Financial Report of the County of Hays, Texas, (County) for the fiscal year ended September 30, 2022. 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, 2022, 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, 2022 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 2020 census, its official population had reached 241,067. 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 41 degrees and an average high temperature of 96 degrees in August. The average rainfall is 37.2 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, Umland, 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, technology, 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. The 2020 census reported a population of 241,067, which more than doubled the population of 97,589 in 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.

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 bi-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 2020 U.S. Census, of 241,067 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 Budget Office during May each year. The Budget Officer for the County, then uses these requests as the starting point for developing the Recommended Budget. This recommended budget is presented to the Commissioners Court for their review. From the 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, Road and Bridge Fund, and American Rescue Plan Fund this comparison is presented as part of the basic financial statements for the governmental funds. For governmental funds, other than the General Fund, Road and Bridge Fund, and American Rescue Plan 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 proximity to metropolitan areas continues to fuel tax base growth which stalled only modestly during the recession. Wealth indicators are mixed, but County unemployment indicators have historically been positive, characterized by rapid growth in total employment. However, the COVID-19 Pandemic contributed to the September 2020 unemployment rate of 6.4%. The September 2022 unemployment rate decreased to 2.9%.

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 \$12.361 billion in fiscal year 2013 to \$30.953 billion in fiscal year 2022, a 150.4% increase. San Marcos is home to a large and popular factory outlet mall, ecommerce fulfillment center, and Texas State University (estimated enrollment of 38,376), which is expected to continue to grow rapidly in the next few years, facilitated somewhat by a Division 1 athletic program and the offering of 205 bachelor's, master's and doctoral degree programs. Comprised of about 2/3 residential properties, taxable assessed valuation grew by a 10.5% compound annual rate since fiscal year 2013. The housing market posted modest gains in fiscal years 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 -1.3% 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 16.8%, fiscal year 2020 experienced an increase of 9.2%. Fiscal year 2021 experienced a moderate increase of 3.8%, while Fiscal year 2022 experienced an extremely significant increase of 41.7%. The County sales tax collections more than doubled from fiscal year 2013 to 2022, increasing from \$14,225,895 to \$34,595,221 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 were 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 provided 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.

In November 2020 Hays County voters passed the Hays County 2020 Parks and Open Space Bond Proposition A. A total of \$75.0 million was approved to fund the construction, improvement, renovation, equipping and acquisition of land and interests in land, building and facilities for park and recreational purposes. In addition, funds may be used for acquiring open space and conservation land and acquiring conservation easements of land to ensure the land is available for recreational, open space use, or to protect wildlife habitat and the water quality of creeks, rivers, and springs, and to protect natural resources by minimizing flood risks and improving flood safety.

Awards:

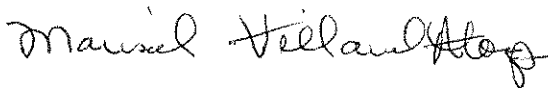
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Hays County for its annual comprehensive financial report for the fiscal year ended September 30, 2021. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive 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 annual comprehensive 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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2021

Christopher P. Morill

Executive Director/CEO

VOTERS OF HAYS COUNTY

COUNTY OFFICIALS
Elected by County at Large

- County Judge
- Commissioner's Court
 - General Counsel
- Sheriff
 - Jail Division
 - Animal Control
- County Court @ Law Judges (3)
- Tax Assessor-Collector
- Treasurer
- District Clerk
- County Clerk

PRECINCT OFFICIALS
Elected by Precinct

- Commissioners (4)
- Constables (5)
- Justice of the Peace (6)

DISTRICT VOTERS

- District Judges (5)
 - Court Administrator
 - Court Reporters
 - Adult Probation
 - District Attorney
- APPOINTED OFFICIALS
by District Judges
 - County Auditor
 - Associate Judge

JUVENILE BOARD

- County Court @ Law Judges (3)
- County Judge
- 22nd Judicial District Judge
- District Attorney
- County Sheriff
- Juvenile Probation
- Juvenile Detention Center

DEPARTMENTAL OFFICES
Appointed by Commissioner's Court

- Transportation Department
- Co-Wide Operations
 - Grants Administration
 - Building Maintenance
 - Parks Administration
 - Transfer Station
 - Personal Health
- Office of Emergency Services
 - Fire Marshal
- Veterans Administration
- Extension Services
- Election Administration
- Law Library
- Human Resources
- Information Technology

HAYS COUNTY, TEXAS
OFFICIALS
September 30, 2022

<u>Title</u>	<u>Name</u>
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
22 nd Judicial District Judge	R. Bruce Boyer
207 th Judicial District Judge	Jack Robison
274 th Judicial District Judge	Gary Steel
428 th Judicial District Judge	Bill Henry
453 rd Judicial District Judge	Sherri Tibbe
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	Daniel O'Brien
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	Lucinda Doyle
Constable Precinct 1	David Peterson
Constable Precinct 2	Michael Torres
Constable Precinct 3	Don Montague
Constable Precinct 4	Ronald Hood

HAYS COUNTY, TEXAS
OFFICIALS
September 30, 2022

<u>Title</u>	<u>Name</u>
Constable Precinct 5	John Ellen
Associate District Judge	Karl Hays
Associate District Judge	Benjamin Moore
Chief Juvenile Probation Officer	Lisa Day
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	Lainey Ferguson
County Court Reporter	Gina K. May
County Court Reporter	Susan Green
County Court Reporter	Brittaney Jessup
General Counsel	Mark D. Kennedy
Transportation Director	Jerry E. Borcharding
Countywide Operations Director	Tammy Crumley
Development Services Director	Marcus Pacheco
Fire Marshal	Mark Wobus
Office of Emergency Services Director	Michael Jones
Veterans Services Officer	Jude J. Prather
Extension Services Agent	Kate Blankenship
Elections Administrator	Jennifer Anderson
Information Technology Director	Jeff McGill
Human Resources Director	Shari Miller





**HAYS COUNTY, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
2022**

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hays County, Texas, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Hays County, Texas, as of September 30, 2022, 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.

Basis for Opinions

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

Responsibility of Management 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; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the net pension liability and related ratios, schedule of employer contributions - retirement system, schedule of changes in total other postemployment benefit liability and related ratios, and the related notes to required supplementary information, 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.

Supplementary 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 Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2023, 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 28, 2023

HAYS COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Hays County, Texas' (the "County") Annual Comprehensive Financial Report presents an overview of the County's financial activities for the fiscal year ended September 30, 2022. 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 Annual Comprehensive Financial Report.

FINANCIAL HIGHLIGHTS

- The County's total combined net position increased from prior year to \$83.6 million at September 30, 2022. Of this amount, (\$231.6) 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 2022, Hays County's governmental funds reported combined ending fund balances of \$233.2 million.
- The general fund reported a fund balance this year of \$71.3 million, of which \$54.3 million is unassigned, \$1.2 million is restricted, and \$15.2 million is committed. The fund balance represents 63.8% of General Fund expenditures and transfers out.

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. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like those used for proprietary funds.

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, American Rescue Plan Act Fund, and Major Capital Projects Funds are the County's major funds. A budgetary comparison statement for the General Fund, Road and Bridge Fund, and American Rescue Plan Act 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 (Asset) 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 fiduciary funds and 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 \$83,631,734 at September 30, 2022 as detailed below:

	Restated 2021 Governmental Activities	2022 Governmental Activities	Total Percent Change 2022-2021
Current and other assets	\$ 401,243,602	\$ 349,987,689	-12.77%
Capital assets, net	365,781,008	402,189,678	9.95%
Total Assets	767,024,610	752,177,367	-1.94%
Deferred outflows of resources	38,754,864	37,576,712	-3.04%
Other liabilities	75,567,808	68,525,920	-9.32%
Long-term liabilities	647,550,702	594,107,250	-8.25%
Total Liabilities	723,118,510	662,633,170	-8.36%
Deferred inflows of resources	14,961,135	43,489,175	190.68%
Net Position:			
Net investment in capital assets	143,858,031	160,683,911	11.70%
Restricted	171,466,962	154,564,876	-9.86%
Unrestricted	(247,625,164)	(231,617,053)	-6.46%
Total Net Position	\$ 67,699,829	\$ 83,631,734	23.53%

Total net position increased by \$15.9 million compared to 2021. There are significant changes in the statement of net position at September 30, 2022 from September 30, 2021. Capital assets increased by \$36.4 million as a result of the purchase of park land, a building to house the elections and information technology departments, and the acceptance of several new roads in subdivisions. Voter approved park bonds funded the acquisition of 533 acres for the Sentinel Peak Park land and 537 acres for the Purgatory Creek Nature Preserve. The continued growth of the County has caused an increase of new homes. The roads in these subdivisions such as Headwaters at Barton Creek, Belterra, 6 Creeks, Crosswinds, and Sunfield Estates 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 decreased by \$53.4 million resulting from the repayment of bonds. This is discussed in detail on pages 45-50 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.

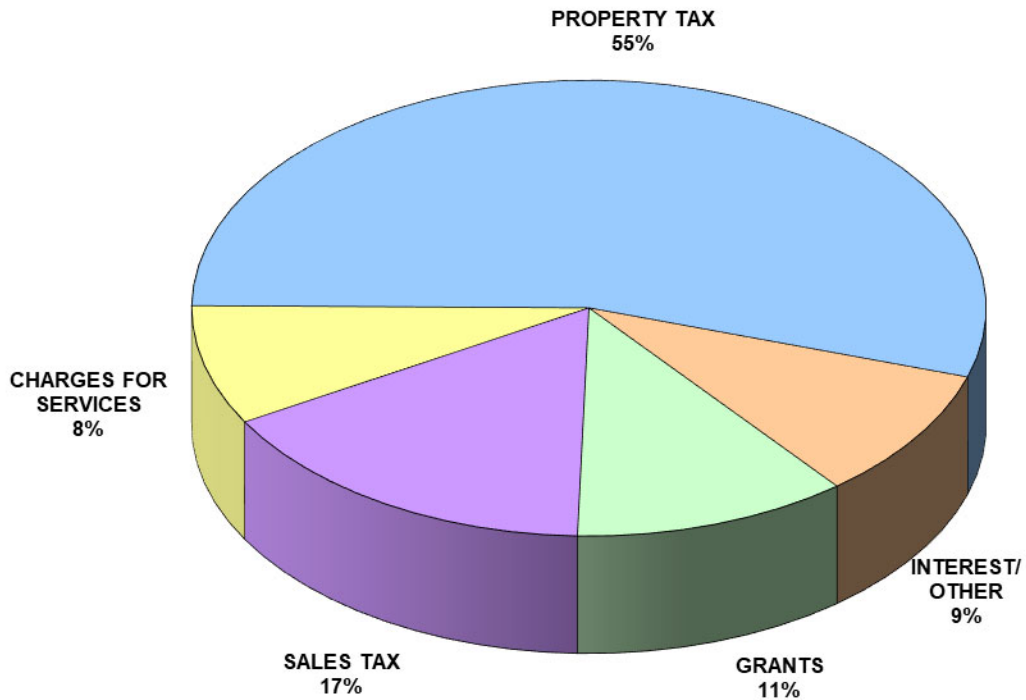
The investment in capital assets does not necessarily correlate directly with changes in capital assets as a whole. Many road projects, once completed, are contributed to the State of Texas or local entity involved thus removing the asset from the County's books. Since 2008, in order to facilitate both 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. In 2016, voters approved \$131.4 million for transportation safety and mobility improvements across the county. 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 \$133,170,000. 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 deferred the expenses until the State road projects were approved.

Changes in Net Position:

The County's total revenues were \$213,486,356. A significant portion, 72% of the County's revenue comes from taxes. Of this total, \$34.6 million was from sales taxes and the remaining \$116.9 million is ad valorem taxes. Charges for services include court fines and fees (\$6.1 million), law enforcement and correction facilities (\$3.7 million), health and human service fees (\$3.0 million), road and bridges (\$2.5 million), administration fees (\$1.1 million), and community and public service fees (\$1.7 million).

- The County's total cost of governance was \$197.6 million.
- The amount our taxpayers paid for these activities through taxes was \$151.5 million.
- Those who directly benefited from the programs paid \$18.1 million.
- Interest, grants, contributions, miscellaneous revenues, and loss on disposal of assets share of the cost was \$43.9 million.

REVENUES FY 2022



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:

	2021	2022	Total Percent Change 2022-2021
Taxes	\$ 141,705,315	\$ 151,472,230	6.89%
Program revenues:			
Charges for Services	17,499,315	18,120,955	3.55%
Operating grants and contributions	10,310,879	13,965,673	35.45%
Capital grants and contributions	3,726,273	9,916,020	166.11%
Investment earnings	201,783	2,010,547	896.39%
Miscellaneous and other	14,657,467	18,757,787	27.97%
Loss on disposal of asset	-	(756,856)	100.00%
Total revenues	<u>188,101,032</u>	<u>213,486,356</u>	<u>13.50%</u>
Expenses			
General administration	16,229,101	17,612,976	8.53%
Judicial	18,827,666	20,710,505	10.00%
Law enforcement/corrections	59,751,373	62,854,352	5.19%
Community/public service	2,690,110	4,967,351	84.65%
Health and human services	31,149,114	31,567,039	1.34%
General maintenance	2,430,293	2,716,459	11.77%
Streets and highways	32,732,053	38,082,270	16.35%
Debt service/Bond interest	21,312,734	19,043,499	-10.65%
Total expenses	<u>185,122,444</u>	<u>197,554,451</u>	<u>6.72%</u>
Change in net position	<u>2,978,588</u>	<u>15,931,905</u>	<u>434.88%</u>
Net position, beginning	<u>64,721,241</u>	<u>67,699,829</u>	<u>4.60%</u>
Net position, ending	<u>\$ 67,699,829</u>	<u>\$ 83,631,734</u>	<u>23.53%</u>

Amounts received for property tax revenues of \$116,877,009 increased from last year by 5.6% 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 55% of total revenues. Sales tax collections of \$34,595,221 increased by 11.5% compared to prior year primarily due to the population growth of the county as well as the popularity of a large shopping mall and fulfillment center located in the county.

Investment earnings increased by 896.4% as a result of increased investment rates on cash and investments on hand during FY2022.

Operating grants and contributions increased by 35.45% and capital grants and contributions increased by 166.11% as a result of American Rescue Plan Act for Coronavirus State and Local Fiscal Recovery Fund projects.

The increase in “miscellaneous and other” revenues from FY2021 to FY2022 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 the 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 payments increased as a result of increased hospital patient revenue increasing by 15.8%. The loss on disposal of asset represents the annexation and removal of roads from the County road system.

Total expenses increased by 6.72% during the year. Streets and highways increased by 16.35% as a result of road construction and road improvement project expenses increasing in fiscal year 2022. Judicial expenses increased by 10.00% as a result of an increase in indigent defense and grant criminal justice program expenses. Law enforcement and corrections increased by 5.19% as new positions were approved to staff the expanded Jail

Facility. General Administrative expenses increased by 8.53% as a result of the purchase of the elections and information technology building completed in FY2021. General Maintenance expenses increased by 11.77% as the result of completed building improvements and an increase in building maintenance expenses. Community and Public Service expenses increased by 84.65% as a result of the purchase of park land and nature preserve land.

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 2022 fiscal year, the County's governmental funds reported combined ending fund balance of \$233.2 million. Approximately \$54.3 million of the fund balance represents unassigned fund balance while the remaining major components of fund balance are restricted for capital projects and construction (\$8.1 million), capital projects for others (\$112.0 million), debt service (\$21.2 million), road and bridge (\$10.2 million), and special revenue (\$11.2 million). Committed fund balance was for projects budgeted to be expended in fiscal year 2023 (\$15.2 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 2022 fiscal year, fund balance of the General Fund was \$71.3 million, of which \$54.3 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 and operating transfers. Unassigned fund balance represents 48.6% of total general fund expenditures, and total fund balance represent 63.8% 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 \$4,735,064 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 \$1.9 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 \$10.9 million over the prior year's totals. Spending increased due to additional personnel in preparation for the opening of an expanded Direct Supervision Jail Facility and an increase in Court Systems and Administrative office personnel, \$1.3 million for market adjustments for civilian positions, \$1.3 million for Flood Mitigation and Groundwater Modeling projects, \$1.1 million to upgrade the building security and camera system at the Government Center facility, \$2.6 million for county building renovations and \$2 million for new and upgraded technology equipment.
- Although County growth has caused increases to overall general fund expenditures, the COVID-19 Pandemic coupled with the County's fiscally conservative spending, resulted in lower than budgeted operational costs.

Road and Bridge Fund

The Road and Bridge Fund has a total fund balance of \$10.2 million, with a decrease of \$1.9 million. The decrease is a result of an increase in road expenses (\$1.7 million), decrease in property tax rate and revenue (\$.4 million), and decrease in operating contributions (\$.2 million) from FY2022. The decreases were offset by an increase in interest earnings (\$.2 million), increase in charges for services for permitting (\$.06 million), and increase in other revenue (\$.2 million).

American Rescue Plan Act Fund

The American Rescue Plan Fund has a total fund balance of \$118,882. In September 2021, the County received \$22,355,951 in Coronavirus State and Local Fiscal recovery funds from the US Treasury. Funds totaling \$11.0 million were unearned at the end of the fiscal year 2022 as the County plans for the use of the funds in fiscal year 2023.

Debt Service Fund

The debt service fund has a total fund balance of \$21,194,315 all of which will be used for the payment of debt service. The balance reflects a current year net increase of \$5,849,419. The increase is a result of property tax revenues increasing by \$4.5 million.

Major Capital Project Fund

The Major Capital Project Fund balance decreased as spending for road projects continued for the Road Bond 2019 Fund. Numerous road construction projects that were initiated in prior years continued throughout fiscal year 2022 while new road construction and improvement projects were initiated in fiscal year 2022.

- The Road Bond 2019 Fund has a total fund balance of \$58.8 million, with a net decrease of \$20.2 million. The major road expenditures included \$1.0 million of low water crossing road improvements and road construction project expenses of \$7.8 million for Dacy Lane, \$1.6 million for FM2001 – Sunbright Blvd., \$1.4 million for SH80 at Military Dr – CR266, \$2.3 million for FM3237 CSI - RM150 Roundabout, \$1.3 million for Fischer Store Rd. – FM2325 safety improvement, \$.9 million for FM3237 CSI – RM150 to RR12 improvement, \$.8 million for Wintersmill Parkway FM3237 – RR12 improvements, \$.6 million for the US290 West SI Martin & Henley improvements, \$1.4 million for Darden Hill - Sawyer Ranch – RM1826 improvements, \$.7 million for Lime Kiln Road safety and drainage improvements, and \$.3 million for Old Bastrop Highway right of way.

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, 2022, the net position of the Medical Insurance Fund was \$19.8 million, a decrease of \$1,576,880. The decrease resulted from lower medical costs as the COVID-19 pandemic cases have steadily decreased.

GENERAL FUND BUDGETARY HIGHLIGHTS:

The Fiscal Year 2022 budget was adopted on September 21, 2021. The FY2022 budget increase (11.9%) over FY2021 was primarily a result of \$3 million for new positions to staff the expanded Jail Facility, Court Systems and Administrative Offices, \$1.3 million for market adjustments for civilian positions, \$1.3 million for Flood Mitigation and Groundwater Modeling projects, \$1.1 million to upgrade the building security and camera system at the Government Center facility, \$2.6 million for county building renovations and \$2 million for new and upgraded technology equipment.

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 was 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 \$8,328,385, primarily due to the incompleteness of capital projects, vacant positions, as well as pivoting of operations as a result of the COVID-19 Pandemic. Actual revenues collected were more than budgeted by \$5,337,471. The revenue increase was primarily the result of an increase in sales tax collections and higher than anticipated collection of fees. 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 continued operational affects related to the COVID-19 Pandemic.

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, 2022, net capital assets of the governmental activities totaled \$402,189,678 million. Annual depreciation for buildings, infrastructure, improvements, furniture and equipment, and right-to-use leased equipment totaled \$15.8 million. More detailed information about the County's capital asset activity is presented in Note 3. C. of the notes to the financial statements.

	Restated 2021	2022	Total Percent Change 2022-2021
Capital assets not being depreciated:			
Land	\$ 20,212,858	\$ 37,525,042	85.65%
Construction in progress - infrastructure	32,248,095	39,451,237	22.34%
Construction in progress - building	66,466,040	68,408,953	2.92%
Construction in progress - land improvements	148,589	101,562	-31.65%
Total capital assets not being depreciated	<u>119,075,582</u>	<u>145,486,794</u>	<u>22.18%</u>
Capital assets being depreciated:			
Infrastructure	219,136,791	231,600,631	5.69%
Buildings and improvements	143,772,944	150,265,360	4.52%
Park improvements	5,035,513	5,171,513	2.70%
Equipment	43,880,992	47,926,013	9.22%
Right-to-use leased equipment	2,353,343	3,198,660	35.92%
Total capital assets being depreciated	<u>414,179,583</u>	<u>438,162,177</u>	<u>5.79%</u>
Less accumulated depreciation for:			
Infrastructure	(89,555,569)	(94,457,603)	5.47%
Buildings and improvements	(44,153,046)	(49,303,879)	11.67%
Park Improvements	(1,828,097)	(2,053,854)	12.35%
Equipment	(31,937,445)	(34,793,782)	8.94%
Right-to-use leased equipment	-	(850,175)	100.00%
Total accumulated depreciation	<u>(167,474,157)</u>	<u>(181,459,293)</u>	<u>8.35%</u>
Total capital assets being depreciated, net	<u>246,705,426</u>	<u>256,702,884</u>	<u>4.05%</u>
Governmental activities capital assets, net	<u>\$ 365,781,008</u>	<u>\$ 402,189,678</u>	<u>9.95%</u>

DEBT ADMINISTRATION

At the end of the 2022 fiscal year, the County reported \$618.5 million in outstanding debt. Of this amount, \$494.5 million is general obligation debt, \$26.7 million is special assessment revenue bonds, \$1.5 million is qualified energy conservation bonds, and \$2.6 million is a public property finance act contract loan for additional energy efficiency capital projects. The County reported \$4.0 million in vested vacation benefits, \$40.7 million in postemployment benefits, and \$2.4 million in right-to-use assets leases. Premiums being amortized over the life of the bond were \$46.2 million at year-end.

A majority of the general obligation debt is the result of a voter approved bond issue for roads, parks, 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 \$133,170,000. In 2020, voters approved \$75.0 million for constructing, improving, renovating, equipping, and acquiring land and interest in land, and buildings for park and recreational purposes. 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 2010 and 2020 census. The County's population increased from 157,107 to 241,067 which represents a 53.4% increase. Appraised property values used for the FY2023 budget preparation will increase by \$7.37 billion, or 29.4% from FY2022. The increase in FY2022 property values was the result of new improvements (\$1.9 billion) and increases in appraised values (\$5.4 billion). Additionally, a tax freeze for seniors over the age of 65 and disabled persons adopted in FY2017 are still in place. The average home value in FY2023 was \$437,124 as compared to the average home value in FY2022 of \$314,038. These indicators were considered when adopting the FY2023 General Fund budget. Amounts available for appropriation in the FY2023 General Fund budget are \$123.9 million, compared to the

final FY2022 budget of \$116.5 million. Total revenue for all operating funds, including General Fund, for FY2023 are budgeted at \$175.8 million.

Total expenditures for all operating funds, including General Fund, for FY2023 are budgeted at \$213.5 million which is a 10.4% increase from the previous year. This increase is primarily a result of federal funds received and budgeted as a result of the Covid-19 pandemic.

If these estimates are realized, the County's budgetary General Fund balance is anticipated to drop by \$15.2 million. The decrease in fund balance is the result of the use of reserves to fund one-time expenditures for capital improvements for the Jail renovation, a new timekeeping system, flood mitigation projects throughout the county, technology infrastructure upgrades, capital improvements to county buildings, 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 FY2023.

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, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
2022**

BASIC FINANCIAL STATEMENTS



HAYS COUNTY, TEXAS
STATEMENT OF NET POSITION
September 30, 2022

	Primary Government Governmental Activities
Assets	
Cash:	
Cash and cash equivalents	\$ 271,401,814
Receivables:	
Delinquent ad valorem taxes	811,829
Sales and use tax	5,386,773
Lease receivable	330,005
Miscellaneous	65,579,448
Materials & supplies inventory, at cost	514,217
Prepaid items	570,956
Deposits	797,000
Capital assets (net of accumulated depreciation):	
Land	37,525,042
Buildings	100,961,481
Land improvements	3,117,659
Furniture, fixtures and equipment	13,132,231
Right-to-use leased asset	2,348,485
Infrastructure	137,143,028
Construction in progress	107,961,752
Net pension asset	4,595,647
Total Assets	752,177,367
Deferred outflows of resources	
Deferred charge on refunding	9,710,165
Deferred pension charges	15,905,962
Deferred OPEB charges	11,960,585
Total deferred outflow of resources	37,576,712
Liabilities	
Accounts payable	25,979,763
Accrued interest payable	2,523,279
Due to other agencies	1,078,118
Unearned revenues	14,547,391
Noncurrent liabilities:	
Due within one year	24,397,369
Due in more than one year	594,107,250
Total Liabilities	662,633,170
Deferred inflows of resources	
Unavailable revenue-leases	329,355
Deferred pension charges	32,437,342
Deferred OPEB charges	10,722,478
Total deferred outflow of resources	43,489,175
Net Position	
Net investment in capital assets	160,683,911
Restricted for:	
Restricted-administration	483,940
Restricted-debt service	21,194,315
Restricted-road and bridge	9,725,613
Restricted-law enforcement and corrections	658,186
Restricted-records management and preservation	3,341,793
Restricted-community services and programs	3,719,784
Restricted-judicial	1,412,812
Restricted-health and human services	2,044,241
Restricted-capital projects for others	111,984,192
Unrestricted	(231,617,053)
Total Net Position	\$ 83,631,734

The accompanying notes are an integral part of this statement.

HAYS COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
Administration	\$ (17,612,976)	\$ 1,120,407	\$ -	\$ 120,000
Judicial	(20,710,505)	6,096,433	1,583,951	-
Law enforcement and corrections	(62,854,352)	3,693,804	3,287,678	20,000
Community and public services	(4,967,351)	1,695,131	139,585	874,750
Health and human services	(31,567,039)	2,966,193	7,759,053	8,674,392
General maintenance	(2,716,459)	-	-	-
Highways and streets	(38,082,270)	2,548,987	1,195,406	226,878
Interest and fees	(19,043,499)	-	-	-
Total governmental activities	<u>(197,554,451)</u>	<u>18,120,955</u>	<u>13,965,673</u>	<u>9,916,020</u>
Total primary government	<u>\$ (197,554,451)</u>	<u>\$ 18,120,955</u>	<u>\$ 13,965,673</u>	<u>\$ 9,916,020</u>

The accompanying notes are an integral part of this statement.

HAYS COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022

	Net (Expense) Revenue and Changes in Net Position	
	Primary Government	
Functions/Programs	Governmental Activities	
Primary government:		
Governmental activities:		
Administration	\$	(16,372,569)
Judicial		(13,030,121)
Law enforcement and corrections		(55,852,870)
Community and public services		(2,257,885)
Health and human services		(12,167,401)
General maintenance		(2,716,459)
Highways and streets		(34,110,999)
Interest and fees		(19,043,499)
Total governmental activities		(155,551,803)
Total primary government	\$	(155,551,803)
Ad valorem taxes		116,877,009
Sales and use tax		34,595,221
Interest on deposits		2,010,547
Miscellaneous revenues		18,757,787
Gain (loss) on disposal of capital assets		(756,856)
Total general revenues		171,483,708
Change in net position		15,931,905
Net position - beginning		67,699,829
Net position - ending	\$	83,631,734

The accompanying notes are an integral part of this statement.

**HAYS COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2022**

	General	Road and Bridge Fund	Debt Service Fund	Road Bond 2019 Fund
Assets				
Cash and cash equivalents	\$ 44,882,622	\$ 24,246,917	\$ 4,820,332	\$ 77,931,810
Receivables				
Ad valorem taxes	477,544	99,562	234,723	-
Sales and use taxes	5,386,773	-	-	-
Lease receivable	330,005	-	-	-
Due from other governments	374,080	2,514	10,659,809	-
Miscellaneous	1,311,562	53,229	-	529,437
Due from other funds	47,575,257	1,974,938	6,943,809	517,697
Prepaid items	568,406	-	-	-
Inventory, at cost	5,080	509,137	-	-
Total Assets	\$ 100,911,329	\$ 26,886,297	\$ 22,658,673	\$ 78,978,944
Liabilities				
Liabilities				
Accounts payable	\$ 6,118,792	\$ 3,624,990	\$ 6,500	\$ 4,150,855
Unearned revenue	91,550	-	-	-
Due to other agencies	880,472	2,851	194,795	-
Due to other funds	21,735,796	12,924,144	1,028,340	16,061,535
Total Liabilities	28,826,610	16,551,985	1,229,635	20,212,390
Deferred Inflows of Resources				
Unavailable revenue-property taxes	477,544	99,562	234,723	-
Unavailable revenue-leases	329,355	-	-	-
Total Deferred Inflows of Resources	806,899	99,562	234,723	-
Fund Balances				
Nonspendable	\$ 573,486	\$ 509,137	\$ -	\$ -
Restricted-administration	483,940	-	-	-
Restricted-debt service	-	-	21,194,315	-
Restricted-capital projects and construction	-	-	-	3,382,841
Restricted-road and bridge	-	9,725,613	-	-
Restricted-law enforcement and corrections	-	-	-	-
Restricted-records management and preservation	-	-	-	-
Restricted-community services and programs	697,706	-	-	-
Restricted-judicial	-	-	-	-
Restricted-health and human services	-	-	-	-
Restricted-capital projects for others	-	-	-	55,383,713
Committed-administration	669,585	-	-	-
Committed-general maintenance	1,546,228	-	-	-
Committed-community services and programs	4,760,700	-	-	-
Committed-health and human services programs	285,734	-	-	-
Committed-law enforcement and corrections	2,973,522	-	-	-
Committed-judicial	-	-	-	-
Committed-capital projects and construction	5,000,000	-	-	-
Unassigned	54,286,919	-	-	-
Total Fund Balances	71,277,820	10,234,750	21,194,315	58,766,554
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 100,911,329	\$ 26,886,297	\$ 22,658,673	\$ 78,978,944

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

**HAYS COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2022**

	American Rescue Plan Act Fund	Other Governmental Funds	Total Governmental Funds
Assets			
Cash and cash equivalents	\$ 16,881,314	\$ 92,784,446	\$ 261,547,441
Receivables			
Ad valorem taxes	-	-	811,829
Sales and use taxes	-	-	5,386,773
Lease receivable	-	-	330,005
Due from other governments	-	2,245,977	13,282,380
Miscellaneous	-	664,657	2,558,885
Due from other funds	-	3,392,508	60,404,209
Prepaid items	-	2,550	570,956
Inventory, at cost	-	-	514,217
Total Assets	<u>\$ 16,881,314</u>	<u>\$ 99,090,138</u>	<u>\$ 345,406,695</u>
Liabilities			
Liabilities			
Accounts payable	\$ 1,814,784	\$ 8,219,274	\$ 23,935,195
Unearned revenue	10,966,177	3,489,664	14,547,391
Due to other agencies	-	-	1,078,118
Due to other funds	3,981,471	15,738,292	71,469,578
Total Liabilities	<u>16,762,432</u>	<u>27,447,230</u>	<u>111,030,282</u>
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	-	811,829
Unavailable revenue-leases	-	-	329,355
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>1,141,184</u>
Fund Balances			
Nonspendable	\$ -	\$ 2,550	\$ 1,085,173
Restricted-administration	-	-	483,940
Restricted-debt service	-	-	21,194,315
Restricted-capital projects and construction	118,882	4,560,769	8,062,492
Restricted-road and bridge	-	-	9,725,613
Restricted-law enforcement and corrections	-	658,186	658,186
Restricted-records management and preservation	-	3,341,793	3,341,793
Restricted-community services and programs	-	3,022,078	3,719,784
Restricted-judicial	-	1,412,812	1,412,812
Restricted-health and human services	-	2,044,241	2,044,241
Restricted-capital projects for others	-	56,600,479	111,984,192
Committed-administration	-	-	669,585
Committed-general maintenance	-	-	1,546,228
Committed-community services and programs	-	-	4,760,700
Committed-health and human services programs	-	-	285,734
Committed-law enforcement and corrections	-	-	2,973,522
Committed-judicial	-	-	-
Committed-capital projects and construction	-	-	5,000,000
Unassigned	-	-	54,286,919
Total Fund Balances	<u>118,882</u>	<u>71,642,908</u>	<u>233,235,229</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 16,881,314</u>	<u>\$ 99,090,138</u>	<u>\$ 345,406,695</u>

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, 2022

Total fund balances - governmental funds	\$	233,235,229
Amounts reported for <i>governmental activities</i> in the statement of net position are different because:		
Capital assets used in governmental activities are expensed in the funds		402,189,678
Payables for bond principal and premiums, which are not due in the current period are not reported in the funds		(571,512,620)
Payables for right-to-use-assets		(2,364,553)
Payables for bond interest which are not due in the current period are not reported in the funds		(2,523,279)
Compensated absences which are not due in the current period are not reported in the funds		(3,957,973)
Net pension asset is not reported in the funds		4,595,647
Internal service funds assets and liabilities are included in the governmental activities in the statement of net position		19,759,919
Property tax receivable unavailable to pay current year expenditures is deferred in the funds		811,829
Other post employment benefit liability is not reported in the funds		(40,669,473)
Deferred outflows on net pension asset are not reported in the funds		15,905,962
Deferred outflows on other post employment benefits are not reported in the funds		11,960,585
Deferred inflows on net pension asset are not reported in the funds		(32,437,342)
Deferred inflows on other post employment benefits are not reported in the funds		(10,722,478)
Deferred amounts on refunding are deferred outflows of resources and, therefore, are not reported in the funds		9,710,165
Receivables for which current financial resources are not available		49,650,438
Governmental activities - net position	<u>\$</u>	<u>83,631,734</u>

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, 2022

	<u>General</u>	<u>Road and Bridge Fund</u>	<u>Debt Service Fund</u>	<u>Road Bond 2019 Fund</u>
Revenues				
Taxes				
Ad valorem	\$ 68,354,225	\$ 7,101,536	\$ 35,389,078	\$ -
Sales and use	31,530,455	3,064,766	-	-
Fines	1,386,335	320,351	-	-
Charges for services	8,611,414	2,251,110	-	-
Interest on deposits	477,293	163,897	76,460	519,347
Interest income on leases	1,675	-	-	-
Operating grants and contributions	4,905,003	104,755	-	1,033,763
Other revenue	1,268,158	300,701	10,659,809	1,584,619
Asset forfeitures	-	28,321	-	-
Total Revenues	<u>116,534,558</u>	<u>13,335,437</u>	<u>46,125,347</u>	<u>3,137,729</u>
Expenditures				
Current				
Administration	16,345,824	-	-	-
Judicial	19,187,366	-	-	-
Law enforcement and corrections	61,025,725	-	-	-
Community and public services	2,893,408	-	-	-
Health and human services	3,779,567	-	-	-
General maintenance	2,235,376	-	-	-
Highways and streets	147,554	11,945,130	-	17,933,172
Debt service				
Administrative charges	12,500	-	9,250	-
Interest	116,136	358	19,341,678	-
Principal retirement	1,080,794	1,453	20,925,000	-
Bond issuance costs	-	-	-	-
Capital outlay	2,420,855	3,314,604	-	5,371,030
Total expenditures	<u>109,245,105</u>	<u>15,261,545</u>	<u>40,275,928</u>	<u>23,304,202</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,289,453</u>	<u>(1,926,108)</u>	<u>5,849,419</u>	<u>(20,166,473)</u>
Other Financing Sources (Uses)				
Transfers Out	(2,557,711)	-	-	-
Total Transfers to other funds	<u>(2,557,711)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers In	3,322	-	-	-
Total Transfers from other funds	<u>3,322</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bonds issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Refunding bonds issued	-	-	-	-
Premium on refunding bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-
Proceeds from loans	-	-	-	-
Total Issuance of debt	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,554,389)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	4,735,064	(1,926,108)	5,849,419	(20,166,473)
Fund balances - beginning	66,542,756	12,160,858	15,344,896	78,933,027
Fund balances - ending	<u>\$ 71,277,820</u>	<u>\$ 10,234,750</u>	<u>\$ 21,194,315</u>	<u>\$ 58,766,554</u>

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, 2022

	American Rescue Plan Act Fund	Other Governmental Funds	Total Governmental Funds
Revenues			
Taxes			
Ad valorem	\$ -	\$ 6,117,171	\$ 116,962,010
Sales and use	-	-	34,595,221
Fines	-	-	1,706,686
Charges for services	-	4,161,848	15,024,372
Interest on deposits	118,456	582,909	1,938,362
Interest income on leases	-	-	1,675
Operating grants and contributions	11,389,774	6,253,507	23,686,802
Other revenue	-	16,941,783	30,755,070
Asset forfeitures	-	217,318	245,639
Total Revenues	<u>11,508,230</u>	<u>34,274,536</u>	<u>224,915,837</u>
Expenditures			
Current			
Administration	-	136,000	16,481,824
Judicial	264,158	1,803,169	21,254,693
Law enforcement and corrections	-	969,080	61,994,805
Community and public services	-	5,988,356	8,881,764
Health and human services	2,534,673	25,467,879	31,782,119
General maintenance	-	7,470	2,242,846
Highways and streets	-	7,926,449	37,952,305
Debt service			
Administrative charges	-	11,850	33,600
Interest	-	1,594,050	21,052,222
Principal retirement	-	520,675	22,527,922
Bond issuance costs	-	-	-
Capital outlay	8,590,943	19,894,552	39,591,984
Total expenditures	<u>11,389,774</u>	<u>64,319,530</u>	<u>263,796,084</u>
Excess (deficiency) of revenues over (under) expenditures	<u>118,456</u>	<u>(30,044,994)</u>	<u>(38,880,247)</u>
Other Financing Sources (Uses)			
Transfers Out	-	(3,322)	(2,561,033)
Total Transfers to other funds	<u>-</u>	<u>(3,322)</u>	<u>(2,561,033)</u>
Transfers In	-	2,557,711	2,561,033
Total Transfers from other funds	<u>-</u>	<u>2,557,711</u>	<u>2,561,033</u>
Bonds issued	-	-	-
Premium on bonds issued	-	-	-
Refunding bonds issued	-	-	-
Premium on refunding bonds issued	-	-	-
Payment to refunded bond escrow agent	-	-	-
Special assessment bonds issued	-	-	-
Premium on special assessment bonds issued	-	-	-
Proceeds from loans	-	-	-
Total Issuance of debt	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>2,554,389</u>	<u>-</u>
Net change in fund balances	118,456	(27,490,605)	(38,880,247)
Fund balances - beginning	426	99,133,513	272,115,476
Fund balances - ending	<u>\$ 118,882</u>	<u>\$ 71,642,908</u>	<u>\$ 233,235,229</u>

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, 2022

Net change in fund balances -- total governmental funds	\$ (38,880,247)
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:	
Capital outlays are not reported as expenses in the statement of activities	51,410,448
Depreciation of capital assets is not recorded in the funds	(15,847,095)
Bond issues are recorded as a current resource in the funds, but as a liability in the statement of net position	-
Repayment of bond principal is an expenditure in the funds but a reduction of the liability in the statement of net position	21,693,815
Bond premiums are capitalized and amortized in the statement of net position	3,051,599
Refunding bond gains/losses are capitalized and amortized in the statement of net position	(871,781)
Payment of right-to-use leased asset liability	834,107
Increase 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	(75,349)
Property taxes unearned in the funds are recognized as revenue in the statement of activities	(85,001)
Decrease in accrued interest payable from beginning of the period to the end of the period	(137,495)
Net expenditure in the internal service funds are reported in the governmental activities	1,576,880
Post employment benefit expense is not reported in the funds	(1,784,817)
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	5,706,650
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	(10,659,809)
Change in net position of governmental activities - statement of activities	\$ 15,931,905

The accompanying notes are an integral part of this statement.

