



# SAN SABA COUNTY TEXAS

## AUDITED FINANCIAL REPORT

FOR THE YEAR ENDED  
SEPTEMBER 30, 2021

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**ANNUAL FINANCIAL REPORT  
SAN SABA COUNTY, TEXAS  
YEAR ENDED SEPTEMBER 30, 2021**

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## **INDEPENDENT AUDITOR'S REPORT**

Honorable County Judge and Commissioners  
of the Commissioners Court of San Saba County, Texas  
County of San Saba  
San Saba, Texas

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of San Saba, Texas (the County), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

### ***Auditor's Responsibility***

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

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

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

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of San Saba, Texas, as of September 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters******Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-9 and 43-60 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2022, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.



Kevin Shahan, CPA  
San Saba, Texas

June 15, 2022

## MANAGEMENT'S DISCUSSION AND ANALYSIS

In this section of the Annual Financial Report, we, the Commissioners of the County of San Saba, Texas, provide a discussion and analysis of the County's financial performance for the fiscal year ended September 30, 2021. Please read it in conjunction with the independent auditor's report on page 1 and the County's financial statements, which begin on page 10.

### USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and Statement of Revenues, Expenditures, and Changes in Net Position (on pages 10 and 11). These provide information about the activities of the County as a whole and present a longer-term view of the County's finances including property and capital lease obligations and other financial matters. These statements present the flow of total government-wide economic resources in a similar manner to financial reports of business enterprises.

Fund financial statements begin on page 13. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds.

### FINANCIAL HIGHLIGHTS

- The County's net position increased \$1,691,323 or 14.7% from 2020 to 2021, as a result of increased grant income from the Texas Historic Commission, American CARES and American Rescue Plan Acts, and Federal Emergency Management Agency (FEMA), as well as increased property tax receipts, offset by increases in general government expenditures and public safety expenditures.
- Total net position is comprised of the following:
  - (1) \$8,790,965 invested in capital assets, net of accumulated depreciation of \$9,448,588, and debt.
  - (2) \$1,064,622 of restricted funds related to constraints imposed from outside the County such as grantors, laws, special revenue contracts, and regulations,
  - (3) \$1,509,400 of restricted funds for payment of commitments on capital leases and notes payable
  - (4) \$1,856,948 of unrestricted funds, which represent the portion available to maintain the County's continuing obligations to the general public and creditors.
- Total general revenues received by the County increased \$243,883, or 4.9%. The County received \$3,980,458 in ad valorem tax related revenue collections in 2021, an increase from 2020 of \$165,864, or 4.3%. Sales tax revenues decreased \$17,904, or 5.7%. Auto registration fees increased \$14,249, or 3.4%.
- Total expenditures decreased by \$196,697, or 3.7% in 2021 compared to an increase in 2020 by \$418,867, or 8.7%. Increased pension expenditures and general government expenditures were offset by decreased expenditures for public works and public health expenditures. Depreciation expense for the year was \$711,767, an increase of \$17,270.
- Debt outstanding for the County includes 2019 Series Tax Notes, which have a total outstanding balance as of September 30, 2021, of \$1,342,000, a decrease of \$798,000 from the prior year. The current portion of long-term debt is \$233,000 as of September 30, 2021. The debt outstanding related to capital lease agreements as of September 30, 2021, was \$167,400, \$44,481 of which is due within one year.
- The County's grant revenues included \$17,755 for the Indigent Formula Grant, and \$51,172 for the Judge and County Attorney supplements. Grant receipts of \$491,111 were received for the final payment of the THC Restoration Project. FEMA grant receipts for 2021 were \$91,274, bringing the total project receipts to \$897,688 and grant receivables as of the fiscal year-end to \$585,389.

## OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The basic financial statements present two different views of the County through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the County.

### Government-wide Financial Statements

The County's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the County's overall status under GASB Statements No. 63, No. 65, and most recently No. 68. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the *Statement of Net Position*. This is the County-wide statement of financial position presenting information that includes all of the County's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County as a whole is improving or deteriorating. Evaluation of the overall economic health of the County would extend to other nonfinancial factors such as diversification of the taxpayer base or the condition of County infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Revenues, Expenditures, and Changes in Net Position*, which reports how the County's net position changed during the current fiscal year. All revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the County's distinct activities or functions on revenues provided by the County's taxpayers.

Both government-wide financial statements distinctively report governmental activities of the County that are principally supported by taxes, court costs and fees, and charges for services. All of the activities for the County in the Statement of Net Position and the Statement of Revenues, Expenditures, and Changes in Net Position are reported as governmental activities. Governmental activities include general government, public safety, public services, public works, administration of justice, culture and recreation, and education. Fiduciary activities such as funds which are passed on to state agencies, accounts held for minors according to court instructions, and "pass through" federal and state grant receipts, are not included in the government-wide statements since these assets are not available to fund County programs.

### Fund Financial Statements

The Fund financial statements begin on page 13 and provide information about the most significant funds – not the County as a whole. Laws and contracts often require the County to establish funds to account for items such as federal and state grants and funds that are restricted as to their use. The County's Commissioners may establish additional funds to help it control and manage money for particular purposes to show that it is meeting legal responsibilities for using certain taxes, grants, and other resources.

*Governmental funds* are reported in the fund financial statements and encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the County's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources during the year and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term. Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide reconciliations to the government-wide statements to assist in understanding the differences between these two perspectives.

Budgetary comparison statements are included in the basic financial statements for the general fund, debt service, capital project, and special revenue funds. These statements and schedules demonstrate compliance with the County's adopted and final revised budget.

**Fiduciary funds**, such as accounts held for minors according to court instructions, funds "passed through" the County to state agencies, as well as "pass through" grant receipts are reported in the fiduciary fund financial statements, but are excluded from the government-wide reporting. Fiduciary fund financial statements report resources that are not available to fund County programs.

#### Notes to the financial statements

The accompanying notes to the financial statements provide information that is essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin immediately following the basic financial statements.

#### Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain *Required Supplementary Information* including a Combining Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance for the Special Revenue Funds and the Capital Project Funds. In addition, a Schedule of Cash Receipts and Disbursements Compared with Budget is presented for the General Fund by Department as well as the Special Revenue, Capital Project, and Fiduciary Grant Funds by Department. Supplementary information follows the notes to the financial statements.

#### FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

**Net Position.** The County's net position increased to \$13,221,935 in 2021. This is a 14.7% increase from \$11,530,612 in the prior fiscal year. Additional information regarding the Net Investment in Capital Assets and Restricted Funds is available in the Notes to the Basic Financial Statements. For the year ended September 30, 2021, and 2020, the net position of the governmental activities changed as follows:

(Table I)  
San Saba County, Texas  
Net Position

	Governmental Activities	
	2021	2020
Current and Other Assets	\$ 5,462,148	\$ 4,366,482
Capital and Non-current Assets	10,300,365	10,795,979
Deferred Outflow of Resources	630,357	541,347
<b>Total Assets</b>	<b>16,392,870</b>	<b>15,703,808</b>
Current Liabilities	329,161	685,179
Long Term Liabilities	1,491,260	2,068,691
<b>Total Liabilities</b>	<b>1,820,421</b>	<b>2,753,870</b>
Deferred Inflow of Resources	1,350,514	1,419,326
Net Position		
Net Investment in Capital Assets	8,790,965	8,455,350
Restricted		
Debt Service	1,509,400	1,335,129
Specific Projects	1,064,622	1,124,443
Unrestricted	1,856,948	615,690
<b>Total Net Position</b>	<b>\$ 13,221,935</b>	<b>\$ 11,530,612</b>

Governmental activities for 2021 realized an increase in Net Position of \$1,691,323, or 14.7% in 2021, compared to an increase of \$2,709,398, or 30.7% in 2020. A portion of the Net Position is restricted as to the purposes for which it can be used, and a portion is invested in capital assets. Unrestricted Net Position – the

part of net position that is available for use in day-to-day operations without constraints established by legal requirements, debt covenants, donors or other legislation – increased by \$1,241,258 to a total of \$1,856,948. An increase in grant revenues, property tax revenues, and auto registration fees, offset by an increase in public works and general government expenditures as well as changes in deferred inflows and outflows and pension liabilities led to an overall increase in net position. The early payoff of Series 2018 Tax Notes Payable in the amount of \$590,000 led to an increase in the Net Investment in Capital Assets. Restricted funds for the Rylander Library Trust and other special revenue funds are detailed in Statement 14 in the notes to the financial statements.