HAYS COUNTY, TEXAS
STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS
September 30, 2022

	Internal Service Fund
ASSETS	
Current assets	
Cash and cash equivalents	\$ 9,854,373
Accounts receivable	87,745
Due from other funds	13,073,441
Prepaid items	-
Total Current assets	23,015,559
Non-current asset	
Deposits held by paying agent	797,000
Total Non-current asset	797,000
Total Assets	\$ 23,812,559
 LIABILITIES AND NET POSITION	
Current liabilities	
Accounts payable	\$ 168,330
Due to other funds	2,008,072
Claims payable	1,876,238
Total Current liabilities	4,052,640
Total Liabilities	4,052,640
Net Position	
Restricted for future claims	19,759,919
Total Net Position	\$ 19,759,919

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, 2022

	Internal Service Fund
OPERATING REVENUES	
Charges for services	\$ 14,337,847
Total operating revenues	14,337,847
OPERATING EXPENSES	
Medical claims	12,833,152
Total operating expenses	12,833,152
Operating Income	1,504,695
Nonoperating Revenues	
Interest on deposits	72,185
Total non-operating revenues	72,185
Change in net position	1,576,880
Total net position - beginning	18,183,039
Total net position - ending	\$ 19,759,919

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, 2022

	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash receipts from interfund services provided	\$ 13,238,268
Payment for claims	(13,227,960)
Net cash (used) by operating activities	10,308
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	72,185
Net cash provided by investing activities	72,185
Net decrease in cash and cash equivalents	82,493
Balances - beginning of year	9,771,880
Balances - end of year	\$ 9,854,373
Reconciliation of operating income (loss) to net cash net cash provided (used) by operating activities:	
Operating income (loss)	\$ 1,576,880
Changes in assets and liabilities:	
Interfund receivables	(2,813,701)
Accounts receivable	(24,812)
Prepaid items	-
Deposits held by paying agent	-
Accounts payable - other	159,653
Accounts payable - claims	(394,808)
Interfund payables	1,579,281
Net Cash (used) by operating activities	\$ 82,493

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

HAYS COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2022

	Total Fiduciary Funds
ASSETS	
Cash and cash equivalents	\$ 32,422,894
Total assets	32,422,894
 LIABILITIES	
Miscellaneous payables	-
Due to other agencies	-
Total liabilities	-
 NET POSITION	
Restricted for:	
Individuals, organizations and other governments	32,422,894
Total net position	\$ 32,422,894

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

HAYS COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Fiscal Year Ended September 30, 2022

	Total Fiduciary Funds
ADDITIONS	
Property taxes	\$ 657,478,556
Motor vehicle registrations	79,761,751
Motor vehicle sales tax	56,063,927
Restitution	46,295
Seizures and evidence	-
Bond and registry accounts	1,998,192
Custodial accounts	10,238,264
Miscellaneous fees	102,669
Total additions	805,689,654
 DEDUCTIONS	
Property taxes	657,329,719
Motor vehicle registrations	79,617,243
Motor vehicle sales tax	56,051,257
Restitution	48,402
Seizures and evidence	105,230
Bond and registry accounts	667,633
Custodial accounts	6,897,186
Miscellaneous payables	101,679
Total deductions	800,818,349
Change in net position	4,871,305
Net position - beginning	27,551,589
Net position - ending	\$ 32,422,894

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

HAYS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2022

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 TCERS. 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

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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.

The County adopted the provisions of GASB Statement #84, *Fiduciary Activities*. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. This Statement changes the definition of fiduciary activities, providing more refined guidance on how to determine if an activity is fiduciary in nature and therefore should be reported as such. The Statement defines types of fiduciary funds, eliminating Agency funds and replacing them with Custodial Funds. Under this guidance, fiduciary funds will now report a net position and a statement of changes in net position.

The County adopted the provisions of GASB Statement #87, *Leases*. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. This Statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

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

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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.

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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. Custodial funds generally are used to account for assets that the County holds on behalf of others as their agent. Custodial 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. The Road Bond 2019 Fund is reported as major capital project fund.

American Rescue Plan Act Fund: This fund is a major special revenue fund that is used to account for grant funds that are restricted for use by the American Rescue Plan Act. The American Rescue Plan Act facilitates the United States' recovery from the devastating economic and health effects of the COVID-19 pandemic.

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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: Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments or on behalf of other funds within the County. The County uses Custodial Funds to account for assets held in the agent capacity for other governments for which the tax office collects taxes, for monies seized by County law enforcement agencies, custodial funds held for individuals, and for restitution owed to others.

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;

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- 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.

Taxes have been reported in the financial statements net of the allowance for uncollectible taxes. Tax revenues are recognized as they become available. Accordingly, an amount equal to taxes not yet available has been reported as deferred inflows of resources at the governmental fund level.

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 \$897,640, \$96,901, and \$367,883 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.

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4. 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 Position 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 TCERS. 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 TCERS through a report prepared for the County by TCERS consulting actuary, Milliman, in compliance with GASB 68.

5. 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.

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets 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 assets 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.

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- Unavailable revenues-leases – The unavailable revenue related to leases represents the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods.

7. 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:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	25-50
Land Improvements	10-30
Buildings	50
Equipment and Vehicles	5-10

8. 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.

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9. 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.

10. 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.

11. 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.

12. 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.

13. 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 fund balances, specifically reporting what fund 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.

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- 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 into 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.

14. 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 through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

15. 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 Hays County Commissioners Court appoints a Budget Officer who prepares the county budget with the certification of revenues by the County Auditor. The following procedures are followed in establishing the budgetary data reflected in the financial report.

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1. The Budget Officer 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 into 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
LCRA/WTPUA Service Fee Fund
Sheriff LEOSE Fund
Sheriff Federal Discretionary Fund
Sheriff Commissary Fund
District Attorney State Apportionment Fund
Juvenile Delinquency Prevention Fund
Truancy Court Fee Fund
Constable LEOSE Fund
District Attorney LEOSE Fund

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

ORCA Cedar Oaks Mesa Fund
Texas Water Development Fund
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

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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, 2022.

C. Deficit Unrestricted Net Position

A deficit unrestricted net position of approximately \$231,617,053 exists in governmental activities as of September 30, 2022. 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, 2022, the amounts of bonds outstanding that were used to finance construction of assets transferred to another governmental entity was approximately \$130,427,259. 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, 2022, and during the year ended September 30, 2022 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 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

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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:

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Investment or Investment Type	September 30, 2022	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	\$ 232,063,065	\$ -	\$ -	\$ -	85.72%	24	AAAm
Logic Investment Pool	18,535,941	-	-	-	6.85%	19	AAAm
Texas Class Investment Pool	4,621,460	-	-	-	1.71%	24	AAAm
BOK Financial	-	3,681,956	-	-	1.36%	N/A	N/A
Certificates of Deposit	-	11,813,609	-	-	4.36%	180	N/A
Total	255,220,466	15,495,565	-	-			
Total investments held by the County	\$ 270,716,031						
Plus cash in banks	33,108,677						
Total investments and cash held by County	303,824,708						
Less cash held in fiduciary funds	(32,422,894)						
Total cash and cash equivalents reported on statement of net position	\$ 271,401,814						

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, 2022, 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 2022, 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.

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During Fiscal Year 2022, 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, 2022 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/Lease Receivable/Unearned Revenue/Deferred Inflow of Resources

Receivables at September 30, 2022 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	Other Governmental Funds	Total Funds
Ad valorem taxes	\$1,375,184	\$196,463	\$ 602,606	\$ -	\$ -	\$ 2,174,253
Allowance for doubtful accounts	(897,640)	(96,901)	(367,883)	-	-	(1,362,424)
Sales and use taxes	5,386,773	-	-	-	-	5,386,773
Lease receivable	330,005	-	-	-	-	330,005
Due from other governments	374,080	2,514	10,659,809	-	2,245,977	13,282,380
Miscellaneous	1,311,562	53,229	-	529,437	664,657	2,558,885
	<u>\$7,879,964</u>	<u>\$155,305</u>	<u>\$10,894,532</u>	<u>\$ 529,437</u>	<u>\$ 2,910,634</u>	<u>\$22,369,872</u>

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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	\$ 91,550	\$ 477,544
Net tax revenue	Road and Bridge	-	99,562
Net tax revenue	Debt	-	234,723
Lease receivable	General	-	329,355
Other	American Rescue Plan	10,966,177	
Other	Family Health Services	75,866	-
Other	La Cima Public Improvement District	3,198,798	-
Other	Texas Water Development	215,000	-
	Total Governmental Funds	\$ 14,547,391	\$ 1,141,184

On September 1, 2021, the County entered into a four-year lease agreement for the lease of land and facilities at the County's building located in Kyle, Texas. Based on this agreement, the annual lease payments were \$19,200 until the lease terminates on August 31, 2025. The interest rate on the lease is 0.475%. At September 30, 2022, the County reported lease receivable and deferred inflows of resources of \$55,603 and \$55,493, respectively. On October 1, 2021, the County entered into a four-year lease agreement for the lease of office space and facilities at the Hays County Government Center. Based on this agreement, the annual lease payments were \$92,139 until the lease terminates on September 30, 2025. The interest rate on the lease is 0.475%. At September 30, 2022, the County reported lease receivable and deferred inflows of resources of \$274,402 and \$273,862, respectively.

Future minimum lease payments to be received are as follows:

Fiscal Year	Governmental Activities		
	Lease Receivable	Lease Revenue	Lease Interest
2023	\$ 110,011	\$ 110,313	\$ 1,328
2024	110,534	110,313	805
2025	109,460	108,728	278
	\$ 330,005	\$ 329,354	\$ 2,411

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C. Capital Assets

Capital asset activity for the year ended September 30, 2022, was as follows:

	Restated Beginning Balances	Reclasses and Increases	Reclasses and Decreases	Ending Balances
<u>Governmental activities:</u>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 20,212,858	\$ 17,312,184	\$ -	\$ 37,525,042
Construction in progress - infrastructure	32,248,095	12,175,620	(4,972,478)	39,451,237
Construction in progress - buildings	66,466,040	2,368,159	(425,246)	68,408,953
Construction in progress - land improvements	148,589	88,973	(136,000)	101,562
Total capital assets not being depreciated	<u>119,075,582</u>	<u>31,944,936</u>	<u>(5,533,724)</u>	<u>145,486,794</u>
 <i>Capital assets being depreciated:</i>				
Infrastructure	219,136,791	14,378,102	(1,914,262)	231,600,631
Buildings and improvements	143,772,944	6,492,416	-	150,265,360
Park improvements	5,035,513	136,000	-	5,171,513
Equipment	43,880,992	4,749,574	(704,553)	47,926,013
Right-to-use leased equipment	2,353,343	845,317	-	3,198,660
Total capital assets being depreciated	<u>414,179,583</u>	<u>26,601,409</u>	<u>(2,618,815)</u>	<u>438,162,177</u>
Less accumulated depreciation for:				
Infrastructure	(89,555,569)	(6,059,440)	1,157,406	(94,457,603)
Buildings and improvements	(44,153,046)	(5,150,833)	-	(49,303,879)
Land and park improvements	(1,828,097)	(225,757)	-	(2,053,854)
Equipment	(31,937,445)	(3,560,890)	704,553	(34,793,782)
Right-to-use leased equipment	-	(850,175)	-	(850,175)
Total accumulated depreciation	<u>(167,474,157)</u>	<u>(15,847,095)</u>	<u>1,861,959</u>	<u>(181,459,293)</u>
Total capital assets being depreciated, net	<u>246,705,426</u>	<u>10,754,314</u>	<u>(756,856)</u>	<u>256,702,884</u>
Governmental activities capital assets, net	<u>\$ 365,781,008</u>	<u>\$ 42,699,250</u>	<u>\$ (6,290,580)</u>	<u>\$ 402,189,678</u>

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

General administration	\$ 3,087,561
Judicial	141,368
Law enforcement/corrections	3,692,404
Community/public service	319,097
Health and welfare	1,165,382
General maintenance	564,582
Streets and highways	6,876,701
Total depreciation expense	<u>\$ 15,847,095</u>

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Capital Project and Construction Commitments

The County has active construction projects as of September 30, 2022. The projects include road construction, parks and park improvements, as well as facilities construction. As of September 30, 2022, the County's commitments with contractors were as follows:

Fund	Project Category	Spent to Date	Remaining Commitment
Public Safety Bond 2017 Fund	Road Construction	\$ 106,819,886	\$ 1,729,380
Road and Bridge Fund	Road Construction	2,072,053	1,172,440
County Priority Road Bond 2011 Fund	Road Construction	37,316,098	480,451
Road Bond 2019 Fund	Road Construction	42,041,110	3,382,841
Park Bond 2011 Fund	Park Improvements	9,231,792	224,464
Park Bond 2021 Fund	Park Improvements	516,707	1,182,545
	TOTAL	<u>\$ 197,997,646</u>	<u>\$ 8,172,121</u>

D. Interfund Balances and Activity

1. Due To and From Other Funds

Balances due to and due from other funds at September 30, 2022, consisted of the following:

Due To Fund	Due From Fund	Amount	Purpose
General Fund	Road Bond 2019 Fund	\$ 15,208,850	Short-term loans
General Fund	Non-major Capital Project Funds	7,513,462	Short-term loans
General Fund	Non-major Special Revenue Funds	4,911,278	Short-term loans
General Fund	Road and Bridge Fund	12,924,144	Short-term loans
General Fund	Debt Service Fund	1,027,980	Short-term loans
General Fund	American Rescue Plan Act Fund	3,981,471	Short-term loans
General Fund	Internal Service Fund	2,008,072	Short-term loans
	Total General Fund	<u>\$ 47,575,257</u>	
Road and Bridge Fund	General Fund	\$ 1,007,814	Short-term loans
Road and Bridge Fund	Road Bond 2019 Fund	852,685	Short-term loans
Road and Bridge Fund	Non-major Special Revenue Funds	114,079	Short-term loans
Road and Bridge Fund	Debt Service Fund	360	Short-term loans
	Total Road and Bridge Fund	<u>\$ 1,974,938</u>	
Debt Service	General Fund	\$ 6,943,809	Short-term loans
	Total Debt Service Fund	<u>\$ 6,943,809</u>	
Road Bond 2019 Fund	General Fund	\$ 517,697	Short-term loans
	Total Road Bond 2019 Fund	<u>\$ 517,697</u>	
Non-major Special Revenue Funds	General Fund	\$ 163,680	Short-term loans
Non-major Special Revenue Funds	Non-major Special Revenue Funds	675	Short-term loans
	Total Non-major Special Revenue Fund	<u>\$ 164,355</u>	
Non-major Capital Project Funds	General Fund	\$ 29,355	Short-term loans
Non-major Capital Project Funds	Non-major Capital Project Funds	3,198,798	Short-term loans
	Total Non-major Capital Project Fund	<u>\$ 3,228,153</u>	
	Total Governmental Funds due from other funds	\$ 60,404,209	
	Total Governmental Funds due to other funds	(71,469,578)	
	Total Internal Service Fund due from other funds	13,073,441	
	Total Internal Service Fund due to other funds	<u>(2,008,072)</u>	
		<u>\$ -</u>	

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

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2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2022, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General fund	Other Governmental Funds	\$ 2,557,711	Supplement health service costs
Other Governmental Funds	General fund	3,322	Return unused cash match funds to general fund
	Total Transfers	<u>\$ 2,561,033</u>	

E. Due to Other Governments

Due to other governments are summarized below:

Fund	Amount
General Fund	
Court fines due to State	\$ 263,077
Unclaimed funds due to State	156,679
Other amounts due to State and others	<u>460,716</u>
	<u>880,472</u>
Road and Bridge Fund	
Other amount due to State	\$ 2,851
Other amount due to State	<u>2,851</u>
Debt Service Fund	
Other amount due to others	\$ 194,795
Total due to other government:	<u>\$ 1,078,118</u>

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, 2022, are as follows:

	Restated Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental activities:					
General obligation bonds	\$ 515,380,000	\$ -	(20,925,000)	\$ 494,455,000	\$ 21,655,000
Certificates of obligations	-	-	-	-	-
Special assessment revenue bonds	27,170,000	-	(440,000)	26,730,000	485,000
Qualified energy conservation bonds	1,499,083	-	-	1,499,083	141,044
Public property finance act contract	2,925,496	-	(328,815)	2,596,681	207,265
Bond premiums	<u>49,283,455</u>	-	<u>(3,051,599)</u>	<u>46,231,856</u>	-
	596,258,034	-	(24,745,414)	571,512,620	22,488,309
Right to use assets lease liability	2,353,343	845,317	(834,107)	2,364,553	919,567
Compensated absences	3,882,624	2,777,765	(2,702,416)	3,957,973	989,493
Post employment benefits	38,944,911	1,724,562	-	40,669,473	-
Pension plan benefits	<u>29,555,804</u>	-	<u>(29,555,804)</u>	-	-
	74,736,682	5,347,644	(33,092,327)	46,991,999	1,909,060
Total governmental activities	<u>\$ 670,994,716</u>	<u>\$ 5,347,644</u>	<u>\$ (57,837,741)</u>	<u>\$ 618,504,619</u>	<u>\$ 24,397,369</u>

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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.

Issue Date	Description	Maturity	Original Amount	Interest Rate / Coupon Date	Sept. 30, 2022 Ending Balance	Due Within One Year
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	2,340,000	1,260,000
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	1,840,000	900,000
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	7,865,000	55,000
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	36,540,000	6,890,000
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	11,870,000	1,075,000
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	44,645,000	1,270,000
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	28,090,000	1,495,000

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Issue Date	Description	Maturity	Original Amount	Interest Rate / Coupon Date	Sept. 30, 2022 Ending Balance	Due Within One Year
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	57,425,000	3,970,000
8/16/2017	Limited Tax Bonds, Series 2017 Public Safety Buildings	2/15/2042	96,190,000	2% 2/15, 8/15	92,735,000	1,690,000
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	19,920,000	600,000
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	96,430,000	320,000
9/21/2021	Limited Tax Bonds, Taxable Series 2021 Park Bonds	2/15/2046	43,825,000	3.35% 2/15, 8/15	43,425,000	285,000
9/21/2021	Limited Tax Refunding Bonds Taxable Series 2021 - Refunded portion of Limited Tax Refunding Series Tax Bonds 2012, 2013, 2014, and PTR 2013, 2015	2/15/2038	52,090,000	1.88% 2/15, 8/15	51,330,000	1,845,000
	TOTAL TAX SUPPORTED DEBT				494,455,000	21,655,000
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	17,890,000	320,000
11/12/2020	Special Assessment Revenue Bonds, Series 2020 La Cima Public Improvement District Neighborhood Improvement Areas 1-2 Project	9/15/2048	9,345,000	3.90% 03/15, 09/15	8,840,000	165,000
3/2/2017	Qualified Energy Conservation Bonds, 2017- Energy Efficiency Program	12/15/2031	1,499,083	1.347% 12/15	1,499,083	141,044
3/2/2017	Public Property Finance Act Contract, 2017- Energy Efficiency Program	12/15/2032	3,863,000	2.57% 12/15	2,596,681	207,265
	TOTAL				525,280,764	22,488,309

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Refunding Bonds (from table)

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, 2022, \$2,405,000 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, 2022, \$18,520,000 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, 2022, \$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, 2022, \$36,345,000 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, 2022, \$44,940,000 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 \$64,465,000 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 \$6,395,000 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, 2022, \$62,610,000 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.

In September 2021, Limited Tax Refunding Bonds, Taxable Series 2021 in the amount of \$52,090,000 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 \$2,295,000 of Limited Tax Refunding Bonds, Series 2012, \$15,780,000 of Limited Tax Refunding Bonds, Series 2013, \$18,665,000 of Pass-Through Toll Revenue and Unlimited Tax Bonds, Series 2013, \$915,000 of Limited Tax Refunding Bonds, Series 2014, and \$10,070,000 of Pass-Through Toll Revenue & Unlimited Tax Bonds, Series 2015. On September 30, 2022, \$47,725,000 of bonds

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considered defeased are still outstanding. This refunding produced a total savings of \$7,514,511 and a Net Present Value savings of \$6,522,188.

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.

During FY2021, the County issued Special Assessment Revenue Bonds 2020 for the La Cima Public Improvement District Neighborhood Improvement Areas #1-2 Project with principal amount of \$9,345,000. Bond proceeds were used to pay the costs of certain improvements that benefited neighborhoods in the La Cima Public Improvement District (PID). The Bonds were issued pursuant to an order adopted by the Commissioners Court on October 20, 2020 and an Indenture of Trust, dated November 1, 2020 between the County and Trustee, BOKF, NA. The bonds were 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. The La Cima PID bonds have a stated rate of interest of 3.90% and are payable over 30 years.

Direct Placement Debt

The County's outstanding debt at September 30, 2022 from direct placements related to governmental activities consists of \$1,499,083 in Qualified Energy Conservation Bonds and a \$2,596,681 note payable issued for the County's Energy Efficiency Capital Project.

Right to Use Asset Lease Liability

At September 30, 2022, the County was obligated under right to use leases for vehicles (\$1,920,904), copiers (\$319,866), office space (\$29,984), and miscellaneous equipment (\$93,799). The vehicles were leased for terms of 2 to 5 years at interest rates between 0.25% and 3.21%. The monthly payments range between \$89.29 to \$1,048. The copiers were leased for various County departments and offices for a term of 4 to 5 years at a fixed interest rates between 0.248% and 6.52%. The monthly payments range between \$111 to \$425. The County leased office space for a term of 17 months at a fixed interest rate of 0.213%. The monthly payments are \$6,000. The County leased equipment for two departments. The Juvenile Probation department leased radios for a term of 5 years at a fixed interest rate of 0.632%. The monthly payments are \$1,491. The Department of Public Safety department leased radar units for a term of 3 years at a fixed interest rate of 0.426%. The monthly payments are \$627. The County will not acquire the assets at the end of the lease term.

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2. Debt Service Requirements

Debt service requirements on long-term debt at September 30, 2022, are as follows:

<u>Year Ending</u> <u>September 30,</u>	Governmental Activities						
	Bonds Payable		Direct Placement Debt		Right to use asset lease liability		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2023	\$ 22,140,000	\$ 20,208,886	\$ 348,309	\$ 86,927	\$ 919,567	\$ 32,047	\$ 43,735,736
2024	24,495,000	19,172,023	355,536	79,701	660,645	21,141	44,784,046
2025	26,540,000	18,039,093	362,926	72,312	489,037	11,926	45,515,294
2026	28,670,000	16,858,821	370,481	64,756	235,109	4,007	46,203,174
2027	29,885,000	15,642,305	378,207	57,031	60,195	601	46,023,339
2028-2032	148,230,000	60,785,592	2,013,170	163,058	-	-	211,191,820
2033-2037	116,805,000	34,715,454	267,135	6,865	-	-	151,794,454
2038-2042	90,835,000	15,768,535	-	-	-	-	106,603,535
2043-2047	31,885,000	2,462,275	-	-	-	-	34,347,275
2048-2051	1,700,000	121,200	-	-	-	-	1,821,200
	<u>\$ 521,185,000</u>	<u>\$ 203,774,184</u>	<u>\$ 4,095,764</u>	<u>\$ 530,650</u>	<u>\$ 2,364,553</u>	<u>\$ 69,722</u>	<u>\$ 732,019,873</u>

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 or his/her estate. A summary of changes in the accumulated leave liability follows:

	Compensated
	<u>Absences</u>
Balance, September 30, 2021	\$ 3,882,624
Additions - new entrants and salary increments	2,777,765
Payments	<u>(2,702,416)</u>
Balance, September 30, 2022	<u>\$ 3,957,973</u>

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, 2022, the County contributed \$944/month for medical and \$34/month for dental per employee to the Plan. All contributions were paid

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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, 2022, 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 through 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 \$200,000 and for aggregate loss of \$15,335,636.

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

	<u>FY 2022</u>	<u>FY 2021</u>
Claims payable, October 1	\$ 2,271,046	\$ 845,800
Claims incurred	12,438,344	16,027,158
Claims paid	<u>(12,833,152)</u>	<u>(14,601,912)</u>
Claims payable, September 30	<u>\$ 1,876,238</u>	<u>\$ 2,271,046</u>

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 nearly 800 nontraditional defined benefit pension plans. TCDRS in aggregate issues a comprehensive annual financial report on a calendar year basis. The annual comprehensive financial report 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.

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Employees Covered by Benefit Terms:

At the December 31, 2021, valuation and measurement date, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries currently Receiving Benefits	494
Inactive Employees entitled to but Not Yet Receiving Benefits	1,177
Active Employees	<u>1,021</u>
Total	2,692

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 13.51% from October 2021 through December 2021 and 14.38% from January 2022 to September 2022 of annual covered payroll. The County’s contributions to the TCDRS for the years ending September 30, 2022, 2021, and 2020 were \$7,860,548, \$7,159,289, and \$6,701,038 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 2022 fiscal year was the rate of 7% of their annual covered payroll.

Net Pension Liability (Asset)

Hays County’s Net Pension Liability (Asset) was measured as of December 31, 2021, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability (Asset) was determined by an actuarial valuation as of that date. The December 31, 2021 actuarial valuation is the most recent valuation.

Actuarial Valuation Information:

The Total Pension Liability in the December 31, 2021 actuarial valuations was determined using the following actuarial methods and assumptions:

Actuarial Valuation Date	12/31/2021
Actuarial Cost Method	Entry Age (level percentage of pay)
Amortization Method	Level Percentage of Payroll, Closed
Amortization Period	19.0 years
Asset Valuation Method	5 Year Smoothed Fair Value
Actuarial Assumptions	
Investment Rate of Return	7.50%
Overall Payroll Growth	3.00%
Inflation	2.50%
Cost-of-Living Adjustments	0.00%

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The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.00% (made up of 2.50% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.7% per year for a career employee. Mortality rates for active members were based on gender-distinct Pub-2010 General Employee Amount-Weighted Mortality Table at 135% for males and 120% for females, projected with 100% of the MP-2021 Ultimate scale after 2010. Mortality rates for retirees, beneficiaries, and non-active members were based on 135% of the Pub-210 General Retirees Amount-Weighted Mortality Tables for males and 120% for females, both projected with 100% of the MP-2021 Ultimate scale after 2010. For disabled annuitants, mortality rates were based on 160% of the Pub-2010 General Disabled Retirees Amount-Weighted Mortality Tables for males and 125% for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

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

The long-term expected rate of return on 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 2022 information for a 10-year time horizon.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Geometric Real Rate of Return (Expected Minus Inflation)</u>
U. S. Equities	11.50%	3.80%
Private Equity	25.00%	6.80%
Global Equities	2.50%	4.10%
International Equities - Developed	5.00%	3.80%
International Equities - Emerging	6.00%	4.30%
Investment-Grade Bonds	3.00%	-0.85%
Strategic Credit	9.00%	1.77%
Direct Lending	16.00%	6.25%
Distressed Debt	4.00%	4.50%
REIT Equities	2.00%	3.10%
Master Limited Partnerships (MLPs)	2.00%	3.85%
Private Real Estate Partnerships	6.00%	5.10%
Hedge Funds	6.00%	1.55%
Cash Equivalents	<u>2.00%</u>	-1.05%
TOTAL	100.00%	

Discount Rate:

The discount rate used to measure the Total Pension Liability was 7.60%. 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.

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Changes in the Net Pension Liability (Asset):

	Increase (Decrease)		
	Total Pension	Fiduciary Net	Net Pension
	Liability	Position	Liability /
	(a)	(b)	(a) - (b)
Balance at December 31, 2020	\$ 266,194,542	\$ 236,638,738	\$ 29,555,804
Changes for the year:			
Service cost	8,480,165	-	8,480,165
Interest on total pension liability ⁽¹⁾	20,464,434	-	20,464,434
Effect of plan changes ⁽²⁾	-	-	-
Effect of economic/demographic gains or losses	138,693	-	138,693
Effect of assumptions changes or inputs	772,032	-	772,032
Refund of contributions	(785,115)	(785,115)	-
Benefit payments	(10,228,218)	(10,228,218)	-
Administrative expenses	-	(156,694)	156,694
Member contributions	-	4,091,279	(4,091,279)
Net investment income	-	52,089,200	(52,089,200)
Employer contributions	-	7,890,388	(7,890,388)
Other ⁽³⁾	-	92,602	(92,602)
Net changes	<u>18,841,991</u>	<u>52,993,442</u>	<u>(34,151,451)</u>
Balances as of December 31, 2021	<u>\$ 285,036,533</u>	<u>\$ 289,632,180</u>	<u>\$ (4,595,647)</u>

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

⁽²⁾ No plan changes 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 7.60%, 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 (6.60%) or 1-percentage-point higher (8.60%) than the current rate:

	1% Decrease in Discount Rate (6.60%)	Current Discount Rate (7.60%)	1% Increase in Discount Rate (8.60%)
Total pension liability	\$ 327,860,498	\$ 285,036,533	\$ 249,678,794
Fiduciary net position	<u>289,632,180</u>	<u>289,632,180</u>	<u>289,632,180</u>
Net pension liability / (asset)	<u>\$ 38,228,318</u>	<u>\$ (4,595,647)</u>	<u>\$ (39,953,386)</u>

Pension Plan Fiduciary Net Position:

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

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

For the year ended September 30, 2022, Hays County recognized pension expense of \$2,153,897.

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At September 30, 2022, Hays County reported deferred outflows of resources related to pensions from the following sources:

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Difference between expected and actual economic experience	\$ -	\$ 911,176
Changes in actuarial assumptions	-	9,020,383
Difference between projected and actual investment earnings	32,437,342	-
Contributions subsequent to the measurement date	-	5,974,403
Total	<u>\$ 32,437,342</u>	<u>\$ 15,905,962</u>

Hays County reported \$5,974,403 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 (asset) for the year ending September 30, 2023. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31:	
2022	\$ (2,211,972)
2023	(5,953,405)
2024	(7,526,222)
2025	(6,814,184)
2026	-
Therafter	-
Total	<u>\$ (22,505,783)</u>

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 (asset), deferred outflows of resources and deferred inflows of resources related to pensions as of September 30, 2022 and the pension expense for the year ended is as follows:

Net pension liability (asset)	\$ (4,595,647)
Deferred outflows of resources	15,905,962
Deferred inflows of resources	32,437,342
Pension expense	2,153,897

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.

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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, 2021 valuation date and September 30, 2022 measurement date the following employees were covered by the benefit terms:

Active members	884
Retired members	121
Beneficiaries	-
Covered spouses of retirees	<u>35</u>
Total	1,040

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, 2022, were \$485,705.

Total OPEB Liability

The County's total OPEB liability of \$40,669,473 was measured as of September 30, 2022 and was determined by an actuarial valuation as of October 1, 2021.

Actuarial Valuation Information:

Actuarial assumptions and other inputs - The total OPEB liability in the September 30, 2022 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	3.25%
Discount rate	October 1, 2020: 2.26% October 1, 2021: 4.02%
Healthcare Cost Trend Rates	For 2022 short-term rates were 6.1% for pre-65, and 5.9% for post-65, and "Coordination of Benefits" for Post-65 Medicare eligible, decreasing to 3.7% for 2072 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-2021 on a generational basis with healthy annuitant rates after benefit commencement. Post-retirement: PUB-2010 General Retirees Amount-Weighted Table with Mortality Improvement Scale MP-2021 on a generational basis with healthy annuitant rates after benefit commencement.
Participation Rates	40% of members with 20 or more years of service at retirement are assumed to elect retiree medical coverage. Those with less than 20 years of service are expected to obtain coverage elsewhere. Active participants electing coverage at retirement will also elect spouse coverage at a 32% rate.

HAYS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2022

Changes in the Total OPEB Liability

	Increase (Decrease) Total OPEB Liability
Balance at September 30, 2021	\$ 38,944,911
Changes for the year	
Service cost	1,508,093
Interest on total OPEB liability	901,261
Effect of plan changes	-
Effect of economic/demographic gains or losses	5,374,104
Effect of assumptions changes or inputs	(4,904,015)
Benefit payments	(1,154,881)
Balance at September 30, 2022	\$ 40,669,473

Changes in assumptions:

Changes of assumption and other inputs reflect the effects of changes in the discount rate for each period in fiscal year 2022; amounts reflect an increase in the discount rate from the beginning of the year from 2.26% to 4.02%.

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 4.02%, as well as what the Hays County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.02%) or 1 percentage point higher (5.02%) than the current rate.

	1% Decrease (3.02%)	Current Discount Rate (4.02%)	1% Increase (5.02%)
Total OPEB Liability	\$48,306,986	\$40,669,473	\$36,420,761

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	\$36,038,220	\$40,669,473	\$48,941,474

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

	October 1, 2021 to September 30, 2022
OPEB Expense	
Service cost	\$ 1,508,093
Interest on total OPEB liability	901,261
Effect of plan changes	-
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	1,124,727
Recognition of assumptions changes or inputs	(594,383)
OPEB Expense	\$ 2,939,698

HAYS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2022

As of September 30, 2022, the deferred inflows and outflows of resources are as follows:

<u>Deferred Inflows/Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 8,308,663
Changes of assumptions	10,722,478	3,651,922
	<u>\$ 10,722,478</u>	<u>\$ 11,960,585</u>

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:

<u>Year Ended September 30:</u>	
2023	\$ 530,344
2024	530,344
2025	530,344
2026	95,705
2027	(354,525)
Thereafter*	<u>(94,105)</u>
Total	<u>1,238,107</u>

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.

HAYS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2022

D. Group Term Life Insurance

The County provides a \$25,000 group term life insurance policy 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 premiums paid for the years ended September 30, 2022, 2021, and 2020 were \$53,733, \$56,055, and \$54,244, 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 2022 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.

HAYS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2022

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:

HAYS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2022

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	\$ 100,382	Yes
Economic Development Incentive	Sales Tax	TLGC Chapter 381	35%	Construction of a hospital and medical office complex	194,108	Yes
Economic Development Incentive	Property Taxes	TLGC Chapter 381	75%	Construction of new building and improvements	25,674	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	779,633	Yes
Economic Development Incentive	Sales and Personal Property Tax	TLGC Chapter 381	100% increment Property Taxes and 90% Sales Tax, declining rates to 20% in year 10	Redevelop a shopping center located within the corporate limits of the City of San Marcos, Texas	134,300	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	560,702	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 Number One	685,097	Yes
Tax Increment Investment Zone	Property Taxes	Interlocal Agreement with City of Kyle, TLGC Chpt 311	50% of increment	Investment within the Kyle Zone Number Two	402,122	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	61,474	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	215,298	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	227,625	Yes
Tax Increment Investment Zone	General Property Taxes	Interlocal Agreement with City of Dripping Springs, TLGC Chpt 311	50% of increment	Investment within the Dripping Springs Zone Number One	191,901	Yes
Tax Increment Investment Zone	General Property Taxes	Interlocal Agreement with City of Dripping Springs, TLGC Chpt 311	50% of increment	Investment within the Dripping Springs Zone Number Two	232,569	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	1,516,986	No
				TOTAL	\$ 5,327,871	

HAYS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2022

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. Subsequent Events

On December 6, 2022, the County approved a close out of contract settlement agreement and authorized a change order for the project resulting in a final payment of \$2,200,000 to the contractor. The change order costs were related to actual work performed because of delays in the project and were construction-related claims on the final construction invoice. These costs were recorded as a liability as of September 30, 2022.



**HAYS COUNTY, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
2022**

**REQUIRED SUPPLEMENTARY
INFORMATION**



Hays County
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
Revenues				
Taxes				
Ad valorem	\$67,679,693	\$ 67,679,693	\$ 68,354,225	\$ 674,532
Sales and use	26,900,000	26,900,000	31,530,455	4,630,455
Fines	1,505,000	1,505,000	1,386,335	(118,665)
Charges for services	8,444,750	8,444,750	8,611,414	166,664
Interest on deposits	56,300	56,300	477,293	420,993
Interest income on leases	-	-	1,675	1,675
Operating grants and contributions	4,590,543	5,104,712	4,905,003	(199,709)
Other revenue	837,806	1,506,632	1,268,158	(238,474)
Total Revenues:	<u>110,014,092</u>	<u>111,197,087</u>	<u>116,534,558</u>	<u>5,337,471</u>
Expenditures				
Current				
Administration	18,602,150	17,593,369	16,345,824	1,247,545
Judicial	18,099,997	20,422,435	19,187,366	1,235,069
Law Enforcement and Corrections	62,172,389	63,190,604	61,025,725	2,164,879
Community and Public Services	3,059,677	3,086,640	2,893,408	193,232
Health and Human Services	3,794,064	4,225,277	3,779,567	445,710
General Maintenance	1,864,759	2,285,623	2,235,376	50,247
Highways and Streets	-	568,095	147,554	420,541
Debt service				
Administrative charges	25,000	26,100	12,500	13,600
Interest	95,379	116,137	116,136	1
Principal retirement	328,815	1,080,794	1,080,794	-
Capital outlay	8,587,232	4,978,416	2,420,855	2,557,561
Total Expenditures	<u>116,629,462</u>	<u>117,573,490</u>	<u>109,245,105</u>	<u>8,328,385</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,615,370)</u>	<u>(6,376,403)</u>	<u>7,289,453</u>	<u>13,665,856</u>
Transfers to other funds				
Total Transfers to other funds	<u>(2,576,285)</u>	<u>(2,576,285)</u>	<u>(2,557,712)</u>	<u>18,573</u>
Transfers from other funds				
Total Transfers from other funds	<u>-</u>	<u>576</u>	<u>3,323</u>	<u>2,747</u>
Sale of Real Property				
Total Sale of Real Property	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total :	<u>(2,576,285)</u>	<u>(2,575,709)</u>	<u>(2,554,389)</u>	<u>21,320</u>
Net Change in Fund Balances	(9,191,655)	(8,952,112)	4,735,064	13,687,176
Fund Balances - Beginning	66,542,756	66,542,756	66,542,756	-
Fund Balances - Ending	<u>\$57,351,101</u>	<u>\$ 57,590,644</u>	<u>\$ 71,277,820</u>	<u>\$ 13,687,176</u>

Hays County
Road and Bridge Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes				
Ad valorem	\$ 7,313,618	\$ 7,313,618	\$ 7,101,536	\$ (212,082)
Sales and use	2,400,000	2,400,000	3,064,766	664,766
Fines	225,000	225,000	320,351	95,351
Charges for services	1,892,000	1,892,000	2,251,110	359,110
Interest on deposits	10,000	10,000	163,897	153,897
Operating grants and contributions	-	1,759,940	104,755	(1,655,185)
Other revenue	130,000	130,000	300,701	170,701
Asset forfeitures	50,000	50,000	28,321	(21,679)
Total Revenues	<u>12,020,618</u>	<u>13,780,558</u>	<u>13,335,437</u>	<u>(445,121)</u>
Expenditures				
Current				
Highways and Streets	22,202,200	22,958,704	11,945,130	11,013,574
Debt service				
Administrative charges	-	358	358	-
Interest	-	1,453	1,453	-
Principal retirement	-	-	-	-
Capital outlay	3,478,538	4,480,163	3,314,604	1,165,559
Total Expenditures	<u>25,680,738</u>	<u>27,440,678</u>	<u>15,261,545</u>	<u>12,179,133</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(13,660,120)	(13,660,120)	(1,926,108)	11,734,012
Net Change in Fund Balances	(13,660,120)	(13,660,120)	(1,926,108)	11,734,012
Fund Balances - Beginning	12,160,858	12,160,858	12,160,858	-
Fund Balances - Ending	<u>\$ (1,499,262)</u>	<u>\$ (1,499,262)</u>	<u>\$ 10,234,750</u>	<u>\$ 11,734,012</u>

Hays County
American Rescue Plan Act Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Fines	-	-	-	-
Charges for services	-	-	-	-
Interest on deposits	-	-	118,456	118,456
Operating grants and contributions	22,355,951	22,355,951	11,389,774	(10,966,177)
Other revenue	-	-	-	-
Asset forfeitures	-	-	-	-
Total Revenues	<u>22,355,951</u>	<u>22,355,951</u>	<u>11,508,230</u>	<u>(10,847,721)</u>
Expenditures				
Current				
Judicial	22,105,951	1,440,932	264,158	1,176,774
Health and human services	-	9,660,181	2,534,673	7,125,508
Capital outlay	250,000	11,259,944	8,590,943	2,669,001
Total Expenditures	<u>22,355,951</u>	<u>22,361,057</u>	<u>11,389,774</u>	<u>10,971,283</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	-	(5,106)	118,456	123,562
Net Change in Fund Balances	-	(5,106)	118,456	123,562
Fund Balances - Beginning	426	426	426	-
Fund Balances - Ending	<u>\$ 426</u>	<u>\$ (4,680)</u>	<u>\$ 118,882</u>	<u>\$ 123,562</u>

HAYS COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS
LAST 10 YEARS*

	Measurement Year Ended December 31,								
	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total Pension Liability									
Service cost	\$ 8,480,165	\$ 7,390,870	\$ 6,542,097	\$ 6,371,166	\$ 6,115,873	\$ 6,078,430	\$ 5,564,161	\$ 5,270,548	N/A
Interest on total pension liability	20,464,434	19,034,731	17,644,913	16,466,781	15,197,816	13,854,113	12,995,846	11,983,787	N/A
Effect of plan changes	-	-	-	-	1,194,503	-	(1,365,928)	-	N/A
Effect of assumption changes or inputs	772,032	16,882,719	-	-	134,755	-	1,579,187	-	N/A
Effect of economic/demographic (gains) or losses	138,693	253,431	1,554,467	293,269	637,386	371,618	(2,228,752)	624,792	N/A
Benefit payments/refunds of contribution	(11,013,333)	(9,756,095)	(9,120,280)	(8,408,220)	(7,351,137)	(6,370,081)	(5,832,776)	(5,441,017)	N/A
Net change in total pension liability	18,841,991	33,805,656	16,621,197	14,722,996	15,929,196	13,934,080	10,711,738	12,438,110	N/A
Total pension liability, beginning	266,194,542	232,388,886	215,767,689	201,044,693	185,115,497	171,181,417	160,469,679	148,031,569	N/A
Total pension liability, ending (a)	\$ 285,036,533	\$ 266,194,542	\$ 232,388,886	\$ 215,767,689	\$ 201,044,693	\$ 185,115,497	\$ 171,181,417	\$ 160,469,679	N/A
Fiduciary Net Position									
Employer contributions	\$ 7,890,388	\$ 7,471,441	\$ 6,669,073	\$ 6,200,297	\$ 5,478,683	\$ 4,885,146	\$ 4,696,402	\$ 4,530,055	N/A
Member contributions	4,091,279	3,874,136	3,641,437	3,298,035	3,120,638	2,905,752	2,739,566	2,622,862	N/A
Investment income net of investment expenses	52,089,200	22,021,311	29,906,141	(3,425,933)	23,378,733	10,934,299	(1,692,189)	9,220,032	N/A
Benefit payments/refunds of contributions	(11,013,333)	(9,756,095)	(9,120,280)	(8,408,220)	(7,351,137)	(6,370,081)	(5,832,776)	(5,441,017)	N/A
Administrative expenses	(156,694)	(173,153)	(162,415)	(146,278)	(122,731)	(118,856)	(106,421)	(109,715)	N/A
Other	92,602	68,155	81,262	51,014	15,571	193,254	(47,783)	283,379	N/A
Net change in fiduciary net position	52,993,442	23,505,795	31,015,218	(2,431,085)	24,519,757	12,429,514	(243,201)	11,105,596	N/A
Fiduciary net position, beginning	236,638,738	213,132,943	182,117,725	184,548,810	160,029,053	147,599,539	147,842,740	136,737,144	N/A
Fiduciary net position, ending (b)	\$ 289,632,180	\$ 236,638,738	\$ 213,132,943	\$ 182,117,725	\$ 184,548,810	\$ 160,029,053	\$ 147,599,539	\$ 147,842,740	N/A
Net pension liability / (asset), ending = (a) - (b)	\$ (4,595,647)	\$ 29,555,804	\$ 19,255,943	\$ 33,649,964	\$ 16,495,883	\$ 25,086,444	\$ 23,581,878	\$ 12,626,939	N/A
Fiduciary net position as a % of total pension liability	101.61%	88.90%	91.71%	84.40%	91.79%	86.45%	86.22%	92.13%	N/A
Pension covered payroll	\$ 58,412,167	\$ 55,303,078	\$ 52,020,531	\$ 47,114,790	\$ 44,580,539	\$ 41,505,082	\$ 39,136,659	\$ 37,469,461	N/A
Net pension liability as a % of covered payroll	-7.87%	53.44%	37.02%	71.42%	37.00%	60.44%	60.26%	33.70%	N/A

* Measurement period fiscal year 2015 was the 1st year of implementation of GASB 68, therefore, only eight 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."

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

Fiscal 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%
2020	6,701,038	6,701,038	-	50,236,730	13.3%
2021	7,159,289	7,159,289	-	52,992,516	13.5%
2022	7,860,548	7,860,548	-	55,507,715	14.2%

* Measurement period fiscal year 2015 was the first year of implementation of GASB 68, therefore, only eight 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 (level percent of pay)
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	19 Years (based on contribution rate calculated in 12/31/2021 valuation)
Asset Valuation Method	5 Year Smoothed Fair Value
Inflation	2.50%
Projected Salary Increase	Varies by age and service. 4.7% average over career including inflation
Investment Rate of Return	7.50%, net of administrative and 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	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule *	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule *	2015: No changes in plan provisions were reflected. 2016: No changes in plan provisions were reflected. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: Employer contributions reflect that a 2% flat COLA was adopted. 2019: No changes in plan provisions were reflected. 2020: No changes in plan provisions were reflected. 2021: No changes in plan provisions were reflected.

* 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, 2022	Year Ended September 30, 2021	Year Ended September 30, 2020	Year Ended September 30, 2019	Year Ended September 30, 2018
Total OPEB Liability					
Service cost	\$ 1,508,093	\$ 1,334,493	\$ 1,476,597	\$ 897,379	\$ 1,029,827
Interest on total OPEB liability	901,261	828,767	1,061,833	1,228,246	1,142,231
Effect of plan changes	-	-	-	-	-
Effect of economic/demographic gains or (losses)	5,374,104	2,900,255	1,442,497	1,095,564	-
Effect of assumption changes or inputs	(4,904,015)	(1,714,688)	(5,181,970)	7,709,614	(3,160,435)
Benefit payments	(1,154,881)	(1,134,195)	(1,014,581)	(933,294)	(819,458)
Net change in total OPEB liability	1,724,562	2,214,632	(2,215,624)	9,997,509	(1,807,835)
Total OPEB liability, beginning	38,944,911	36,730,279	38,945,903	28,948,394	30,756,229
Total OPEB liability, ending	<u>\$ 40,669,473</u>	<u>\$ 38,944,911</u>	<u>\$ 36,730,279</u>	<u>\$ 38,945,903</u>	<u>\$ 28,948,394</u>
Covered payroll	55,105,951	52,888,550	49,622,891	41,395,983	38,481,267
Total OPEB liability as a % of covered payroll	73.80%	73.64%	74.02%	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 2022, amounts reflect an increase in the discount rate from the beginning of the year from 2.26% to 4.02%.

Only five 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.

HAYS COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2022

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
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
2022**

**OTHER SUPPLEMENTARY
INFORMATION**



Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Ad valorem	67,679,693	\$ 67,679,693	\$ 68,354,225	\$ 674,532
Sales and use	26,900,000	26,900,000	31,530,455	4,630,455
Fines	1,505,000	1,505,000	1,386,335	(118,665)
Charges for services	8,444,750	8,444,750	8,611,414	166,664
Interest on deposits	56,300	56,300	477,293	420,993
Interest income on leases	-	-	1,675	1,675
Operating grants and contributions	4,590,543	5,104,712	4,905,003	(199,709)
Other revenue	837,806	1,506,632	1,268,158	(238,474)
Total Revenues	110,014,092	111,197,087	116,534,558	5,337,471
Expenditures				
Administration				
<i>County Judge</i>				
Salaries and Benefits	234,388	236,984	236,977	7
Operating Expenses	12,822	11,792	8,795	2,997
Travel	-	-	-	-
Continuing Education	2,800	4,615	4,252	363
Non-Capital Equipment	-	-	-	-
Interest	-	94	94	-
Principal Retirement	-	521	521	-
Capital Outlay	-	-	-	-
<i>Total County Judge</i>	250,010	254,006	250,639	3,367
<i>Commissioner Pct 1</i>				
Salaries and Benefits	208,849	211,944	211,885	59
Operating Expenses	6,055	3,951	2,279	1,672
Travel	300	254	230	24
Continuing Education	2,500	2,650	2,616	34
Non-Capital Equipment	1,061	1,061	-	1,061
Capital Outlay	-	-	-	-
<i>Total Commissioner Pct 1</i>	218,765	219,860	217,010	2,850
<i>Commissioner Pct 2</i>				
Salaries and Benefits	201,831	204,634	203,939	695
Operating Expenses	10,850	10,358	8,052	2,306
Travel	200	200	-	200
Continuing Education	1,200	1,200	230	970
Non-Capital Equipment	-	-	-	-
Interest	-	97	97	-
Principal Retirement	-	395	395	-
Capital Outlay	-	-	-	-
<i>Total Commissioner Pct 2</i>	214,081	216,884	212,713	4,171
<i>Commissioner Pct 3</i>				
Salaries and Benefits	189,268	192,389	191,969	420
Operating Expenses	6,200	6,600	6,175	425
Travel	-	-	-	-
Continuing Education	1,000	600	230	370
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Commissioner Pct 3</i>	196,468	199,589	198,374	1,215
<i>Commissioner Pct 4</i>				
Salaries and Benefits	191,027	198,936	198,618	318
Operating Expenses	11,700	11,700	9,016	2,684
Travel	100	100	-	100
Continuing Education	2,000	2,000	480	1,520
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Commissioner Pct 4</i>	204,827	212,736	208,114	4,622
<i>Auditor</i>				
Salaries and Benefits	1,443,776	1,450,205	1,272,804	177,401
Operating Expenses	29,860	29,267	22,410	6,857
Travel	-	-	-	-
Continuing Education	7,500	7,500	5,736	1,764
Non-Capital Equipment	3,258	7,608	7,574	34
Interest	-	90	90	0
Principal Retirement	-	503	503	-

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Capital Outlay	-	-	-	-
<i>Total Auditor</i>	1,484,394	1,495,173	1,309,117	186,056
<i>General Counsel</i>				
Salaries and Benefits	563,664	575,332	561,670	13,662
Operating Expenses	231,669	229,455	137,056	92,399
Travel	-	-	-	-
Continuing Education	3,400	2,594	1,564	1,030
Non-Capital Equipment	-	-	-	-
Interest	-	8	8	-
Principal Retirement	-	2,206	2,206	-
Capital Outlay	-	-	-	-
<i>Total General Counsel</i>	798,733	809,595	702,504	107,091
<i>Tax Assessor/Collector</i>				
Salaries and Benefits	1,642,769	1,740,887	1,706,932	33,955
Operating Expenses	221,042	219,896	195,207	24,689
Travel	-	-	-	-
Continuing Education	6,000	6,000	4,440	1,560
Non-Capital Equipment	7,508	15,200	14,692	508
Interest	-	226	226	-
Principal Retirement	-	920	920	-
Capital Outlay	-	-	-	-
<i>Total Tax Assessor/Collector</i>	1,877,319	1,983,129	1,922,417	60,712
<i>Treasurer</i>				
Salaries and Benefits	911,547	950,550	934,054	16,496
Operating Expenses	162,963	161,733	120,547	41,186
Travel	-	-	-	-
Continuing Education	4,000	4,000	3,955	45
Non-Capital Equipment	5,390	5,390	5,207	183
Interest	-	79	79	-
Principal Retirement	-	440	440	-
Capital Outlay	500,000	500,000	-	500,000
<i>Total Treasurer</i>	1,583,900	1,622,192	1,064,282	557,910
<i>Budget Office</i>				
Salaries and Benefits	-	89,325	58,079	31,246
Operating Expenses	-	3,885	2,380	1,505
Travel	-	500	-	500
Continuing Education	-	-	-	-
Non-Capital Equipment	-	5,652	5,043	609
Capital Outlay	-	-	-	-
<i>Total Budget Office</i>	-	99,362	65,502	33,860
<i>Countywide</i>				
Salaries and Benefits	1,858,919	154,456	27,350	127,106
Operating Expenses	4,344,363	4,537,121	4,188,744	348,377
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	13,631	13,631	-
Capital Outlay	4,647,014	1,245,219	848,810	396,409
<i>Total Countywide</i>	10,850,296	5,950,427	5,078,535	871,892
<i>Election Administration</i>				
Salaries and Benefits	479,724	525,908	517,119	8,789
Operating Expenses	524,133	642,498	604,118	38,380
Travel	-	-	-	-
Continuing Education	1,000	1,100	1,100	-
Non-Capital Equipment	-	4,819	4,818	1
Interest	-	94	94	-
Principal Retirement	-	521	521	-
Capital Outlay	160,000	245,400	18,988	226,412
<i>Total Election Administration</i>	1,164,857	1,420,340	1,146,758	273,582
<i>Human Resources</i>				
Salaries and Benefits	635,619	656,860	649,546	7,314
Operating Expenses	55,790	79,013	36,463	42,550
Travel	125	125	-	125
Continuing Education	4,000	5,862	5,521	341
Non-Capital Equipment	8,170	8,170	7,159	1,011

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Interest	-	94	94	-
Principal Retirement	-	521	521	-
Capital Outlay	-	-	-	-
<i>Total Human Resources</i>	703,704	750,645	699,304	51,341
<i>Information Technology</i>				
Salaries and Benefits	1,497,936	1,516,992	1,499,854	17,138
Operating Expenses	1,861,877	1,846,319	1,840,110	6,209
Travel	-	-	-	-
Continuing Education	8,175	8,175	5,045	3,130
Non-Capital Equipment	79,893	78,972	51,740	27,232
Interest	-	12	12	-
Principal Retirement	-	4,623	4,623	-
Capital Outlay	1,289,404	1,289,141	874,141	415,000
<i>Total Information Technology</i>	4,737,285	4,744,234	4,275,525	468,709
<i>Election Contract Fee</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	295,543	265,031	132,359	132,672
Travel	-	-	-	-
Continuing Education	2,000	2,025	2,025	-
Non-Capital Equipment	5,291	29,169	29,168	1
Capital Outlay	-	6,609	6,609	-
<i>Total Election Contract Fee</i>	302,834	302,834	170,161	132,673
<i>Co Wide Operations</i>				
Salaries and Benefits	555,565	563,190	554,070	9,120
Operating Expenses	53,430	41,304	26,282	15,022
Travel	100	100	50	50
Continuing Education	2,000	1,611	486	1,125
Non-Capital Equipment	-	3,969	3,968	1
Interest	-	111	111	-
Principal Retirement	-	7,413	7,413	-
Capital Outlay	-	-	-	-
<i>Total Co Wide Operations</i>	611,095	617,698	592,380	25,318
<i>Total Administration</i>				
<i>Current</i>	18,602,150	17,593,369	16,345,824	1,247,545
<i>Interest</i>	-	905	905	-
<i>Principal Retirement</i>	-	18,063	18,063	-
<i>Capital Outlay</i>	6,596,418	3,286,369	1,748,549	1,537,820
<i>Total Administration</i>	25,198,568	20,898,706	18,113,341	2,785,365
Judicial				
<i>District Attorney</i>				
Salaries and Benefits	6,508,471	6,767,053	6,560,224	206,829
Operating Expenses	159,228	157,251	134,429	22,822
Travel	-	100	65	35
Continuing Education	35,000	35,000	28,556	6,444
Non-Capital Equipment	2,653	3,547	3,546	1
Interest	-	940	940	-
Principal Retirement	-	5,381	5,381	-
Capital Outlay	-	-	-	-
<i>Total District Attorney</i>	6,705,352	6,969,272	6,733,141	236,131
<i>DA, Grants, CJD Victim's Assistance Program</i>				
Salaries and Benefits	54,925	54,997	41,744	13,253
Operating Expenses	780	919	-	919
Travel	-	-	-	-
Continuing Education	500	2,069	725	1,344
Non-Capital Equipment	-	2,682	2,682	-
Capital Outlay	-	-	-	-
<i>Total DA, Grants, CJD Victim's Assistance Prog</i>	56,205	60,667	45,151	15,516
<i>DA, Grants, OOG VAC for Family Justice Ctr</i>				
Salaries and Benefits	54,159	60,353	60,334	19
Operating Expenses	-	1,078	-	1,078
Travel	-	-	-	-
Continuing Education	-	1,569	-	1,569
Non-Capital Equipment	-	2,682	2,682	-
Capital Outlay	-	-	-	-

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<i>Total DA, Grants, OOG VAC for Family Justice</i>	54,159	65,682	63,016	2,666
<i>District Court</i>				
Salaries and Benefits	948,345	970,827	957,381	13,446
Operating Expenses	2,292,570	3,558,944	3,495,510	63,434
Travel	-	-	-	-
Continuing Education	5,000	5,000	205	4,795
Non-Capital Equipment	5,612	11,772	11,523	249
Interest	-	290	290	-
Principal Retirement	-	1,179	1,179	-
Capital Outlay	-	8,390	7,237	1,153
<i>Total District Court</i>	3,251,527	4,556,402	4,473,325	83,077
<i>District Court Reporters</i>				
Salaries and Benefits	492,035	558,893	533,771	25,122
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total District Court Reporters</i>	492,035	558,893	533,771	25,122
<i>District Court, Magistration</i>				
Salaries and Benefits	242,397	261,053	260,103	950
Operating Expenses	12,567	11,367	667	10,700
Travel	-	-	-	-
Continuing Education	1,500	1,500	-	1,500
Non-Capital Equipment	-	1,329	1,329	-
Capital Outlay	-	-	-	-
<i>Total District Court, Magistration</i>	256,464	275,249	262,099	13,150
<i>District Clerk</i>				
Salaries and Benefits	1,105,111	1,167,973	1,124,190	43,783
Operating Expenses	46,676	47,893	47,057	836
Travel	-	-	-	-
Continuing Education	4,500	4,500	4,386	114
Non-Capital Equipment	2,670	14,018	14,017	1
Interest	-	90	90	-
Principal Retirement	-	503	503	-
Capital Outlay	-	-	-	-
<i>Total District Clerk</i>	1,158,957	1,234,977	1,190,243	44,734
<i>County Courts at Law</i>				
Salaries and Benefits	1,593,310	1,594,433	1,504,198	90,235
Operating Expenses	796,094	1,307,608	1,192,134	115,474
Travel	-	-	-	-
Continuing Education	7,500	6,784	1,679	5,105
Non-Capital Equipment	890	3,226	3,225	1
Interest	-	386	386	-
Principal Retirement	-	1,572	1,572	-
Capital Outlay	-	-	-	-
<i>Total County Courts at Law</i>	2,397,794	2,914,009	2,703,194	210,815
<i>CCL 2, Grants, Veteran's Commission Treatment</i>				
Salaries and Benefits	134,725	135,169	110,834	24,335
Operating Expenses	150,183	212,765	207,593	5,172
Travel	2,000	2,000	-	2,000
Continuing Education	13,092	2,978	-	2,978
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total CCL 2, Grants, Veteran's Commission Treatment</i>	300,000	352,912	318,427	34,485
<i>County Clerk</i>				
Salaries and Benefits	1,073,437	1,073,438	844,291	229,147
Operating Expenses	31,215	31,029	26,598	4,431
Travel	-	-	-	-
Continuing Education	7,000	7,186	7,186	-
Non-Capital Equipment	1,780	7,095	7,095	-
Capital Outlay	-	-	-	-
<i>Total County Clerk</i>	1,113,432	1,118,748	885,170	233,578

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<i>Justice of the Peace Pct 1-1</i>				
Salaries and Benefits	301,476	300,277	294,608	5,669
Operating Expenses	8,800	8,887	7,407	1,480
Travel	-	-	-	-
Continuing Education	1,500	1,500	335	1,165
Non-Capital Equipment	-	-	-	-
Interest	-	220	220	-
Principal Retirement	-	893	893	-
Capital Outlay	-	-	-	-
<i>Total Justice of the Peace Pct 1-1</i>	311,776	311,777	303,463	8,314
<i>Justice of the Peace Pct 1-2</i>				
Salaries and Benefits	300,988	310,812	310,680	132
Operating Expenses	11,950	11,110	6,777	4,333
Travel	-	-	-	-
Continuing Education	900	900	360	540
Non-Capital Equipment	-	-	-	-
Interest	-	62	62	-
Principal Retirement	-	348	348	-
Capital Outlay	-	-	-	-
<i>Total Justice of the Peace Pct 1-2</i>	313,838	323,232	318,227	5,005
<i>Justice of the Peace Pct 2</i>				
Salaries and Benefits	348,736	348,737	337,747	10,990
Operating Expenses	18,150	17,165	11,025	6,140
Travel	-	-	-	-
Continuing Education	1,500	1,500	600	900
Non-Capital Equipment	-	-	-	-
Interest	-	199	199	-
Principal Retirement	-	785	785	-
Capital Outlay	-	-	-	-
<i>Total Justice of the Peace Pct 2</i>	368,386	368,386	350,356	18,030
<i>Justice of the Peace Pct 3</i>				
Salaries and Benefits	277,967	277,968	242,068	35,900
Operating Expenses	14,400	13,427	11,514	1,913
Travel	200	200	-	200
Continuing Education	1,200	1,200	1,097	103
Non-Capital Equipment	-	-	-	-
Interest	-	192	192	-
Principal Retirement	-	781	781	-
Capital Outlay	-	-	-	-
<i>Total Justice of the Peace Pct 3</i>	293,767	293,768	255,652	38,116
<i>Justice of the Peace Pct 4</i>				
Salaries and Benefits	292,742	304,704	282,691	22,013
Operating Expenses	15,275	14,302	9,921	4,381
Travel	50	50	-	50
Continuing Education	1,000	1,000	100	900
Non-Capital Equipment	-	-	-	-
Interest	-	192	192	-
Principal Retirement	-	781	781	-
Capital Outlay	-	-	-	-
<i>Total Justice of the Peace Pct 4</i>	309,067	321,029	293,685	27,344
<i>Justice of the Peace Pct 5</i>				
Salaries and Benefits	306,276	306,277	259,660	46,617
Operating Expenses	18,850	18,505	16,184	2,321
Travel	-	-	-	-
Continuing Education	1,500	1,435	-	1,435
Non-Capital Equipment	-	-	-	-
Interest	-	62	62	-
Principal Retirement	-	348	348	-
Capital Outlay	-	-	-	-
<i>Total Justice of the Peace Pct 5</i>	326,626	326,627	276,254	50,373
<i>Misc. Grants, TIDC Regional Padilla Pilot Proj</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	300,000	300,000	110,755	189,245
Travel	-	-	-	-

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Misc, Grants, TIDC Regional Padilla Pilot</i>	<u>300,000</u>	<u>300,000</u>	<u>110,755</u>	<u>189,245</u>
<i>Misc, Grants, TIDC Indigent Defense Coord</i>				
Salaries and Benefits	89,632	93,419	93,401	18
Operating Expenses	680	680	478	202
Travel	-	-	-	-
Continuing Education	300	300	-	300
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Misc, Grants, TIDC Indigent Defense Coord</i>	<u>90,612</u>	<u>94,399</u>	<u>93,879</u>	<u>520</u>
<i>Total Judicial</i>				
Current	18,099,997	20,422,435	19,187,366	1,235,069
Interest	-	2,635	2,635	-
Principal Retirement	-	12,570	12,570	-
Capital Outlay	-	8,390	7,237	1,153
<i>Total Judicial</i>	<u>18,099,997</u>	<u>20,446,030</u>	<u>19,209,808</u>	<u>1,236,222</u>
Law Enforcement and Corrections				
<i>Sheriff</i>				
Salaries and Benefits	22,248,349	21,007,235	21,006,395	840
Operating Expenses	3,066,292	3,306,936	3,300,926	6,010
Travel	-	7,000	6,998	2
Continuing Education	75,000	75,842	75,786	56
Non-Capital Equipment	223,456	125,192	123,211	1,981
Interest	-	9,544	9,544	-
Principal Retirement	-	491,948	491,948	-
Capital Outlay	517,924	112,497	112,495	2
<i>Total Sheriff</i>	<u>26,131,021</u>	<u>25,136,194</u>	<u>25,127,303</u>	<u>8,891</u>
<i>Jail</i>				
Salaries and Benefits	17,387,846	14,264,105	14,258,989	5,116
Operating Expenses	5,392,067	10,499,831	10,495,715	4,116
Travel	-	3,500	3,295	205
Continuing Education	30,000	23,313	23,312	1
Non-Capital Equipment	46,939	65,175	65,172	3
Interest	-	2,657	2,657	-
Principal Retirement	-	10,844	10,844	-
Capital Outlay	632,200	268,181	268,181	-
<i>Total Jail</i>	<u>23,489,052</u>	<u>25,137,606</u>	<u>25,128,165</u>	<u>9,441</u>
<i>Animal Control</i>				
Salaries and Benefits	356,697	356,492	321,642	34,850
Operating Expenses	593,305	594,910	444,465	150,445
Travel	-	-	-	-
Continuing Education	2,500	2,500	517	1,983
Non-Capital Equipment	18,186	29,359	15,971	13,388
Capital Outlay	30,500	17,927	-	17,927
<i>Total Animal Control</i>	<u>1,001,188</u>	<u>1,001,188</u>	<u>782,595</u>	<u>218,593</u>
<i>Sheriff, Grants, DOJ Bulletproof Vest</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	55,945	67,915	50,946	16,969
Capital Outlay	-	-	-	-
<i>Total Sheriff, Grants, DOJ Bulletproof Vest</i>	<u>55,945</u>	<u>67,915</u>	<u>50,946</u>	<u>16,969</u>
<i>Sheriff, Grants, OAG Vine</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	30,123	30,144	30,144	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Sheriff, Grants, OAG Vine</i>	<u>30,123</u>	<u>30,144</u>	<u>30,144</u>	<u>-</u>

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<i>Sheriff, Grants, Auto Theft Task Force</i>				-
Salaries and Benefits	113,013	114,907	114,675	232
Operating Expenses	-	1,245	1,245	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Sheriff, Grants, Auto Theft Task Force</i>	113,013	116,152	115,920	232
<i>Sheriff, Grants, Organized Crime Drug Enf</i>				-
Salaries and Benefits	3,000	8,000	-	8,000
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Sheriff, Grants, Organized Crime Drug Enf</i>	3,000	8,000	-	8,000
<i>Sheriff, Grants, OAG ICAC</i>				-
Salaries and Benefits	-	-	-	-
Operating Expenses	-	2,757	2,757	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Sheriff, Grants, OAG ICAC</i>	-	2,757	2,757	-
<i>Sheriff, Grants, OAG Mental Health</i>				-
Salaries and Benefits	55,006	58,715	58,455	260
Operating Expenses	868	868	-	868
Travel	-	-	-	-
Continuing Education	1,500	1,500	-	1,500
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Sheriff, Grants, OAG Mental Health</i>	57,374	61,083	58,455	2,628
<i>Sheriff, Grants, DOJ Citizen Reporting System</i>				-
Salaries and Benefits	-	-	-	-
Operating Expenses	37,094	47,319	-	47,319
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Sheriff, Grants, DOJ Citizen Reporting System</i>	37,094	47,319	-	47,319
<i>Sheriff, Grants, DOJ Patrick Leahy BVP</i>				-
Salaries and Benefits	-	-	-	-
Operating Expenses	-	5,480	-	5,480
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Sheriff, Grants, DOJ Patrick Leahy BVP</i>	-	5,480	-	5,480
<i>Sheriff, Grants, DOJ Bullet Proof Vest - COSM</i>				-
Salaries and Benefits	-	-	-	-
Operating Expenses	-	6,405	6,405	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Sheriff, Grants, DOJ Bullet Proof Vest - COSM</i>	-	6,405	6,405	-
<i>Sheriff, Grants, OOG COVID-19 Response</i>				-
Salaries and Benefits	-	-	-	-
Operating Expenses	4,293	4,293	-	4,293
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Capital Outlay	40,000	40,000	33,121	6,879
<i>Total Sheriff, Grants, OOG COVID-19 Response</i>	<u>44,293</u>	<u>44,293</u>	<u>33,121</u>	<u>11,172</u>
<i>Sheriff, Grants, Other Grants and Contributions</i>				-
Salaries and Benefits	-	-	-	-
Operating Expenses	-	500	216	284
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Sheriff, Grants, Other Grants</i>	<u>-</u>	<u>500</u>	<u>216</u>	<u>284</u>
<i>Constable Pct 1</i>				
Salaries and Benefits	880,677	880,678	848,855	31,823
Operating Expenses	146,527	135,385	96,540	38,845
Travel	-	-	-	-
Continuing Education	7,500	7,500	5,927	1,573
Non-Capital Equipment	9,840	17,430	14,478	2,952
Interest	-	531	531	-
Principal Retirement	-	31,830	31,830	-
Capital Outlay	-	60,648	6,091	54,557
<i>Total Constable Pct 1</i>	<u>1,044,544</u>	<u>1,134,002</u>	<u>1,004,252</u>	<u>129,750</u>
<i>Constable Pct 2</i>				
Salaries and Benefits	668,502	689,925	675,803	14,122
Operating Expenses	123,389	89,677	86,521	3,156
Travel	-	-	-	-
Continuing Education	4,900	4,121	2,827	1,294
Non-Capital Equipment	7,944	10,112	9,457	655
Interest	-	738	738	-
Principal Retirement	-	43,534	43,534	-
Capital Outlay	-	17,249	-	17,249
<i>Total Constable Pct 2</i>	<u>804,735</u>	<u>855,356</u>	<u>818,880</u>	<u>36,476</u>
<i>Constable Pct 3</i>				
Salaries and Benefits	700,600	700,600	647,708	52,892
Operating Expenses	125,097	105,395	98,751	6,644
Travel	-	-	-	-
Continuing Education	2,450	2,450	2,343	107
Non-Capital Equipment	7,082	11,223	7,324	3,899
Interest	-	172	172	-
Principal Retirement	-	28,139	28,139	-
Capital Outlay	-	62,309	-	62,309
<i>Total Constable Pct 3</i>	<u>835,229</u>	<u>910,288</u>	<u>784,437</u>	<u>125,851</u>
<i>Constable Pct 4</i>				
Salaries and Benefits	738,451	750,489	737,474	13,015
Operating Expenses	117,528	101,018	88,249	12,769
Travel	100	299	299	-
Continuing Education	2,000	1,791	427	1,364
Non-Capital Equipment	10,410	17,713	15,729	1,984
Interest	-	415	415	-
Principal Retirement	-	23,399	23,399	-
Capital Outlay	-	55,426	6,091	49,335
<i>Total Constable Pct 4</i>	<u>868,489</u>	<u>950,550</u>	<u>872,083</u>	<u>78,467</u>
<i>Constable Pct 5</i>				
Salaries and Benefits	574,674	587,231	564,956	22,275
Operating Expenses	76,010	75,332	71,717	3,615
Travel	-	-	-	-
Continuing Education	2,000	1,568	1,471	97
Non-Capital Equipment	4,253	6,429	4,370	2,059
Interest	-	82	82	-
Principal Retirement	-	6,783	6,783	-
Capital Outlay	-	53,458	29,441	24,017
<i>Total Constable Pct 5</i>	<u>656,937</u>	<u>730,883</u>	<u>678,820</u>	<u>52,063</u>
<i>Dept of Public Safety</i>				
Salaries and Benefits	102,195	108,776	105,817	2,959
Operating Expenses	33,650	27,837	19,593	8,244
Travel	-	-	-	-

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
Continuing Education	-	-	-	-
Non-Capital Equipment	-	2,000	2,000	-
Interest	-	60	60	-
Principal Retirement	-	5,753	5,753	-
Capital Outlay	-	-	-	-
<i>Total Dept of Public Safety</i>	<u>135,845</u>	<u>144,426</u>	<u>133,223</u>	<u>11,203</u>
<i>Juvenile Probation</i>				
Salaries and Benefits	998,155	1,031,386	975,644	55,742
Operating Expenses	467,312	461,611	447,116	14,495
Travel	500	500	153	347
Continuing Education	12,000	12,000	10,007	1,993
Non-Capital Equipment	-	1,007	1,007	0
Interest	-	97	97	-
Principal Retirement	-	10,028	10,028	-
Capital Outlay	-	-	-	-
<i>Total Juvenile Probation</i>	<u>1,477,967</u>	<u>1,516,629</u>	<u>1,444,052</u>	<u>72,577</u>
<i>Juvenile Probation, Grants, TJJD-M Special Needs</i>				
Salaries and Benefits	48,965	51,397	49,498	1,899
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Juv Probation, Grants, TJJD-M Splc Needs</i>	<u>48,965</u>	<u>51,397</u>	<u>49,498</u>	<u>1,899</u>
<i>Juvenile Probation, Grants, TJJD-A State Aid</i>				
Salaries and Benefits	337,506	376,720	371,107	5,613
Operating Expenses	474,652	477,663	444,119	33,544
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	725	-	725
Capital Outlay	-	-	-	-
<i>Total Juvenile Probation, Grants, TJJD-A State Aid</i>	<u>812,158</u>	<u>855,108</u>	<u>815,226</u>	<u>39,882</u>
<i>Juvenile Probation, Grants, TJJD-E Title IV-E</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	20,000	20,000	-	20,000
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Juvenile Probation, Grants, TJJD-E Title IV-E</i>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
<i>Juvenile Probation, Grants, TJJD-R Regional Diversion</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	77,045	71,945	66,146	5,799
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	5,100	5,100	-
Capital Outlay	-	-	-	-
<i>Total Juvenile Probation, Grants, TJJD-R Regional Diversion</i>	<u>77,045</u>	<u>77,045</u>	<u>71,246</u>	<u>5,799</u>
<i>Juvenile Probation, Grants, TJJD-PREA</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	4,800	4,800	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Juvenile Probation, Grants, TJJD-PREA</i>	<u>-</u>	<u>4,800</u>	<u>4,800</u>	<u>-</u>
<i>Juvenile Probation, Grants, TJJD-RISK Risk & Needs Assessmnt</i>				
Salaries and Benefits	-	-	-	-