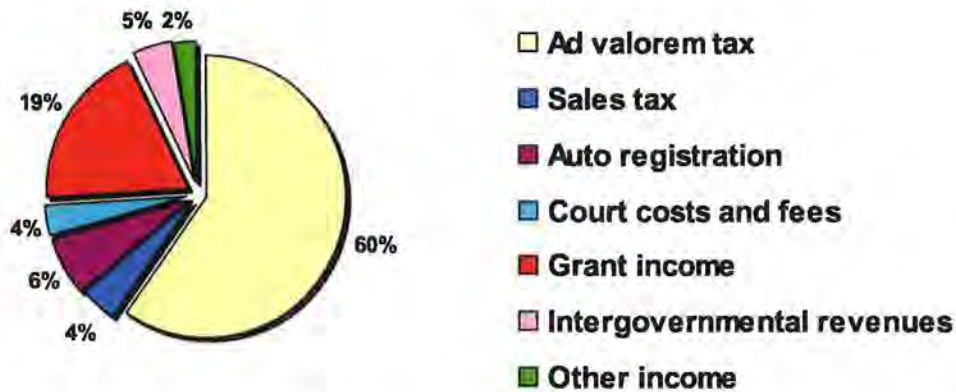
**(Table II)**  
**San Saba County, Texas**  
**Summary of Changes in Net Position**

Revenues	Governmental Activities	
	2021	2020
Program revenues:		
Federal, state and local grants	\$ 1,293,268	\$ 2,785,505
Charges for services	236,046	202,465
General revenues:		
Property tax revenues	3,980,458	3,814,594
Sales taxes	295,790	313,694
Auto registration fees	429,931	415,681
Court costs, fines and fees	32,144	35,935
Rental revenues	8,400	9,100
Intergovernmental revenues	303,606	242,440
Interest income	1,595	21,438
Miscellaneous revenue	127,703	82,861
Total revenues	<u>6,708,941</u>	<u>7,923,713</u>
Expenses		
General government	1,302,892	1,228,466
Administration of justice	600,871	537,214
Public safety	1,544,690	1,486,631
Public works	1,020,144	1,309,129
Public health and welfare	261,758	363,643
Culture and recreation	148,592	163,400
Utilities	61,681	71,896
Interest on debt	76,990	53,936
Total expenses	<u>\$ 5,017,618</u>	<u>\$ 5,214,315</u>
Change in net position	1,691,323	2,709,398
Net position – beginning of year	<u>\$ 11,530,612</u>	<u>\$ 8,821,214</u>
Net position – end of year	<u>\$ 13,221,935</u>	<u>\$ 11,530,612</u>

As noted in Table II above, total revenues decreased in 2021 by \$1,214,772, or 15.3%. This follows an increase in total revenues in 2020 of \$560,741, or 7.6%. Program revenues decreased \$1,458,656 or 48.8% in 2021 as a result of decreased grant income from prior year Texas Historical Commission (THC) and FEMA grants. Indigent Formula grant revenues of \$17,755 were received and the County Judge and Attorney annual supplements of \$51,172 remained relatively the same as in the prior year. The final payment for the THC grant was received in the amount of \$491,111 and FEMA grant revenues were \$91,274. The American CARES Act grant provided \$105,072 in new grant funds in 2021 as did the American Rescue Plan Act in the amount of \$588,056. Total grant revenues decreased at the County for 2021 by \$1,492,237. Charges for services revenues increased from the prior year by \$33,581, or 16.5 % due to an increase in revenue from court administrative fees. The 2020 year experienced a decrease of \$38,004, or 15.8% due primarily to the COVID pandemic's influence on case proceedings.

General revenues increased \$243,884, or 4.9%, from the prior year, even though the County suffered through the COVID pandemic that became a major influence in our society beginning in March 2020. The increase in

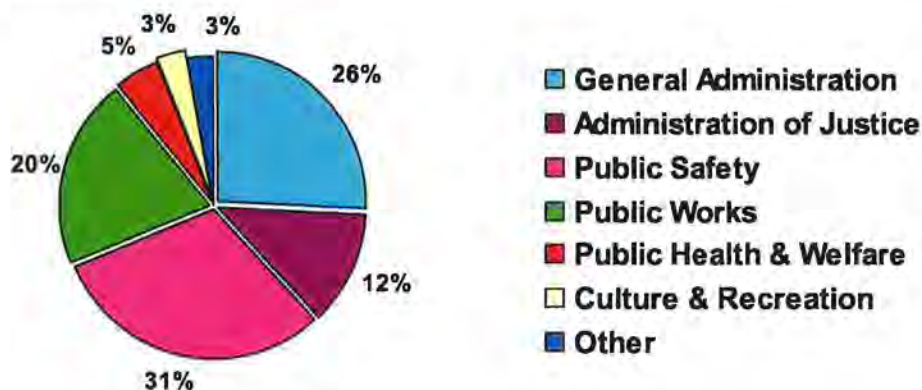
2021 was mainly a result of an increase in local property tax valuations, which led to an increase in property tax revenues as noted above. Additionally, interlocal revenues increased by \$61,166 mainly as a result of increased costs associated with local services. Interlocal agreements are held with the City of San Saba, Lubbock County, Burnet County, Richland Springs ISD, and the City of Richland Springs to fund emergency medical services, municipal court services, dispatch services and other professional services.



Total ad valorem tax revenues increased in 2021 by \$165,864, or 4.3% following an increase of \$404,918, or 11.8% in 2020. The general fund property tax rate and the road and bridge fund tax rates remained the same as in 2020 at 0.5850/\$100, and 0.1250/\$100, of property value. The property tax base is continuing to increase and is at a taxable value of approximately \$430M. The values are expected to increase next year, which should help to increase ad valorem tax revenues for the County. As can be seen in Table II and the pie chart above for fiscal year 2021, the County is heavily reliant on ad valorem tax revenues to fund governmental operations.

Sales tax revenues allocated from the Texas State Comptroller decreased in fiscal year 2021 by \$17,904, or 5.7% due to decreased taxable sales in the County. Auto registration revenues increased \$14,249, or 3.4% compared to the prior year as noted in Table II.

In general, expenditures were relatively stable compared to the prior year for County functions and programs with a slightly increasing trend. County permanent improvements decreased as the THC and FEMA projects have been completed. Interest on debt, salaries, retirement, and health insurance expenditures have also increased compared to the prior fiscal year. The expenditures in Table II can be compared to the prior year by using the supplementary information attached to the annual financial statements, which show the expenditures by each fund and each department for the County. The following pie chart presents a summarized picture of the County's expenditures for fiscal year 2021 based upon expenditures included in Statement 2 in the County financial statements:



## GENERAL FUND BUDGETARY HIGHLIGHTS

The adopted General Fund budget for fiscal year 2021-2022 includes revenues and expenditures of approximately \$4,282,686 (not including American Rescue Plan Act expenditures). This is an increase compared to the prior year budget of \$32,378, or 0.76% as a result of increased budget expenditures for volunteer ambulance, inmate overflow, and salary and health insurance increases. Countywide budgeted expenditures are also included for principal and interest payments for outstanding debt on 2019 Series Tax Notes Payable. The County will likely have increased expenditures of over \$500,000 related to funding from the federal government under the American Rescue Plan Act.

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

At the close of fiscal year 2021, the County had \$10,300,365 invested in a broad range of capital assets, including land, buildings and improvements, infrastructure improvements, furniture and fixtures, and machinery and equipment.

(Table III)  
San Saba County, Texas  
Capital Assets

	Governmental Activities	
	2021	2020
Land	\$ 58,887	\$ 58,887
Buildings and improvements	2,150,708	2,150,708
Infrastructure improvements	12,527,247	12,475,512
Furniture and fixtures	492,070	478,761
Machinery and equipment	4,520,041	4,379,102
	19,748,953	19,542,970
Less Accumulated depreciation	(9,448,588)	(8,746,991)
Capital assets, net of depreciation	\$ 10,300,365	\$ 10,795,979

Major additions in 2021 included \$51,734 paid for improvements to county roads, a Ford F150 for the Sheriff's Department, \$10,557 for Fire Department equipment and \$64,174 for equipment purchased for County Precincts. Depreciation expense for capital assets in 2021 was \$711,767. 2021 asset additions less depreciation expense resulted in an overall decrease of \$495,614 in net fixed assets for fiscal year 2021 compared to 2020.

### Long-term Debt

At year end the County had a long-term debt balance related to tax notes of \$1,342,000 outstanding at interest rates of 1.98%; \$233,000 of which is due within one year. In addition, debt outstanding for the CAT lease agreements as of September 30, 2021, was \$167,400, \$44,481 of which is due within one year.

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

- The tax base for fiscal year 2021-2022 is expected to increase to well above the prior year property tax base of approximately \$425M.
- The 2021-2022 property tax rates have been compressed for the General Fund at \$0.4950/\$100 of taxable property value; and the Road & Bridge Fund at \$0.1000/\$100 of taxable property value per review of the 2021-2022 County Budget
- The County expects to receive its final grant payment of \$585,389 from FEMA in the next fiscal year in addition to spending over \$575,000 of grant revenues already received under the American Rescue Plan Act. The County is also anticipating the receipt of additional grant funds under the American Rescue Plan Act in the 2022 fiscal year.

These factors were taken into account when adopting the County's budget for fiscal year 2021-2022. The General Fund Budget includes revenues and expenditures of approximately \$4,282,686. All expenditures for shared services including dispatch services, municipal court services, airport services, emergency medical

services, regional public defender, and fire department services are paid by the County and an interlocal agreement, as outlined in the financial statement footnotes, have been entered into with the City of San Saba, City of Richland Springs, Richland Springs ISD, Burnet County, and Lubbock County to receive intergovernmental funding for the annual budget necessary to provide such services. The Special Revenue Budget adopted for fiscal year 2021-2022 includes revenues and expenditures of approximately \$1,464,920.

#### **CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

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 show the County's accountability for the money it receives. If you have any questions about this report or need additional information, contact the County's business office, at the County of San Saba, Texas, 500 E. Wallace, San Saba, Texas, 76877.