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Expenses	-	5,298	5,297	1
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Juvenile Probation, Grants, TJJD-RISK Risk & Needs Assessmnt</i>	<u>-</u>	<u>5,298</u>	<u>5,297</u>	<u>1</u>
<i>Juvenile Detention Center</i>				
Salaries and Benefits	4,780,086	4,722,618	3,302,354	1,420,264
Operating Expenses	715,560	742,238	685,384	56,854
Travel	250	250	-	250
Continuing Education	6,000	6,000	2,551	3,449
Non-Capital Equipment	-	5,829	2,491	3,338
Interest	-	1,159	1,159	-
Principal Retirement	-	21,303	21,303	-
Capital Outlay	40,950	43,450	43,450	-
<i>Total Juvenile Detention Center</i>	<u>5,542,846</u>	<u>5,542,847</u>	<u>4,058,692</u>	<u>1,484,155</u>
<i>Juvenile Detention Ctr, Grants, Ntl School Lunch</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	145,500	145,500	135,797	9,703
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Juvenile Detention Ctr, Grants, NSLP</i>	<u>145,500</u>	<u>145,500</u>	<u>135,797</u>	<u>9,703</u>
<i>TABC</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	1,600	1,600	1,282	318
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total TABC</i>	<u>1,600</u>	<u>1,600</u>	<u>1,282</u>	<u>318</u>
<i>Total Law Enforcement and Corrections</i>				
<i>Current</i>	<i>62,172,389</i>	<i>63,190,604</i>	<i>61,025,725</i>	<i>2,164,879</i>
<i>Interest</i>	<i>-</i>	<i>15,455</i>	<i>15,455</i>	<i>-</i>
<i>Principal Retirement</i>	<i>-</i>	<i>673,563</i>	<i>673,563</i>	<i>-</i>
<i>Capital Outlay</i>	<i>1,261,574</i>	<i>731,145</i>	<i>498,871</i>	<i>232,274</i>
<i>Total Law Enforcement and Corrections</i>	<u><i>63,433,963</i></u>	<u><i>64,610,767</i></u>	<u><i>62,213,614</i></u>	<u><i>2,397,153</i></u>
Community and Public Services				
<i>Extension Services</i>				
Salaries and Benefits	152,732	160,840	149,533	11,307
Operating Expenses	15,390	14,154	9,939	4,215
Travel	8,000	7,090	5,966	1,124
Continuing Education	4,500	5,410	5,270	140
Non-Capital Equipment	1,780	2,802	2,802	-
Interest	-	244	244	-
Principal Retirement	-	992	992	-
Capital Outlay	-	-	-	-
<i>Total Extension Services</i>	<u>182,402</u>	<u>191,532</u>	<u>174,746</u>	<u>16,786</u>
<i>Historical Commission</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	15,550	15,752	6,665	9,087
Travel	-	-	-	-
Continuing Education	2,000	1,798	1,133	665
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Historical Commission</i>	<u>17,550</u>	<u>17,550</u>	<u>7,798</u>	<u>9,752</u>
<i>Historical Jail Restoration</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Capital Outlay	692,000	692,000	-	692,000
<i>Total Historical Jail Restoration</i>	<u>692,000</u>	<u>692,000</u>	<u>-</u>	<u>692,000</u>
<i>Parks Administration</i>				
Salaries and Benefits	355,597	362,124	361,079	1,045
Operating Expenses	146,502	134,049	129,020	5,029
Travel	-	-	-	-
Continuing Education	1,000	1,000	526	474
Non-Capital Equipment	-	5,194	5,193	1
Interest	-	307	307	-
Principal Retirement	-	12,700	12,700	-
Capital Outlay	-	-	-	-
<i>Total Parks Administration</i>	<u>503,099</u>	<u>515,374</u>	<u>508,825</u>	<u>6,549</u>
<i>Veteran's Administration</i>				
Salaries and Benefits	275,506	275,506	238,631	36,875
Operating Expenses	9,980	9,587	7,554	2,033
Travel	2,000	188	37	151
Continuing Education	2,000	4,948	3,519	1,429
Non-Capital Equipment	890	890	890	-
Interest	-	199	199	-
Principal Retirement	-	807	807	-
Capital Outlay	-	-	-	-
<i>Total Veteran's Administration</i>	<u>290,376</u>	<u>292,125</u>	<u>251,637</u>	<u>40,488</u>
<i>Veteran's, Grants, TVC Assistance to Veterans</i>				
Salaries and Benefits	54,778	54,778	48,901	5,877
Operating Expenses	45,222	95,222	51,772	43,450
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Veteran's, Grants, TVC Asst to Veterans</i>	<u>100,000</u>	<u>150,000</u>	<u>100,673</u>	<u>49,327</u>
<i>Community Service Agencies</i>				
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	235,000	235,000	235,000	-
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	212,000	212,000	212,000	-
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	-
Hays Co Area Food Bank	55,000	55,000	55,000	-
Hays Co SWCD #351	4,500	4,500	4,500	-
Hays-Caldwell Alcohol & Drug Abuse	37,500	37,500	37,500	-
Hays-Caldwell Women's Center	380,000	380,000	380,000	-
Scheib Opportunity Center	42,500	42,500	42,500	-
Southside Community Center	25,000	25,000	25,000	-
San Marcos Youth Service Bureau	13,500	13,500	13,500	-
Greater San Marcos Youth Shelter	70,000	70,000	70,000	-
CASA of Central Texas	240,000	240,000	240,000	-
Big Brothers & Big Sisters	5,250	5,250	5,250	-
Hays Co Child Protection	60,000	104,847	104,846	1
Pet Prevent a Liter	25,000	28,880	28,880	-
San Marcos Animal Shelter	150,000	70,330	-	70,330
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	-
Friends of Family Justice Center	55,000	55,000	55,000	-
Capital Idea	50,000	50,000	50,000	-
Travel	-	-	-	-

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Community Service Agencies</i>	1,966,250	1,935,307	1,864,976	70,331
<i>Total Community and Public Services</i>				
<i>Current</i>	3,059,677	3,086,640	2,893,408	193,232
Interest	-	750	750	-
Principal Retirement	-	14,499	14,499	-
Capital Outlay	692,000	692,000	-	692,000
<i>Total Community and Public Services</i>	3,751,677	3,793,888	2,908,657	885,232
Health and Human Services				
<i>Office of Emergency Services</i>				
Salaries and Benefits	565,574	619,476	602,086	17,390
Operating Expenses	318,491	292,320	282,729	9,591
Travel	400	400	84	316
Continuing Education	16,550	17,105	9,980	7,125
Non-Capital Equipment	8,780	23,583	17,378	6,205
Interest	-	365	365	-
Principal Retirement	-	9,426	9,426	-
Capital Outlay	37,240	48,984	18,984	30,000
<i>Total Office of Emergency Services</i>	947,035	1,011,659	941,032	70,627
<i>OES, Community Emergency Response Team</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	7,250	13,434	10,605	2,829
Travel	-	-	-	-
Continuing Education	2,000	2,000	1,885	115
Non-Capital Equipment	-	3,200	3,200	-
Capital Outlay	-	11,221	11,221	-
<i>Total OES, CERT</i>	9,250	29,855	26,911	2,944
<i>OES, Grants, HSGP HazMat Detectors</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	3,700	3,700	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	69,628	68,528	1,100
<i>Total OES, Grants, HSGP HazMat Detectors</i>	-	73,328	72,228	1,100
<i>OES, Grants, HSGP Hazmat Monitor Maintenance</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	10,000	10,000	9,778	222
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total OES, Grants, HSGP Hazmat Monitor Maint</i>	10,000	10,000	9,778	222
<i>Development Services</i>				
Salaries and Benefits	1,428,239	1,428,486	1,313,820	114,666
Operating Expenses	327,036	325,065	104,418	220,647
Travel	100	100	35	65
Continuing Education	15,000	15,000	7,576	7,424
Non-Capital Equipment	10,194	10,194	6,689	3,505
Interest	-	326	326	-
Principal Retirement	-	5,144	5,144	-
Capital Outlay	-	-	-	-
<i>Total Development Services</i>	1,780,569	1,784,315	1,438,008	346,307
<i>Development Services, Grants, CAPCOG 911 Adrs</i>				
Salaries and Benefits	154,666	161,482	161,165	317
Operating Expenses	28,977	28,718	26,058	2,660
Travel	100	59	-	59
Continuing Education	6,500	6,500	4,327	2,173
Non-Capital Equipment	6,500	-	-	-
Capital Outlay	-	6,800	6,700	100
<i>Total Development Services, Grants, CAPCOG 911</i>	196,743	203,559	198,250	5,309

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<i>Recycling and Solid Waste</i>				
Salaries and Benefits	262,357	262,357	215,612	46,745
Operating Expenses	273,850	324,319	323,075	1,244
Travel	-	-	-	-
Continuing Education	1,500	1,500	5	1,495
Non-Capital Equipment	-	1,022	1,022	-
Interest	-	15	15	-
Principal Retirement	-	6,016	6,016	-
Capital Outlay	-	46,734	-	46,734
<i>Total Recycling and Solid Waste</i>	537,707	641,963	545,745	96,218
<i>Personal Health, Indigent Care, Autopsies</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	350,000	667,757	667,757	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Personal Health, Indigent Care, Autopsies</i>	350,000	667,757	667,757	-
<i>Countywide Projects, Feral Hog Abatement Program</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	7,500	6,585	915
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Countywide Projects, Feral Hog Abatement Program</i>	-	7,500	6,585	915
<i>Total Health and Human Services</i>				
<i>Current</i>	3,794,064	4,225,277	3,779,567	445,710
<i>Interest</i>	-	707	707	-
<i>Principal Retirement</i>	-	20,586	20,586	-
<i>Capital Outlay</i>	37,240	183,367	105,433	77,934
<i>Total Health and Human Services</i>	3,831,304	4,429,937	3,906,293	523,644
General Maintenance				
<i>Building Maintenance</i>				
Salaries and Benefits	541,909	574,730	556,853	17,877
Operating Expenses	1,321,800	1,705,400	1,676,435	28,965
Travel	50	50	34	16
Continuing Education	1,000	1,000	705	295
Non-Capital Equipment	-	4,442	1,348	3,094
Interest	-	307	307	-
Principal Retirement	-	12,700	12,700	-
Capital Outlay	-	77,145	60,766	16,379
<i>Total Building Maintenance</i>	1,864,759	2,375,774	2,309,148	66,626
<i>Qualified Enrgy Consvr Bond 2017</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Interest	20,193	20,193	20,193	-
Principal Retirement	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Qualified Enrgy Consvr Bond 2017</i>	20,193	20,193	20,193	-
<i>Public Property Finance Act 2017</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Interest	75,186	75,186	75,185	1
Principal Retirement	328,815	328,815	328,815	-
Capital Outlay	-	-	-	-

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
<i>Total Public Property Finance Act 2017</i>	404,001	404,001	404,000	1
<i>Total Building Maintenance</i>				
<i>Current</i>	1,864,759	2,285,623	2,235,376	50,247
<i>Interest</i>	95,379	95,686	95,685	1
<i>Principal Retirement</i>	328,815	341,515	341,515	-
<i>Capital Outlay</i>	-	77,145	60,766	16,379
<i>Total Building Maintenance</i>	2,288,953	2,799,969	2,733,342	66,627
Highways and Streets				
<i>Public Improvement District, La Cima</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	568,095	147,554	420,541
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Public Improvement District, La Cima</i>	-	568,095	147,554	420,541
<i>Total Highways and Streets</i>				
<i>Current</i>	-	568,095	147,554	420,541
<i>Capital Outlay</i>	-	-	-	-
<i>Total Highways and Streets</i>	-	568,095	147,554	420,541
Total Current	107,593,036	111,372,043	105,614,820	5,757,223
Total Capital Outlay	8,587,232	4,978,416	2,420,855	2,557,561
Total Current and Capital Outlay	116,180,268	116,350,459	108,035,675	8,314,784
Debt service				
Administrative charges	25,000	26,100	12,500	13,600
Interest	95,379	116,137	116,136	1
Principal Retirement	328,815	1,080,794	1,080,794	-
Total Expenditures	116,629,462	117,573,490	109,245,105	8,328,385
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,615,370)	(6,376,403)	7,289,453	13,665,856
Transfers to other funds	(2,576,285)	(2,576,285)	(2,557,712)	18,573
Total Transfers to other funds	(2,576,285)	(2,576,285)	(2,557,712)	18,573
Transfers from other funds	-	576	3,323	2,747
Total Transfers from other funds	-	576	3,323	2,747
Sale of Real Property	-	-	-	-
Total Sale of Real Property	-	-	-	-
Total	(2,576,285)	(2,575,709)	(2,554,389)	21,320
Net Change in Fund Balances	(9,191,655)	(8,952,112)	4,735,064	13,687,176
Fund Balances - Beginning	66,542,756	66,542,756	66,542,756	-
Fund Balances - Ending	57,351,101	\$ 57,590,644	\$ 71,277,820	\$ 13,687,176

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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes				
Ad valorem	\$ 7,313,618	\$ 7,313,618	\$ 7,101,536	\$ (212,082)
Sales and use	2,400,000	2,400,000	3,064,766	664,766
Fines	225,000	225,000	320,351	95,351
Charges for services	1,892,000	1,892,000	2,251,110	359,110
Interest on deposits	10,000	10,000	163,897	153,897
Operating grants and contributions	-	1,759,940	104,755	(1,655,185)
Other revenue	130,000	130,000	300,701	170,701
Asset forfeitures	50,000	50,000	28,321	(21,679)
Total Revenues	<u>12,020,618</u>	<u>13,780,558</u>	<u>13,335,437</u>	<u>(445,121)</u>
Expenditures				
Current				
<i>Road and Bridge Operating</i>				
Salaries and benefits	6,594,654	6,595,206	4,967,200	1,628,006
Operating expenditures	14,144,212	12,878,492	6,325,177	6,553,315
Travel	-	1,000	495	505
Continuing education	18,360	18,360	2,730	15,630
Non-capital equipment	20,292	46,503	31,725	14,778
Debt service				
Administrative charges	-	-	-	-
Interest	-	358	358	-
Principal Retirement	-	1,453	1,453	-
Capital outlay	492,645	483,010	428,671	54,339
<i>Total Road and Bridge</i>	<u>21,270,163</u>	<u>20,024,382</u>	<u>11,757,809</u>	<u>8,266,573</u>
<i>Road Construction Operating</i>				
Salaries and benefits	-	-	-	-
Operating expenditures				
FM621 CSI - CR266 to Crystal River	540,235	540,235	215,914	324,321
SH80 at Millitary Dr - CR266	300,000	300,000	-	300,000
FM2001 Realignment	10,000	10,000	10,000	-
Buda Truck Bypass	-	717,000	211,802	505,198
FM3237 CSI-RM150 to RR12	50,000	50,000	17,770	32,230
RM12 - RM3237 Intersection SMP	40,437	40,437	2,425	38,012
Wintersmill Parkway FM3237 - RR12	86,274	86,274	8,989	77,285
Fischer Store Rd - FM2325 SI	78,315	78,315	8,183	70,132
US290 West SI - Holder & Trautwein	209,283	209,283	61,105	148,178
RM150 - RR12 Intersection SMP	110,138	110,138	52,905	57,233
TxDot HSIP Wintersmill Parkway	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay				
Sentinel Peak Preserve Env Mit	126,000	126,000	102,026	23,974
Low Water Crossing Phase II	309,927	309,927	86,704	223,223
Windy Hill Road Corridor SMP	1,011,769	2,023,161	1,890,682	132,479
Hillside Terrace Safety Imp-ROW	1,300,615	1,300,615	719,461	581,154
Darden Hill - Sawyer Ranch-RM1826	48,200	48,200	-	48,200
Lime Kiln Rd Safety and Drainage	189,382	189,250	87,060	102,190
<i>Total Road Construction Operating</i>	<u>4,410,575</u>	<u>6,138,835</u>	<u>3,475,026</u>	<u>2,663,809</u>
<i>TxDot TASA FM 3235 Sidewalk Project</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	-	1,256,749	8,016	1,248,733
Travel	-	-	-	-
Continuing education	-	-	-	-

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, 2022

	<u>Budgeted Amounts</u>			
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total TxDot TASA FM 3235 Sidewalk Project</i>	-	1,256,749	8,016	1,248,733
<i>County Wide Road Projects</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	-			
FM110 - SH123	-	3,745	3,731	14
IH35 at Yarrington	-	4,140	4,139	1
FM1626B	-	4,140	4,139	1
FM1626B	-	4,140	4,139	1
IH35 - CR210	-	4,547	4,546	1
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total County Wide Road Projects</i>	-	20,712	20,694	18
Total Current Expenditures	22,202,200	22,958,704	11,945,130	11,013,574
Total Capital Outlay	3,478,538	4,480,163	3,314,604	1,165,559
Total Capital Debt Service	-	1,811	1,811	-
Total Expenditures	25,680,738	27,440,678	15,261,545	12,179,133
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,660,120)	(13,660,120)	(1,926,108)	11,734,012
Net Change in Fund Balances	(13,660,120)	(13,660,120)	(1,926,108)	11,734,012
Fund Balances - Beginning	12,160,858	12,160,858	12,160,858	-
Fund Balances - Ending	<u><u>\$(1,499,262)</u></u>	<u><u>\$(1,499,262)</u></u>	<u><u>\$ 10,234,750</u></u>	<u><u>\$ 11,734,012</u></u>

Hays County
Debt Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes				
Ad valorem	\$35,282,807	\$35,282,807	\$ 35,389,078	\$ 106,271
Interest on deposits	-	-	76,460	76,460
Other revenue	9,143,940	9,143,940	10,659,809	1,515,869
Total Revenues	<u>44,426,747</u>	<u>44,426,747</u>	<u>46,125,347</u>	<u>1,698,600</u>
Expenditures				
Debt service				
Administrative charges				
Limited Tax Bonds 2021	1,500	1,500	750	750
Limited Tax Refunding Bonds 2021	1,500	1,500	750	750
Unlimited Tax Road Bonds 2019	750	750	750	-
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	1,500	1,500	750	750
Limited Tax Refunding Bonds 2016	1,500	1,500	750	750
Pass Thru Road Bond 2015	1,500	1,500	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	500	500	-	500
Interest				
Limited Tax Bonds 2021	1,443,590	1,443,590	1,443,590	-
Limited Tax Refunding Bonds 2021	760,326	760,326	760,325	1
Unlimited Tax Road Bonds 2019	3,837,750	3,837,750	3,837,750	-
Unlimited Tax Road Bonds 2017	987,844	987,844	987,843	1
Limited Tax Bonds 2017	4,049,375	4,049,375	4,049,375	-
Unlimited Tax Refunding Bonds 2017	2,868,188	2,868,188	2,868,188	-
Pass Thru Road Bond 2016	1,049,463	1,049,463	1,049,463	-
Limited Tax Refunding Bonds 2016	1,792,700	1,792,700	1,792,700	-
Pass Thru Road Bond 2015	461,075	461,075	461,075	-
Limited Tax Refunding Bonds 2015	1,555,744	1,555,744	1,555,744	-
Limited Tax Refunding Bonds 2014	281,925	281,925	281,925	-
Limited Tax Refunding Bonds 2013	117,800	117,800	117,800	-
Pass Thru Road Bond 2013	90,900	90,900	90,900	-
Limited Tax Refunding Bond 2012	45,000	45,000	45,000	-
Principal retirement				
Limited Tax Bonds 2021	400,000	400,000	400,000	-
Limited Tax Refunding Bonds 2021	760,000	760,000	760,000	-
Unlimited Tax Road Bonds 2019	310,000	310,000	310,000	-
Unlimited Tax Road Bonds 2017	570,000	570,000	570,000	-
Limited Tax Bonds 2017	1,605,000	1,605,000	1,605,000	-
Unlimited Tax Refunding Bonds 2017	3,775,000	3,775,000	3,775,000	-
Pass Thru Road Bond 2016	1,445,000	1,445,000	1,445,000	-
Limited Tax Refunding Bonds 2016	4,250,000	4,250,000	4,250,000	-
Pass Thru Road Bond 2015	1,215,000	1,215,000	1,215,000	-
Limited Tax Refunding Bonds 2015	3,340,000	3,340,000	3,340,000	-
Limited Tax Refunding Bonds 2014	55,000	55,000	55,000	-
Limited Tax Refunding Bonds 2013	1,210,000	1,210,000	1,210,000	-
Pass Thru Road Bond 2013	865,000	865,000	865,000	-
Limited Tax Refunding Bond 2012	1,125,000	1,125,000	1,125,000	-

Hays County
Debt Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Total Expenditures	40,280,930	40,280,930	40,275,928	5,002
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,145,817	4,145,817	5,849,419	1,703,602
Net Change in Fund Balances	4,145,817	4,145,817	5,849,419	1,703,602
Fund Balances - Beginning	15,344,896	15,344,896	15,344,896	-
Fund Balances - Ending	<u>\$19,490,713</u>	<u>\$19,490,713</u>	<u>\$ 21,194,315</u>	<u>\$ 1,703,602</u>

Hays County
Road Bond 2019 Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Operating grants and contributions	\$ -	\$ 2,681,968	\$ 519,347	\$ (2,162,621)
Interest on deposits	-	-	1,033,763	1,033,763
Other revenue	-	-	1,584,619	1,584,619
Total Revenues	-	2,681,968	3,137,729	455,761
Expenditures				
Current				
<i>Road Bond 2019</i>				
Salaries and benefits	-	-	-	-
Operating expenses	30,000,000	16,279,802	-	16,279,802
Travel	-	-	-	-
Continuing education	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Road Bond 2019</i>	<u>30,000,000</u>	<u>16,279,802</u>	<u>-</u>	<u>16,279,802</u>
<i>Precinct 1 - Roads</i>				
Salaries and benefits	-	-	-	-
Operating expenses				
FM110 - SH123 Intersection Improvement	-	-	-	-
FM621 CSI - CR266 to Crystal River	1,625,000	2,114,366	671,506	1,442,860
Old Bastrop Highway	-	-	-	-
SH80 at Military Dr - CR266	-	1,383,297	1,380,285	3,012
SH21 @ FM1966 Safety Improvements	-	5,000	2,879	2,121
SH21 Corridor Improvements ROW	-	-	-	-
Dacy Lane	15,000,000	14,957,683	6,292,251	8,665,432
Travel	-	-	-	-
Continuing education	-	-	-	-
Capital outlay				
Old Bastrop Highway	1,675,000	1,825,000	301,856	1,523,144
Low Water Crossings Phase II	-	1,124,643	999,747	124,896
Cape's Dam	-	5,000	34	4,966
Dacy Lane	150,000	1,591,596	1,487,367	104,229
<i>Total Precinct 1 - Roads</i>	<u>18,450,000</u>	<u>23,006,585</u>	<u>11,135,925</u>	<u>11,870,660</u>
<i>Precinct 2 - Roads</i>				
Salaries and benefits	-	-	-	-
Operating expenses				
FM2001 - Sunbright Blvd	50,000	1,732,382	1,600,072	132,310
FM2001 - Graef Road	3,050,000	3,000,718	245,104	2,755,614
FM2001 - GAP	-	277,849	21,131	256,718
RM967 Maintenance Improvements	-	325,000	213,867	111,133
RM967 Safety Improvements	75,000	275,000	220,907	54,093
Buda Truck Bypass ROW	4,000,000	4,010,000	5,399	4,004,601
FM150 Center St UP Switch Line	450,000	1,680,000	78,050	1,601,950
Kohler's Crossing UPPR SMP	250,000	250,000	71,320	178,680
Travel	-	-	-	-
Continuing education	-	-	-	-
Capital outlay				
Hillside Terrace Safety Improvements ROW	-	-	-	-
<i>Total Precinct 2 - Roads</i>	<u>7,875,000</u>	<u>11,550,949</u>	<u>2,455,850</u>	<u>9,095,099</u>
<i>Precinct 3 - Roads</i>				
Salaries and benefits	-	-	-	-
Operating expenses				
FM3237 CSI - RM150 to RR12	800,000	2,029,717	948,803	1,080,914
RM12 - RM3237 Intersection SMP	1,750,000	2,012,039	227,146	1,784,893
Wintersmill Parkway FM3237 - RR12	3,431,944	4,718,970	830,386	3,888,584

Hays County
Road Bond 2019 Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
Fischer Store Rd - FM2325 SI	115,000	1,590,000	1,274,235	315,765
FM3237 CSI-RM150 Roundabout	1,100,000	2,931,583	2,285,248	646,335
Centerpoint Rd - IH35 to Hunter	550,000	555,000	156	554,844
McCarty Ln - Hunter to IH35	175,000	175,000	176	174,824
Jacobs Well Corridor SMP	180,000	180,000	672	179,328
Posey Rd Corridor SMP	125,000	125,000	222	124,778
RR12 SI-Mtn Crest & Skyline SMP	165,000	188,662	134,388	54,274
RR12 SI- Jacobs Well & Golds SMP	175,000	183,653	46,195	137,458
Rolling Oaks-Blanco Rvr LWC	130,000	130,000	48	129,952
Travel	-	-	-	-
Continuing education	-	-	-	-
Capital outlay				
Wimberley Valley Trail PWBT	125,000	335,343	292,403	42,940
<i>Total Precinct 3 - Roads</i>	<u>8,821,944</u>	<u>15,154,967</u>	<u>6,040,078</u>	<u>9,114,889</u>
<i>Precinct 4 - Roads</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses				
RM150 West Extension SMP	120,000	197,390	194,346	3,044
RM967 SI-IH35 & Goforth	-	45,000	35,953	9,047
US290 West SI - Martin & Henley	1,550,000	1,667,355	558,614	1,108,741
RM150 West Alignment	800,000	804,015	211,717	592,298
US290 West SI - Holder & Trautwein	2,025,000	2,050,000	244,524	1,805,476
RM150 - RR12 Intersection SMP	225,000	225,000	137,572	87,428
Travel	-	-	-	-
Continuing Education	-	-	-	-
Capital outlay				
Darden Hill - Sawyer Ranch - RM1826	2,350,000	3,610,169	1,358,158	2,252,011
Lime Kiln Rd Safety & Drainage	925,000	950,000	742,736	207,264
Sawyer Ranch - Pedestrian Walkway	-	40,000	28,442	11,558
LWC - Bear & Sycamore Creeks	-	242,680	160,287	82,393
<i>Total Precinct 4 - Roads</i>	<u>7,995,000</u>	<u>9,831,609</u>	<u>3,672,349</u>	<u>6,159,260</u>
Debt Service				
Administrative costs	-	-	-	-
<i>Total Debt Service</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Current Expenditures	67,916,944	66,099,481	17,933,172	48,166,309
Total Debt Service	-	-	-	-
Total Capital outlay	5,225,000	9,724,431	5,371,030	4,353,401
Total Expenditures	<u>73,141,944</u>	<u>75,823,912</u>	<u>23,304,202</u>	<u>52,519,710</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(73,141,944)	(73,141,944)	(20,166,473)	52,975,471
Net Change in Fund Balances	(73,141,944)	(73,141,944)	(20,166,473)	52,975,471
Fund Balances - Beginning	78,933,027	78,933,027	78,933,027	-
Fund Balances - Ending	<u>\$ 5,791,083</u>	<u>\$ 5,791,083</u>	<u>\$ 58,766,554</u>	<u>\$ 52,975,471</u>

Hays County
American Rescue Plan Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ -	\$ -	\$ -	\$ -
Operating grants and contributions	22,355,951	22,355,951	11,389,774	(10,966,177)
Interest on deposits	-	-	118,456	118,456
Total Revenues	22,355,951	22,355,951	11,508,230	(10,847,721)
Expenditures				
Current				
<i>Magistration</i>				
Salaries and benefits	600,574	600,574	84,307	516,267
Operating expenditures	21,505,377	478,336	-	478,336
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	250,000	-	-	-
<i>Total Magistration</i>	22,355,951	1,078,910	84,307	994,603
<i>County Wide Projects</i>				
Salaries and benefits	-	-	-	-
Operating	-	414,150	87,331	326,819
HCWC	-	644,000	322,000	322,000
SMHC EMS	-	796,795	398,398	398,397
ESD #5	-	3,000,000	-	3,000,000
ESD #8	-	3,000,000	1,500,000	1,500,000
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	11,205,123	8,536,122	2,669,001
<i>Total County Wide Projects</i>	-	19,060,068	10,843,851	8,216,217
<i>Mental Health</i>				
Salaries and benefits	-	165,048	17,438	147,610
Operating expenditures	-	240,347	201,170	39,177
Travel	-	-	-	-
Continuing education	-	5,000	-	5,000
Non-capital equipment	-	4,653	4,649	4
Capital outlay	-	-	-	-
<i>Total Mental Health</i>	-	415,048	223,257	191,791
<i>Pre-Trial Office</i>				
Salaries and benefits	-	89,983	-	89,983
Operating expenditures	-	272,039	179,851	92,188
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Pre-Trial Office</i>	-	362,022	179,851	182,171
<i>United Way Cancer Screening</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	-	1,187,219	-	1,187,219
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total United Way Cancer Screening</i>	-	1,187,219	-	1,187,219
<i>School Resource Officers</i>				
Salaries and benefits	-	202,969	3,687	199,282

Hays County
American Rescue Plan Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	54,821	54,821	-
<i>Total School Resource Officers</i>	-	257,790	58,508	199,282
Total Current Expenditures	22,105,951	11,101,113	2,798,831	8,302,282
Total Capital outlay	250,000	11,259,944	8,590,943	2,669,001
Total Expenditures	22,355,951	22,361,057	11,389,774	10,971,283
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	-	(5,106)	118,456	(123,562)
Net Change in Fund Balances	-	(5,106)	118,456	(123,562)
Fund Balances - Beginning	426	426	426	-
Fund Balances - Ending	\$ 426	\$ (4,680)	\$ 118,882	\$ (123,562)



**HAYS COUNTY, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
2022**

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**



HAYS COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
September 30, 2022

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, 2022

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.

HAYS COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
September 30, 2022

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.

Help America Vote Act Fund

This fund is used to account for monies collected under the Section 101 of the Help America Vote Act of 2020. The monies are to be used to prevent, prepare for, and respond to coronavirus for the 2020 Federal election cycle. The monies are to be used to improve the administration of elections for Federal office, including to enhance election technology and make election security improvements to the systems, equipment and processes used in the Federal election.

Coronavirus Relief Fund

This fund is used to account for monies collected under the CARES Act. The CARES Act requires that the payments from the Coronavirus Relief Fund only be used to cover expenses that are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19), were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and were incurred during the period that begins on March 1, 2020, and December 31, 2021.

Fire Marshall Fee Fund

This fund is used to account for monies related to the fire code inspection program under Texas Local Government Code 352.016. The revenue in this fund must be used to cover the costs of the fire code plan review and inspections.

Language Access Fee Fund

This fund is used to account for monies collected under Texas Local Government Code 135.155. The revenue in this fund must be used to only provide language access services for individuals appearing before a court or receiving court services.

Emergency Rental Assistance Program Fund

This fund is used to account for monies distributed by the US Treasury for emergency rental assistance.. COVID-19 exacerbated an affordable housing crisis that predated the pandemic. The Emergency Rental Assistance program makes funding available to assist households that are unable to pay rent or utilities. This fund is used to account for the monies available to Hays County residents for rent and utility assistance with 10% of these funds available to the County for administrative expenses.

School Zone Safety Program Fund

This fund is used to account for monies related to the school zone safety program.

HAYS COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
September 30, 2022

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.

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.

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.

Constable LEOSE Fund

This fund is used to account for monies allocated by the Comptroller's office to the Constable's Offices 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.

DA LEOSE Fund

This fund is used to account for monies allocated by the Comptroller's office to the District Attorney'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.

HAYS COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
September 30, 2022

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.

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.

Pass Thru Road Bond 2016 Fund

This fund is used to account for the Pass-Through Toll Revenue and Limited Tax Bond Series 2016 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.

Public Safety Bond 2017 Fund

This fund is used to account for the Limited Tax Bond Series 2017 monies. Voters approved this Series for the construction of a public safety building and improvements to the County jail. This fund is used to account for building and improvement Capital 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.

Park Bond 2021 Fund

This fund is used to account for the Limited Tax Bond Series 2021 monies. Voters approved this Series for park improvements and the fund is used to account for Park Project Funds.

Civil Courts Building Fund

This fund is used to account for the monies collected under Texas Government Code Section 51.707. 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.

La CIMA Public Improvement District 2020 Neighborhood Improvement Fund

This fund is used to account for the special assessment taxes levied in relations to the La CIMA Public Improvement Neighborhood Improvement special assessment revenue bonds. The special assessments are

HAYS COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
September 30, 2022

used to pay the scheduled principal and interest payments on the special assessment revenue bonds issued for the Public Improvement District.

La CIMA Public Improvement District 2015 Fund

This fund is used to account for the special assessment taxes levied in relations to the La CIMA Major Public Improvement District special assessment revenue bonds. The special assessments are used to pay the scheduled principal and interest payments on the special assessment revenue bonds issued for the Public Improvement District.

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.

UNBUDGETED CAPITAL PROJECTS FUNDS

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.

Texas Water Development Fund

This fund is used to account for the Texas Water Development Board (TWDB) Flood Infrastructure Fund Project No. 40077. The TWDB flood infrastructure program provides financial assistance in the form of a grant for flood control, flood mitigation, and drainage projects to the County. This fund accounts for the TWDB grant monies.

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, 2022**

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
Assets					
Cash and cash equivalents	\$ 33,228	\$ 75,336	\$ 716	\$ 197,494	\$ 47,091
Receivables					
Ad valorem taxes	-	-	-	-	-
Due from other governments	-	-	-	-	1,269
Miscellaneous	-	-	-	1,804	205
Due from other funds	-	250	498	-	1,457
Due from fiduciary funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 33,228	\$ 75,586	\$ 1,214	\$ 199,298	\$ 50,022
Liabilities and Fund Balances					
Liabilities					
Accounts payable - trade	\$ -	\$ 7,953	\$ 811	\$ -	\$ 1,515
Unearned revenues	-	-	-	-	-
Due to other funds	-	-	-	25,393	7,022
Total Liabilities	-	7,953	811	25,393	8,537
Fund Balances					
Reserved for					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted-debt service	-	-	-	-	-
Restricted-capital projects and construction	-	-	-	-	-
Restricted-administration	-	-	-	-	-
Restricted-law enforcement and corrections	33,228	67,633	403	173,905	-
Restricted-records management and preservation	-	-	-	-	-
Restricted-community services and programs	-	-	-	-	-
Restricted-judicial	-	-	-	-	41,485
Restricted-health and human services	-	-	-	-	-
Restricted-capital projects for others	-	-	-	-	-
Total Fund Balances	33,228	67,633	403	173,905	41,485
Total Liabilities and Fund Balances	\$ 33,228	\$ 75,586	\$ 1,214	\$ 199,298	\$ 50,022

**HAYS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022**

BUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	DA Drug Forfeiture Fund	Law Library Fund	County and District Court Technology Fund	Records Management and Archive Fund	Guardianship Fee Fund
Assets					
Cash and cash equivalents	\$ 270,023	\$ 105,588	\$ 28,024	\$ 3,001,001	\$ 48,681
Receivables					
Ad valorem taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Miscellaneous	11,945	38	-	-	-
Due from other funds	5,935	-	-	2,005	-
Due from fiduciary funds	-	-	-	-	-
Prepaid items	2,550	-	-	-	-
Total Assets	\$ 290,453	\$ 105,626	\$ 28,024	\$ 3,003,006	\$ 48,681
Liabilities and Fund Balances					
Liabilities					
Accounts payable - trade	\$ 12,311	\$ 13,689	\$ -	\$ 4,080	\$ 1,201
Unearned revenues	-	-	-	-	-
Due to other funds	35,434	241	-	486	-
Total Liabilities	47,745	13,930	-	4,566	1,201
Fund Balances					
Reserved for					
Nonspendable	\$ 2,550	\$ -	\$ -	\$ -	\$ -
Restricted-debt service	-	-	-	-	-
Restricted-capital projects and construction	-	-	-	-	-
Restricted-administration	-	-	-	-	-
Restricted-law enforcement and corrections	-	-	-	-	-
Restricted-records management and preservation	-	-	-	2,998,440	-
Restricted-community services and programs	-	-	-	-	-
Restricted-judicial	240,158	91,696	28,024	-	47,480
Restricted-health and human services	-	-	-	-	-
Restricted-capital projects for others	-	-	-	-	-
Total Fund Balances	242,708	91,696	28,024	2,998,440	47,480
Total Liabilities and Fund Balances	\$ 290,453	\$ 105,626	\$ 28,024	\$ 3,003,006	\$ 48,681

**HAYS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022**

BUDGETED NONMAJOR SPECIAL REVENUE FUNDS					
	Court Records Preservation Fund	County Records Preservation Fund	Courthouse Security Fund	District Court Records Technology Fund	Justice Court Building Security Fund
Assets					
Cash and cash equivalents	\$ 118,290	\$ 401,197	\$ 215,352	\$ 73,966	\$ 160,157
Receivables					
Ad valorem taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 118,290	\$ 401,197	\$ 215,352	\$ 73,966	\$ 160,157
Liabilities and Fund Balances					
Liabilities					
Accounts payable - trade	\$ -	\$ 250,100	\$ 167	\$ -	\$ -
Unearned revenues	-	-	-	-	-
Due to other funds	-	-	2,783	-	-
Total Liabilities	-	250,100	2,950.00	-	-
Fund Balances					
Reserved for					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted-debt service	-	-	-	-	-
Restricted-capital projects and construction	-	-	-	-	-
Restricted-administration	-	-	-	-	-
Restricted-law enforcement and corrections	-	-	-	-	-
Restricted-records management and preservation	118,290	151,097	-	73,966	-
Restricted-community services and programs	-	-	-	-	-
Restricted-judicial	-	-	212,402	-	160,157
Restricted-health and human services	-	-	-	-	-
Restricted-capital projects for others	-	-	-	-	-
Total Fund Balances	118,290	151,097	212,402	73,966	160,157
Total Liabilities and Fund Balances	\$ 118,290	\$ 401,197	\$ 215,352	\$ 73,966	\$ 160,157

**HAYS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022**

BUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	Court Reporters Service Fund	Justice Court Technology Fund	Dispute Resolution Fund	Family Health Services Fund	Tobacco Settlement Fund
Assets					
Cash and cash equivalents	\$ 65,947	\$ 444,583	\$ 42,599	\$ 3,886,342	\$ 254,010
Receivables					
Ad valorem taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Miscellaneous	-	-	-	179,678	-
Due from other funds	-	-	-	112	-
Due from fiduciary funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 65,947	\$ 444,583	\$ 42,599	\$ 4,066,132	\$ 254,010
Liabilities and Fund Balances					
Liabilities					
Accounts payable - trade	\$ 1,415	\$ -	\$ -	\$ 25,795	\$ -
Unearned revenues	-	-	-	75,866	-
Due to other funds	-	-	-	3,809,410	32,363
Total Liabilities	1,415	-	-	3,911,071	32,363
Fund Balances					
Reserved for					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted-debt service	-	-	-	-	-
Restricted-capital projects and construction	-	-	-	-	-
Restricted-administration	-	-	-	-	-
Restricted-law enforcement and corrections	-	-	-	-	-
Restricted-records management and preservation	-	-	-	-	-
Restricted-community services and programs	-	-	-	-	-
Restricted-judicial	64,532	444,583	42,599	-	-
Restricted-health and human services	-	-	-	155,061	221,647
Restricted-capital projects for others	-	-	-	-	-
Total Fund Balances	64,532	444,583	42,599	155,061	221,647
Total Liabilities and Fund Balances	\$ 65,947	\$ 444,583	\$ 42,599	\$ 4,066,132	\$ 254,010

**HAYS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022**

BUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	Historical Commission Publications Fund	County Child Abuse Prevention Fund	Veteran's Court Program Fund	Local Provider Participation Fund	Help America Vote Act Fund
Assets					
Cash and cash equivalents	\$ 134,762	\$ 246	\$ 11,160	\$ 167,254	\$ 308,808
Receivables					
Ad valorem taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Miscellaneous	-	-	-	379,325	-
Due from other funds	24,394	-	-	-	-
Due from fiduciary funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 159,156	\$ 246	\$ 11,160	\$ 546,579	\$ 308,808
Liabilities and Fund Balances					
Liabilities					
Accounts payable - trade	\$ 3,719	\$ -	\$ -	\$ -	\$ -
Unearned revenues	-	-	-	-	-
Due to other funds	3,123	-	-	-	308,808
Total Liabilities	6,842.00	-	-	-	308,808
Fund Balances					
Reserved for					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted-debt service	-	-	-	-	-
Restricted-capital projects and construction	-	-	-	-	-
Restricted-administration	-	-	-	-	-
Restricted-law enforcement and corrections	-	-	-	-	-
Restricted-records management and preservation	-	-	-	-	-
Restricted-community services and programs	152,314	-	11,160	-	-
Restricted-judicial	-	246	-	-	-
Restricted-health and human services	-	-	-	546,579	-
Restricted-capital projects for others	-	-	-	-	-
Total Fund Balances	152,314	246	11,160	546,579	-
Total Liabilities and Fund Balances	\$ 159,156	\$ 246	\$ 11,160	\$ 546,579	\$ 308,808

**HAYS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022**

BUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	Coronavirus Relief Fund	Fire Marshal Code Fee Fund	Language Access Fee Fund	Emergency Rental Assistance Program Fund	School Zone Safety Program Fund
Assets					
Cash and cash equivalents	\$ 544,315	\$ 105,790	\$ 14,297	\$ 103,454	\$ 2,364
Receivables					
Ad valorem taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Due from other funds	1,764	7,870	-	120,070	-
Due from fiduciary funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 546,079	\$ 113,660	\$ 14,297	\$ 223,524	\$ 2,364
Liabilities and Fund Balances					
Liabilities					
Accounts payable - trade	\$ -	\$ 1,304	\$ -	\$ 101	\$ -
Unearned revenues	-	-	-	-	-
Due to other funds	546,079	2,801	-	223,423	-
Total Liabilities	546,079	4,105	-	223,524	-
Fund Balances					
Reserved for					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted-debt service	-	-	-	-	-
Restricted-capital projects and construction	-	-	-	-	-
Restricted-administration	-	-	-	-	-
Restricted-law enforcement and corrections	-	-	-	-	2,364
Restricted-records management and preservation	-	-	-	-	-
Restricted-community services and programs	-	-	-	-	-
Restricted-judicial	-	-	14,297	-	-
Restricted-health and human services	-	109,555	-	-	-
Restricted-capital projects for others	-	-	-	-	-
Total Fund Balances	-	109,555	14,297	-	2,364
Total Liabilities and Fund Balances	\$ 546,079	\$ 113,660	\$ 14,297	\$ 223,524	\$ 2,364

**HAYS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022**

UNBUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	Constable Precinct 2 Drug Forfeiture Fund	LCRA / WTPUA Service Fee Fund	Sheriff LEOSE Fund	Sheriff Federal Discretionary Fund	Sheriff Commissary Fund
Assets					
Cash and cash equivalents	\$ 356	\$ 28,493	\$ 47,732	\$ 121,928	\$ 212,758
Receivables					
Ad valorem taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Miscellaneous	-	-	-	2,665	4,748
Due from other funds	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 356	\$ 28,493	\$ 47,732	\$ 124,593	\$ 217,506
Liabilities and Fund Balances					
Liabilities					
Accounts payable - trade	\$ -	\$ -	\$ -	\$ -	\$ 9,364
Unearned revenues	-	-	-	-	-
Due to other funds	-	28,493	-	170	-
Total Liabilities	-	28,493	-	170	9,364
Fund Balances					
Reserved for					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted-debt service	-	-	-	-	-
Restricted-capital projects and construction	-	-	-	-	-
Restricted-administration	-	-	-	-	-
Restricted-law enforcement and corrections	356	-	47,732	124,423	208,142
Restricted-records management and preservation	-	-	-	-	-
Restricted-community services and programs	-	-	-	-	-
Restricted-judicial	-	-	-	-	-
Restricted-health and human services	-	-	-	-	-
Restricted-capital projects for others	-	-	-	-	-
Total Fund Balances	356	-	47,732	124,423	208,142
Total Liabilities and Fund Balances	\$ 356	\$ 28,493	\$ 47,732	\$ 124,593	\$ 217,506

**HAYS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022**

UNBUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	DA State Apportionment Fund	Juvenile Delinquency Prevention Fund	Truancy Court Fee Fund	Constable LEOSE Fund	DA LEOSE Fund
Assets					
Cash and cash equivalents	\$ 5,630	\$ 217	\$ 1,649	\$ 16,243	\$ 1,417
Receivables					
Ad valorem taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 5,630	\$ 217	\$ 1,649	\$ 16,243	\$ 1,417
Liabilities and Fund Balances					
Liabilities					
Accounts payable - trade	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned revenues	-	-	-	-	-
Due to other funds	3	-	-	-	-
Total Liabilities	3	-	-	-	-
Fund Balances					
Reserved for					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted-debt service	-	-	-	-	-
Restricted-capital projects and construction	-	-	-	-	-
Restricted-administration	-	-	-	-	-
Restricted-law enforcement and corrections	-	-	-	-	-
Restricted-records management and preservation	-	-	-	-	-
Restricted-community services and programs	-	-	-	-	-
Restricted-judicial	5,627	217	1,649	16,243	1,417
Restricted-health and human services	-	-	-	-	-
Restricted-capital projects for others	-	-	-	-	-
Total Fund Balances	5,627	217	1,649	16,243	1,417
Total Liabilities and Fund Balances	\$ 5,630	\$ 217	\$ 1,649	\$ 16,243	\$ 1,417

**HAYS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022**

	BUDGETED NONMAJOR CAPITAL PROJECT FUNDS				
	Total Nonmajor Special Revenue Funds	Road Bond 2006 Construction Fund	Priority Road Bond 2011 Fund	Pass Thru Road Bond 2016 Fund	Public Safety Bond 2017 Fund
Assets					
Cash and cash equivalents	\$ 11,298,498	\$ 613,842	\$ 5,105,294	\$ 8,423,763	\$ 9,820,736
Receivables					
Ad valorem taxes	-	-	-	-	-
Due from other governments	1,269	-	-	-	-
Miscellaneous	580,408	-	-	-	-
Due from other funds	164,355	-	-	66	-
Due from fiduciary funds	-	-	-	-	-
Prepaid items	2,550	-	-	-	-
Total Assets	\$ 12,047,080	\$ 613,842	\$ 5,105,294	\$ 8,423,829	\$ 9,820,736
Liabilities and Fund Balances					
Liabilities					
Accounts payable - trade	\$ 333,525	\$ -	\$ -	\$ 2,377,641	\$ 5,240,998
Unearned revenues	75,866	-	-	-	-
Due to other funds	5,026,032	-	950	5,509,708	1,159,125
Total Liabilities	5,435,423	-	950	7,887,349	6,400,123
Fund Balances					
Reserved for					
Nonspendable	\$ 2,550	\$ -	\$ -	\$ -	\$ -
Restricted-debt service	-	-	-	-	-
Restricted-capital projects and construction	-	-	-	-	3,420,613
Restricted-administration	-	-	-	-	-
Restricted-law enforcement and corrections	658,186	-	-	-	-
Restricted-records management and preservation	3,341,793	-	-	-	-
Restricted-community services and programs	163,474	-	-	-	-
Restricted-judicial	1,412,812	-	-	-	-
Restricted-health and human services	1,032,842	-	-	-	-
Restricted-capital projects for others	-	613,842	5,104,344	536,480	-
Total Fund Balances	6,611,657	613,842	5,104,344	536,480	3,420,613
Total Liabilities and Fund Balances	\$ 12,047,080	\$ 613,842	\$ 5,105,294	\$ 8,423,829	\$ 9,820,736

**HAYS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022**

BUDGETED NONMAJOR CAPITAL PROJECT FUNDS

	Park Bond 2011 Fund	Park Bond 2021 Fund	Civil Courts Building Fund	Infrastructure Improvement Fee Fund	Habitat Conservation Plan Fund
Assets					
Cash and cash equivalents	\$ 650,959	\$ 32,586,344	\$ 1,140,156	\$ 1,016,580	\$ 2,866,854
Receivables					
Ad valorem taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Miscellaneous	-	30	-	-	-
Due from other funds	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 650,959	\$ 32,586,374	\$ 1,140,156	\$ 1,016,580	\$ 2,866,854
Liabilities and Fund Balances					
Liabilities					
Accounts payable - trade	\$ -	\$ 84,970	\$ -	\$ 3,088	\$ 8,250
Unearned revenues	-	-	-	-	-
Due to other funds	141,851	418,564	-	2,093	-
Total Liabilities	141,851	503,534	-	5,181	8,250
Fund Balances					
Reserved for					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted-debt service	-	-	-	-	-
Restricted-capital projects and construction	-	-	1,140,156	-	-
Restricted-administration	-	-	-	-	-
Restricted-law enforcement and corrections	-	-	-	-	-
Restricted-records management and preservation	-	-	-	-	-
Restricted-community services and programs	-	-	-	-	2,858,604
Restricted-judicial	-	-	-	-	-
Restricted-health and human services	-	-	-	1,011,399	-
Restricted-capital projects for others	509,108	32,082,840	-	-	-
Total Fund Balances	509,108	32,082,840	1,140,156	1,011,399	2,858,604
Total Liabilities and Fund Balances	\$ 650,959	\$ 32,586,374	\$ 1,140,156	\$ 1,016,580	\$ 2,866,854

**HAYS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022**

	BUDGETED NONMAJOR CAPITAL PROJECT FUNDS			
	Energy Efficiency Project 2017 Fund	La Cima PID Neighborhood Improvement 2020 Fund	La Cima Public Improvement District 2015 Fund	CDBG Disaster Recovery Program Fund
Assets				
Cash and cash equivalents	\$ 72,587	\$ 4,340,766	\$ 2,811,221	\$ 21
Receivables				
Ad valorem taxes	-	-	-	-
Due from other governments	-	-	-	-
Miscellaneous	-	-	-	84,219
Due from other funds	-	13,821	3,214,266	-
Due from fiduciary funds	-	-	-	-
Prepaid items	-	-	-	-
Total Assets	\$ 72,587	\$ 4,354,587	\$ 6,025,487	\$ 84,240
Liabilities and Fund Balances				
Liabilities				
Accounts payable - trade	\$ 24,985	\$ 145,796	\$ -	\$ 21
Unearned revenues	-	-	3,198,798	-
Due to other funds	47,602	3,323,798	-	84,219
Total Liabilities	72,587	3,469,594	3,198,798	84,240
Fund Balances				
Reserved for				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted-debt service	-	-	-	-
Restricted-capital projects and construction	-	-	-	-
Restricted-administration	-	-	-	-
Restricted-law enforcement and corrections	-	-	-	-
Restricted-records management and preservation	-	-	-	-
Restricted-community services and programs	-	-	-	-
Restricted-judicial	-	-	-	-
Restricted-health and human services	-	-	-	-
Restricted-capital projects for others	-	884,993	2,826,689	-
Total Fund Balances	-	884,993	2,826,689	-
Total Liabilities and Fund Balances	\$ 72,587	\$ 4,354,587	\$ 6,025,487	\$ 84,240

**HAYS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022**

**UNBUDGETED NONMAJOR CAPITAL PROJECT
FUNDS**

	ORCA Cedar Oaks Mesa Fund	Texas Water Development Fund	FM 110 TRZ Fund	Total Nonmajor Capital Project Funds
Assets				
Cash and cash equivalents	\$ 24,350	\$ 215,000	\$ 11,797,475	\$ 81,485,948
Receivables				
Ad valorem taxes	-	-	-	-
Due from other governments	-	-	2,244,708	2,244,708
Miscellaneous	-	-	-	84,249
Due from other funds	-	-	-	3,228,153
Due from fiduciary funds	-	-	-	-
Prepaid items	-	-	-	-
Total Assets	\$ 24,350	\$ 215,000	\$ 14,042,183	\$ 87,043,058
Liabilities and Fund Balances				
Liabilities				
Accounts payable - trade	\$ -	\$ -	\$ -	\$ 7,885,749
Unearned revenues	-	215,000	-	3,413,798
Due to other funds	24,350	-	-	10,712,260
Total Liabilities	24,350	215,000	-	22,011,807
Fund Balances				
Reserved for				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted-debt service	-	-	-	-
Restricted-capital projects and construction	-	-	-	4,560,769
Restricted-administration	-	-	-	-
Restricted-law enforcement and corrections	-	-	-	-
Restricted-records management and preservation	-	-	-	-
Restricted-community services and programs	-	-	-	2,858,604
Restricted-judicial	-	-	-	-
Restricted-health and human services	-	-	-	1,011,399
Restricted-capital projects for others	-	-	14,042,183	56,600,479
Total Fund Balances	-	-	14,042,183	65,031,251
Total Liabilities and Fund Balances	\$ 24,350	\$ 215,000	\$ 14,042,183	\$ 87,043,058

**HAYS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022**

	Total Nonmajor Governmental Funds
Assets	
Cash and cash equivalents	\$ 92,784,446
Receivables	
Ad valorem taxes	-
Due from other governments	2,245,977
Miscellaneous	664,657
Due from other funds	3,392,508
Due from fiduciary funds	-
Prepaid items	2,550
Total Assets	\$ 99,090,138
 Liabilities and Fund Balances	
Liabilities	
Accounts payable - trade	\$ 8,219,274
Unearned revenues	3,489,664
Due to other funds	15,738,292
Total Liabilities	27,447,230
 Fund Balances	
Reserved for	
Nonspendable	\$ 2,550
Restricted-debt service	-
Restricted-capital projects and construction	4,560,769
Restricted-administration	-
Restricted-law enforcement and corrections	658,186
Restricted-records management and preservation	3,341,793
Restricted-community services and programs	3,022,078
Restricted-judicial	1,412,812
Restricted-health and human services	2,044,241
Restricted-capital projects for others	56,600,479
Total Fund Balances	71,642,908
Total Liabilities and Fund Balances	\$ 99,090,138

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2022

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
Revenues					
Taxes					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Fines	-	-	-	-	-
Charges for services	-	3,050	-	-	1,949
Interest on deposits	231	504	6	1,053	-
Operating grants and contributions	-	-	-	-	-
Other revenue	-	-	1,250	1,805	-
Asset forfeitures	-	-	-	40,040	-
Total Revenues	231	3,554	1,256	42,898	1,949
Expenditures					
Current					
Administration	-	-	-	-	-
Judicial	-	-	-	-	3,941
Law enforcement and corrections	-	-	922	23,252	-
Community and public services	-	-	-	-	-
Health and human services	-	-	-	-	-
General maintenance	-	-	-	-	-
Highways and streets	-	-	-	-	-
Debt service					
Administrative charges	-	-	-	-	-
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Capital outlay					
Capital outlay	-	-	-	-	-
Total expenditures	-	-	922	23,252	3,941
Excess (deficiency) of revenues over (under) expenditures:	231	3,554	334	19,646	(1,992)
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	231	3,554	334	19,646	(1,992)
Fund balances - beginning	32,997	64,079	69	154,259	43,477
Fund balances - ending	\$ 33,228	\$ 67,633	\$ 403	\$ 173,905	\$ 41,485

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2022

BUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	DA Drug Forfeiture Fund	Law Library Fund	County and District Court Technology Fund	Records Management and Archive Fund	Guardianship Fee Fund
Revenues					
Taxes					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Fines	-	-	-	-	-
Charges for services	-	113,333	5,881	1,330,757	19,264
Interest on deposits	467	719	185	20,645	305
Operating grants and contributions	-	-	-	-	-
Other revenue	-	427	-	-	-
Asset forfeitures	109,203	-	-	-	-
Total Revenues	109,670	114,479	6,066	1,351,402	19,569
Expenditures					
Current					
Administration	-	-	-	-	-
Judicial	29,303	148,039	-	895,209	1,201
Law enforcement and corrections	-	-	-	-	-
Community and public services	-	-	-	-	-
Health and human services	-	-	-	-	-
General maintenance	-	-	-	-	-
Highways and streets	-	-	-	-	-
Debt service					
Administrative charges	-	-	-	-	-
Interest	-	-	-	1,452	-
Principal retirement	-	-	-	6,212	-
Capital outlay					
Capital outlay	-	-	-	-	-
Total expenditures	29,303	148,039	-	902,873	1,201
Excess (deficiency) of revenues over (under) expenditures:	80,367	(33,560)	6,066	448,529	18,368
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	80,367	(33,560)	6,066	448,529	18,368
Fund balances - beginning	162,341	125,256	21,958	2,549,911	29,112
Fund balances - ending	\$ 242,708	\$ 91,696	\$ 28,024	\$ 2,998,440	\$ 47,480

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2022

BUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	Court Records Preservation Fund	County Records Preservation Fund	Courthouse Security Fund	District Court Records Technology Fund	Justice Court Building Security Fund
Revenues					
Taxes					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Fines	-	-	-	-	-
Charges for services	79,020	49,179	166,051	3,810	1,044
Interest on deposits	717	2,740	1,407	513	1,111
Operating grants and contributions	-	-	-	-	-
Other revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total Revenues	79,737	51,919	167,458	4,323	2,155
Expenditures					
Current					
Administration	-	-	-	-	-
Judicial	126,061	267,473	146,253	-	-
Law enforcement and corrections	-	-	-	-	-
Community and public services	-	-	-	-	-
Health and human services	-	-	-	-	-
General maintenance	-	-	-	-	-
Highways and streets	-	-	-	-	-
Debt service					
Administrative charges	-	-	-	-	-
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Capital outlay					
Capital outlay	-	9,090	-	-	-
Total expenditures	126,061	276,563	146,253	-	-
Excess (deficiency) of revenues over (under) expenditures:	(46,324)	(224,644)	21,205	4,323	2,155
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	(46,324)	(224,644)	21,205	4,323	2,155
Fund balances - beginning	164,614	375,741	191,197	69,643	158,002
Fund balances - ending	\$ 118,290	\$ 151,097	\$ 212,402	\$ 73,966	\$ 160,157

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2022

BUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	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	76,228	27,731	62,916	820	-
Interest on deposits	326	3,065	246	8,008	1,231
Operating grants and contributions	-	-	-	647,365	115,588
Other revenue	-	-	-	2,518	-
Asset forfeitures	-	-	-	-	-
Total Revenues	76,554	30,796	63,162	658,711	116,819
Expenditures					
Current					
Administration	-	-	-	-	-
Judicial	78,337	39,530	43,266	-	-
Law enforcement and corrections	-	-	-	-	-
Community and public services	-	-	-	-	-
Health and human services	-	-	-	3,055,912	67,771
General maintenance	-	-	-	-	-
Highways and streets	-	-	-	-	-
Debt service					
Administrative charges	-	-	-	-	-
Interest	-	-	-	385	-
Principal retirement	-	-	-	74,463	-
Capital outlay					
Capital outlay	-	-	-	-	-
Total expenditures	78,337	39,530	43,266	3,130,760	67,771
Excess (deficiency) of revenues over (under) expenditures:	(1,783)	(8,734)	19,896	(2,472,049)	49,048
Other Financing Sources (Uses)					
Transfers out	-	-	-	-	-
Total Transfers to other funds:	-	-	-	-	-
Transfers in	-	-	-	2,557,711	-
Total Transfers from other funds:	-	-	-	2,557,711	-
Bonds issued	-	-	-	-	-
Proceeds from loans	-	-	-	-	-
Total Issuance of debt:	-	-	-	-	-
Total other financing sources (uses)	-	-	-	2,557,711	-
Net change in fund balances	(1,783)	(8,734)	19,896	85,662	49,048
Fund balances - beginning	66,315	453,317	22,703	69,399	172,599
Fund balances - ending	\$ 64,532	\$ 444,583	\$ 42,599	\$ 155,061	\$ 221,647

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2022

BUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	Historical Commission Publications Fund	County Child Abuse Prevention Fund	Veteran's Court Program Fund	Local Provider Participation Fund	Help America Vote Act Fund
Revenues					
Taxes					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Fines	-	-	-	-	-
Charges for services	-	349	-	-	-
Interest on deposits	935	-	73	679	-
Operating grants and contributions	500	-	1,349	-	120,000
Other revenue	72	-	-	16,055,885	-
Asset forfeitures	-	-	-	-	-
Total Revenues	1,507	349	1,422	16,056,564	120,000
Expenditures					
Current					
Administration	-	-	-	-	136,000
Judicial	-	109	-	-	-
Law enforcement and corrections	-	-	-	-	-
Community and public services	6,804	-	-	-	-
Health and human services	-	-	-	22,223,069	-
General maintenance	-	-	-	-	-
Highways and streets	-	-	-	-	-
Debt service					
Administrative charges	-	-	-	-	-
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Capital outlay					
Capital outlay	-	-	-	-	-
Total expenditures	6,804	109	-	22,223,069	136,000
Excess (deficiency) of revenues over (under) expenditures:	(5,297)	240	1,422	(6,166,505)	(16,000)
Other Financing Sources (Uses)					
Transfers out	-	-	-	-	(2,747)
Total Transfers to other funds:	-	-	-	-	(2,747)
Transfers in	-	-	-	-	-
Total Transfers from other funds:	-	-	-	-	-
Bonds issued	-	-	-	-	-
Proceeds from loans	-	-	-	-	-
Total Issuance of debt:	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(2,747)
Net change in fund balances	(5,297)	240	1,422	(6,166,505)	(18,747)
Fund balances - beginning	157,611	6	9,738	6,713,084	18,747
Fund balances - ending	\$ 152,314	\$ 246	\$ 11,160	\$ 546,579	\$ -

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2022

BUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	Coronavirus Relief Fund	Fire Marshal Code Fee Fund	Language Access Fee Fund	Emergency Rental Assistance Program Fund	School Zone Safety Program Fund
Revenues					
Taxes					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Fines	-	-	-	-	-
Charges for services	-	66,105	14,246	-	-
Interest on deposits	-	393	51	22,058	-
Operating grants and contributions	-	-	-	4,197,401	-
Other revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total Revenues	-	66,498	14,297	4,219,459	-
Expenditures					
Current					
Administration	-	-	-	-	-
Judicial	-	-	-	-	-
Law enforcement and corrections	-	-	-	-	-
Community and public services	-	-	-	4,219,459	-
Health and human services	-	21,903	-	-	-
General maintenance	-	-	-	-	-
Highways and streets	-	-	-	-	-
Debt service					
Administrative charges	-	-	-	-	-
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Capital outlay					
Capital outlay	-	-	-	-	-
Total expenditures	-	21,903	-	4,219,459	-
Excess (deficiency) of revenues over (under) expenditures:	-	44,595	14,297	-	-
Other Financing Sources (Uses)					
Transfers out	(575)	-	-	-	-
Total Transfers to other funds:	(575)	-	-	-	-
Transfers in	-	-	-	-	-
Total Transfers from other funds:	-	-	-	-	-
Bonds issued	-	-	-	-	-
Proceeds from loans	-	-	-	-	-
Total Issuance of debt:	-	-	-	-	-
Total other financing sources (uses)	(575)	-	-	-	-
Net change in fund balances	(575)	44,595	14,297	-	-
Fund balances - beginning	575	64,960	-	-	2,364
Fund balances - ending	\$ -	\$ 109,555	\$ 14,297	\$ -	\$ 2,364

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2022

UNBUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	Constable Precinct 2 Drug Forfeiture Fund	LCRA / WTPUA Service Fee Fund	Sheriff LEOSE Fund	Sheriff Federal Discretionary Fund	Sheriff Commissary Fund
Revenues					
Taxes					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Fines	-	-	-	-	-
Charges for services	-	-	-	-	-
Interest on deposits	-	-	-	-	-
Operating grants and contributions	-	-	19,288	-	-
Other revenue	-	-	-	2,665	876,542
Asset forfeitures	-	-	-	68,075	-
Total Revenues	-	-	19,288	70,740	876,542
Expenditures					
Current					
Administration	-	-	-	-	-
Judicial	-	-	-	-	-
Law enforcement and corrections	-	-	15,118	170	904,433
Community and public services	-	-	-	-	-
Health and human services	-	-	-	-	-
General maintenance	-	-	-	-	-
Highways and streets	-	-	-	-	-
Debt service					
Administrative charges	-	-	-	-	-
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Capital outlay					
Capital outlay	-	-	-	-	-
Total expenditures	-	-	15,118	170	904,433
Excess (deficiency) of revenues over (under) expenditures:	-	-	4,170	70,570	(27,891)
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	-	-	4,170	70,570	(27,891)
Fund balances - beginning	356	-	43,562	53,853	236,033
Fund balances - ending	\$ 356	\$ -	\$ 47,732	\$ 124,423	\$ 208,142

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2022

UNBUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	DA State Apportionment Fund	Juvenile Delinquency Prevention Fund	Truancy Court Fee Fund	Constable LEOSE Fund	DA LEOSE Fund
Revenues					
Taxes					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Fines	-	-	-	-	-
Charges for services	-	-	200	-	-
Interest on deposits	-	1	11	-	-
Operating grants and contributions	22,500	-	-	3,886	855
Other revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total Revenues	22,500	1	211	3,886	855
Expenditures					
Current					
Administration	-	-	-	-	-
Judicial	21,326	-	-	-	3,121
Law enforcement and corrections	-	-	-	1,790	-
Community and public services	-	-	-	-	-
Health and human services	-	-	-	-	-
General maintenance	-	-	-	-	-
Highways and streets	-	-	-	-	-
Debt service					
Administrative charges	-	-	-	-	-
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Capital outlay					
Capital outlay	-	-	-	-	-
Total expenditures	21,326	-	-	1,790	3,121
Excess (deficiency) of revenues over (under) expenditures:	1,174	1	211	2,096	(2,266)
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	1,174	1	211	2,096	(2,266)
Fund balances - beginning	4,453	216	1,438	14,147	3,683
Fund balances - ending	\$ 5,627	\$ 217	\$ 1,649	\$ 16,243	\$ 1,417

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2022

BUDGETED NONMAJOR CAPITAL PROJECT FUNDS

	Total Nonmajor Special Revenue Funds	Road Bond 2006 Construction Fund	Co Priority Road Bond 2011 Fund	Pass Thru Road Bond 2016 Fund	Public Safety Bond 2017 Fund
Revenues					
Taxes					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Fines	-	-	-	-	-
Charges for services	2,021,933	-	-	-	-
Interest on deposits	67,680	4,289	40,786	10,282	68,575
Operating grants and contributions	5,128,732	-	-	-	-
Other revenue	16,941,164	-	-	-	-
Asset forfeitures	217,318	-	-	-	-
Total Revenues	24,376,827	4,289	40,786	10,282	68,575
Expenditures					
Current					
Administration	136,000	-	-	-	-
Judicial	1,803,169	-	-	-	-
Law enforcement and corrections	945,685	-	-	-	23,395
Community and public services	4,226,263	-	-	-	-
Health and human services	25,368,655	-	-	-	-
General maintenance	-	-	-	-	-
Highways and streets	-	-	-	7,780,461	-
Debt service					
Administrative charges	-	-	950	950	-
Interest	1,837	-	-	-	-
Principal retirement	80,675	-	-	-	-
Capital outlay					
Capital outlay	9,090	-	-	-	2,185,938
Total expenditures	32,571,374	-	950	7,781,411	2,209,333
Excess (deficiency) of revenues over (under) expenditures:	(8,194,547)	4,289	39,836	(7,771,129)	(2,140,758)
Other Financing Sources (Uses)					
Transfers out	(3,322)	-	-	-	-
Total Transfers to other funds:	(3,322)	-	-	-	-
Transfers in	2,557,711	-	-	-	-
Total Transfers from other funds:	2,557,711	-	-	-	-
Bonds issued	-	-	-	-	-
Proceeds from loans	-	-	-	-	-
Total Issuance of debt:	-	-	-	-	-
Total other financing sources (uses)	2,554,389	-	-	-	-
Net change in fund balances	(5,640,158)	4,289	39,836	(7,771,129)	(2,140,758)
Fund balances - beginning	12,251,815	609,553	5,064,508	8,307,609	5,561,371
Fund balances - ending	\$ 6,611,657	\$ 613,842	\$ 5,104,344	\$ 536,480	\$ 3,420,613

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2022

BUDGETED NONMAJOR CAPITAL PROJECT FUNDS

	Park Bond 2011 Fund	Park Bond 2021 Fund	Civil Courts Building Fund	Infrastructure Improvement Fee Fund	Habitat Conservation Plan Fund
Revenues					
Taxes					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Fines	-	-	-	-	-
Charges for services	-	-	74,305	483,850	1,581,760
Interest on deposits	4,296	299,347	7,806	6,517	13,365
Operating grants and contributions	-	874,750	-	-	-
Other revenue	-	-	-	619	-
Asset forfeitures	-	-	-	-	-
Total Revenues	4,296	1,174,097	82,111	490,986	1,595,125
Expenditures					
Current					
Administration	-	-	-	-	-
Judicial	-	-	-	-	-
Law enforcement and corrections	-	-	-	-	-
Community and public services	3,188	1,734,117	-	-	24,788
Health and human services	-	-	-	76,077	-
General maintenance	-	-	-	-	-
Highways and streets	-	-	-	-	-
Debt service					
Administrative charges	950	-	-	-	-
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Capital outlay					
Capital outlay	4,108	17,312,184	-	91,237	-
Total expenditures	8,246	19,046,301	-	167,314	24,788
Excess (deficiency) of revenues over (under) expenditures:	(3,950)	(17,872,204)	82,111	323,672	1,570,337
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	(3,950)	(17,872,204)	82,111	323,672	1,570,337
Fund balances - beginning	513,058	49,955,044	1,058,045	687,727	1,288,267
Fund balances - ending	\$ 509,108	\$ 32,082,840	\$ 1,140,156	\$ 1,011,399	\$ 2,858,604

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2022

BUDGETED NONMAJOR CAPITAL PROJECT FUNDS

	Energy Efficiency Project 2017 Fund	La Cima PID Neighborhood Improvement 2020 Fund	La Cima Public Improvement District 2015 Fund	CDBG Disaster Recovery Program Fund
Revenues				
Taxes				
Ad valorem	\$ -	\$ 645,568	\$ 1,709,909	\$ -
Fines	-	-	-	-
Charges for services	-	-	-	-
Interest on deposits	507	2,469	7,578	-
Operating grants and contributions	-	-	-	250,025
Other revenue	-	-	-	-
Asset forfeitures	-	-	-	-
Total Revenues	507	648,037	1,717,487	250,025
Expenditures				
Current				
Administration	-	-	-	-
Judicial	-	-	-	-
Law enforcement and corrections	-	-	-	-
Community and public services	-	-	-	-
Health and human services	-	-	-	23,147
General maintenance	7,470	-	-	-
Highways and streets	-	145,796	192	-
Debt service				
Administrative charges	-	3,000	6,000	-
Interest	-	336,913	1,255,300	-
Principal retirement	-	170,000	270,000	-
Capital outlay				
Capital outlay	65,117	-	-	226,878
Total expenditures	72,587	655,709	1,531,492	250,025
Excess (deficiency) of revenues over (under) expenditures:	(72,080)	(7,672)	185,995	-
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	(72,080)	(7,672)	185,995	-
Fund balances - beginning	72,080	892,665	2,640,694	-
Fund balances - ending	\$ -	\$ 884,993	\$ 2,826,689	\$ -

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2022

UNBUDGETED NONMAJOR CAPITAL PROJECT FUNDS

	ORCA Cedar Oaks Mesa Fund	Texas Water Development Fund	FM 110 TRZ Fund	Total Nonmajor Capital Project Funds
Revenues				
Taxes				
Ad valorem	\$ -	\$ -	\$ 3,761,694	\$ 6,117,171
Fines	-	-	-	-
Charges for services	-	-	-	2,139,915
Interest on deposits	-	-	49,412	515,229
Operating grants and contributions	-	-	-	1,124,775
Other revenue	-	-	-	619
Asset forfeitures	-	-	-	-
Total Revenues	-	-	3,811,106	9,897,709
Expenditures				
Current				
Administration	-	-	-	-
Judicial	-	-	-	-
Law enforcement and corrections	-	-	-	23,395
Community and public services	-	-	-	1,762,093
Health and human services	-	-	-	99,224
General maintenance	-	-	-	-
Highways and streets	-	-	-	7,926,449
Debt service				
Administrative charges	-	-	-	11,850
Interest	-	-	-	1,592,213
Principal retirement	-	-	-	440,000
Capital outlay				
Capital outlay	-	-	-	19,885,462
Total expenditures	-	-	-	31,740,686
Excess (deficiency) of revenues over (under) expenditures:	-	-	3,811,106	(21,842,977)
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	-	-	3,811,106	(21,842,977)
Fund balances - beginning	-	-	10,231,077	86,881,698
Fund balances - ending	\$ -	\$ -	\$ 14,042,183	\$ 65,038,721

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2022

	Total Nonmajor Governmental Funds
Revenues	
Taxes	
Ad valorem	\$ 6,117,171
Fines	-
Charges for services	4,161,848
Interest on deposits	582,909
Operating grants and contributions	6,253,507
Other revenue	16,941,783
Asset forfeitures	217,318
Total Revenues	34,274,536
Expenditures	
Current	
Administration	136,000
Judicial	1,803,169
Law enforcement and corrections	969,080
Community and public services	5,988,356
Health and human services	25,467,879
General maintenance	7,470
Highways and streets	7,926,449
Debt service	
Administrative charges	11,850
Interest	1,594,050
Principal retirement	520,675
Capital outlay	
Capital outlay	19,894,552
Total expenditures	64,319,530
Excess (deficiency) of revenues over (under) expenditures:	(30,044,994)
Other Financing Sources (Uses)	
Transfers out	(3,322)
Total Transfers to other funds:	(3,322)
Transfers in	2,557,711
Total Transfers from other funds:	2,557,711
Bonds issued	-
Proceeds from loans	-
Total Issuance of debt:	-
Total other financing sources (uses)	2,554,389
Net change in fund balances	(27,490,605)
Fund balances - beginning	99,133,513
Fund balances - ending	\$ 71,642,908

Hays County
Sheriff Abandoned Vehicle Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ -	\$ -	\$ -	\$ -
Interest on deposits	-	-	231	231
Total Revenues	<u>-</u>	<u>-</u>	<u>231</u>	<u>231</u>
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	30,000	30,000	-	30,000
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Total Expenditures	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(30,000)	(30,000)	231	30,231
Net Change in Fund Balances	<u>(30,000)</u>	<u>(30,000)</u>	<u>231</u>	<u>30,231</u>
Fund Balances - Beginning	32,997	32,997	32,997	-
Fund Balances - Ending	<u>\$ 2,997</u>	<u>\$ 2,997</u>	<u>\$ 33,228</u>	<u>\$ 30,231</u>