**SAN SABA COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2021**

<b>ASSETS</b>	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
Current Assets:			
Pooled cash and cash equivalents	\$ 2,843,106	\$ -	\$ 2,843,106
Non-pooled cash and cash equivalents	1,614,621		1,614,621
Investments – current	138,920		138,920
Grant receivable	585,389		585,389
Taxes receivable	214,096		214,096
Prepaid and other assets	66,016		66,016
Total current assets	5,462,148	-	5,462,148
Non-current Assets:			
Capital assets:			
Land	58,887		58,887
Buildings	296,987		296,987
Improvements	1,853,721		1,853,721
Infrastructure improvements	12,527,247		12,527,247
Furniture and fixtures	492,070		492,070
Machinery and equipment	4,520,041		4,520,041
Accumulated depreciation	(9,448,588)		(9,448,588)
Total non-current assets	10,300,365	-	10,300,365
Deferred outflow of resources			
Deferred outflows related to TCDRS	630,357		630,357
Total assets	\$ 16,392,870	\$ -	\$ 16,392,870
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	\$ 51,680	\$ -	\$ 51,680
Capital lease obligations due in one year	44,481		44,481
Current portion of long-term debt	233,000		233,000
Noncurrent Liabilities:			
Capital lease obligations	122,919		122,919
Tax notes payable	1,109,000		1,109,000
Net Pension Liability	259,341		259,341
Total liabilities	1,820,421	-	1,820,421
Deferred inflow of resources			
Deferred grant reimbursements	585,389		585,389
Deferred ad valorem tax revenues	214,096		214,096
Deferred inflows related to TCDRS	551,029		551,029
Total deferred inflow of resources	1,350,514	-	1,350,514
<b>NET POSITION</b>			
Invested in capital assets, net of related debt	8,790,965		8,790,965
Restricted for:			
Debt service	1,509,400		1,509,400
Specific projects	1,064,622		1,064,622
Unrestricted	1,856,948		1,856,948
Total net position	\$ 13,221,935	\$ -	\$ 13,221,935

*The accompanying notes are integral part of the financial statements.*

**SAN SABA COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION**  
**YEAR ENDED SEPTEMBER 30, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expense)/ Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
General government					
General administration	\$ 1,215,125	\$ -	\$ -	\$ -	\$ (1,215,125)
Financial administration	70,862				(70,862)
Elections	16,905				(16,905)
Total general government	1,302,892	-	-	-	(1,302,891)
Administration of justice					
Courts	351,050	213,118	-	-	(137,932)
Prosecutors	219,074				(219,074)
Adult probation	1,521				(1,521)
Juvenile programs	29,226				(29,226)
Total administration of justice	600,871	213,118	-	-	(387,753)
Public safety					
Law enforcement	1,233,445				(1,233,445)
Emergency management	311,245				(311,245)
Total public safety	1,544,690	-	-	-	(1,544,689)
Public works					
County roads and bridges	932,773	531		91,274	(840,968)
General building maintenance	87,371			491,111	403,740
Other public works	-				-
Total public works	1,020,144	531	-	582,385	(437,228)
Public health and welfare	261,758	22,397	710,883		471,522
Culture and recreation	148,592				(148,592)
Utilities	61,681				(61,681)
Interest on debt	76,990				(76,990)
Total Governmental Activities	549,021	22,397	710,883	-	184,259
Total	\$ 5,017,618	\$ 236,046	\$ 710,883	\$ 582,385	\$ (3,488,302)

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

STATEMENT 2  
CONTINUED

**SAN SABA COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION**  
**YEAR ENDED SEPTEMBER 30, 2021**

<b>Changes in Net Position:</b>	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
Net (expense)/revenue	\$ (3,488,302)	\$ -	\$ (3,488,302)
General Revenues:			
Taxes:			
Property taxes levied for general purposes	3,198,821		3,198,821
Property taxes levied for roads and bridges	700,982		700,982
Prior year taxes, penalties, and interest	80,655		80,655
Sales tax	295,790		295,790
Mixed drink tax	9,206		9,206
Retained fees & fines	32,144		32,144
Auto registration fees	429,931		429,931
Rental income	8,400		8,400
Investment income	1,595		1,595
Intergovernmental income	303,606		303,606
Other income	118,495		118,495
Total general revenues and transfers	<u>\$ 5,179,625</u>	<u>\$ -</u>	<u>\$ 5,179,625</u>
Change in net position	1,691,323		1,691,323
Net position - beginning	11,530,612		11,530,612
Net position - ending	<u>\$ 13,221,935</u>	<u>\$ -</u>	<u>\$ 13,221,935</u>

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

## **BASIC FINANCIAL STATEMENTS**

## **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**SAN SABA COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2021**

<b>ASSETS</b>	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
Current Assets:			
Pooled cash and cash equivalents	\$ 2,843,106	\$ -	\$ 2,843,106
Non-pooled cash and cash equivalents	1,614,621		1,614,621
Investments – current	138,920		138,920
Grant receivable	585,389		585,389
Taxes receivable	214,096		214,096
Prepaid and other assets	66,016		66,016
Total current assets	5,462,148	-	5,462,148
Non-current Assets:			
Capital assets:			
Land	58,887		58,887
Buildings	296,987		296,987
Improvements	1,853,721		1,853,721
Infrastructure improvements	12,527,247		12,527,247
Furniture and fixtures	492,070		492,070
Machinery and equipment	4,520,041		4,520,041
Accumulated depreciation	(9,448,588)		(9,448,588)
Total non-current assets	10,300,365	-	10,300,365
Deferred outflow of resources			
Deferred outflows related to TCDRS	630,357		630,357
Total assets	\$ 16,392,870	\$ -	\$ 16,392,870
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	\$ 51,680	\$ -	\$ 51,680
Capital lease obligations due in one year	44,481		44,481
Current portion of long-term debt	233,000		233,000
Noncurrent Liabilities:			
Capital lease obligations	122,919		122,919
Tax notes payable	1,109,000		1,109,000
Net Pension Liability	259,341		259,341
Total liabilities	1,820,421	-	1,820,421
Deferred inflow of resources			
Deferred grant reimbursements	585,389		585,389
Deferred ad valorem tax revenues	214,096		214,096
Deferred inflows related to TCDRS	551,029		551,029
Total deferred inflow of resources	1,350,514	-	1,350,514
<b>NET POSITION</b>			
Invested in capital assets, net of related debt	8,790,965		8,790,965
Restricted for:			
Debt service	1,509,400		1,509,400
Specific projects	1,064,622		1,064,622
Unrestricted	1,856,948		1,856,948
Total net position	\$ 13,221,935	\$ -	\$ 13,221,935

*The accompanying notes are integral part of the financial statements.*

**SAN SABA COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION**  
**YEAR ENDED SEPTEMBER 30, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expense)/ Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
General government					
General administration	\$ 1,215,125	\$ -	\$ -	\$ -	\$ (1,215,125)
Financial administration	70,862				(70,862)
Elections	16,905				(16,905)
Total general government	<u>1,302,892</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,302,891)</u>
Administration of justice					
Courts	351,050	213,118	-	-	(137,932)
Prosecutors	219,074				(219,074)
Adult probation	1,521				(1,521)
Juvenile programs	29,226				(29,226)
Total administration of justice	<u>600,871</u>	<u>213,118</u>	<u>-</u>	<u>-</u>	<u>(387,753)</u>
Public safety					
Law enforcement	1,233,445				(1,233,445)
Emergency management	311,245				(311,245)
Total public safety	<u>1,544,690</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,544,689)</u>
Public works					
County roads and bridges	932,773	531		91,274	(840,968)
General building maintenance	87,371			491,111	403,740
Other public works	-				-
Total public works	<u>1,020,144</u>	<u>531</u>	<u>-</u>	<u>582,385</u>	<u>(437,228)</u>
Public health and welfare	261,758	22,397	710,883		471,522
Culture and recreation	148,592				(148,592)
Utilities	61,681				(61,681)
Interest on debt	76,990				(76,990)
Total Governmental Activities	<u>549,021</u>	<u>22,397</u>	<u>710,883</u>	<u>-</u>	<u>184,259</u>
Total	<u>\$ 5,017,618</u>	<u>\$ 236,046</u>	<u>\$ 710,883</u>	<u>\$ 582,385</u>	<u>\$ (3,488,302)</u>

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

**SAN SABA COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION**  
**YEAR ENDED SEPTEMBER 30, 2021**

<b>Changes in Net Position:</b>	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
Net (expense)/revenue	\$ (3,488,302)	\$ -	\$ (3,488,302)
General Revenues:			
Taxes:			
Property taxes levied for general purposes	3,198,821		3,198,821
Property taxes levied for roads and bridges	700,982		700,982
Prior year taxes, penalties, and interest	80,655		80,655
Sales tax	295,790		295,790
Mixed drink tax	9,206		9,206
Retained fees & fines	32,144		32,144
Auto registration fees	429,931		429,931
Rental income	8,400		8,400
Investment income	1,595		1,595
Intergovernmental income	303,606		303,606
Other income	118,495		118,495
Total general revenues and transfers	<u>\$ 5,179,625</u>	<u>\$ -</u>	<u>\$ 5,179,625</u>
Change in net position	1,691,323		1,691,323
Net position - beginning	11,530,612		11,530,612
Net position - ending	<u>\$ 13,221,935</u>	<u>\$ -</u>	<u>\$ 13,221,935</u>

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

## **GOVERNMENTAL FUND FINANCIAL STATEMENTS**

**SAN SABA COUNTY, TEXAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2021**

	General Fund	Special Revenue	Debt Service	Total Governmental Funds
<b>ASSETS</b>				
Pooled cash and cash equivalents	\$ 1,851,701	\$ 991,405	\$	\$ 2,843,106
Non-pooled cash and cash equivalents	20,990	588,131	1,005,500	1,614,621
Investments	100,000	38,920		138,920
Grant receivable	585,389			585,389
Taxes receivable	177,534	36,562		214,096
Other assets	66,016			66,016
<b>Total Assets</b>	<b>\$ 2,801,630</b>	<b>\$ 1,655,018</b>	<b>\$ 1,005,500</b>	<b>\$ 5,462,148</b>
<b>LIABILITIES and FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	51,680			51,680
Other liabilities				-
<b>Total Liabilities</b>	<b>\$ 51,680</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,680</b>
<b>Deferred inflow of resources</b>				
Deferred grant income	585,389			585,389
Deferred ad valorem taxes	177,534	36,562		214,096
<b>Total Deferred inflow of resources</b>	<b>\$ 762,923</b>	<b>\$ 36,562</b>	<b>\$ -</b>	<b>\$ 799,485</b>
<b>FUND BALANCES</b>				
Restricted for Rylander Library Trust		95,381		95,381
Restricted for specific projects		869,241		869,241
Restricted for San Saba County schools	100,000			100,000
Assigned for debt service	336,500	167,400	1,005,500	1,509,400
Assigned for stabilization	1,461,848			1,461,848
Unassigned	88,679	486,434		575,113
<b>Total Fund Balances</b>	<b>\$ 1,987,027</b>	<b>\$ 1,618,456</b>	<b>\$ 1,005,500</b>	<b>\$ 4,610,983</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,801,630</b>	<b>\$ 1,655,018</b>	<b>\$ 1,005,500</b>	<b>\$ 5,462,148</b>