Hays County
Sheriff Bail Bond Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 3,000	\$ 3,000	\$ 3,050	\$ 50
Interest on deposits	-	-	504	504
Total Revenues	<u>3,000</u>	<u>3,000</u>	<u>3,554</u>	<u>554</u>
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	50,000	50,000	-	50,000
Travel	-	-	-	-
Continuing education	5,000	5,000	-	5,000
Non-capital equipment	-	-	-	-
Total Expenditures	<u>55,000</u>	<u>55,000</u>	<u>-</u>	<u>55,000</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(52,000)</u>	<u>(52,000)</u>	<u>3,554</u>	<u>55,554</u>
Net Change in Fund Balances	<u>(52,000)</u>	<u>(52,000)</u>	<u>3,554</u>	<u>55,554</u>
Fund Balances - Beginning	<u>64,079</u>	<u>64,079</u>	<u>64,079</u>	<u>-</u>
Fund Balances - Ending	<u>\$12,079</u>	<u>\$12,079</u>	<u>\$ 67,633</u>	<u>\$ 55,554</u>

Hays County
Sheriff Special Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ -	\$ -	\$ 6	\$ 6
Other revenue	-	375	1,250	875
Total Revenues	-	375	1,256	881
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	1,950	1,950	922	1,028
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Total Expenditures	1,950	1,950	922	1,028
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(1,950)	(1,575)	334	1,909
Net Change in Fund Balances	(1,950)	(1,575)	334	1,909
Fund Balances - Beginning	69	69	69	-
Fund Balances - Ending	<u>\$(1,881)</u>	<u>\$(1,506)</u>	<u>\$ 403</u>	<u>\$ 1,909</u>

Hays County
Sheriff Drug Forfeiture Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ -	\$ -	\$ 1,053	\$ 1,053
Other revenue	-	-	1,805	1,805
Asset forfeitures	-	-	40,040	40,040
Total Revenues	<u>-</u>	<u>-</u>	<u>42,898</u>	<u>42,898</u>
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	144,951	144,951	23,252	121,699
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-Capital equipment	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures:	<u>144,951</u>	<u>144,951</u>	<u>23,252</u>	<u>121,699</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(144,951)	(144,951)	19,646	164,597
Net Change in Fund Balances:	<u>(144,951)</u>	<u>(144,951)</u>	<u>19,646</u>	<u>164,597</u>
Fund Balances - Beginning	154,259	154,259	154,259	-
Fund Balances - Ending:	<u>\$ 9,308</u>	<u>\$ 9,308</u>	<u>\$ 173,905</u>	<u>\$ 164,597</u>

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, 2022

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ -	\$ -	\$ 1,949	\$ 1,949
Total Revenues	<u>-</u>	<u>-</u>	<u>1,949</u>	<u>1,949</u>
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	26,000	26,000	3,941	22,059
Travel	-	-	-	-
Continuing education	5,000	5,000	-	5,000
Non-capital equipment	-	-	-	-
Total Expenditures	<u>31,000</u>	<u>31,000</u>	<u>3,941</u>	<u>27,059</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(31,000)</u>	<u>(31,000)</u>	<u>(1,992)</u>	<u>29,008</u>
Net Change in Fund Balances	<u>(31,000)</u>	<u>(31,000)</u>	<u>(1,992)</u>	<u>29,008</u>
Fund Balances - Beginning	43,477	43,477	43,477	-
Fund Balances - Ending	<u>\$12,477</u>	<u>\$12,477</u>	<u>\$ 41,485</u>	<u>\$ 29,008</u>

Hays County
DA Drug Forfeiture Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Other revenue	\$ -	\$ -	\$ -	\$ -
Interest on deposits	-	-	467	467
Asset forfeitures	-	-	109,203	109,203
Total Revenues	<u>-</u>	<u>-</u>	<u>109,670</u>	<u>109,670</u>
Expenditures				
Current				
Salaries and benefits	2,923	25,761	25,759	2
Operating expenditures	96,180	17,819	3,544	14,275
Travel	-	-	-	-
Continuing education	6,000	-	-	-
Non-capital equipment	-	-	-	-
Capital Outlay	-	61,523	-	61,523
Total Expenditures	<u>105,103</u>	<u>105,103</u>	<u>29,303</u>	<u>75,800</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(105,103)</u>	<u>(105,103)</u>	<u>80,367</u>	<u>185,470</u>
Net Change in Fund Balances	<u>(105,103)</u>	<u>(105,103)</u>	<u>80,367</u>	<u>185,470</u>
Fund Balances - Beginning	162,341	162,341	162,341	-
Fund Balances - Ending	<u>\$ 57,238</u>	<u>\$ 57,238</u>	<u>\$ 242,708</u>	<u>\$ 185,470</u>

Hays County
Law Library Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$110,000	\$110,000	\$ 113,333	\$ 3,333
Interest on deposits	-	-	719	719
Other revenue	-	-	427	427
Total Revenues	<u>110,000</u>	<u>110,000</u>	<u>114,479</u>	<u>4,479</u>
Expenditures				
Current				
Salaries and benefits	39,780	40,096	39,795	301
Operating expenditures	126,135	125,819	108,244	17,575
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Total Expenditures	<u>165,915</u>	<u>165,915</u>	<u>148,039</u>	<u>17,876</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(55,915)</u>	<u>(55,915)</u>	<u>(33,560)</u>	<u>22,355</u>
Net Change in Fund Balances	<u>(55,915)</u>	<u>(55,915)</u>	<u>(33,560)</u>	<u>22,355</u>
Fund Balances - Beginning	125,256	125,256	125,256	-
Fund Balances - Ending	<u>\$ 69,341</u>	<u>\$ 69,341</u>	<u>\$ 91,696</u>	<u>\$ 22,355</u>

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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 4,300	\$ 4,300	\$ 5,881	\$ 1,581
Interest on deposits	-	-	185	185
Total Revenues	<u>4,300</u>	<u>4,300</u>	<u>6,066</u>	<u>1,766</u>
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	4,283	4,283	-	4,283
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	16,783	16,783	-	16,783
Total Expenditures	<u>21,066</u>	<u>21,066</u>	<u>-</u>	<u>21,066</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(16,766)	(16,766)	6,066	22,832
Net Change in Fund Balances	<u>(16,766)</u>	<u>(16,766)</u>	<u>6,066</u>	<u>22,832</u>
Fund Balances - Beginning	21,958	21,958	21,958	-
Fund Balances - Ending	<u>\$ 5,192</u>	<u>\$ 5,192</u>	<u>\$ 28,024</u>	<u>\$ 22,832</u>

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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services	\$1,200,000	\$1,200,000	\$ 1,330,757	\$ 130,757
Interest on deposits	-	-	20,645	20,645
Total Revenues	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,351,402</u>	<u>151,402</u>
Expenditures				
Current				
<i>Records Management & Archive</i>				
Salaries and benefits	24,383	-	-	-
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Records Management & Archive</i>	<u>24,383</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Records Management</i>				
Salaries and benefits	364,432	564,104	555,398	8,706
Operating expenditures	400,308	376,518	121,904	254,614
Travel	-	-	-	-
Continuing education	6,000	6,000	5,034	966
Non-capital equipment	8,850	10,963	10,809	154
Capital outlay	-	-	-	-
<i>Total Records Management</i>	<u>779,590</u>	<u>957,585</u>	<u>693,145</u>	<u>264,440</u>
<i>Records Archive</i>				
Salaries and benefits	341,665	193,222	193,206	16
Operating expenditures	246,495	233,662	8,858	224,804
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Administrative charges	-	-	-	-
Interest	-	1,452	1,452	-
Principal Retirement	-	6,212	6,212	-
<i>Total Records Archive</i>	<u>588,160</u>	<u>434,548</u>	<u>209,728</u>	<u>224,820</u>
Total Current Expenditures	1,392,133	1,384,469	895,209	489,260
Total Capital Outlay	-	-	-	-
Total Debt Service	-	7,664	7,664	-
Total Expenditures	<u>1,392,133</u>	<u>1,392,133</u>	<u>902,873</u>	<u>489,260</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(192,133)	(192,133)	448,529	640,662
Net Change in Fund Balances	<u>(192,133)</u>	<u>(192,133)</u>	<u>448,529</u>	<u>640,662</u>
Fund Balances - Beginning	2,549,911	2,549,911	2,549,911	-
Fund Balances - Ending	<u>\$2,357,778</u>	<u>\$2,357,778</u>	<u>\$ 2,998,440</u>	<u>\$ 640,662</u>

Hays County
Guardianship Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 11,000	\$ 11,000	\$ 19,264	\$ 8,264
Interest on deposits	-	-	305	305
Total Revenues	<u>11,000</u>	<u>11,000</u>	<u>19,569</u>	<u>8,569</u>
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	15,000	15,000	1,201	13,799
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-Capital equipment	-	-	-	-
Capital equipment	-	-	-	-
Total Expenditures	<u>15,000</u>	<u>15,000</u>	<u>1,201</u>	<u>13,799</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(4,000)	(4,000)	18,368	22,368
Net Change in Fund Balances	<u>(4,000)</u>	<u>(4,000)</u>	<u>18,368</u>	<u>22,368</u>
Fund Balances - Beginning	29,112	29,112	29,112	-
Fund Balances - Ending	<u>\$ 25,112</u>	<u>\$ 25,112</u>	<u>\$ 47,480</u>	<u>\$ 22,368</u>

Hays County
Court Records Preservation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 22,000	\$ 22,000	\$ 79,020	\$ 57,020
Interest on deposits	-	-	717	717
Total Revenues	<u>22,000</u>	<u>22,000</u>	<u>79,737</u>	<u>57,737</u>
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	175,000	175,000	126,061	48,939
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-Capital equipment	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>175,000</u>	<u>175,000</u>	<u>126,061</u>	<u>48,939</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(153,000)</u>	<u>(153,000)</u>	<u>(46,324)</u>	<u>106,676</u>
Net Change in Fund Balances	<u>(153,000)</u>	<u>(153,000)</u>	<u>(46,324)</u>	<u>106,676</u>
Fund Balances - Beginning	164,614	164,614	164,614	-
Fund Balances - Ending	<u>\$ 11,614</u>	<u>\$ 11,614</u>	<u>\$ 118,290</u>	<u>\$ 106,676</u>

Hays County
County Records Preservation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 62,000	\$ 62,000	\$ 49,179	\$ (12,821)
Interest on deposits	-	-	2,740	2,740
Total Revenues	<u>62,000</u>	<u>62,000</u>	<u>51,919</u>	<u>(10,081)</u>
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	276,925	276,925	258,624	18,301
Travel	-	-	-	-
Continuing education	24,000	24,000	1,260	22,740
Non-Capital equipment	8,400	8,400	7,589	811
Capital outlay	10,000	10,000	9,090	910
Total Expenditures	<u>319,325</u>	<u>319,325</u>	<u>276,563</u>	<u>42,762</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(257,325)</u>	<u>(257,325)</u>	<u>(224,644)</u>	<u>32,681</u>
Net Change in Fund Balances	<u>(257,325)</u>	<u>(257,325)</u>	<u>(224,644)</u>	<u>32,681</u>
Fund Balances - Beginning	375,741	375,741	375,741	-
Fund Balances - Ending	<u>\$118,416</u>	<u>\$ 118,416</u>	<u>\$ 151,097</u>	<u>\$ 32,681</u>

Hays County
Courthouse Security Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 108,700	\$ 108,700	\$ 166,051	\$ 57,351
Interest on deposits	-	-	1,407	1,407
Total Revenues	<u>108,700</u>	<u>108,700</u>	<u>167,458</u>	<u>58,758</u>
Expenditures				
Current				
<i>Courthouse Security, Non-Departmental</i>				
Salaries and benefits	6,611	6,051	-	6,051
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Courthouse Security, Non-Departmental</i>	<u>6,611</u>	<u>6,051</u>	<u>-</u>	<u>6,051</u>
<i>Courthouse Security, District Court</i>				
Salaries and benefits	86,522	87,082	78,773	8,309
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Courthouse Security, District Court</i>	<u>86,522</u>	<u>87,082</u>	<u>78,773</u>	<u>8,309</u>
<i>Courthouse Security, CCL</i>				
Salaries and benefits	79,823	79,823	67,480	12,343
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Courthouse Security, CCL</i>	<u>79,823</u>	<u>79,823</u>	<u>67,480</u>	<u>12,343</u>
Total Expenditures	<u>172,956</u>	<u>172,956</u>	<u>146,253</u>	<u>26,703</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(64,256)</u>	<u>(64,256)</u>	<u>21,205</u>	<u>85,461</u>
Net Change in Fund Balances	<u>(64,256)</u>	<u>(64,256)</u>	<u>21,205</u>	<u>85,461</u>
Fund Balances - Beginning	191,197	191,197	191,197	-
Fund Balances - Ending	<u>\$ 126,941</u>	<u>\$ 126,941</u>	<u>\$ 212,402</u>	<u>\$ 85,461</u>

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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services	\$11,000	\$11,000	\$ 3,810	\$ (7,190)
Interest on deposits	-	-	513	513
Total Revenues	<u>11,000</u>	<u>11,000</u>	<u>4,323</u>	<u>(6,677)</u>
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	50,000	50,000	-	50,000
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(39,000)</u>	<u>(39,000)</u>	<u>4,323</u>	<u>43,323</u>
Net Change in Fund Balances	<u>(39,000)</u>	<u>(39,000)</u>	<u>4,323</u>	<u>43,323</u>
Fund Balances - Beginning	69,643	69,643	69,643	-
Fund Balances - Ending	<u>\$30,643</u>	<u>\$30,643</u>	<u>\$ 73,966</u>	<u>\$ 43,323</u>

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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 2,400	\$ 2,400	\$ 1,044	\$ (1,356)
Interest on deposits	-	-	1,111	1,111
Total Revenues	<u>2,400</u>	<u>2,400</u>	<u>2,155</u>	<u>(245)</u>
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	145,000	145,000	-	145,000
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	6,070	-	6,070
Capital outlay	-	-	-	-
Total Expenditures	<u>145,000</u>	<u>151,070</u>	<u>-</u>	<u>151,070</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(142,600)	(148,670)	2,155	150,825
Net Change in Fund Balances	<u>(142,600)</u>	<u>(148,670)</u>	<u>2,155</u>	<u>150,825</u>
Fund Balances - Beginning	158,002	158,002	158,002	-
Fund Balances - Ending	<u>\$ 15,402</u>	<u>\$ 9,332</u>	<u>\$ 160,157</u>	<u>\$ 150,825</u>

Hays County
Court Reporters Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 67,000	\$ 67,000	\$ 76,228	\$ 9,228
Interest on deposits	-	-	326	326
Total Revenues	<u>67,000</u>	<u>67,000</u>	<u>76,554</u>	<u>9,554</u>
Expenditures				
Current				
<i>Court Reporters Service, District Court</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	70,000	73,862	73,862	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
<i>Total Court Reporters Service, District Court</i>	<u>70,000</u>	<u>73,862</u>	<u>73,862</u>	<u>-</u>
<i>Court Reporters Service, CCL</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	10,000	6,138	4,475	1,663
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
<i>Total Court Reporters Service, CCL</i>	<u>10,000</u>	<u>6,138</u>	<u>4,475</u>	<u>1,663</u>
Total Expenditures	<u>80,000</u>	<u>80,000</u>	<u>78,337</u>	<u>1,663</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(13,000)	(13,000)	(1,783)	11,217
Net Change in Fund Balances	<u>(13,000)</u>	<u>(13,000)</u>	<u>(1,783)</u>	<u>11,217</u>
Fund Balances - Beginning	66,315	66,315	66,315	-
Fund Balances - Ending	<u>\$ 53,315</u>	<u>\$ 53,315</u>	<u>\$ 64,532</u>	<u>\$ 11,217</u>

Hays County
Justice Court Technology Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 30,000	\$ 30,000	\$ 27,731	\$ (2,269)
Interest on deposits	-	-	3,065	3,065
Total Revenues:	<u>30,000</u>	<u>30,000</u>	<u>30,796</u>	<u>796</u>
Expenditures				
<i>Current</i>				
<i>Non-Departmental</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	350,000	323,593	-	323,593
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Non-Departmental</i>	<u>350,000</u>	<u>323,593</u>	<u>-</u>	<u>323,593</u>
<i>Justice of the Peace Pct. 1, Place 1</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	5,000	5,000	3,407	1,593
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	5,845	5,841	4
Capital outlay	-	-	-	-
<i>Total Justice of the Peace Pct. 1, Place 1</i>	<u>5,000</u>	<u>10,845</u>	<u>9,248</u>	<u>1,597</u>
<i>Justice of the Peace Pct. 1, Place 2</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	5,375	5,375	2,718	2,657
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	5,845	5,841	4
Capital outlay	-	-	-	-
<i>Total Justice of the Peace Pct. 1, Place 2</i>	<u>5,375</u>	<u>11,220</u>	<u>8,559</u>	<u>2,661</u>
<i>Justice of the Peace Pct. 2</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	5,000	5,000	-	5,000
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Justice of the Peace Pct. 2</i>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
<i>Justice of the Peace Pct. 3</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	5,000	5,000	2,835	2,165
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	3,505	3,505	-
Capital outlay	-	-	-	-
<i>Justice of the Peace Pct. 3</i>	<u>5,000</u>	<u>8,505</u>	<u>6,340</u>	<u>2,165</u>
<i>Justice of the Peace Pct. 4</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	5,075	7,506	2,859	4,647
Travel	-	-	-	-
Continuing education	-	-	-	-

Hays County
Justice Court Technology Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
Non-capital equipment	-	8,781	8,780	1
Capital outlay	-	-	-	-
<i>Justice of the Peace Pct. 4</i>	<u>5,075</u>	<u>16,287</u>	<u>11,639</u>	<u>4,648</u>
<i>Justice of the Peace Pct. 5</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	5,150	5,150	969	4,181
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	2,775	2,775	2,775	-
Capital outlay	-	-	-	-
<i>Justice of the Peace Pct. 5</i>	<u>7,925</u>	<u>7,925</u>	<u>3,744</u>	<u>4,181</u>
Total Current Expenditures	383,375	383,375	39,530	343,845
Total Capital Outlay	-	-	-	-
Total Expenditures	<u>383,375</u>	<u>383,375</u>	<u>39,530</u>	<u>343,845</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(353,375)</u>	<u>(353,375)</u>	<u>(8,734)</u>	<u>344,641</u>
Net Change in Fund Balances	(353,375)	(353,375)	(8,734)	344,641
Fund Balances - Beginning	453,317	453,317	453,317	-
Fund Balances - Ending	<u>\$ 99,942</u>	<u>\$ 99,942</u>	<u>\$ 444,583</u>	<u>\$ 344,641</u>

Hays County
Dispute Resolution Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 52,700	\$ 52,700	\$ 62,916	\$ 10,216
Interest on deposits	-	-	246	246
Total Revenues	<u>52,700</u>	<u>52,700</u>	<u>63,162</u>	<u>10,462</u>
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	52,700	52,700	43,266	9,434
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Total Expenditures	<u>52,700</u>	<u>52,700</u>	<u>43,266</u>	<u>9,434</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	-	-	19,896	19,896
Net Change in Fund Balances	-	-	19,896	19,896
Fund Balances - Beginning	22,703	22,703	22,703	-
Fund Balances - Ending	<u>\$ 22,703</u>	<u>\$ 22,703</u>	<u>\$ 42,599</u>	<u>\$ 19,896</u>

Hays County
Family Health Services Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 500	\$ 500	\$ 820	\$ 320
Interest on deposits	-	-	8,008	8,008
Operating grants and contributions	1,491,652	1,729,342	647,365	(1,081,977)
Other revenue	-	-	2,518	2,518
Total Revenues:	<u>1,492,152</u>	<u>1,729,842</u>	<u>658,711</u>	<u>(1,071,131)</u>
Expenditures				
Current				
<i>Personal Health</i>				
Salaries and benefits	261,496	223,686	126,698	96,988
Operating expenditures	2,177,445	2,114,473	2,109,369	5,104
Travel	200	200	14	186
Continuing education	4,000	4,000	2,443	1,557
Non-capital equipment	4,340	4,340	4,230	110
Debt service				
Administrative charges	-	-	-	-
Interest	-	385	385	-
Principal Retirement	-	74,463	74,463	-
Capital outlay	-	-	-	-
<i>Total Personal Health</i>	<u>2,447,481</u>	<u>2,421,547</u>	<u>2,317,602</u>	<u>103,945</u>
<i>Personal Health, Grants, DSHS Immunization</i>				
Salaries and benefits	274,475	290,570	289,129	1,441
Operating expenditures	10,600	48,788	36,499	12,289
Travel	500	478	316	162
Continuing education	800	800	100	700
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Personal Health, Grants, DSHS Imm</i>	<u>286,375</u>	<u>340,636</u>	<u>326,044</u>	<u>14,592</u>
<i>Personal Health, Grants, DSHS RLSS LPH</i>				
Salaries and benefits	89,204	92,696	92,008	688
Operating expenditures	650	650	263	387
Travel	500	500	296	204
Continuing education	500	500	-	500
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Personal Health, Grants, DSHS RLSS LPH</i>	<u>90,854</u>	<u>94,346</u>	<u>92,567</u>	<u>1,779</u>
<i>Personal Health, Grants, DSHS TB Program-State</i>				
Salaries and benefits	27,892	23,589	-	23,589
Operating expenditures	7,496	11,799	11,155	644
Travel	250	250	-	250
Continuing education	250	250	40	210
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Personal Health, Grants, DSHS TB Program-State</i>	<u>35,888</u>	<u>35,888</u>	<u>11,195</u>	<u>24,693</u>

Hays County
Family Health Services Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Personal Health, Grants, DSHS TB Program-Fed</i>				
Salaries and benefits	28,098	24,301	-	24,301
Operating expenditures	7,814	11,611	7,312	4,299
Travel	300	300	-	300
Continuing education	300	300	-	300
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Personal Health, Grants, DSHS TB Program-Fed</i>	<u>36,512</u>	<u>36,512</u>	<u>7,312</u>	<u>29,200</u>
<i>Personal Health, Grants, DSHS Infec Disease</i>				
<i> Contrl/SUREB</i>				
Salaries and benefits	79,504	82,608	82,599	9
Operating expenditures	4,582	4,582	500	4,082
Travel	290	290	34	256
Continuing education	998	998	495	503
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Personal Health, Grants, DSHS Infec Disease</i>	<u>85,374</u>	<u>88,478</u>	<u>83,628</u>	<u>4,850</u>
<i>Personal Health, Grants, DSHS Bioterrorism</i>				
Salaries and benefits	106,038	105,020	93,233	11,787
Operating expenditures	13,805	17,598	13,821	3,777
Travel	-	36	35	1
Continuing education	7,906	6,353	1,725	4,628
Non-capital equipment	-	1,919	1,168	751
Capital outlay	-	-	-	-
<i>Total Personal Health, Grants, DSHS Bioterrorism</i>	<u>127,749</u>	<u>130,926</u>	<u>109,982</u>	<u>20,944</u>
<i>Personal Health, Grants, DSHS COVID-19 Response</i>				
Salaries and benefits	-	64,590	17,202	47,388
Operating expenditures	-	20,000	-	20,000
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Personal Health, Grants, DSHS COVID-19 Response</i>	<u>-</u>	<u>84,590</u>	<u>17,202</u>	<u>67,388</u>
<i>Personal Health, Grants, DSHS COVID-19 EPI</i>				
Salaries and benefits	126,968	126,968	20,810	106,158
Operating expenditures	2,340	2,340	67	2,273
Travel	413	413	-	413
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Personal Health, Grants, DSHS COVID-19 EPI</i>	<u>129,721</u>	<u>129,721</u>	<u>20,877</u>	<u>108,844</u>
<i>Personal Health, Grants, DSHS Imm/Locals Covid-19</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	39,782	39,782	-	39,782
Travel	-	-	-	-
Continuing education	-	-	-	-

Hays County
Family Health Services Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Personal Health, DSHS Imm/Locals Covid-19</i>	39,782	39,782	-	39,782
<i>Personal Health, Grants, St. David's Foundation COVID-19</i>				
Salaries and benefits	77,922	-	-	-
Operating expenditures	22,078	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	215,000	-	215,000
<i>Total Personal Health, Grants, St. David's Foundation COVID-19</i>	100,000	215,000	-	215,000
<i>Personal Health, Grants, DSHS Public Health Workforce</i>				
Salaries and benefits	308,268	308,268	107,073	201,195
Operating expenditures	16,562	16,562	3,138	13,424
Travel	1,120	1,120	-	1,120
Continuing education	-	-	-	-
Non-capital equipment	4,050	4,050	2,337	1,713
Capital outlay	-	-	-	-
<i>Total Personal Health, Grants, DSHS Public Health Workforce</i>	330,000	330,000	112,548	217,452
<i>Personal Health, Grants, DSHS COVID-19 Health Disparities</i>				
Salaries and benefits	22,607	22,750	12,234	10,516
Operating expenditures	371,413	365,270	13,340	351,930
Travel	1,880	1,880	-	1,880
Continuing education	4,100	4,100	535	3,565
Non-capital equipment	-	6,000	5,694	306
Capital outlay	-	-	-	-
<i>Total Personal Health, Grants, DSHS COVID-19 Health Disparities</i>	400,000	400,000	31,803	368,197
Total Current Expenditures	4,109,736	4,057,578	3,055,912	1,001,666
Total Capital Outlay	-	215,000	-	215,000
Total Debt Service	-	74,848	74,848	-
Total Expenditures	4,109,736	4,347,426	3,130,760	1,216,666
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,617,584)	(2,617,584)	(2,472,049)	145,535
Transfers from other funds	2,557,711	2,557,711	2,557,711	-
Total Transfers from other funds	2,557,711	2,557,711	2,557,711	-
Net Change in Fund Balances	(59,873)	(59,873)	85,662	145,535
Fund Balances - Beginning	69,399	69,399	69,399	-
Fund Balances - Ending	\$ 9,526	\$ 9,526	\$ 155,061	\$ 145,535

Hays County
Tobacco Settlement Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on deposits	\$ -	\$ -	\$ 1,231	\$ 1,231
Operating grants and contributions	110,000	110,000	115,588	5,588
Total Revenues	<u>110,000</u>	<u>110,000</u>	<u>116,819</u>	<u>6,819</u>
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	275,000	252,996	67,771	185,225
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	22,004	-	22,004
Total Expenditures	<u>275,000</u>	<u>275,000</u>	<u>67,771</u>	<u>207,229</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(165,000)</u>	<u>(165,000)</u>	<u>49,048</u>	<u>214,048</u>
Transfers to other funds				
Total Transfers to other funds	-	-	-	-
Net Change in Fund Balances	<u>(165,000)</u>	<u>(165,000)</u>	<u>49,048</u>	<u>214,048</u>
Fund Balances - Beginning	172,599	172,599	172,599	-
Fund Balances - Ending	<u>\$ 7,599</u>	<u>\$ 7,599</u>	<u>\$ 221,647</u>	<u>\$ 214,048</u>

Hays County
Historical Commission Publication Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ -	\$ -	\$ 935	\$ 935
Operating grants and contributions	-	500	500	-
Other revenue	-	-	72	72
Total Revenues:	<u>-</u>	<u>500</u>	<u>1,507</u>	<u>1,007</u>
Expenditures				
<i>Operating</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	117,500	118,180	3,905	114,275
Travel	4,000	4,000	-	4,000
Continuing education	5,000	4,820	2,899	1,921
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
Total Operating	<u>126,500</u>	<u>127,000</u>	<u>6,804</u>	<u>120,196</u>
Total Current Expenditures	126,500	127,000	6,804	120,196
Total Capital Outlay	-	-	-	-
Total Expenditures	<u>126,500</u>	<u>127,000</u>	<u>6,804</u>	<u>120,196</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(126,500)</u>	<u>(126,500)</u>	<u>(5,297)</u>	<u>121,203</u>
Net Change in Fund Balances	<u>(126,500)</u>	<u>(126,500)</u>	<u>(5,297)</u>	<u>121,203</u>
Fund Balances - Beginning	157,611	157,611	157,611	-
Fund Balances - Ending	<u>\$ 31,111</u>	<u>\$ 31,111</u>	<u>\$ 152,314</u>	<u>\$ 121,203</u>

Hays County
County Child Abuse Prevention
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 200	\$ 200	\$ 349	\$ 149
Interest on deposits	-	-	-	-
Total Revenues	<u>200</u>	<u>200</u>	<u>349</u>	<u>149</u>
Expenditures				
Current				
Salaries and benefits	\$ 200	\$ 200	\$ 109	\$ 91
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Total Expenditures	<u>200</u>	<u>200</u>	<u>109</u>	<u>91</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	-	-	240	240
Net Change in Fund Balances	-	-	240	240
Fund Balances - Beginning	6	6	6	-
Fund Balances - Ending	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 246</u>	<u>\$ 240</u>

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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ -	\$ -	\$ 73	\$ 73
Other revenue	1,000	1,000	1,349	349
Total Revenues:	<u>1,000</u>	<u>1,000</u>	<u>1,422</u>	<u>422</u>
Expenditures				
Current				
Salaries and benefits	\$ -	\$ -	\$ -	\$ -
Operating expenditures	10,000	10,000	-	10,000
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(9,000)	(9,000)	1,422	(10,422)
Net Change in Fund Balances	<u>(9,000)</u>	<u>(9,000)</u>	<u>1,422</u>	<u>(10,422)</u>
Fund Balances - Beginning	9,738	9,738	9,738	-
Fund Balances - Ending	<u>\$ 738</u>	<u>\$ 738</u>	<u>\$ 11,160</u>	<u>\$ (10,422)</u>

Hays County
Local Provider Participation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on deposits	\$ -	\$ -	\$ 379	\$ 379
Other revenue	10,000,000	19,275,471	16,055,885	(3,219,586)
Total Revenues	<u>10,000,000</u>	<u>19,275,471</u>	<u>16,056,264</u>	<u>(3,219,207)</u>
Expenditures				
Current				
Salaries and benefits	\$ -	\$ -	\$ -	\$ -
Operating expenditures	13,000,000	22,275,471	22,223,069	52,402
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Total Expenditures	<u>13,000,000</u>	<u>22,275,471</u>	<u>22,223,069</u>	<u>52,402</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(3,000,000)</u>	<u>(3,000,000)</u>	<u>(6,166,805)</u>	<u>(3,166,805)</u>
Net Change in Fund Balances	<u>(3,000,000)</u>	<u>(3,000,000)</u>	<u>(6,166,805)</u>	<u>(3,166,805)</u>
Fund Balances - Beginning	6,713,084	6,713,084	6,713,084	-
Fund Balances - Ending	<u>\$ 3,713,084</u>	<u>\$ 3,713,084</u>	<u>\$ 546,279</u>	<u>\$ (3,166,805)</u>

Hays County
Help America Vote Act Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ -	\$ -	\$ -	\$ -
Operating grants and contributions	256,944	256,944	120,000	(136,944)
Total Revenues	<u>256,944</u>	<u>256,944</u>	<u>120,000</u>	<u>(136,944)</u>
Expenditures				
Current				
<i>HAVA Cares Act 2020</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	139,518	137,044	-	137,044
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total HAVA Cares Act 2020</i>	<u>139,518</u>	<u>137,044</u>	<u>-</u>	<u>137,044</u>
<i>HAVA Elections Security</i>				
Salaries and benefits	\$ -	\$ -	\$ -	\$ -
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	136,000	136,000	-
Capital outlay	136,000	-	-	-
<i>Total HAVA Elections Security</i>	<u>136,000</u>	<u>136,000</u>	<u>136,000</u>	<u>-</u>
Total Current Expenditures	139,518	273,044	136,000	137,044
Total Capital Outlay	136,000	-	-	-
Total Expenditures	<u>275,518</u>	<u>273,044</u>	<u>136,000</u>	<u>137,044</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(18,574)</u>	<u>(16,100)</u>	<u>(16,000)</u>	<u>100</u>
Transfers to other funds				
Total Transfers to other funds	-	(2,747)	(2,747)	-
Transfers from other funds				
Total Transfers from other funds	<u>18,574</u>	<u>18,574</u>	<u>-</u>	<u>(18,574)</u>
Net Change in Fund Balances	-	(273)	(18,747)	(18,474)
Fund Balances - Beginning	18,747	18,747	18,747	-
Fund Balances - Ending	<u>\$ 18,747</u>	<u>\$ 18,474</u>	<u>\$ -</u>	<u>\$ (18,474)</u>

Hays County
Coronavirus Relief Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ -	\$ -	\$ -	\$ -
Operating grants and contributions	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
<i>COVID-19 Pandemic 75%</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total COVID-19 Pandemic 75%</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>COVID-19 Pandemic 25%</i>				
Salaries and benefits	\$ -	\$ -	\$ -	\$ -
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total COVID-19 Pandemic 25%</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Current Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers to other funds	<u>-</u>	<u>(576)</u>	<u>(575)</u>	<u>1</u>
Total Transfers to other funds	<u>-</u>	<u>(576)</u>	<u>(575)</u>	<u>1</u>
Net Change in Fund Balances	<u>-</u>	<u>(576)</u>	<u>(575)</u>	<u>1</u>
Fund Balances - Beginning	<u>575</u>	<u>575</u>	<u>575</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 575</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 1</u>

Hays County
Fire Marshal Code Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ -	\$ -	\$ 393	\$ 393
Charges for services	56,000	56,000	66,105	10,105
Total Revenues:	<u>56,000</u>	<u>56,000</u>	<u>66,498</u>	<u>10,498</u>
Expenditures				
Current				
Salaries and benefits	\$ 96,365	\$ 96,365	\$ 21,903	\$ 74,462
Operating expenditures	4,421	4,421	-	4,421
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Total Expenditures	<u>100,786</u>	<u>100,786</u>	<u>21,903</u>	<u>78,883</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(44,786)</u>	<u>(44,786)</u>	<u>44,595</u>	<u>89,381</u>
Net Change in Fund Balances	<u>(44,786)</u>	<u>(44,786)</u>	<u>44,595</u>	<u>89,381</u>
Fund Balances - Beginning	64,960	64,960	64,960	-
Fund Balances - Ending	<u>\$ 20,174</u>	<u>\$ 20,174</u>	<u>\$ 109,555</u>	<u>\$ 89,381</u>

Hays County
Language Access Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ -	\$ -	\$ 51	\$ 51
Charges for services	-	-	14,246	14,246
Total Revenues:	-	-	14,297	14,297
Expenditures				
Current				
Salaries and benefits	\$ -	\$ -	-	-
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	-	-	14,297	14,297
Net Change in Fund Balances	-	-	14,297	14,297
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	\$ -	\$ -	\$ 14,297	\$ 14,297

Hays County
Emergency Rental Assistance Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ -	\$ -	\$ 22,058	\$ 22,058
Operating grants and contributions	6,750,000	6,750,000	4,197,401	(2,552,599)
Total Revenues:	<u>6,750,000</u>	<u>6,750,000</u>	<u>4,219,459</u>	<u>(2,530,541)</u>
Expenditures				
Current				
Salaries and benefits	\$ 349,865	\$ 349,865	\$ 107,717	\$ 242,148
Operating expenditures	6,400,135	6,400,135	4,111,742	2,288,393
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Total Expenditures	<u>6,750,000</u>	<u>6,750,000</u>	<u>4,219,459</u>	<u>2,530,541</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	-	-	-	-
Net Change in Fund Balances	-	-	-	-
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

School Zone Safety Program Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Operating grants and contribution	\$ -	\$ -	\$ -	\$ -
Other revenue	-	-	-	-
Total Revenues:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
Salaries and benefits	\$ -	\$ -	\$ -	\$ -
Operating expenditures	2,364	2,364	-	2,364
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>2,364</u>	<u>2,364</u>	<u>-</u>	<u>2,364</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures:	<u>(2,364)</u>	<u>(2,364)</u>	<u>-</u>	<u>2,364</u>
Transfers to other funds				
Total Transfers to other funds:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances:	<u>(2,364)</u>	<u>(2,364)</u>	<u>-</u>	<u>2,364</u>
Fund Balances - Beginning	2,364	2,364	2,364	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,364</u>	<u>\$ 2,364</u>

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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ -	\$ -	\$ 4,289	\$ 4,289
Total Revenues	<u>-</u>	<u>-</u>	<u>4,289</u>	<u>4,289</u>
Expenditures				
<i>Road Bond 2006, Precinct 4 Roads</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital outlay				
Mt. Gainor Road	600,000	600,000	-	600,000
Total Expenditures	<u>600,000</u>	<u>600,000</u>	<u>-</u>	<u>600,000</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(600,000)	(600,000)	4,289	604,289
Net Change in Fund Balances	(600,000)	(600,000)	4,289	604,289
Fund Balances - Beginning	609,553	609,553	609,553	-
Fund Balances - Ending	<u>\$ 9,553</u>	<u>\$ 9,553</u>	<u>\$ 613,842</u>	<u>\$ 604,289</u>

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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on deposits	\$ -	\$ -	\$ 40,786	\$ 40,786
Other revenue	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>40,786</u>	<u>40,786</u>
Expenditures				
<i>County Priority Road Bond 2011</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	5,000,000	4,999,050	-	4,999,050
<i>Total County Priority Road Bond 2011</i>	<u>5,000,000</u>	<u>4,999,050</u>	<u>-</u>	<u>4,999,050</u>
Debt Service				
Administrative costs	-	950	950	-
<i>Total Debt Service</i>	<u>-</u>	<u>950</u>	<u>950</u>	<u>-</u>
Total Current Expenditures	-	-	-	-
Total Debt Service	-	950	950	-
Total Capital outlay	5,000,000	4,999,050	-	4,999,050
Total Expenditures	<u>5,000,000</u>	<u>5,000,000</u>	<u>950</u>	<u>4,999,050</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(5,000,000)	(5,000,000)	39,836	5,039,836
Net Change in Fund Balances	<u>(5,000,000)</u>	<u>(5,000,000)</u>	<u>39,836</u>	<u>5,039,836</u>
Fund Balances - Beginning	5,064,508	5,064,508	5,064,508	-
Fund Balances - Ending	<u>\$ 64,508</u>	<u>\$ 64,508</u>	<u>\$ 5,104,344</u>	<u>\$ 5,039,836</u>

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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ -	\$ -	\$ 10,282	\$ 10,282
Operating grants and contributions	-	-	-	-
Total Revenues	-	-	10,282	10,282
Expenditures				
Current				
<i>Pass Thru Road Bond 2016</i>				
Salaries and benefits	-	-	-	-
Operating expenses	4,200,000	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Pass Thru Road Bond 2016</i>	<u>4,200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Precinct 1 - Roads</i>				
Salaries and benefits	-	-	-	-
Operating expenses				
FM110 - SH123	-	6,083	6,083	-
FM110 - IH 35 at Yarrington to SH80	1,000,000	2,512,679	2,512,677	2
FM110N - IH 35 at Yarrington	-	6,083	6,083	-
FM110 - SH80 to FM621	-	50,540	34,292	16,248
FM110S-FM621 to SH123	-	162,758	91,356	71,402
IH 35 - Posey Road Interchange	500,000	27,365	7,080	20,285
FM150 Center Turn Lane	-	6,317	5,855	462
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
<i>Total Precinct 1 - Roads</i>	<u>1,500,000</u>	<u>2,771,825</u>	<u>2,663,426</u>	<u>108,399</u>
<i>Precinct 2 - Roads</i>				
Salaries and benefits	-	-	-	-
Operating Expenses				
FM2001 Realignment	-	49,923	31,943	17,980
Buda Truck Bypass	500,000	2,772,375	2,734,349	38,026
FM1626A	1,800,000	2,270,306	2,221,410	48,896
FM1626B	-	12,920	10,495	2,425
IH35 - CR210	-	13,201	10,776	2,425
RM967 Maint Improvements	-	69,260	69,260	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
<i>Total Precinct 2 - Roads</i>	<u>2,300,000</u>	<u>5,187,985</u>	<u>5,078,233</u>	<u>109,752</u>
<i>Precinct 4 - Roads</i>				
Salaries and benefits	-	-	-	-
Operating Expenses				
FM150 East Realignment	-	39,240	38,802	438
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
<i>Total Precinct 4 - Roads</i>	<u>-</u>	<u>39,240</u>	<u>38,802</u>	<u>438</u>
Debt Service				
Administrative costs	-	950	950	-
<i>Total Debt Service</i>	<u>-</u>	<u>950</u>	<u>950</u>	<u>-</u>

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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Total Current Expenditures	8,000,000	7,999,050	7,780,461	218,589
Total Debt Service	-	950	950	-
Total Expenditures	<u>8,000,000</u>	<u>8,000,000</u>	<u>7,781,411</u>	<u>218,589</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(8,000,000)</u>	<u>(8,000,000)</u>	<u>(7,771,129)</u>	<u>228,871</u>
Net Change in Fund Balances	<u>(8,000,000)</u>	<u>(8,000,000)</u>	<u>(7,771,129)</u>	<u>228,871</u>
Fund Balances - Beginning	8,307,609	8,307,609	8,307,609	-
Fund Balances - Ending	<u>\$ 307,609</u>	<u>\$ 307,609</u>	<u>\$ 536,480</u>	<u>\$ 228,871</u>

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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ -	\$ -	\$ 68,575	\$ 68,575
Other revenue	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>68,575</u>	<u>68,575</u>
Expenditures				
Current				
<i>Jail Facility</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	5,000	5,000	-	5,000
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	4,623	6,692	3,375	3,317
Capital outlay	5,190,410	5,188,341	1,597,670	3,590,671
<i>Total Jail Facility</i>	<u>5,200,033</u>	<u>5,200,033</u>	<u>1,601,045</u>	<u>3,598,988</u>
<i>Public Safety Building</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	-	3,987	2,695	1,292
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	17,325	17,325	-
Capital outlay	2,823,732	2,802,420	588,268	2,214,152
<i>Total Public Safety Building</i>	<u>2,823,732</u>	<u>2,823,732</u>	<u>608,288</u>	<u>2,215,444</u>
Debt Service				
Administrative costs	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total Debt Service</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Current Expenditures	9,623	33,004	23,395	9,609
Total Debt Service	-	-	-	-
Total Capital Outlay	8,014,142	7,990,761	2,185,938	5,804,823
Total Expenditures	<u>8,023,765</u>	<u>8,023,765</u>	<u>2,209,333</u>	<u>5,814,432</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(8,023,765)</u>	<u>(8,023,765)</u>	<u>(2,140,758)</u>	<u>5,883,007</u>
Other Financing Sources (Uses)				
Bonds issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(8,023,765)	(8,023,765)	(2,140,758)	5,883,007
Fund Balances - Beginning	5,561,371	5,561,371	5,561,371	-
Fund Balances - Ending	<u>\$ (2,462,394)</u>	<u>\$ (2,462,394)</u>	<u>\$ 3,420,613</u>	<u>\$ 5,883,007</u>

Hays County
Park Bond 2011 Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on deposits	\$ -	\$ 4,140	\$ 4,296	\$ 156
Operating grants and contributions	-	392,000	-	(392,000)
Total Revenues	-	396,140	4,296	(391,844)
Expenditures				
Current				
<i>Park Bond 2011</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	400,000	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital outlay - 5 Mile Dam Park	-	792,000	-	792,000
<i>Total County Park Bond 2011</i>	<u>400,000</u>	<u>792,000</u>	<u>-</u>	<u>792,000</u>
<i>Precinct 2 - Parks</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses				
Dahlstrom Park	-	3,190	3,188	2
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay				
Dahlstrom Park	-	-	-	-
<i>Total Precinct 2 - Parks</i>	<u>-</u>	<u>3,190</u>	<u>3,188</u>	<u>2</u>
<i>Precinct 3 - Parks</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses				
Jacob's Well	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay				
Jacob's Well	-	-	-	-
Sentinel Peak Preserve	200,027	200,027	4,108	195,919
<i>Total Precinct 3 - Parks</i>	<u>200,027</u>	<u>200,027</u>	<u>4,108</u>	<u>195,919</u>
Debt Service				
Administrative costs	-	950	950	-
<i>Total Debt Service</i>	<u>-</u>	<u>950</u>	<u>950</u>	<u>-</u>
Total Current Expenditures	400,000	3,190	3,188	2
Total Debt Service	-	950	950	-
Total Capital outlay	200,027	992,027	4,108	987,919
Total Expenditures	600,027	996,167	8,246	987,921
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(600,027)	(600,027)	(3,950)	596,077
Net Change in Fund Balances	(600,027)	(600,027)	(3,950)	596,077
Fund Balances - Beginning	513,058	513,058	513,058	-
Fund Balances - Ending	\$ (86,969)	\$ (86,969)	\$ 509,108	\$ 596,077

Hays County
Park Bond 2021 Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on deposits	\$ -	\$ -	\$ 299,347	\$ 299,347
Operating grants and contributions	-	1,334,750	874,750	(460,000)
Total Revenues	-	1,334,750	1,174,097	(160,653)
Expenditures				
<i>Park Bond 2021</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	50,000,000	22,271,836	458,097	21,813,739
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Park Bond 2021</i>	<i>50,000,000</i>	<i>22,271,836</i>	<i>458,097</i>	<i>21,813,739</i>
<i>Precinct 2 - Parks</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Gregg Clarke	-	1,000,000	-	1,000,000
Plum Creek	-	2,000,000	-	2,000,000
Kyle Sportsplex	-	7,000,000	-	7,000,000
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Precinct 2 - Parks</i>	<i>-</i>	<i>10,000,000</i>	<i>-</i>	<i>10,000,000</i>
<i>Precinct 3 - Parks</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
Purgatory Creek Nature Preserve	-	9,539,706	9,539,675	31
Sentinel Peak Preserve	-	7,772,509	7,772,509	-
<i>Total Precinct 3 - Parks</i>	<i>-</i>	<i>17,312,215</i>	<i>17,312,184</i>	<i>31</i>
<i>Precinct 4 - Parks</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Dripping Springs Skate Park	-	624,250	624,250	-
Patriot's Hall	-	666,449	651,770	14,679
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Precinct 4 - Parks</i>	<i>-</i>	<i>1,290,699</i>	<i>1,276,020</i>	<i>14,679</i>
Total Current Expenditures	50,000,000	33,562,535	1,734,117	31,828,418
Total Capital Outlay	-	17,312,215	17,312,184	31
Total Expenditures	50,000,000	50,874,750	19,046,301	31,828,449
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000,000)	(49,540,000)	(17,872,204)	(31,667,796)
Net Change in Fund Balances	(50,000,000)	(49,540,000)	(17,872,204)	(31,667,796)
Fund Balances - Beginning	49,955,044	49,955,044	49,955,044	-
Fund Balances - Ending	\$ (44,956)	\$ 415,044	\$ 32,082,840	\$ (31,667,796)

Hays County
Civil Courts Building Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 59,500	\$ 59,500	\$ 74,305	\$ 14,805
Interest on deposits	-	-	7,806	7,806
Total Revenues	<u>59,500</u>	<u>59,500</u>	<u>82,111</u>	<u>22,611</u>
Expenditures				
Current				
Salaries and benefits	\$ -	\$ -	\$ -	\$ -
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	1,000,000	1,000,000	-	1,000,000
Total Expenditures	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(940,500)	(940,500)	82,111	1,022,611
Net Change in Fund Balances	<u>(940,500)</u>	<u>(940,500)</u>	<u>82,111</u>	<u>1,022,611</u>
Fund Balances - Beginning	1,058,045	1,058,045	1,058,045	-
Fund Balances - Ending	<u>\$ 117,545</u>	<u>\$ 117,545</u>	<u>\$ 1,140,156</u>	<u>\$ 1,022,611</u>

Hays County
Infrastructure Improvement Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 350,000	\$ 350,000	\$ 483,850	\$ 133,850
Interest on deposits	-	-	6,517	6,517
Other revenue	-	-	619	619
Total Revenues:	<u>350,000</u>	<u>350,000</u>	<u>490,986</u>	<u>140,986</u>
Expenditures				
Current				
Salaries and benefits	\$ -	\$ -	\$ -	\$ -
Operating expenditures	500,000	408,763	76,077	332,686
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	91,237	91,237	-
Total Expenditures	<u>500,000</u>	<u>500,000</u>	<u>167,314</u>	<u>332,686</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(150,000)</u>	<u>(150,000)</u>	<u>323,672</u>	<u>473,672</u>
Transfers to other funds				
Total Transfers to other funds:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances:	<u>(150,000)</u>	<u>(150,000)</u>	<u>323,672</u>	<u>473,672</u>
Fund Balances - Beginning	687,727	687,727	687,727	-
Fund Balances - Ending:	<u>\$ 537,727</u>	<u>\$ 537,727</u>	<u>\$ 1,011,399</u>	<u>\$ 473,672</u>

Hays County
Habitat Conservation Plan Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 253,000	\$ 253,000	\$ 1,581,760	\$ 1,328,760
Interest on deposits	-	-	13,365	13,365
Operating grants and contributions	-	-	-	-
Other revenue	-	-	-	-
Total Revenues	<u>253,000</u>	<u>253,000</u>	<u>1,595,125</u>	<u>1,342,125</u>
Expenditures				
Current				
<i>Habitat Conservation Operating</i>				
Salaries and benefits	\$ -	\$ -	\$ -	\$ -
Operating expenditures	935,000	935,000	24,788	910,212
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Habitat Conservation</i>	<u>935,000</u>	<u>935,000</u>	<u>24,788</u>	<u>910,212</u>
Total Current Expenditures	935,000	935,000	24,788	910,212
Total Capital Outlay	-	-	-	-
Total Expenditures	<u>935,000</u>	<u>935,000</u>	<u>24,788</u>	<u>910,212</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(682,000)</u>	<u>(682,000)</u>	<u>1,570,337</u>	<u>2,252,337</u>
Transfers from other funds				
Total Transfers from other funds	-	-	-	-
Net Change in Fund Balances	<u>(682,000)</u>	<u>(682,000)</u>	<u>1,570,337</u>	<u>2,252,337</u>
Fund Balances - Beginning	1,288,267	1,288,267	1,288,267	-
Fund Balances - Ending	<u>\$ 606,267</u>	<u>\$ 606,267</u>	<u>\$ 2,858,604</u>	<u>\$ 2,252,337</u>

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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ -	\$ 588	\$ 507	\$ (81)
Other revenue	-	-	-	-
Total Revenues	<u>-</u>	<u>588</u>	<u>507</u>	<u>(81)</u>
Expenditures				
Current				
Salaries and benefits	\$ -	\$ -	\$ -	\$ -
Operating expenditures	72,000	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	7,471	7,470	1
Capital outlay	-	65,117	65,117	-
Total Expenditures	<u>72,000</u>	<u>72,588</u>	<u>72,587</u>	<u>1</u>
Expenditures	<u>(72,000)</u>	<u>(72,000)</u>	<u>(72,080)</u>	<u>(82)</u>
Net Change in Fund Balances	<u>(72,000)</u>	<u>(72,000)</u>	<u>(72,080)</u>	<u>(82)</u>
Fund Balances - Beginning	72,080	72,080	72,080	-
Fund Balances - Ending	<u>\$ 80</u>	<u>\$ 80</u>	<u>\$ -</u>	<u>\$ (82)</u>

Hays County
La Cima PID Neighborhood Improvement 2020 Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes				
Ad valorem	\$ 630,113	\$ 678,079	\$ 645,568	\$ (32,511)
Interest on deposits	-	2,468	2,469	1
Total Revenues	<u>630,113</u>	<u>680,547</u>	<u>648,037</u>	<u>(32,510)</u>
Expenditures				
Current				
<i>LaCima Public Improvement District, Neighborhood</i>				
<i>Improvements #1</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	145,796	145,796	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total LaCima Public Improvement District,</i>				
<i>Neighborhood Improvements #1</i>	<u>-</u>	<u>145,796</u>	<u>145,796</u>	<u>-</u>
<i>Debt service</i>				
Administrative charges	3,000	3,000	3,000	-
Interest	336,913	336,913	336,913	-
Principal retirement	170,000	170,000	170,000	-
<i>Total Debt Service</i>	<u>509,913</u>	<u>509,913</u>	<u>509,913</u>	<u>-</u>
Total Current Expenditures	-	145,796	145,796	-
Total Debt Service	509,913	509,913	509,913	-
Total Capital outlay	-	-	-	-
Total Expenditures	<u>509,913</u>	<u>655,709</u>	<u>655,709</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	120,200	24,838	(7,672)	(32,510)
Net Change in Fund Balances	120,200	24,838	(7,672)	(32,510)
Fund Balances - Beginning	892,665	892,665	892,665	-
Fund Balances - Ending	<u>\$ 1,012,865</u>	<u>\$ 917,503</u>	<u>\$ 884,993</u>	<u>\$ (32,510)</u>

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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes				
Ad valorem	\$ 1,667,000	\$ 1,667,000	\$ 1,709,909	\$ 42,909
Interest on deposits	-	3,192	7,578	4,386
Total Revenues	<u>1,667,000</u>	<u>1,670,192</u>	<u>1,717,487</u>	<u>47,295</u>
Expenditures				
Current				
<i>LaCima Public Improvement District</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	192	192	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total LaCima Public Improvement District</i>	<u>-</u>	<u>192</u>	<u>192</u>	<u>-</u>
<i>Debt service</i>				
Administrative charges	3,000	6,000	6,000	-
Interest	1,255,300	1,255,300	1,255,300	-
Principal retirement	270,000	270,000	270,000	-
<i>Total Debt Service</i>	<u>1,528,300</u>	<u>1,531,300</u>	<u>1,531,300</u>	<u>-</u>
Total Current Expenditures	-	192	192	-
Total Debt Service	1,528,300	1,531,300	1,531,300	-
Total Capital outlay	-	-	-	-
Total Expenditures	<u>1,528,300</u>	<u>1,531,492</u>	<u>1,531,492</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>138,700</u>	<u>138,700</u>	<u>185,995</u>	<u>47,295</u>
Net Change in Fund Balances	<u>138,700</u>	<u>138,700</u>	<u>185,995</u>	<u>47,295</u>
Fund Balances - Beginning	2,640,694	2,640,694	2,640,694	-
Fund Balances - Ending	<u>\$ 2,779,394</u>	<u>\$ 2,779,394</u>	<u>\$ 2,826,689</u>	<u>\$ 47,295</u>

CDBG Disaster Recovery Program Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Operating grants and contributions	\$ -	\$ 1,213,505	\$ 250,025	\$ (963,480)
Interest on deposits	-	-	-	-
Total Revenues:	<u>-</u>	<u>1,213,505</u>	<u>250,025</u>	<u>(963,480)</u>
Expenditures				
Current				
<i>CDBG DR Cotton Gin</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	23,262	23,147	115
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	1,190,243	226,878	963,365
Total Expenditures	<u>-</u>	<u>1,213,505</u>	<u>250,025</u>	<u>963,480</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers from other funds				
Total Transfers from other funds:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances:				
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>





HAYS COUNTY, TEXAS ANNUAL COMPREHENSIVE FINANCIAL REPORT 2022

FIDUCIARY FUNDS

Fiduciary Funds account for the assets that are held in the capacity of custodian by the County.



HAYS COUNTY, TEXAS
PURPOSES OF FIDUCIARY FUNDS
September 30, 2022

Custodial Funds are used to account for assets and funds that the County holds on behalf of others as custodian. .

The following comprise the County's Custodial Funds:

Tax Collections Fund

Sheriff Inmate Custodial Fund

Sheriff Evidence Fund

District Attorney Forfeiture Custodial Fund

District Attorney Reimbursement Fund

District Clerk Custodial Fund

District Clerk Registry and Bonds Fund

County Clerk Custodial Fund

County Clerk Registry and Bonds Fund

Bail Bond Company Custodial Fund

HAYS COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 September 30, 2022

	<u>Tax Collections Fund</u>	<u>Sheriff Inmate Fund</u>	<u>Sheriff Evidence Fund</u>	<u>District Attorney Forfeiture Custodial Fund</u>	<u>District Attorney Reimbursement Fund</u>	<u>District Clerk Custodial Fund</u>
ASSETS						
Cash and cash equivalents	\$ 4,948,226	\$ 27,253	\$ 48,630	\$ 1,102,891	\$ 3,948	\$ 534,707
Accounts receivable	-	-	-	-	-	-
Total assets	<u>\$ 4,948,226</u>	<u>\$ 27,253</u>	<u>\$ 48,630</u>	<u>\$ 1,102,891</u>	<u>\$ 3,948</u>	<u>\$ 534,707</u>
LIABILITIES						
Due to participants	-	-	-	-	-	-
Due to other agencies	-	-	-	-	-	-
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET POSITION						
Restricted for:						
Individuals, organizations and other governments	4,948,226	27,253	48,630	1,102,891	3,948	534,707
Total net position	<u>\$ 4,948,226</u>	<u>\$ 27,253</u>	<u>\$ 48,630</u>	<u>\$ 1,102,891</u>	<u>\$ 3,948</u>	<u>\$ 534,707</u>

HAYS COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 September 30, 2022

	District Clerk Registry & Bonds Fund	County Clerk Custodial Fund	County Clerk Registry & Bonds Fund	Bail Bond Company Custodial Fund	Total Fiduciary Funds
ASSETS					
Cash and cash equivalents	\$ 3,161,461	\$ 20,748,843	\$ 891,435	\$ 955,500	\$ 32,422,894
Accounts receivable	-	-	-	-	-
Total assets	<u>\$ 3,161,461</u>	<u>\$ 20,748,843</u>	<u>\$ 891,435</u>	<u>\$ 955,500</u>	<u>\$ 32,422,894</u>
LIABILITIES					
Due to participants	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET POSITION					
Restricted for:					
Individuals, organizations and other governments	3,161,461	20,748,843	891,435	955,500	32,422,894
Total net position	<u>\$ 3,161,461</u>	<u>\$ 20,748,843</u>	<u>\$ 891,435</u>	<u>\$ 955,500</u>	<u>\$ 32,422,894</u>

HAYS COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 For the Fiscal Year Ended September 30, 2022

	Tax Collections Fund	Sheriff Inmate Fund	Sheriff Evidence Fund	District Attorney Forfeiture Custodial Fund	District Attorney Reimbursement Fund	District Clerk Custodial Fund
ADDITIONS						
Property taxes	\$ 657,478,556	\$ -	\$ -	\$ -	\$ -	\$ -
Motor vehicle registrations	79,761,751	-	-	-	-	-
Motor vehicle sales tax	56,063,927	-	-	-	-	-
Restitution	-	-	-	-	46,295	-
Seizures and evidence	-	-	-	-	-	-
Bond and registry accounts	-	-	-	-	-	-
Custodial accounts	-	1,125,919	-	1,185,128	-	110,622
Miscellaneous fees	102,669	-	-	-	-	-
Total additions	<u>793,406,903</u>	<u>1,125,919</u>	<u>-</u>	<u>1,185,128</u>	<u>46,295</u>	<u>110,622</u>
DEDUCTIONS						
Property taxes	657,329,719	-	-	-	-	-
Motor vehicle registrations	79,617,243	-	-	-	-	-
Motor vehicle sales tax	56,051,257	-	-	-	-	-
Restitution	-	-	-	-	48,402	-
Seizures and evidence	-	-	105,230	-	-	-
Bond and registry accounts	-	-	-	-	-	-
Custodial accounts	-	1,139,697	-	365,728	-	47,707
Miscellaneous payables	101,679	-	-	-	-	-
Total deductions	<u>793,099,898</u>	<u>1,139,697</u>	<u>105,230</u>	<u>365,728</u>	<u>48,402</u>	<u>47,707</u>
Change in net position	307,005	(13,778)	(105,230)	819,400	(2,107)	62,915
Net position - beginning	4,641,221	41,031	153,860	283,491	6,055	471,792
Net position ending	<u>\$ 4,948,226</u>	<u>\$ 27,253</u>	<u>\$ 48,630</u>	<u>\$ 1,102,891</u>	<u>\$ 3,948</u>	<u>\$ 534,707</u>

HAYS COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 For the Fiscal Year Ended September 30, 2022

District Clerk Registry & Bonds Fund	County Clerk Custodial Fund	County Clerk Registry & Bonds Fund	Bail Bond Company Custodial Fund	Totals
\$ -	\$ -	\$ -	\$ -	\$ 657,478,556
-	-	-	-	79,761,751
-	-	-	-	56,063,927
-	-	-	-	46,295
-	-	-	-	-
1,591,581	-	371,611	35,000	1,998,192
-	7,816,595	-	-	10,238,264
-	-	-	-	102,669
<u>1,591,581</u>	<u>7,816,595</u>	<u>371,611</u>	<u>35,000</u>	<u>805,689,654</u>
-	-	-	-	657,329,719
-	-	-	-	79,617,243
-	-	-	-	56,051,257
-	-	-	-	48,402
-	-	-	-	105,230
478,518	-	189,115	-	667,633
-	5,294,054	-	50,000	6,897,186
-	-	-	-	101,679
<u>478,518</u>	<u>5,294,054</u>	<u>189,115</u>	<u>50,000</u>	<u>800,818,349</u>
1,113,063	2,522,541	182,496	(15,000)	4,871,305
2,048,398	18,226,302	708,939	970,500	27,551,589
<u>\$ 3,161,461</u>	<u>\$ 20,748,843</u>	<u>\$ 891,435</u>	<u>\$ 955,500</u>	<u>\$ 32,422,894</u>





HAYS COUNTY, TEXAS ANNUAL COMPREHENSIVE FINANCIAL REPORT 2022 STATISTICAL SECTION

This part of Hays County’s annual comprehensive 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.

<u>Contents</u>	<u>Pages</u>
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.	176 - 181
Revenue Capacity	
These schedules contain trend information to help the reader understand the County’s most significant local revenue source, the property tax.	182 - 185
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.	186 - 189
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.	190 - 191
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.	192 – 194



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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental Activities										
Net Investment in Capital Assets	85,537,073	64,406,529	57,601,948	63,077,224	52,862,382	84,961,815	97,573,935	116,395,317	143,858,031	160,683,911
Restricted	3,991,516	13,875,067	18,752,799	26,159,596	36,808,611	35,136,945	37,879,074	37,015,245	171,466,962	154,564,876
Unrestricted	<u>(47,476,597)</u>	<u>(52,918,148)</u>	<u>(46,416,135)</u>	<u>(54,149,989)</u>	<u>(41,289,025)</u>	<u>(75,116,804)</u>	<u>(78,763,789)</u>	<u>(88,689,321)</u>	<u>(247,625,164)</u>	<u>(231,617,053)</u>
Total Governmental Activities Net Position	<u>\$ 42,051,992</u>	<u>\$ 25,363,448</u>	<u>\$ 29,938,612</u>	<u>\$ 35,086,831</u>	<u>\$ 48,381,968</u>	<u>\$ 44,981,956</u>	<u>\$ 56,689,220</u>	<u>\$ 64,721,241</u>	<u>\$ 67,699,829</u>	<u>\$ 83,631,734</u>

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
EXPENSES										
Governmental Activities										
Administration	\$ 13,062,632	\$ 14,137,942	\$ 12,993,364	\$ 12,256,544	\$ 14,150,082	\$ 15,699,174	\$ 18,364,944	\$ 17,513,963	\$ 16,229,101	\$ 17,612,976
Judicial	10,547,409	11,811,036	10,839,983	12,386,292	13,253,364	14,645,054	16,150,119	17,652,450	18,827,666	20,710,505
Law enforcement and corrections	32,303,004	38,282,481	35,576,860	38,640,636	41,709,901	43,548,791	44,579,192	50,180,373	59,751,373	62,854,352
Community and public services	4,673,564	2,194,041	1,612,533	1,135,968	2,632,873	2,463,289	2,526,452	2,437,991	2,690,110	4,967,351
Health and human services	5,042,208	5,476,242	8,003,519	18,524,406	12,492,449	17,810,721	19,930,717	20,979,312	31,149,114	31,567,039
General maintenance	1,307,749	1,567,101	1,521,557	1,544,219	952,589	3,175,925	5,477,712	2,193,751	2,430,293	2,716,459
Highways and streets	25,462,393	50,194,014	47,709,078	22,546,506	27,119,361	22,531,979	18,816,562	63,398,870	32,732,053	38,082,270
Interest and fees	12,504,155	13,152,135	15,291,890	14,270,758	16,994,451	17,877,018	18,767,019	20,163,525	21,312,734	19,043,499
Total governmental activities	<u>104,903,114</u>	<u>136,814,992</u>	<u>133,548,784</u>	<u>121,305,329</u>	<u>129,305,070</u>	<u>137,751,951</u>	<u>144,612,717</u>	<u>194,520,235</u>	<u>185,122,444</u>	<u>197,554,451</u>
Total Primary Government Expenses	<u>\$ 104,903,114</u>	<u>\$ 136,814,992</u>	<u>\$ 133,548,784</u>	<u>\$ 121,305,329</u>	<u>\$ 129,305,070</u>	<u>\$ 137,751,951</u>	<u>\$ 144,612,717</u>	<u>\$ 194,520,235</u>	<u>\$ 185,122,444</u>	<u>\$ 197,554,451</u>
PROGRAM REVENUES										
Governmental Activities										
Charges for Services										
Administration	\$ 725,695	\$ 891,544	\$ 945,325	\$ 981,403	\$ 1,001,425	\$ 1,034,246	\$ 1,086,979	\$ 906,808	\$ 1,181,018	\$ 1,120,407
Judicial	4,326,681	4,397,326	4,650,918	4,839,966	5,103,883	5,287,227	5,484,558	5,498,420	6,265,975	6,096,433
Law enforcement and corrections	5,083,992	5,129,207	5,307,912	4,729,045	4,225,759	4,308,613	4,330,208	4,441,898	4,288,896	3,693,804
Community and public services	217,021	234,087	130,352	1,233,643	214,872	286,647	398,118	304,624	1,134,410	1,695,131
Health and human services	821,102	864,643	1,106,152	1,061,563	1,278,706	1,977,309	1,648,890	1,914,434	2,232,064	2,966,193
General maintenance	-	-	-	-	-	-	-	-	-	-
Highways and streets	2,262,633	2,066,743	1,975,746	2,027,022	1,996,172	2,212,930	2,362,121	2,204,188	2,396,952	2,548,987
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Interest and fees	-	-	-	-	-	-	-	-	-	-
Operating Grants and Contributions	7,607,973	4,445,062	7,780,798	5,708,450	7,544,815	6,056,262	6,084,304	8,344,067	10,310,879	13,965,673
Capital Grants and Contributions	844,621	102,670	247,465	508,842	471,740	519,783	774,421	856,448	3,726,273	9,916,020
Total governmental activities	<u>21,889,718</u>	<u>18,131,282</u>	<u>22,144,668</u>	<u>21,089,934</u>	<u>21,837,372</u>	<u>21,683,017</u>	<u>22,169,599</u>	<u>24,470,887</u>	<u>31,536,467</u>	<u>42,002,648</u>
Total Primary Government Program Revenues	<u>\$ 21,889,718</u>	<u>\$ 18,131,282</u>	<u>\$ 22,144,668</u>	<u>\$ 21,089,934</u>	<u>\$ 21,837,372</u>	<u>\$ 21,683,017</u>	<u>\$ 22,169,599</u>	<u>\$ 24,470,887</u>	<u>\$ 31,536,467</u>	<u>\$ 42,002,648</u>
NET (EXPENSE) / REVENUE	\$ (83,013,396)	\$ (118,683,710)	\$ (111,404,116)	\$ (100,215,395)	\$ (107,467,698)	\$ (116,068,934)	\$ (122,443,118)	\$ (170,049,348)	\$ (153,585,977)	\$ (155,551,803)
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION										
Governmental Activities										
Taxes										
Ad valorem taxes	\$ 54,726,782	\$ 57,350,320	\$ 62,150,459	\$ 70,373,018	\$ 79,251,171	\$ 85,298,834	\$ 91,367,844	\$ 100,131,786	\$ 110,670,610	\$ 116,877,009
Sales and use tax	14,245,895	15,788,945	17,241,123	19,081,639	19,707,442	23,389,297	23,947,808	26,611,916	31,034,705	34,595,221
Interest on deposits	186,912	94,504	128,331	486,960	1,475,814	4,592,767	6,600,382	3,121,252	201,783	2,010,547
Miscellaneous revenues	4,023,348	28,761,397	36,459,367	15,421,997	20,328,408	4,441,508	12,234,348	48,216,415	14,657,467	18,757,787
Gain (loss) on disposal of capital assets	-	-	-	-	-	-	-	-	-	(756,856)
Total governmental activities	<u>73,182,937</u>	<u>101,995,166</u>	<u>115,979,280</u>	<u>105,363,614</u>	<u>120,762,835</u>	<u>117,722,406</u>	<u>134,150,382</u>	<u>178,081,369</u>	<u>156,564,565</u>	<u>171,483,708</u>
Total Primary Government	<u>\$ 73,182,937</u>	<u>\$ 101,995,166</u>	<u>\$ 115,979,280</u>	<u>\$ 105,363,614</u>	<u>\$ 120,762,835</u>	<u>\$ 117,722,406</u>	<u>\$ 134,150,382</u>	<u>\$ 178,081,369</u>	<u>\$ 156,564,565</u>	<u>\$ 171,483,708</u>
CHANGE IN NET POSITION										
Governmental Activities	<u>\$ (9,830,459)</u>	<u>\$ (16,688,544)</u>	<u>\$ 4,575,164</u>	<u>\$ 5,148,219</u>	<u>\$ 13,295,137</u>	<u>\$ 1,653,472</u>	<u>\$ 11,707,264</u>	<u>\$ 8,032,021</u>	<u>\$ 2,978,588</u>	<u>\$ 15,931,905</u>
Total Primary Government	<u>\$ (9,830,459)</u>	<u>\$ (16,688,544)</u>	<u>\$ 4,575,164</u>	<u>\$ 5,148,219</u>	<u>\$ 13,295,137</u>	<u>\$ 1,653,472</u>	<u>\$ 11,707,264</u>	<u>\$ 8,032,021</u>	<u>\$ 2,978,588</u>	<u>\$ 15,931,905</u>

**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
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
2020	100,131,786	26,611,916	126,743,702
2021	110,670,610	31,034,705	141,705,315
2022	116,877,009	34,595,221	151,472,230

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Non spendable	\$ 456,504	\$ 299,396	\$ 269,768	\$ 815,733	\$ 279,891	\$ 271,506	\$ 264,463	\$ 331,856	\$ 329,282	\$ 573,486
Restricted - debt service	-	-	-	-	-	-	-	-	-	-
Restricted-administration	-	-	320,991	338,944	405,264	368,939	434,523	367,221	531,085	483,940
Restricted-law enforcement and corrections	-	-	309,479	-	-	-	-	-	-	-
Restricted-community services and programs	-	-	212,507	-	667,648	678,086	616,410	592,789	692,683	697,706
Committed	3,377,195	-	-	-	-	-	-	-	-	-
Committed-administrative	-	-	-	21,204	-	-	855,528	1,409,403	2,428,254	669,585
Committed-general maintenance	-	-	-	-	-	-	22,995	-	1,200,000	1,546,228
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	534,247	405,000	285,734
Committed-law enforcement and corrections	-	1,065,844	625,295	176,729	500,000	1,191,352	2,351,670	1,080,184	658,567	2,973,522
Committed-judicial	-	150,000	100,000	30,646	106,000	214,751	98,586	100,000	2,000,000	-
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	750,000	-	-
Committed-parks/land improvements	-	-	1,236	1,000,000	1,602,000	-	-	-	995,000	-
Committed-capital projects and construction	-	-	-	-	-	-	-	-	-	5,000,000
Committed-community services and programs	-	-	-	600,000	300,000	220,000	550,000	250,000	600,000	4,760,700
Unassigned	31,387,132	35,286,598	39,498,832	38,250,184	36,702,586	40,342,258	41,910,181	50,053,142	56,702,885	54,286,919
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-	-
Total General Fund	\$ 35,220,831	\$ 37,772,218	\$ 42,028,981	\$ 44,233,440	\$ 45,675,168	\$ 47,303,194	\$ 48,828,057	\$ 55,468,842	\$ 66,542,756	\$ 71,277,820
All Other Governmental Funds										
Non spendable	\$ 325,210	\$ 252,999	\$ 236,613	\$ 258,472	\$ 392,986	\$ 285,506	\$ 370,159	\$ 359,833	\$ 378,440	\$ 511,687
Restricted - capital projects and construction	27,214,468	24,948,260	17,764,391	19,354,755	104,715,979	92,218,982	75,758,544	17,619,169	12,879,041	8,062,492
Restricted - debt service	3,991,516	13,875,067	9,286,975	11,061,204	13,941,337	13,821,230	14,811,708	13,144,569	15,344,896	21,194,315
Restricted - special revenue	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	12,543,757	11,782,418	9,725,613
Restricted-administration	-	-	-	-	-	-	-	19,250	19,322	-
Restricted-law enforcement and corrections	-	357,322	343,803	429,460	446,368	475,005	510,135	558,644	587,572	658,186
Restricted-records management and preservation	-	1,542,892	1,928,011	1,882,855	2,216,103	2,181,967	2,303,588	2,541,955	3,159,909	3,341,793
Restricted-community services and programs	-	467,210	465,508	1,456,900	388,281	314,751	480,925	619,813	1,455,616	3,022,078
Restricted-judicial	-	704,380	779,949	843,502	902,167	966,998	1,052,320	1,111,850	1,297,621	1,412,812
Restricted-health and human services	-	581,869	506,734	2,796,642	8,930,093	6,295,650	4,914,965	5,515,397	7,707,769	2,044,241
Restricted-capital projects for others	26,577,383	23,028,709	57,845,671	75,632,457	100,194,888	69,184,328	142,647,538	128,413,539	150,960,116	111,984,192
Committed	-	-	-	-	-	-	-	-	-	-
Total Other Governmental Funds	\$ 62,581,195	\$ 69,055,642	\$ 93,756,497	\$ 121,066,336	\$ 241,039,552	\$ 195,778,736	\$ 255,604,382	\$ 182,447,776	\$ 205,572,720	\$ 161,957,409