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

**SAN SABA COUNTY, TEXAS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE**  
**SHEET TO THE STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2021**

<b>Total Fund Balances - Governmental Funds</b>	<b>\$ 4,610,983</b>
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and are therefore, not reported in governmental funds. In addition, long-term liabilities are not due and payable in the current period and therefore, are not reported as liabilities in the funds. The net effect of including the beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities is to increase net position.	8,218,784
Current year capital outlays are expenditures in the fund financial statements, but are shown as increases in capital assets in the government-wide financial statements. The effect of capital outlays is to increase net position.	187,744
Current year principal payments on capital lease obligations are expenditures in the fund financial statements, but are shown as reductions in long-term debt in the government-wide financial statements. The effect of removing them is to increase net position.	76,229
Current year principal payments on 2018 and 2019 Series Tax Notes are expenditures in the fund financial statements, but are shown as reductions in long-term debt in the government-wide financial statements. The effect of removing them is to increase net position.	798,000
Proceeds from current year capital lease financing provide funding sources in the debt service fund. The effect of removing them is to decrease net position.	(43,000)
Current year depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.	(711,767)
The County's adjustment for GASB 68 includes the recognition of deferred outflows of resources of \$630,357 and a net pension liability of \$259,341; pension expense of \$200,826 (less subsequent payments); and deferred inflows of resources of \$551,029; the net effect of which is to increase the net position.	12,074
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting including a decrease in accounts payable and accruals of \$76,503. The net effect of these transactions is to increase net position.	72,888
<b>Net Position of Governmental Activities</b>	<b>\$ 13,221,935</b>

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

**SAN SABA COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2021**

	General Fund	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
<b>REVENUES</b>					
Tax revenues	\$ 3,569,401	\$ 716,054	\$ -	\$ -	\$ 4,285,455
Licenses and permits	25,519	404,412			429,931
Charges for services					
Court costs	208,138	4,979			213,118
Public health and welfare	5,650	16,747			22,397
Retained state fines and forfeitures	10,077	22,067			32,144
Grant revenue	17,755	588,056	582,385		1,188,196
Rent revenue	8,400				8,400
Interest revenue	1,458	136			1,595
Miscellaneous	160,869	43,898			204,766
Lateral road income		19,333			19,333
Intergovernmental revenue	303,606				303,606
	<u>\$ 4,310,873</u>	<u>\$ 1,815,682</u>	<u>\$ 582,385</u>	<u>\$ -</u>	<u>\$ 6,708,940</u>
<b>EXPENDITURES</b>					
General government					
General administration	548,830	9,192			558,022
Financial administration	70,862				70,862
Elections	16,905				16,905
Administration of justice					
Courts	298,160	52,890			351,050
Prosecutors	219,074				219,074
Adult probation	1,521				1,521
Juvenile programs	29,226				29,226
Public safety					
Law enforcement	1,233,445				1,233,445
Emergency management	311,245				311,245
Public works					
County roads and bridges		932,773			932,773
General building maintenance	87,371				87,371
Public health and welfare	217,155	44,602			261,758
Culture/recreation/education	140,865	7,728			148,592
Utilities	51,139	10,542			61,681
Capital outlay:					
Fixed asset purchases	58,526	77,483	51,735		187,744
Debt service:					
Principal	-			861,529	861,529
Interest and other charges	-			76,990	76,990
Total expenditures	<u>\$ 3,284,321</u>	<u>\$ 1,135,210</u>	<u>\$ 51,735</u>	<u>\$ 938,519</u>	<u>\$ 5,409,785</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 1,026,552</u>	<u>\$ 680,472</u>	<u>\$ 530,650</u>	<u>\$ (938,519)</u>	<u>\$ 1,299,156</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers from other funds	1,202,329	202,885	-	938,519	2,343,732
Proceeds from financing sources	-	-	-	-	-
Operating transfers to other funds	(1,069,954)	(71,450)	(1,202,329)	-	(2,343,733)
Net other financing sources (uses)	<u>\$ 132,375</u>	<u>\$ 131,435</u>	<u>\$ (1,202,329)</u>	<u>\$ 938,519</u>	<u>\$ (1)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,158,927	811,907	(671,679)	-	1,299,155
Fund balances, beginning	<u>\$ 828,100</u>	<u>\$ 806,549</u>	<u>\$ 671,679</u>	<u>\$ 1,005,500</u>	<u>\$ 3,311,828</u>
Fund balances, ending	<u>\$ 1,987,027</u>	<u>\$ 1,618,456</u>	<u>\$ -</u>	<u>\$ 1,005,500</u>	<u>\$ 4,610,983</u>

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

## SAN SABA COUNTY, TEXAS

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN NET POSITION**

***YEAR ENDED SEPTEMBER 30, 2021***

Reconciliation of change in fund balances - total governmental funds to  
the change in net position of governmental activities:

**Net change in fund balances - total governmental funds** **\$ 1,299,155**

Amounts reported for governmental activities in the Statement of Revenues,  
Expenditures, and Changes in Net Position are different because:

Current year capital outlays are expenditures in the fund financial statements,  
but are shown as increases in capital assets in the government-wide financial  
statements. The effect of removing current year capital outlays is to increase  
net position. 187,744

Current year principal payments on debt and lease obligations are expenditures in  
the fund financial statements, but are shown as reductions in long-term debt in the  
government-wide financial statements. 874,229

Depreciation is not recognized as an expense in governmental funds as it does not  
require the use of current financial resources while governmental activities report  
depreciation expense to allocate expenditures over the life of the assets. (711,767)

GASB 68 requires that certain expenditures be de-expended and recorded as  
deferred outflow of resources. These contributions made after the measurement  
date of December 31st increased net position by \$116,864. Additionally, deferred  
outflows of resources related to pensions have been recognized as noted in  
Note 7 Defined Benefit Pension Plan, in addition to pension expense of \$215,260;  
the net effect of which led to a decrease in net position. 12,074

Proceeds from current year capital lease financing provide funding sources  
in the debt service fund. The effect of removing them is to decrease net position. (43,000)

Various other reclassifications and eliminations are necessary to convert from  
the modified accrual basis of accounting to accrual basis of accounting. This  
includes the change in payables and accruals; for which the net effect of these  
transactions is to decrease net position. 72,889

**Change in Net Position of Governmental Activities**

\$ 1,691,323

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

**SAN SABA COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - GENERAL, BUDGETED SPECIAL REVENUE, AND DEBT SERVICE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2021**