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* 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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
REVENUES											
Taxes	\$ 65,333,847	\$ 68,659,600	\$ 73,285,590	\$ 79,849,852	\$ 89,366,881	\$ 98,993,103	\$ 108,578,318	\$ 115,209,827	\$ 126,627,525	\$ 141,611,840	\$ 151,557,231
Fines	1,979,920	2,107,456	2,011,990	1,982,452	1,963,508	2,043,030	2,134,570	2,141,986	1,697,191	1,617,415	1,706,686
Charges for Services	10,726,761	10,683,039	10,963,260	11,463,025	12,073,003	10,876,447	11,998,395	12,105,352	12,613,348	14,527,961	15,024,372
Interest in Deposits	183,408	181,647	90,203	121,122	448,358	1,382,594	4,409,253	6,284,290	2,993,551	193,343	1,938,362
Interest income on leases	-	-	-	-	-	-	-	-	-	-	1,675
Operating Grants and Contributions	6,873,004	7,495,711	4,225,614	7,465,031	5,468,311	7,494,882	6,235,987	6,362,731	8,729,191	13,862,352	23,686,802
Other Revenue	5,320,763	4,531,525	5,213,078	7,357,994	24,750,993	22,578,146	14,158,271	22,856,600	22,323,401	26,350,894	30,755,070
Asset Forfeiture	226,856	100,058	106,575	127,544	141,662	143,886	174,211	243,339	163,223	147,944	245,639
TOTAL REVENUES	90,644,559	93,759,036	95,896,310	108,367,020	134,212,716	143,512,088	147,689,005	165,204,125	175,147,430	198,311,749	224,915,837
EXPENSES											
Administration	\$ 12,737,800	\$ 10,882,803	\$ 10,351,195	\$ 10,637,538	\$ 11,102,733	\$ 12,332,666	\$ 13,598,747	\$ 15,552,188	\$ 14,810,744	\$ 14,789,079	\$ 16,481,824
Judicial	8,914,127	10,203,422	10,381,754	10,866,624	12,225,921	12,833,632	14,295,952	15,786,709	17,309,939	18,204,146	21,254,693
Law enforcement and corrections	29,767,912	30,637,032	33,263,501	34,764,304	37,945,710	41,219,033	45,702,385	48,901,487	51,870,711	57,520,909	61,994,805
Community and public services	5,864,498	4,744,320	1,704,427	2,033,172	1,651,818	2,340,967	2,288,358	2,241,529	2,344,332	2,356,587	8,881,764
Health and human services	2,156,923	4,778,318	4,737,289	7,976,873	18,276,410	12,509,706	17,699,254	19,404,129	19,880,675	29,676,843	31,782,119
General maintenance	1,391,472	1,262,076	1,374,818	1,521,813	1,516,243	1,620,970	3,099,623	5,503,389	1,723,351	1,909,542	2,242,846
Highways and streets	38,425,130	36,513,103	29,805,639	23,641,724	22,342,705	24,392,393	31,644,727	21,321,510	34,057,913	36,118,439	37,952,305
Capital Outlay	12,510,714	10,224,799	5,935,072	9,017,270	11,239,796	23,311,991	29,445,155	45,885,268	58,954,914	20,599,910	39,591,984
Debt Service											
Administrative charges	12,700	503,814	798,727	23,275	33,092	35,725	37,200	37,500	20,301	18,100	33,600
Principal retirement	15,808,524	33,604,485	12,344,499	12,800,716	14,663,281	15,053,472	19,745,394	16,414,386	18,362,543	19,815,575	22,527,922
Interest	11,094,120	12,396,820	8,204,199	13,599,577	11,230,000	13,195,000	13,765,000	19,206,878	22,327,828	21,782,109	21,052,222
Issuance costs	185,000	-	395,058	2,447,035	1,056,094	1,941,117	-	940,411	-	1,596,314	-
TOTAL EXPENDITURES	138,868,920	155,750,992	119,296,178	129,329,921	143,283,803	160,786,672	191,321,795	211,195,384	241,663,251	224,387,553	263,796,084
Excess of Revenues over (under) Expenditures	(48,224,361)	(61,991,956)	(23,399,868)	(20,962,901)	(9,071,087)	(17,274,584)	(43,632,790)	(45,991,259)	(66,515,821)	(26,075,804)	(38,880,247)
OTHER FUNDING SOURCES (USES)											
Transfer to Other Funds	\$ (2,919,326)	\$ (3,220,723)	\$ (13,841,100)	\$ (3,386,025)	\$ (3,901,065)	\$ (2,424,219)	\$ (4,505,818)	\$ (2,887,390)	\$ (2,488,484)	\$ (2,430,326)	\$ (2,561,033)
Transfers from Other Funds	2,919,326	3,220,723	13,841,100	3,386,025	3,901,065	2,424,219	4,505,818	2,887,390	2,488,484	2,430,326	2,561,033
Bond and Loan Proceeds	9,745,000	26,225,000	31,385,657	49,920,519	38,585,385	138,623,987	-	107,341,768	-	60,274,662	-
Sale of Real Property	5,090,420	1,179,336	1,040,045	-	-	65,541	-	-	-	-	-
TOTAL OTHER FUNDING SOURCES (USES)	14,835,420	27,404,336	32,425,702	49,920,519	38,585,385	138,689,528	-	107,341,768	-	60,274,662	-
NET CHANGE IN FUND BALANCES	\$ (33,388,941)	\$ (34,587,620)	\$ 9,025,834	\$ 28,957,618	\$ 29,514,298	\$ 121,414,944	\$ (43,632,790)	\$ 61,350,509	\$ (66,515,821)	\$ 34,198,858	\$ (38,880,247)
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES *	22.1%	32.4%	18.7%	22.7%	20.8%	22.3%	22.6%	22.9%	23.1%	21.8%	20.5%

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
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
2020	100,015,609	26,611,916	126,627,525
2021	110,577,135	31,034,705	141,611,840
2022	116,962,010	34,595,221	151,557,231

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
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%
2020	\$ 20,249,173,884	\$ 24,002,755,023	\$ 1,833,396,175	\$ 1,833,396,175	\$ 1,043,777,893	\$ 21,038,792,166	\$ 24,792,373,305	\$ 0.4237	84.86%
2021	\$ 21,102,944,810	\$ 24,188,576,033	\$ 1,933,598,183	\$ 1,933,598,183	\$ 1,190,752,158	\$ 21,845,790,835	\$ 24,931,422,058	\$ 0.4212	87.62%
2022	\$ 30,275,776,018	\$ 35,293,847,502	\$ 2,049,071,042	\$ 2,049,071,042	\$ 1,371,753,818	\$ 30,953,093,242	\$ 35,971,164,726	\$ 0.3867	86.05%

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**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Hays County										
Operating	0.3434	0.3444	0.3444	0.3424	0.3354	0.3204	0.3091	0.2991	0.2966	0.2621
Debt Service	0.1256	0.1246	0.1246	0.1246	0.1246	0.1246	0.1246	0.1246	0.1246	0.1246
Total Hays County	0.4690	0.4690	0.4690	0.4670	0.4600	0.4450	0.4337	0.4237	0.4212	0.3867
School Districts:										
Blanco ISD	1.2130	1.2130	1.1943	1.1962	1.1962	1.1962	1.1962	1.1262	1.0435	0.9970
Comal ISD	1.4300	1.4300	1.3900	1.3900	1.3900	1.3900	1.3900	1.3200	1.2757	1.2900
Dripping Springs ISD	1.4900	1.4900	1.5200	1.5200	1.5200	1.5200	1.5200	1.4183	1.3332	1.3103
Hays CISD	1.4613	1.4613	1.5377	1.5377	1.5377	1.5377	1.5377	1.4677	1.4037	1.3597
Johnson City ISD	1.1600	1.1600	1.1482	1.1458	1.1409	1.1409	1.1339	1.1639	1.1438	1.0659
San Marcos ISD	1.3500	1.4141	1.4141	1.4141	1.4141	1.4141	1.4141	1.3139	1.1899	1.1708
Wimberley ISD	1.2527	1.2977	1.2977	1.2977	1.2977	1.2977	1.3627	1.2892	1.2295	1.1812
Cities:										
City of Austin	0.5029	0.5027	0.4809	0.4589	0.4418	0.4448	0.4403	0.4431	0.5335	0.5410
City of Buda	0.2713	0.2979	0.2978	0.3475	0.3704	0.3673	0.3710	0.3496	0.3423	0.3423
City of Dripping Springs	0.1300	0.1500	0.1700	0.1700	0.1700	0.1900	0.1900	0.1900	0.1900	0.1900
City of Kyle	0.5244	0.5483	0.5383	0.5848	0.5748	0.5416	0.5416	0.5416	0.5201	0.5082
City of Mountain City	0.1100	0.1190	0.1230	0.1230	0.1230	0.1230	0.1230	0.1230	0.1190	0.1103
City of San Marcos	0.5302	0.5302	0.5302	0.5302	0.5302	0.6139	0.6139	0.6139	0.5930	0.6030
Village of Bear Creek	0.0920	0.0920	0.0920	0.0920	0.0920	0.0900	0.0900	0.0900	0.0894	0.0800
City of Hays	0.1164	0.1164	0.1164	0.1280	0.1400	0.1400	0.1400	0.1360	0.1096	0.1042
City of Niederwald	0.2875	0.2880	0.2880	0.2880	0.2788	0.2621	0.2166	0.1632	0.1223	0.1109
City of Umland	0.1700	0.2095	0.2060	0.2138	0.1949	0.1800	0.1751	0.1751	0.1751	0.1751
City of Woodcreek	0.1305	0.1305	0.1305	0.1305	0.1305	0.2235	0.2235	0.2235	0.2231	0.2071
Special Districts:										
Austin CCD	0.0951	0.0949	0.0942	0.1005	0.1020	0.1008	0.1048	0.1049	0.1058	0.1048
Greenhawe WC&ID #2	0.8500	0.8500	0.8500	0.8060	0.6000	0.4500	0.3500	0.3180	0.2500	0.2200
Hays County MUD #4	0.8500	0.8500	0.8500	0.8500	0.8500	0.8470	0.8500	0.8500	0.8500	0.8344
Hays County MUD #5	0.9000	0.9000	0.9000	0.9000	0.8292	0.8292	0.7500	0.7190	0.6990	0.5375
Hays County WC&ID #1	0.8750	0.8750	0.8750	0.8750	0.8750	0.8750	0.8600	0.8600	0.8600	0.8290
Hays County WC&ID #2	0.8750	0.8750	0.8750	0.8750	0.8750	0.8750	0.8750	0.8750	0.8650	0.8404
North Hays County MUD #1	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.8800	0.8800	0.8700	0.8575
South Buda WC&ID #1	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.8900
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 #3	N/A	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000
Sunfield MUD #4	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.9000
Hays County ESD #5	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1087	0.0993	0.1000
North Hays County ESD #1	0.0244	0.0241	0.0248	0.0252	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
NE Hays County ESD #2	0.0300	0.0300	0.0300	0.0500	0.0500	0.0500	0.0500	0.0750	0.0750	0.0750
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	0.0795	0.0795	0.0795	0.0795	0.0795	0.0787	0.0785	0.0885	0.0865	0.0803
Plum Creek Conservation Dist	0.0210	0.0220	0.0220	0.0225	0.0230	0.0232	0.0232	0.0225	0.0218	0.0205
Plum Creek Groundwater Dist	0.0210	0.0220	0.0220	0.0215	0.0215	0.0214	0.0214	0.0207	0.0216	0.0208
Wimberly Hays County ESD #7	0.0674	0.0667	0.0647	0.0642	0.0618	0.0601	0.0620	0.0800	0.0780	0.0730
Wimberly Hays County ESD #4	0.0350	0.0346	0.0350	0.0350	0.0363	0.0380	0.0394	0.0500	0.0500	0.0500
York Creek Improvement Dist	0.0041	0.0044	0.0042	0.0048	0.0048	0.0048	0.0048	0.0048	0.0048	0.0048
Caldwell Hays ESD #1	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.0990	0.1000	0.1000	0.1000
Hays County ESD #3	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.0995	0.0970	0.1000
Reunion Ranch WCID	N/A	0.8750	0.8750	0.8750	0.8750	0.8750	0.8750	0.8750	0.8750	0.8250
Headwaters MUD	N/A	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000
Crosswinds MUD	N/A	N/A	N/A	N/A	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000
Driftwood Economic Dev MMD	N/A	N/A	N/A	N/A	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500
Hays County Dev Dist No. 1	N/A	N/A	N/A	N/A	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000
Hays County ESD #9	N/A	N/A	N/A	N/A	N/A	0.0600	0.0600	0.0598	0.0598	0.0582
Springhollow MUD	N/A	N/A	N/A	N/A	N/A	1.0000	1.0000	1.0000	1.0000	1.0000
North Hays Co. MUD #2	N/A	N/A	N/A	N/A	N/A	N/A	0.1500	0.1500	0.1500	0.1500
Driftwood Conservation District	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.0000	1.0000	1.0000
Anthem MUD	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.0000	1.0000
Buda MUD #1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.6000

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

HAYS COUNTY, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
September 30, 2022
(amounts expressed in thousands)

<u>TAXPAYER</u>	2022			2013		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Amazon.com KYDC LLC	\$ 240,968	1	0.78%			
H.E. Butt Grocery Co LP	\$ 219,665	2	0.71%	\$ 34,575	9	0.28%
Hays Energy LP	\$ 121,830	3	0.39%	\$ 198,636	1	1.61%
Tanger San Marcos LLC	\$ 90,740	4	0.29%	\$ 42,520	7	0.34%
San Marcos Factory Stores Ltd	\$ 75,491	5	0.24%	\$ 43,135	6	0.35%
Texas Lehigh Cement Co.	\$ 73,960	6	0.24%	\$ 59,986	3	0.49%
Pedernales Electric Coop Inc.	\$ 71,460	7	0.23%	\$ 57,890	4	0.47%
Permian Highway Pipeline LLC	\$ 63,810	8	0.21%			
CCSHP San Marcos I LP	\$ 54,091	9	0.17%			
REL P Ind San Marcos LLC	\$ 53,936	10	0.17%			
Prime Outlets at San Marcos II LLC				\$ 35,102	8	0.28%
Goodrich Corp				\$ 48,222	5	0.39%
H.E. Butt Warehouse				\$ 104,974	2	0.85%
CFAN Company				\$ 22,889	10	0.19%

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
2013	\$ 54,575	\$ 54,047	99.03%	\$ 495	\$ 54,542	99.94%
2014	\$ 57,690	\$ 57,222	99.19%	\$ 441	\$ 57,663	99.95%
2015	\$ 62,898	\$ 62,425	99.25%	\$ 438	\$ 62,863	99.94%
2016	\$ 70,651	\$ 70,259	99.45%	\$ 329	\$ 70,588	99.91%
2017	\$ 77,706	\$ 77,251	99.41%	\$ 340	\$ 77,591	99.85%
2018	\$ 83,775	\$ 83,244	99.37%	\$ 301	\$ 83,545	99.73%
2019	\$ 89,799	\$ 89,098	99.22%	\$ 360	\$ 89,458	99.62%
2020	\$ 98,472	\$ 97,671	99.19%	\$ 304	\$ 97,975	99.50%
2021	\$ 109,211	\$ 108,345	99.21%	\$ 37	\$ 108,382	99.24%
2022	\$ 114,235	\$ 113,576	99.42%	\$ 78	\$ 113,654	99.49%

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 / Right-to-use asset Leases	Bond Premiums	Total Primary Government	Percentage of Personal Income	Debt Per Capita	Population
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%	2,196	222,631
2019	503,855,000	18,705,000	1,499,083	3,558,614	-	49,685,882	577,303,579	0.00%	2,508	230,191
2020	486,070,000	18,440,000	1,499,083	3,246,071	-	46,867,673	556,122,827	0.00%	2,307	241,067
2021	515,380,000	27,170,000	1,499,083	2,925,496	-	49,283,455	596,258,034	0.00%	2,335	255,397
2022	494,455,000	26,730,000	1,499,083	2,596,681	2,364,553	46,231,856	573,877,173	0.00%	2,247	255,397

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 190 for personal income and population data.

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

Fiscal Year	Governmental Activities							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
	General Obligation Bonds	Special Assessment Revenue Bonds	Qualified Energy Conservation Bonds	Finance Contract	Capital Leases / Right-to-use-asset Leases	Bond Premiums	Total Primary Government						
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%	2,134	222,631	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%	2,444	230,191	2.62%
2020	486,070,000	18,440,000	1,499,083	3,246,071	-	46,867,673	556,122,827	13,144,569	542,978,258	0.00%	2,252	241,067	2.31%
2021	515,380,000	27,170,000	1,499,083	2,925,496	-	49,283,455	596,258,034	15,344,896	580,913,138	0.00%	2,275	255,397	2.36%
2022	494,455,000	26,730,000	1,499,083	2,596,681	2,364,553	46,231,856	573,877,173	21,194,315	552,682,858	0.00%	2,164	255,397	1.60%

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 190 for personal income and population data.

² See the Schedule Debt Margin Information at page 189 for Actual Taxable Property Assessed Value.

HAYS COUNTY, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
As of September 30, 2022

<u>Governmental Unit</u>	<u>Total Debt¹</u>	<u>Estimated Percentage Applicable²</u>	<u>County's Estimated Share of Overlapping Debt</u>
Cities:			
City of Austin	\$ 1,467,530,000	0.11%	\$ 1,614,283
City of Buda	144,905,000	100.00%	144,905,000
City of Dripping Springs	44,710,000	100.00%	44,710,000
City of Kyle	121,405,000	100.00%	121,405,000
City of Mountain City	265,000	100.00%	265,000
City of San Marcos	403,790,000	99.47%	401,649,913
City of Woodcreek	452,000	100.00%	452,000
City of Wimberley	711,000	100.00%	711,000
Total Cities			<u>\$ 715,712,196</u>
School Districts:			
Blanco ISD	\$ 43,605,000	6.19%	\$ 2,699,150
Comal ISD	1,049,362,848	0.17%	1,783,917
Dripping Springs ISD	263,414,935	99.83%	262,967,130
Hays CISD	668,310,000	99.27%	663,431,337
Johnson City ISD	9,610,000	7.30%	701,530
San Marcos CISD	198,735,000	81.10%	161,174,085
Wimberley ISD	97,593,645	99.94%	97,535,089
Total School Districts			<u>\$ 1,190,292,238</u>
Special Districts:			
Anthem MUD	\$ 2,770,000	100.00%	\$ 2,770,000
Austin CCD	414,210,000	4.05%	16,775,505
Crosswinds MUD	9,310,000	100.00%	9,310,000
Greenhawe WC&ID #2	7,170,000	100.00%	7,170,000
Hays Co. Development District #1	20,440,000	100.00%	20,440,000
Hays Co. MUD #4	16,340,000	100.00%	16,340,000
Hays Co. MUD #5	25,050,000	100.00%	25,050,000
Hays Co. WC&ID #1	19,670,000	100.00%	19,670,000
Hays Co. WC&ID #2	36,435,000	100.00%	36,435,000
Headwaters MUD	23,285,000	100.00%	23,285,000
North Hays Co. MUD #1	42,510,000	100.00%	42,510,000
Reunion Ranch WCID	27,635,000	100.00%	27,635,000
South Buda WC&ID #1	34,960,000	100.00%	34,960,000
Springhollow MUD	10,635,000	100.00%	10,635,000
Sunfield MUD #1	39,749,800	99.98%	39,741,850
Sunfield MUD #3	67,931,880	100.00%	67,931,880
			<u>\$ 400,659,235</u>
Subtotal Overlapping Debt			\$ 2,306,663,669
Hays County Direct Debt*	\$ 573,877,173	100.00%	\$ 573,877,173
Total Direct and Overlapping Debt			<u>\$ 2,880,540,842</u>

Sources: Texas Municipal Reports published by the Municipal Advisory Council of Texas.

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

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

* Direct debt includes bond premiums.

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Debt Limit	\$ 618,037	\$ 675,479	\$ 689,998	\$ 747,589	\$ 835,535	\$ 824,834	\$ 963,064	\$ 1,051,940	\$ 1,092,292	\$ 1,547,655
Total Net Debt applicable to limit	<u>\$ 271,988</u>	<u>\$ 284,615</u>	<u>\$ 304,348</u>	<u>\$ 326,369</u>	<u>\$ 491,372</u>	<u>\$ 475,113</u>	<u>\$ 562,492</u>	<u>\$ 542,978</u>	<u>\$ 580,913</u>	<u>\$ 552,683</u>
Debt Margin	<u>\$ 346,048</u>	<u>\$ 390,864</u>	<u>\$ 385,650</u>	<u>\$ 421,220</u>	<u>\$ 344,163</u>	<u>\$ 349,721</u>	<u>\$ 400,572</u>	<u>\$ 508,962</u>	<u>\$ 511,379</u>	<u>\$ 994,972</u>
Total net debt applicable to limit as a percentage of debt limit	44.01%	42.14%	44.11%	43.66%	58.81%	57.60%	58.41%	51.62%	53.18%	35.71%
<u>Debt Limit Calculation:</u>										
Assessed Value	\$ 12,360,737	\$ 13,509,587	\$ 13,799,958	\$ 14,951,778	\$ 16,710,705	\$ 16,496,678	\$ 19,261,274	\$ 21,038,792	\$ 21,845,841	\$ 30,953,093
Debt Limit (5%)	\$ 618,037	\$ 675,479	\$ 689,998	\$ 747,589	\$ 835,535	\$ 824,834	\$ 963,064	\$ 1,051,940	\$ 1,092,292	\$ 1,547,655
<u>Debt Applicable to Limit:</u>										
Total bonded debt	\$ 275,980	\$ 298,490	\$ 313,635	\$ 337,430	\$ 505,313	\$ 488,934	\$ 577,304	\$ 556,123	\$ 596,258	\$ 573,877
Debt Reserves	<u>\$ 3,992</u>	<u>\$ 13,875</u>	<u>\$ 9,287</u>	<u>\$ 11,061</u>	<u>\$ 13,941</u>	<u>\$ 13,821</u>	<u>\$ 14,812</u>	<u>\$ 13,145</u>	<u>\$ 15,345</u>	<u>\$ 21,194</u>
Net debt applicable to limit	<u>\$ 271,988</u>	<u>\$ 284,615</u>	<u>\$ 304,348</u>	<u>\$ 326,369</u>	<u>\$ 491,372</u>	<u>\$ 475,113</u>	<u>\$ 562,492</u>	<u>\$ 542,978</u>	<u>\$ 580,913</u>	<u>\$ 552,683</u>

**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
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	222,631	8,987,390	40,369	38,111	3.00%
2019	230,191	9,733,094	42,283	39,282	2.70%
2020	241,067	10,435,043	43,287	38,719	6.40%
2021	255,397	12,119,423	47,453	39,164	3.70%
2022	255,397	14,327,006	56,097	40,665	2.90%

¹ Bureau of Economic Analysis /County Estimates. As of the report date, the 2022 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**

Employer	2022			2013		
	Employees	Rank	Percent of Total County Employment	Employees	Rank	Percent of Total County Employment
Amazon Fulfillment Center	4,390	1	3.36%			
Texas State University	3,730	2	2.86%	2,184	2	*
Hays Consolidated Independent School District	3,430	3	2.63%	3,036	1	*
Premium Outlets	1,600	4	1.23%	1,200	5	*
Tanger Factory Outlet Center	1,540	5	1.18%			
San Marcos CISD	1,400	6	1.07%	1,540	4	*
Hays County	1,100	7	0.84%	845	6	
Dripping Springs Independent School District	1,090	8	0.84%	813	7	*
HEB Distribution Center	750	9	0.57%	650	9	*
Christus Santa Rosa Hospital	700	10	0.54%			
Central Texas Medical Center				800	8	*
Prime Outlets San Marcos				2,100	3	*
C-Fan				606	10	
Total	19,730			13,774		
Total County Employees	130,476					

* Information not available.

Sources: Bureau of Economic Analysis, Greater San Marcos Partnership, Buda EDC, Hays County, School Districts

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Administration	76	78	78	80	83	89	91	91	97	102
Judicial	116	119	120	127	143	156	170	182	188	194
Law enforcement and corrections	408	412	417	421	436	467	492	537.5	590	629
Community and public service	7	7	7	9	14	14	14	14	14.5	15
Health and human services	35	35	36	39	40	44	45	45	47	54
General maintenance	10	10	10	10	9	9	9	9	9	9
Highways and streets	<u>86</u>	<u>87</u>	<u>86</u>	<u>87</u>	<u>89</u>	<u>92</u>	<u>92</u>	<u>94</u>	<u>96</u>	<u>97</u>
	738	748	754	773	814	871	913	973	1042	1100

Source: Hays County Budget Office

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

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Judicial										
County Courts										
Civil										
New Filed	1,055	941	828	913	1,086	1,282	1,664	1,637	1,441	896
Disposed	996	760	639	785	853	1,021	1,635	1,456	1,162	695
Criminal										
New Filed	3,766	3,606	3,758	4,224	5,009	4,195	4,542	3,817	3,161	2,321
Disposed	4,169	3,711	3,640	3,812	3,974	4,226	3,972	2,311	2,585	3,962
Juvenile										
New Filed	133	80	92	123	146	118	141	134	94	82
Disposed	102	95	70	107	114	114	104	131	84	107
Probate										
New Filed	303	349	327	391	373	401	408	413	510	559
Disposed	-	-	-	-	1	2	4	3	1	5
Mental Health										
New Filed	56	46	86	227	260	244	314	132	63	94
Disposed	98	75	154	367	475	301	366	206	53	63
District Court										
Civil										
New Filed	3,190	2,982	2,942	3,233	3,126	3,281	3,531	3,216	3,526	3,313
Disposed	3,050	2,698	2,467	2,733	2,844	2,628	4,048	3,368	2,736	2,683
Criminal										
New Filed	1,397	1,214	1,107	1,380	1,559	1,569	1,989	1,893	1,945	2,021
Disposed	1,321	1,218	1,138	1,208	1,354	1,479	1,694	1,063	1,111	1,782
Justice of the Peace Courts										
Civil										
New Filed	1,518	1,422	1,669	1,785	2,407	2,504	3,165	2,589	2,646	2,947
Disposed	1,478	1,507	1,702	1,751	2,180	2,344	2,787	2,488	3,053	2,917
Criminal										
New Filed	17,472	11,938	14,708	14,795	15,895	17,375	15,393	12,013	8,963	10,744
Disposed	15,068	11,116	16,228	15,242	14,535	16,291	21,639	17,326	8,697	9,394
Law enforcement and corrections										
Arrests made	6,406	6,103	6,636	6,890	7,529	7,899	7,725	6,139	6,317	7,311
Traffic violations	6,758	6,287	6,202	5,255	5,441	6,057	6,481	3,845	2,828	2,682
Sheriff's office 911 calls for service	68,460	50,728	54,655	54,775	49,987	51,508	55,272	58,335	67,565	74,295
Jail inmate daily average	306	300	302	286	468	553	540	480	378	443
Juvenile detention daily average	93	92	95	74	63	58	43	47	40	48
Animal Control Calls - domestic	3,993	5,005	4,043	3,720	3,078	4,656	4,392	3,527	4,142	3,973
Animal Control Calls - livestock	1,135	1,277	1,184	1,127	1,019	898	1,163	931	867	920
Animal Control Calls - public assist ¹	761	-	-	-	-	-	-	-	-	-
Health and human services										
Development/Environmental health										
911 Addresses Assigned	1,081	980	1,517	1,631	2,441	2,030	2,880	3,686	6,252	8,909
Flood Hazard Permits Issued	910	551	540	1,433	1,380	1,553	1,703	2,112	2,536	2,714
On site Sewage Permits Issued	368	403	584	506	555	516	529	454	464	471
Public health										
Immunizations/Shots	3,181	3,236	2,733	1,780	2,417	3,033	2,189	1,835	1,304	7,297
Other services	9,346	6,490	6,754	4,893	6,333	6,901	7,713	7,925	7,221	8,086

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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Judicial										
# of Courtrooms	16	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	72	78	79	81	96	131	137	142	148	144
Other units	71	71	91	91	93	125	126	128	132	133
Facilities	2	2	2	2	2	2	2	2	2	2
Transport units	17	17	16	16	17	17	17	18	20	16
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	155.566	155.566	155.566	155.566	155.566	155.566	155.57	155.566	155.566	706.205
Extension facilities	1	1	1	1	1	1	1	1	1	1
Conservation acreage	2253.66	2253.66	2953.86	3064.06	3064.06	3064.06	3064.1	3064.06	3064.06	3601.36
Highways and streets										
Road (miles)	761.85	775.77	782.98	776.21	784.55	792.37	813.4	808	818.79	825.03
Bridges-span	12	12	11	13	13	13	15	15	15	15
Flood control-span, culvert, and dam	29	29	28	28	29	29	30	30	30	30

Sources: Various County departments

Note: Indicators are not available for the Administration function.





**HAYS COUNTY, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
2022**

**FEDERAL AND STATE AWARDS
SECTION**



INDEPENDENT AUDITOR'S 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, the business-type activities, each major fund, and the aggregate remaining fund information of Hays County, Texas as of and for the year ended September 30, 2022, 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 28, 2023.

Report on 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) as a basis for designing 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 or significant deficiencies may exist that have not been identified.

Report 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 financial statements. 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 28, 2023

INDEPENDENT AUDITOR'S 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 and State Program

Opinion on Each Major Federal and State Program

We have audited Hays County, Texas' compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

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, 2022.

Basis for Opinion on Each Major Federal Program

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 and 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 28, 2023

HAYS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
U. S. DEPARTMENT OF JUSTICE				
Direct Programs:				
		15PBJA-21-GG-01899-		
Edward Byrne Memorial Justice Assistance Grant Program (JAG)	16.738	JAGX	16,525	6,405
Bulletproof Vest Partnership Grant	16.607	Patrick Leahy 20	1,957	-
Bulletproof Vest Partnership Grant	16.607	Patrick Leahy 21	2,740	-
Bulletproof Vest Partnership Grant	16.607	Patrick Leahy 22	2,442	-
Sheriff's Equitable Sharing	16.922	N/A	68,075	-
Total Department of Justice direct programs			91,739	6,405
Pass Through the Office of the Governor				
Crime Victim Assistance, Victim's of Crime Act	16.575	3607602	43,895	-
Mental Health Crisis Intervention	16.738	3825001	57,374	-
Victim's Assistance for the Family Justice Center	16.575	4028001	46,308	-
Prevention and Preparedness for Covid-19	16.034	4159301	31,129	-
Total Office of the Governor pass through programs			178,706	-
Total U.S. Department of Justice			270,445	6,405
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through the Texas Department of State Health Services:				
TB/PC Prevention and Control	93.116	HHS000686100019-01	348	-
TB/PC Prevention and Control	93.116	HHS000686100019-02	5,494	-
Total for CFDA 93.116			5,842	-
Immunization Cooperative Agreement Grant	93.268	HHS000104800001-03	88,720	-
Immunization Cooperative Agreement Grant	93.268	HHS000104800001-04	23,370	-
Total for CFDA 93.268			112,090	-
Investigations and Technical Assistance-CPS/Hazards	93.069	537-18-0153-00001-05	74,390	-
Investigations and Technical Assistance-CPS/Hazards	93.069	537-18-0153-00001-06	25,594	-
Total for CFDA 93.069			99,984	-
Preventative Health and Health Services Block Grants-RLSS/LPHS	93.991	HHS000485600019-01	44,156	-
Preventative Health and Health Services Block Grants-RLSS/LPHS	93.991	HHS000485600019-02	7,681	-
Total for CFDA 93.991			51,837	-
Public Health Workforce (COVID-19)	93.354	HHS001078600001	111,941	-
Coronavirus 2019 (COVID-19 Response)	93.354	HHS000771500001	17,202	-
Total for CFDA 93.354			129,143	-
IDCU Covid-19 Epidemiologist	93.323	HHS000812700024	20,877	-
Total for CFDA 93.323			20,877	-
COVID-19 Health Disparities	93.391	HHS001057600024	28,764	-
Total for CFDA 93.391			28,764	-
Total Texas Department of Health and Human Services pass-through programs			448,537	-
Passed through the Office of the Attorney General				
Child Support Enforcement	93.563	N/A	75,288	-
Total Office of the Attorney General pass-through programs			75,288	-
Total U.S. Department of Health and Human Services			523,825	-

(continued)

HAYS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Passed through the Office of the Governor				
Homeland Security (HSGP)-HazMat Team Capabilities	97.067	4254401	72,228	-
Homeland Security (HSGP)-Hazmat Monitor Maintenance	97.067	3529704	9,778	-
Total Office of the Governor pass through programs			82,006	-
Total U.S. Department of Homeland Security			82,006	-
US DOT, FEDERAL HIGHWAY ADMINISTRATION				
Passed through the Texas Department of Transportation				
Highway Planning and Construction*	20.205	CSJ-0016-02-107	767,514	-
Highway Planning and Construction*	20.205	CSJ-3545-02-003	294,150	-
Highway Planning and Construction*	20.205	CSJ-1539-01-005	3,886,042	-
Highway Planning and Construction*	20.205	CSJ-0016-02-135	372,846	-
Highway Planning and Construction*	20.205	CSJ-1539-01-003	3,207,295	-
Total Texas Department of Transportation pass through programs			8,527,847	-
Total US DOT, Federal Highway Administration			8,527,847	-
U.S. DEPARTMENT OF AGRICULTURE				
National School Breakfast Program *				
National School Lunch Program *	10.553	01356	25,124	-
National School Lunch Program *	10.555	01356	50,977	-
Total U.S. Department of Agriculture direct programs			76,101	-
Total U.S. Department of Agriculture			76,101	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through the Texas General Land Office				
Texas Community Development Block Grant-Disaster Recovery	14.228	18-501-000-B226	226,878	-
Texas Community Development Block Grant-Disaster Recovery	14.228	18-421-000-B130	23,147	-
Total Texas General Land Office pass through programs			250,025	-
Total U.S. Department of Housing and Urban Development			250,025	-
U.S. GENERAL SERVICES ADMINISTRATION				
Passed through the Texas Facilities Commission				
Texas Facilities Commission	39.003	11790	804	-
Total Texas Facilities Commission pass through programs			804	-
Total U.S. General Services Administration			804	-
HELP AMERICA VOTE ACT (HAVA) CARES ACT				
Passed through the Texas Secretary of State				
2018 HAVA Election Security Grants	90.404	TX20101CARES-105	120,000	-
Total Texas Secretary of State pass through programs			120,000	-
Total Help America Vote Act (HAVA) Cares Act			120,000	-
UNITED STATES DEPARTMENT OF TREASURY				
Direct Programs:				
Emergency Rent Relief Program	21.023	ERA-2101122926	4,197,401	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRF-5259	11,389,774	-
Total U.S. Department of Treasury direct programs			15,587,175	-

(continued)

HAYS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Total United States Department of Treasury			<u>15,587,175</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>25,438,228</u>	<u>6,405</u>

* 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, 2022

Grantor/ Program Title	Entity Identifying Number	State Expenditures
TRAVIS COUNTY		
Auto Theft Task Force	2022-4100188025	83,922
Auto Theft Task Force	TX1050000	7,837
Total Travis County		<u>91,759</u>
TEXAS A&M AGRILIFE EXTENSION SERVICE		
Feral Hog Abatement Program	Interlocal Agreement	5,937
Total Texas A&M Agrilife Extension Service		<u>5,937</u>
OFFICE OF THE ATTORNEY GENERAL		
VINE Program	2218915	30,144
Internet Crimes Against Children (ICAC)	2220127	2,757
Total Office of the Attorney General		<u>32,901</u>
CAPITAL AREA COUNCIL OF GOVERNMENTS		
9-1-1 Maintenance	Interlocal Agreement	193,725
Total CAPCOG		<u>193,725</u>
TEXAS DEPARTMENT OF STATE HEALTH SERVICES		
T.B. Prevention	HHS000486300001	8,658
T.B. Prevention	HHS000486300001	392
Preventative Health Block Grant-IDCU Sureb	HHS000436300015	75,963
Preventative Health Block Grant-IDCU Sureb	HHS000436300015	7,053
Immunization State Grant	HHS000104800001	106,762
Total Texas Department of State Health Services		<u>198,828</u>
TEXAS JUVENILE JUSTICE DEPARTMENT		
State Aid Grant	TJJD-A-2022-105	748,825
State Aid Grant	TJJD-A-2023-105	67,796
Special Needs Grant	TJJD-M-2022-105	44,885
Special Needs Grant	TJJD-M-2023-105	4,080
Regional Diversion	TJJD-R-2022-105	65,246
Regional Diversion	TJJD-R-2023-105	6,000
Risk and Needs Assessment	TJJD-RN-2022-105	3,616
Risk and Needs Assessment	TJJD-RN-2023-105	5,297
Prison Rape Elimination Act (PREA)	TJJD-PREA-2022-105	4,800
Regionalization	TJJD-REG-2022-105	96,386
Regionalization	TJJD-REG-2023-105	3,245
Total Texas Juvenile Justice Department		<u>1,050,176</u>
TEXAS OFFICE OF COURT ADMINISTRATION		
Texas Indigent Defense Commission	212-22-105	139,156
Regional Padilla Compliance Pilot Project	TS-22-105	110,755
Indigent Defense Coordinator Program	212-21-D07	42,245
Total Texas Office of Court Administration		<u>292,156</u>
TEXAS DEPARTMENT OF TRANSPORTATION		
Highway Planning and Construction	CSJ-0016-02-107	191,878
Highway Planning and Construction	CSJ-3545-02-003	73,537
Highway Planning and Construction	CSJ-1539-01-005	971,511
Highway Planning and Construction	CSJ-0016-02-135	93,212
Highway Planning and Construction	CSJ-1539-01-003	801,824
Total Texas Department of Transportation		<u>2,131,962</u>

(continued)

**HAYS COUNTY, TEXAS
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Grantor/ Program Title	Entity Identifying Number	State Expenditures
TEXAS VETERAN'S COMMISSION		
Veteran's Treatment Court	GT-VTC21-012	210,301
Veteran's Treatment Court	GT-VTC22-013	85,449
Assistance to Veteran's	GT-VSO21-005	69,773
Assistance to Veteran's	GT-VSO22-23	21,617
Total Texas Veteran's Commission		<u>387,140</u>
TOTAL EXPENDITURES OF STATE AWARDS		<u><u>4,384,584</u></u>

HAYS COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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, 2022, 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.

HAYS COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

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 Highway Planning and Construction ALN 20.205
 Pass through entity Texas Department of Transportation

Major Federal Program Emergency Rent Relief Program ALN 21.023
 Direct Program U.S. Department of Treasury

Major Federal Program Coronavirus State and Local Fiscal Recovery Fund ALN 21.027
 Direct Program U.S. Department of Treasury

(continued)

HAYS COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

3	State Awards:	
	Major State programs	Texas Department of Transportation Highway Planning and Construction CSJ-0016-02-107 Highway Planning and Construction CSJ-3545-02-003 Highway Planning and Construction CSJ-1539-01-005 Highway Planning and Construction CSJ-0016-02-135 Highway Planning and Construction CSJ-1539-01-003
4	Dollar thresholds considered between type A and type B programs	
	Federal Awards	\$763,147
	State Awards	\$750,000
	Auditee qualified as low-risk auditee?	Yes
B.	<u>Financial Statement Findings</u>	None
C.	<u>Federal or State Award Findings and Questioned Costs</u>	None

HAYS COUNTY, TEXAS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2022

PROGRAM / ITEM NUMBER	PLAN
Not applicable	

HAYS COUNTY, TEXAS
SUMMARY OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

PROGRAM / ITEM NUMBER	PLAN
None	