	General Fund (incl Capital Projects Fund activity)			Special Revenue Fund			Debt Service Fund		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
<b>REVENUES</b>									
Tax Revenues	\$ 3,449,567	\$ 3,569,401	\$ 119,834	\$ 692,678	\$ 716,054	\$ 23,376	\$ -	\$ -	\$ -
Licenses and Permits	20,000	25,519	5,519	440,000	404,412	(35,588)			
Court Costs and Pretrial Intervention	193,700	208,138	14,438	8,600	4,979	(3,621)			
Public Welfare	-	650	650	19,200	16,747	(2,453)			
Public Health	5,000	5,000	-	-	-	-			
Retained State Fines and Forfeitures	12,650	10,077	(2,573)	27,400	22,067	(5,333)			
Grant Revenue	7,500	600,140	592,640	-	588,056	588,056			
Rent Revenue	8,400	8,400	-	-	-	-			
Interest Income	50,000	1,458	(48,542)	100	136	36			
Miscellaneous	18,000	160,869	142,869	180,400	43,898	(136,502)			
Lateral road income	-	-	-	20,400	19,333	(1,067)			
Intergovernmental revenue	294,984	303,606	8,622	151,000	-	(151,000)			
Total revenues before prior year fund balance	4,059,801	4,893,258	833,457	1,539,778	1,815,682	275,904	-	-	-
Prior year fund balance	1,499,779	1,499,779	-	806,549	806,549	-		1,005,500	
Total revenues and prior year fund balance	\$ 5,559,580	\$ 6,393,037	\$ 833,457	\$ 2,346,327	\$ 2,622,231	\$ 275,904	\$ -	\$ 1,005,500	\$ -
<b>EXPENDITURES</b>									
General Government									
General Administration	626,225	548,830	77,395	9,500	9,192	308			
Financial Administration	76,893	70,862	6,031						
Elections	15,000	16,905	(1,905)						
Administration of Justice									
Courts	351,067	298,160	52,907	47,766	52,890	(5,124)			
Prosecutors	235,681	219,074	16,608						
Adult Probation	2,000	1,521	479						
Juvenile Programs	60,000	29,226	30,774						
Public Safety									
Law Enforcement	1,227,797	1,233,445	(5,648)						
Emergency Management	339,686	311,245	28,441						
Public Works									
County Roads and Bridges				1,260,854	932,773	328,081			
General Building Maintenance	98,385	87,371	11,014						
Public Health and Welfare	347,071	217,155	129,916	42,000	44,602	(2,602)			
Culture/Recreation/Education	179,388	140,865	38,523	6,900	7,728	(828)			
Utilities	58,900	51,139	7,761	14,000	10,542	3,458			
Capital Outlay:									
Library Books and Publications				20,000	13,308	6,692			
Fixed Asset Purchases	183,025	110,261	72,764	48,457	64,175	(15,719)			
Debt Service:									
Principal	318,000		318,000				39,157	861,529	(822,372)
Interest and Fiscal Charges	61,939		61,939				13,096	76,990	(63,894)
Total Expenditures	\$ 4,181,057	\$ 3,336,056	\$ 845,001	\$ 1,449,477	\$ 1,135,210	\$ 314,267	\$ 52,252	\$ 938,519	\$ (886,266)
Excess (deficiency) of revenues over expenditures	1,378,524	3,056,981	1,678,457	896,850	1,487,021	590,171	(52,252)	66,981	886,266
<b>OTHER FINANCING SOURCES (USES)</b>									
Operating transfers from other funds	-	-	-	-	202,885	202,885	52,252	938,519	(886,267)
Operating transfers to other funds	-	(1,069,954)	(1,069,954)	-	(71,450)	(71,450)	-	-	-
Total other financing sources (uses)	\$ -	\$ (1,069,954)	\$ (1,069,954)	\$ -	\$ 131,435	\$ 131,435	\$ 52,252	\$ 938,519	\$ (886,267)
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,378,524	1,987,027	608,503	896,850	1,618,456	721,606	-	1,005,500	(1.00)
Fund balances, beg (non-GAAP budgetary ba	\$ (496,927)	\$ 1,499,779	\$ 1,002,852	\$ 362,740	\$ 806,549	\$ 1,169,289	\$ -	\$ 1,005,500	\$ -
Less prior year fund balance	\$ 496,927	\$ (1,499,779)	\$ (1,002,852)	\$ (362,740)	\$ (806,549)	\$ (1,169,289)		\$ (1,005,500)	
Fund Balances, end (non-GAAP budgetary ba	\$ 1,378,524	\$ 1,987,027	\$ 608,503	\$ 896,850	\$ 1,618,456	\$ 721,606	\$ -	\$ 1,005,500	\$ -
<b>ADJUSTMENTS TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES:</b>									
Encumbrances related to prior year budgets		-			-			-	
Fund Balances, ending (GAAP basis)		\$ 1,987,027			\$ 1,618,456			\$ 1,005,500	

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

## **FIDUCIARY FUND FINANCIAL STATEMENTS**

**SAN SABA COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2021**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Pooled cash and cash equivalents	\$ 3,619,762
457b employee plan	257,920
Investments - current	31,696
Total assets	<u>\$ 3,909,378</u>
<b>LIABILITIES</b>	
Accounts payable	3,619,762
Due to beneficiaries	289,616
Total liabilities	<u>\$ 3,909,378</u>

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

**SAN SABA COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2021**

	<u>Agency Funds</u>
<b>OPERATING REVENUES:</b>	
Sales Tax and auto registration fees	\$ 645,854
Court costs, fines and fees	272,209
Other revenues	1,009,778
Benefit plan contributions	27,800
Investment Income	55,793
Total additions	<u>\$ 2,011,434</u>
<b>OPERATING EXPENSES:</b>	
Transfers per court order and to beneficiaries	141,346
Transfers to primary government	577,535
Transfers to state government	358,984
Total deductions	<u>\$ 1,077,865</u>
Change in net position	<u>\$ 933,569</u>
 Net Position held for transfer to Primary Government, State Government or for the benefit of beneficiaries:	
Beginning of Year	<u>\$ 2,975,809</u>
End of Year	<u>\$ 3,909,378</u>

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

**CAPITAL PROJECTS  
FUND FINANCIAL STATEMENTS**

**SAN SABA COUNTY, TEXAS  
BALANCE SHEET  
CAPITAL PROJECT FUNDS  
SEPTEMBER 30, 2021**

	<b>FEMA Disaster Relief</b>	<b>Total Capital Projects</b>
<b><u>ASSETS</u></b>		
Pooled Cash and Cash Equivalents	\$ -	\$ -
Grants Receivable	585,389	585,389
Total assets	<u>\$ 585,389</u>	<u>\$ 585,389</u>
<b><u>LIABILITIES</u></b>		
Accounts Payable	-	-
Payable to Road and Bridge General Fund	585,389	585,389
Total liabilities	<u>\$ 585,389</u>	<u>\$ 585,389</u>
<b><u>FUND EQUITY</u></b>		
Fund Balance		
Unreserved	-	-
Total fund equity	<u>\$ -</u>	<u>\$ -</u>
Total liabilities and fund equity	<u>\$ 585,389</u>	<u>\$ 585,389</u>

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

**SAN SABA COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**CAPITAL PROJECT FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2021**

	<b>Texas Historical Commission</b>	<b>FEMA Disaster Relief</b>	<b>Total Capital Projects</b>
<b>REVENUES</b>			
Grant Revenue	\$ 491,111	\$ 91,274	\$ 582,385
Intergovernmental Revenue	-	-	-
Total Revenues	\$ 491,111	\$ 91,274	\$ 582,385
<b>EXPENDITURES</b>			
Capital Outlay:			
General Administration	\$ -	\$ -	\$ -
County Permanent Improvements	-	51,735	51,735
Professional Fees	-	-	-
Total Expenditures	\$ -	\$ 51,735	\$ 51,735
Excess (deficiency) of revenues over expenditures	491,111	39,539	530,650
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers (to)/from other funds	(491,111)	(711,218)	(1,202,329)
Net Other financing sources (uses)	(491,111)	(711,218)	(1,202,329)
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	(671,679)	(671,679)
Fund Balance, beginning	-	671,679	671,679
Fund Balance, ending	\$ -	\$ -	\$ -

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

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. General Statement**

The accounting and reporting policies of the County of San Saba, State of Texas (the "County") related to the funds in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled Audits of State and Local Governmental Units and by the Financial Accounting Standards Board (when applicable). As allowed in Section P80 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, the County has elected not to apply Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the Committee of Accounting Procedure issued after November 30, 1989. The more significant accounting policies of the County are described below.

**B. Financial Reporting Entity**

The County was formed in 1856 and operates using a commissioner form of government under the Constitution of the State of Texas and State Laws related to the various aspects of county government operations. The County's basic financial statements include the accounts of the County's operations, including all funds, account groups, agencies, boards, commissions, and other organizations over which the Commissioners exercise oversight responsibility. Oversight responsibility includes appointment of governing bodies, budget authority, approval of tax levies, securing outstanding debt by the County's full faith and credit or revenues, and responsibility for funding deficits.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Based upon the application of these criteria and on the aforementioned criteria, the County has no component units. The following is a brief review of each potential component unit addressed in defining the County's reporting entity.

Included in the reporting entity:

**San Saba County, Texas (Primary Government)**

The County is a political subdivision of the State of Texas. The County is governed by the Commissioners Court, composed of four elected County Commissioners and an elected County Judge. Each of these officials serves a term of four years. The primary activities of the County include the construction and maintenance of county roads, provision of public safety through a sheriff's department, support of area fire protection and ambulance service, administration of justice, correctional facilities, health and welfare services, culture and recreation through libraries, and other social and administrative services.

For the year ended September 30, 2021, no other organizations have been combined for either blended or discrete presentation in the County's financial statements. The following organizations are not considered "related organizations":

Excluded from the reporting entity:

**San Saba County Appraisal District**

This is a separate entity providing property appraisal services to all taxing units within the county.

This entity has its own governing board and is elected by the various taxing units which it serves; however the taxing units do not designate management or significantly influence operations. The Appraisal District's cost of operations is divided on a prorated basis among the various taxing units

**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

within the county. San Saba County's share of this cost is disclosed within the appropriate funds and functions that levy taxes.

Other entities within the county that provide similar services but are not included in the reporting entity because they do not meet the criteria are municipalities, school districts, utility districts, hospital districts, and various non-profit organizations.

**Inter-local Agreements**

The County and the City of San Saba, Texas participate in joint activities that are very similar in many aspects, such as the need for law enforcement, medical services, and emergency responders in shared geographical areas. The County participates in several joint activities with the City of San Saba, Texas, Richland Springs ISD, and the City of Richland Springs, Texas, whereby resources are pooled and costs are shared with the goal of providing goods and/or services to the general public of San Saba County, Texas. The County participates in the following joint activities, which are included in the reporting entity:

***San Saba County Emergency Medical Services (EMS) and Emergency Management***

The County oversees countywide emergency management and medical services whereby professional emergency personnel respond to calls for emergency management and/or medical assistance. San Saba County municipalities share in funding the operations each fiscal year through inter-local agreements whereby the City of San Saba, Texas reimburses the County for 44% of the \$250,000 total cost of the current EMS service contract. The City of San Saba paid \$110,000 to the County for shared EMS services in 2021. The City of Richland Springs also shares in funding EMS services through an inter-local agreement whereby the City of Richland Springs reimburses the County for 4.5% of the total cost of EMS service contract, not to exceed \$937.50 per month. The City of Richland Springs paid \$11,250 to the County for EMS services in 2021. The County contracts with an outside emergency medical service company to provide emergency medical services to the citizens of San Saba County.

***San Saba County Emergency Dispatcher and Emergency Coordinator Services***

San Saba County provides dispatching services from the San Saba County Jail in the case of emergencies involving medical, fire, and police. The City of San Saba, Richland Springs ISD, and the County share in the cost associated with dispatching services for criminal activity, domestic violence, fire, and emergency medical services. The City pays \$7,459 per month to cover its share of agreed upon services and Richland Springs ISD pays \$1,200 annually.

San Saba County and the City of San Saba also share in providing an Emergency Management Coordinator, whereby the City of San Saba pays the County \$3,864 per year for the joint operation.

***San Saba Volunteer Fire Department***

This volunteer organization provides countywide emergency fire and rescue services whereby trained professionals respond to automobile, marine, and equipment accidents, as well as potentially disastrous circumstances such as grassfires and house fires. The County and the City of San Saba share in funding its annual operations. The County records its 50% share of expenditures in the general fund. The City paid the County \$9,026 in fiscal year 2020-2021 for equipment and supplies related to fire department operations.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - *Continued*

***San Saba County Municipal Court Costs***

An inter-local agreement exists between the City of San Saba and the County whereby costs are shared for municipal court functions. The City of San Saba reimbursed the County \$27,576 for the fiscal year ending September 30, 2021, for its share of expenses related to the inter-local agreement.

***San Saba Municipal Airport***

An inter-local agreement exists between the City of San Saba and the County whereby costs are shared for operations of the municipal airport located north of San Saba, Texas. No expenditures were incurred by the County related to the airport for fiscal year ended September 30, 2021.

***Other***

The County remains committed to sharing expenditures for joint activities with other municipalities and government offices. Additional inter-local agreements exist with the 33<sup>rd</sup> Judicial District for reimbursement of costs, the Texas Department of Motor Vehicles, Lubbock County, TX, Burnet County, TX, in addition to the City of Richland Springs for the sharing of road maintenance expenditures during the fiscal year.

**C. Basis of Presentation**

***Government-wide Financial Statements:***

The Statement of Net Position and Statement of Revenues, Expenses, and Changes in Net Position display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Revenues, Expenses, and Changes in Net Position demonstrates the degree to which the direct expenses of a given program are offset by program revenues. *Direct* expenses are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers who purchase or directly benefit from goods, services, or privileges provided by a program, and (2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items that are not properly included among program revenues are reported instead as *general revenues*.

***Fund Financial Statements***

The County segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Separate statements are presented for governmental and fiduciary activities. These statements present each major fund as a separate column on the fund financial statements.

**Governmental Funds**

Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus is on the sources, uses and balances of current financial resources. The County has presented the following major funds:

***General Fund –***

The General Fund is the main operating fund of the County and is always classified as a major fund. This fund is used to account for all financial resources not legally or administratively required to be accounted for in other funds.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - *Continued*

*Special Revenue Fund –*

The Special Revenue Funds are used to account for the proceeds of specific revenues that are legally restricted to expenditures for designated purposes.

*Capital Projects Fund –*

The Capital Projects Fund is used to account for resources restricted for the acquisition or construction of specific capital projects. Generally, the Capital Projects Fund includes monies derived from state and federal grants that are obtained by the County. The Capital Projects Fund does not include a formal budget, thus it is included with the General Fund activity in Statement 7.

*Debt Service Fund –*

The Debt Service Fund is used to account for the accumulation of financial resources for the payment of principal, interest and related costs on general long-term debt paid primarily from taxes levied by the County. The fund balance of the Debt Service Fund is reserved to signify the amounts that are restricted exclusively for debt service expenditures.

**Fiduciary Funds (Not included in government-wide statements)**

Fiduciary funds consist of trust and agency funds. The funds are generally used by the County Clerk, District Clerk, Tax Assessor Collector, and Justice of the Peace to account for assets held for other funds, governments, or individuals. In addition, the County has historically obtained grant funding for use by North San Saba Water Supply Corporation as well as local county residents through pass-through federal and state grant funds. The County often acts as a pass-through agent for the grant funds for such projects and therefore, accounts for them in the Fiduciary funds. Also included in the fiduciary activity is the IRC Section 457 Plan in which the County acts in a fiduciary capacity. Since agency funds are custodial in nature (i.e. – assets equal liabilities), they do not involve the measurement of results of operations.

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

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recognized when earned and expenses are recorded when a liability is incurred, regardless of the timing of cash flows. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the grantor have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and are accounted for using the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting.

The revenues susceptible to accrual are property taxes, intergovernmental revenues, grant revenues, and investment income. All other miscellaneous revenue items are considered measurable and available only when the County receives cash. Investment earnings are recorded as earned, since they are both measurable and available. See Note (1)G and (1)I, for property tax information and Note (6) for intergovernmental revenue information.

**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

The County has presented the following major governmental funds:

The *General Fund* 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. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the general fund.

The *Special Revenue Fund* accounts for the County Road and Bridge taxes, in addition to fees from auto registration, certificates of title, gross weight and axle fees, and approved expenditures for public transportation projects. The Rylander Library Trust, Indigent Defense, and other miscellaneous judicial funds are also accounted for within the special revenue fund.

The *Capital Projects Fund* is used to account for resources restricted for the acquisition or construction of specific capital projects. Generally, the Capital Projects Fund includes monies derived from state and federal grants that are obtained by the County.

The *Debt Service Fund* is used to account for the debt service associated with the County's road maintenance equipment.

Additionally, the County reports the following fiduciary funds:

The *Agency Fund* accounts for assets that the government holds on behalf of others as their agent.

**E. Budgetary Data**

**Budget Policies and Practices**

The Commissioners Court adopts an annual budget in September of each year for the general fund, all special revenue funds (Road and Bridge, Rylander Library Trust, Records Management County Judicial, Law Library, etc.), and the debt service fund. Once approved, the Commissioners Court may amend the legally adopted budget during the year when unexpected modifications are required in estimated revenues and appropriations. Unencumbered appropriations for annually budgeted funds lapse at fiscal year-end. Financial data is made available to the public on the San Saba County website <https://www.co.san-saba.tx.us> at the Financial Transparency page.

Legally authorized, non-appropriated budgets are also prepared for the capital projects funds. Expenditures for these funds are controlled on a project (or designated purpose) basis and are carried forward each year until the project is completed or the grant award has been expended.

**Budgetary Control**

Each fund's appropriated budget is prepared on a detailed line-item basis. Revenues are budgeted by source. Expenditures are budgeted by fund and by department. The legal level of budgetary control is at the department level. The County Treasurer has authority to transfer appropriation balances from one expenditure category to another within a department. Budget revisions are subject to approval by the Commissioners Court. The reported supplementary budget data notes the original budgeted amounts and the final budget, which was revised for amendments authorized during the 2020-2021 fiscal year. Budgets are adopted on a basis consistent with generally accepted accounting principles.

**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

Departmental expenditures exceeded the appropriated line-item budgeted amounts in fiscal year 2021 by more than \$200 for the following classes:

<b>Department</b>	<b>Class</b>	<b>Amount of Expenditures over Budget</b>
County Judge	Salary Dept Head	5,477
County Judge	Salary #1	2,650
County Judge	Payroll Tax – Social Security	471
County Judge	Retirement	214
County Judge	Office Supplies/Postage	1,091
County Clerk	Salary Dept Head	1,771
County Clerk	Salary #6 or Part-time	1,298
District Clerk	Salary Department Head	1,771
County Treasurer	Salary Department Head	3,041
Tax Assessor/Collector	Salary Dept Head	2,125
Tax Assessor/Collector	Salary #1	2,660
Tax Assessor/Collector	Salary #2	1,592
Tax Assessor/Collector	Payroll Tax – Social Security	365
Tax Assessor/Collector	Retirement	256
Justice of the Peace	Salary Dept Head	3,540
Justice of the Peace	Salary #1	2,664
Justice of the Peace	Payroll Tax – Social Security	358
Justice of the Peace	Capital Outlay	2,267
County Extension Agents	Salary Dept Head	1,167
County Extension Agents	Salary #1	1,167
County Extension Agents	Salary #2	2,649
County Extension Agents	Payroll Tax – Social Security	274
Veterans Service Officer	Salary Dept Head	250
Library	Salary Dept Head	2,402
Public Service	Salary Indigent Payroll	2,017
Countywide	Principal	480,000
Countywide	Debt Service Interest	7,131
Janitorial	Salary Dept Head	2,403
Judicial Services/Dist Court	Judicial Administration	225
Emergency Management	Salary Dept Head	827
County Attorney	Salary Dept Head	5,508
County Attorney	Salary #1	1,024
County Attorney	Payroll Tax – Social Security	362
County Attorney	Office Supplies/Postage	571
Sheriff	Salary Dept Head	2,125
Sheriff	Salary #1	4,410
Sheriff	Salary #2	2,325
Sheriff	Salary #3	3,407
Sheriff	Salary #5	2,051
Sheriff	Part-Time	2,464
Sheriff	Overtime	349
Sheriff	Payroll Tax – Social Security	902
Sheriff	Payroll Tax – Medicare	211
Sheriff	Case Management	1,092
Jail	Salary Dept Head	3,021
Jail	Salary #1	1,840
Jail	Salary #3	2,286
Jail	Salary #4	14,204

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - *Continued*

Jail	Salary #5	3,233
Jail	Salary #6 or Part-time	768
Jail	Overtime	2,766
Jail	Payroll Tax – Social Security	946
Jail	Payroll Tax – Medicare	221
Jail	Retirement	244
Jail	Copier/Maintenance Contract	379
Jail	Prisoner Meals	219
Jail	Inmate Overflow	19,082
Municipal Court	Salary Dept Head	1,079
Municipal Court	Salary #1	755
Road & Bridge General	Insurance	1,286
Precinct 1	Salary Dept Head	3,601
Precinct 1	Salary #2	2,501
Precinct 2	Salary Dept Head	3,601
Precinct 2	Salary #1	3,265
Precinct 2	Repairs/Maintenance	225
Precinct 2	Principal	3,892
Precinct 3	Salary Dept Head	3,601
Precinct 3	Salary #1	2,802
Precinct 3	Salary #2	1,521
Precinct 3	Payroll Tax – Social Security	297
Precinct 3	Fuel/Oil/Etc	937
Precinct 3	Equipment Maint. & Supplies	1,485
Precinct 3	Principal	418
Precinct 4	Salary Dept Head	3,601
Precinct 4	Salary #1	3,194
Precinct 4	Salary #2	3,194
Precinct 4	Payroll Tax – Social Security	424
Precinct 4	Uniforms	441
Precinct 4	Repairs/Maintenance	1,638
Precinct 4	Equipment Maintenance & Supplies	2,315
Precinct 4	Road Maintenance Supplies	4,390
Rylander Library	Professional fees/Contract Labor	236
Rylander Library	Telephone	266
Courthouse Security	Salary and Part-time	1,851
Indigent Defense	Professional fees/Contract Labor	14,786
Law Enforcement Education	Travel/Dues/Conventions	972
Crime Victims Assistance	Salary- Dept Head	2,169
Pretrial Intervention	Salary #1	640

**F. ASSETS, LIABILITIES, AND EQUITY**

**Cash and Investments**

The County maintains and controls a cash pool for the reporting entity. Each fund's portion of the pool is displayed on its respective balance sheet as "pooled cash and cash equivalents". In addition non-pooled cash and investments are separately held and reflected in the respective funds as "non-pooled cash and cash equivalents" and "investments".

The signing of the Dodd-Frank Wall Street Reform and Consumer Protection Act in July 2010 increased County's federal deposit insurance coverage at individual banks to \$250,000.

The County considers highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

In accordance with GASB Statement 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", investments are stated at fair value. GASB Statement No. 31 also allows governments to value short-term, highly liquid debt instruments (i.e., money market investments, certificates of deposit) at amortized cost if those investments have a remaining maturity of one year or less at the time they are acquired. Short-term investments are reported at cost, which reasonably estimates fair value.

Texas Government Code Section 2256 (PFIA) outlines requirements for state agencies investing public funds. PFIA defines state agency as a department or commission that is part of any branch of state government and any non-profit corporation acting on behalf of either of those entities. In addition, the PFIA authorizes the governing body of a state agency to invest public funds and, in doing so, must comply with the requirements of PFIA. Procedures followed while conducting the annual government-wide audit of the financial statements of the County disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the County adhered to the requirements of the Public Funds Investment Act.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds". Short-term Interfund loans are reported as "Interfund receivables and payables". Long-term Interfund loans are reported as "advances to and from other funds".

**Interfund Receivables and Payables**

Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

*Government-wide Statements*

In the government-wide financial statements, fixed assets, which include property, plant, equipment, and infrastructure assets are reported as capital assets. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair market value on the date of donation. The cost of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Revenues, Expenses, and Changes in Net Position, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of assets is as follows:

Buildings	25-50 years
Infrastructure	15-30 years
Improvements	10-20 years
Furniture and Fixtures	5-10 years
Machinery and Equipment	3-10 years

*Fund Financial Statements*

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets are capitalized upon acquisition and presented net of accumulated depreciation expense in the government-wide financial statements.

**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**Compensated Absences**

The County Commissioners have adopted a policy whereby employees are paid lump sum payments for unused vacation time when they terminate employment with the County. Upon termination, up to 15 days of accumulated vacation at full pay will be paid if the employee meets prescribed conditions. The County does not pay its employees upon termination for accrued sick days.

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the TCDRS and additions to/deductions from TCDRS's fiduciary net position have been determined on the same basis as they are reported by TCDRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Estimates**

The preparation of the 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 at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

**Long-term Debt**

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. Instead, the debt proceeds are reported as other financing sources and uses, and payment of principal and interest is reported as expenditures. Issuance costs are reported as debt service expenditures.

**Fund Equity**

*Government-wide Statements*

Equity is classified as net position and displayed in three components:

- a. Invested in capital assets, net of related debt – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any notes, mortgages, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – consists of net positions with constraints placed on the use either by (1) external groups such as grantors, creditors, contributors, or other laws or regulations of other governments; or (2) law through constitutional provisions of enabling legislation.
- c. Unrestricted net position – all other net positions that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

*Fund Statements*

In order to clarify the relationship between reserved fund balance and restricted net position, the GASB issued Statement No. 54. The objective of the statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied.

**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

Fund balance reporting requirements were changed to depict the relative strength of the spending constraints placed on the purposes for which the resources can be used as follows:

*Nonspendable fund balance* – amounts that are not in spendable form (such as inventory) or are required to be maintained intact

*Restricted fund balance* – amounts that are constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation

*Committed fund balance* – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority (the Commissioner's Court); to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint

*Assigned fund balance* – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority

*Unassigned fund balance* – amounts that are available for any purpose not contained in other classifications

The County's policy is to first apply restricted resources to an expense and then unrestricted resources for the same expenses in the case where both restricted and unrestricted net position resources are available to pay for the expense. The County considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available.

**G. REVENUES, EXPENDITURES, AND EXPENSES**

**Sales Tax**

The County presently levies one half of one-cent (0.005) sales tax on taxable sales within the County. The sales tax is collected by the Texas State Comptroller of Public Accounts and is remitted to the County in the month following receipt by the Comptroller. The Comptroller receives the sales tax approximately one month after collection by vendors. The sales tax is recorded entirely in the General Fund.

San Saba County Appraisal District was created by authority of Senate Bill 621, known as the Property Tax Code, of the 66<sup>th</sup> Legislature of the State of Texas. The Appraisal District is controlled by a Board of Directors whose members are elected by the governing bodies of various taxing units with San Saba County. The Appraisal District does not meet the criteria for requiring inclusion of its operations as part of San Saba County.

**Ad Valorem Tax**

Under the Property Tax Code, the San Saba County Central Appraisal District is required to appraise all real and personal property in San Saba County and may provide other services such as preparation of tax rolls and billings on tax collection services. A taxing unit may assess and collect taxes only from the appraisal roll prepared by the Appraisal District. Taxing units are charged a proportionate amount of the Appraisal District's budget for services rendered the taxing units.

The County has contracted with the Appraisal District to assess the values of property and to collect the tax revenue generated. The Appraisal District deposits monies received directly into the County Tax Assessor-Collector's bank account. The Appraisal District remits the monies received monthly to the County Treasurer for recognition of tax revenues in funds for which taxes were levied.

**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**Expenses/ Expenditures**

On an accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable.

**Interfund Transfers**

Permanent reallocations of resources between funds of the reporting entity are classified as Interfund transfers. For the purposes of the Statement of Revenues, Expenses, and Changes in Net Position, all Interfund transfers between individual governmental funds have been eliminated.

Reservations of equity show amounts that are not appropriate for expenditure or are legally restricted for specific uses and purposes. Generally, the purpose is indicated in the fund name or account title on the face of the Statement of Net Position.

**H. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

By its nature as a local governmental unit, the County is subject to various federal, state, and local laws and contractual regulations. An analysis of the County's compliance with significant laws and regulations and demonstration of its stewardship over County resources follows:

**Fund Accounting Requirements**

The County complies with all state and local laws and regulations requiring the use of separate funds.

**Deposits and Investments Laws and Regulations**

In accordance with state law, all uninsured deposits of municipal funds in financial institutions must be secured with acceptable collateral valued at the lower of market or par. Acceptable collateral includes certain U.S. Government or Government Agency securities. As required by 12 U.S.C.A Section 1823(3), all financial institutions pledging collateral to the County must have a written collateral agreement approved by the board of directors or loan committee. As reflected in Note (2), all deposits of the County were fully insured or collateralized, except for funds being held in a fiduciary capacity by the

District Clerk as required by the 33<sup>rd</sup> Judicial District Court, which are included in Category 3 below in the Deposits Note 2.

**Revenue Restrictions**

The County has various restrictions placed over certain revenue sources such as grants and contributions. These revenue sources involve contractual agreements entered into by the County whereby the funds may only be used for designated purposes as stated in the contract. Funds for Indigent Defense, Indigent Health, Rylander Library, the American Rescue Plan Act, the Texas Division of Emergency Management, and other various grant funds either currently, or often have such restrictions. On July 22, 2016, the County received a grant award of \$4,665,550 (subsequently revised to \$4,911,105) from the Texas Historical Commission for the restoration of the San Saba County Courthouse. The project was completed in fiscal year 2020. The final reimbursement of \$491,110 was received in fiscal year 2021.

FEMA funds related to Public Assistance Grant 4416 for Texas Severe Storms and Flooding of \$91,273 have been received by the County in fiscal year 2021, bringing the total FEMA funding received under the project to \$897,687. These grant funds are to be used for the repair and improvement of San Saba County roads that were damaged during flooding in the 2018-2019 fiscal year. The total project cost is expected to be \$1,977,435, of which \$1,483,076 is expected to be reimbursed by FEMA grant funds. The

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

County has a local share of funds that have been expended for the project. The projects were completed in fiscal year 2021, however, the County has accrued a grant receivable of \$585,389 as of 9/30/2021 in anticipation of receiving the remaining grant funds for this project.

I. AD VALOREM TAXES RECEIVABLE AND CALENDAR

The County's property tax is levied each October 1st, based upon 100% of the assessed value as of the prior January 1 for all real and personal property located in the County. A tax lien attaches to real property by state law on January 1 in the year of assessment to assure collection of property taxes levied. The tax rate for fiscal year 2021 (2020 tax levy) was \$0.7100 per each \$100 assessed value. \$0.5850 was allocated to the General Fund and \$0.1250 was allocated to the Road and Bridge Fund. The original 2020 tax levy on assessed valuations was \$3,939,070. Tax collections on current taxes assessed for fiscal year 2021 were approximately 99%.

(2) DEPOSITS AND INVESTMENTS

Deposits as of September 30, 2021, categorized by level of risk, are presented in the following table:

	Bank Balance	Category			Carrying Amount
		1	2	3	
<b>POOLED DEPOSITS</b>					
Pooled cash and cash equivalents					
General & Special Revenue	\$2,922,078	\$ 250,000	\$ 2,672,078	\$ -	\$2,843,106
<b>NON-POOLED DEPOSITS</b>					
Non-pooled cash and cash equiv					
General Funds					
MMA	20,689		20,689		20,689
Sheriff Forfeiture	301		301		301
American Rescue funds	588,131		588,131		588,131
Construction funds	1,005,500		1,005,500		1,005,500
Fiduciary Funds					
District Clerk - Arrowhead	39,997	39,997			37,433
District Clerk - CNB	3,514,440	250,000	3,264,440		3,514,440
County Clerk	7,178	7,178			7,178
Ag Program	3,473	3,473			3,473
Justice of the Peace	6,472	6,472			3,331
Tax Assessor - Collector	32,206	32,206			32,206
County Available School	4,187	4,187			4,187
County Attorney	17,513	17,513			17,514
Non-pooled certificates of deposit					
General Fund	100,000		100,000		100,000
Special Revenue	38,920		38,920		38,920
Fiduciary Funds					
District Clerk	31,696	31,696			31,696
Total Deposits	\$ 8,332,781	\$ 642,722	\$ 7,690,059		\$ 8,248,105

As reflected above, all deposits of the County were fully insured or collateralized, except for funds being held in a fiduciary capacity by the District Clerk in the registry of the court as required by the 33<sup>rd</sup> Judicial District Court. The Court is fully aware that the funds have been placed in one banking entity and only insured up to FDIC limits of \$250,000. Upon settlement of the pending legal dispute, the funds will be disbursed by the District Clerk at the direction of the court.

Deposits were with the contracted depository bank in interest bearing accounts which were secured throughout the year by FDIC coverage and by securities conforming to the provisions of House Bill 1488 pledged to, and in the name of, the County. The County was adequately collateralized for all twelve (12) months during the year under the provisions of the Governmental Accounting Standards Board "Codification of Governmental Accounting Standards". Cash deposits held at financial institutions can be categorized according to three levels of risk. These three levels of risk are:

- Category 1 Deposits that are insured or collateralized with securities held by the County or by its agent in the County's name.
- Category 2 Deposits, which are collateralized with securities, held by the pledging financial institution's trust department or agent in the County's name.
- Category 3 Deposits which are not collateralized.

### **(3) CAPITAL ASSETS**

Capital assets for governmental activities for the year ended September 30, 2021, are as follows:

	Balance September 30 2020	Additions	Retirements	Balance September 30 2021
Land	\$ 58,887	\$ -	\$ -	\$ 58,887
Buildings	296,987	-	-	296,987
Improvements	1,853,721	-	-	1,853,721
Infrastructure Improvements	12,475,512	51,735	-	12,527,247
Furniture & Fixtures	478,761	13,309	-	492,070
Machinery & Equipment	4,379,102	155,208	(14,269)	4,520,041
Totals at historical cost	\$ 19,542,970	\$ 220,252	\$ (14,269)	\$ 19,748,953
Less accumulated depreciation				
Buildings	(246,098)	(4,178)	-	(250,276)
Improvements	(319,626)	(10,365)	-	(329,991)
Infrastructure Improvements	(4,221,232)	(476,443)	-	(4,697,675)
Furniture & Fixtures	(446,243)	(7,918)	(1,334)	(455,495)
Machinery & Equipment	(3,513,792)	(212,863)	11,504	(3,715,151)
Total accumulated depreciation	(8,746,991)	(711,767)	10,170	(9,448,588)
Governmental Activities capital assets, net	\$ 10,795,979	\$ (491,515)	\$ (4,099)	\$ 10,300,365

Depreciation expense was charged to governmental activities as follows:

General government administration	\$ 367,307
Road and bridge	344,460
Total depreciation expense	\$ 711,767

#### (4) LEASE COMMITMENTS

##### *Capital Leases*

The County has leased certain vehicles and equipment, consisting of motor graders and related equipment to maintain the County's roads, under capital leases. The leased motor graders and related equipment have an aggregate cost of \$674,276. As of September 30, 2021, the following lease commitments are outstanding for San Saba County:

Year ending September 30:	<u>Principal</u>	<u>Interest</u>	<u>Total<sup>(1)</sup></u>
2022	\$ 44,481	\$ 7,390	\$ 51,870
2023	79,948	5,299	85,247
2024	42,971	1,279	44,250

<sup>(1)</sup> - Lease Payments are due without demand. Nothing in the agreements constitute a pledge by the lessee of any taxes or other moneys, other than moneys lawfully appropriated from time to time for the lease payments owing under the agreement. To secure your obligations under the agreement, a continuing first priority security interest in each Unit (including any additional collateral) is granted to CAT, including all attachments, accessories and option features and all substitutions, replacements, additions, and accessions, and the proceeds of all the foregoing, including, but not limited to, proceeds in the form of chattel paper. The lessee authorizes the filing of such financing statements and will, at the lessee's expense, do any act and execute, acknowledge, deliver, file, register and record any document, which is deemed desirable to protect the lessor's security interest in each Unit and the lessor's rights and benefits under the agreement. At the lessee's expense, the lessee will protect and defend the lessor's security interest in the Units and will keep the Units free and clear of any and all claims, liens, encumbrances and legal processes however and whenever arising.

##### *Operating Leases*

As of September 30, 2021, the County had remaining operating lease commitments in the general fund of \$51,074 related to office equipment software and copier contracts. All leases are renewable one-year to five-year contracts. Expenditures related to such contracts for 2021 were \$35,183.

#### (5) LONG-TERM DEBT

In June 2018, the County entered into a Tax Note (the "2018 Note") agreement for courthouse improvements (San Saba County Texas \$800,000 Tax Notes, Series 2018) in the original amount of \$800,000, with principal and interest payments semi-annually at a rate of 2.45%, final maturity February 15, 2025. The 2018 Note, which was secured by pledged ad valorem taxes<sup>(2)</sup> was fully paid off on July 21, 2021.

In November 2019, the County entered into an additional Tax Note (the "2019 Note") agreement for courthouse improvements in excess of the portion covered by the Texas Historical Commission grant funds (San Saba County Texas \$1,550,000 Tax Notes, Series 2019) in the original amount of \$1,550,000, with principal and interest payments semi-annually at variable interest rates between 1.83% and 2.06%, final maturity February 15, 2026. The outstanding balance of the 2019 Note at September 30, 2021, is \$1,342,000 and the debt is secured by pledged ad valorem taxes.<sup>(2)</sup>

<sup>(2)</sup> The County shall pay or cause to be paid all Note Obligations as provided in the Note Agreement. The Paying Agent/Registrar, as paying agent for the Note, shall calculate the amount of Note Obligations from time to time payable under the Note and make timely payment of the Note Obligations. Payment of Note Obligations that are paid by mail (as provided in the Note Agreement) shall be paid to the Person who is the Registered Owner at the close of business on the Record Date. The Paying Agent/Registrar shall maintain proper records of all payments of Note obligations. Upon the occurrence of an Event of Default, the Registered Owner may take any action, at law or in equity, to enforce the Note Agreement or this Order or to obtain any rights or remedies afforded by law. The Note Obligations shall be deemed discharged when such Note obligations have been paid in accordance with the terms of the Note; or become due (whether as scheduled or by prepayment) and an amount of money sufficient for the payment thereof has been deposited in the Interest and Sinking Fund or with the Paying Agent/Registrar; or the Note Obligations have been defeased by a deposit of Defeasance Assets pursuant to this Order.

(5) LONG-TERM DEBT - *Continued*

**ANNUAL REQUIREMENTS TO AMORTIZE LONG-TERM BONDED DEBT**

Annual amortization requirements for the General Fund Tax Notes outstanding as of September 30, 2021, including interest payments are as follows:

Year ending September 30,	Principal	Interest	Total
2022	233,000	24,254	257,254
2023	237,000	19,812	256,812
2024	242,000	15,189	257,189
2025	247,000	10,360	257,360
2026	383,000	3,945	386,945
Total	\$ 1,342,000	\$ 73,560	\$ 1,415,560

(6) INTERGOVERNMENTAL REVENUE

Revenue received from other governmental entities is classified according to the level from which the revenue is received:

Federal	State	Local	Total
\$ 802,157	\$ 613,938	\$ 252,436	\$ 1,668,531

(7) DEFINED BENEFIT PENSION PLAN

**Plan Description.** The County of San Saba provides retirement, disability, and death benefits for all of its regular 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 677 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 78768-2034, or by calling 800-823-7782. TCDRS' CAFR is also available at [www.tcdrs.org](http://www.tcdrs.org).

**Pension plan fiduciary net position.** Detailed information about the TCDRS fiduciary net position is available in a separately issued TCDRS report and is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 78768-2034, or by calling 800-823-7782.

**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 ages 60 and above with 8 or more years of service, with 30 or more years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 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 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 resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

(7) DEFINED BENEFIT PENSION PLAN- *Continued*

***Employees covered by benefit terms.***

Current retirees and beneficiaries currently receiving benefits:	32
Average monthly benefit:	\$801
Inactive employees entitled to but not yet receiving benefits	59
Active	51
Average monthly salary:	\$2,688
Average age:	53.37
Average length of service in years:	9.88

***Contributions.*** The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of the employee members. The deposit rate for employees is 7% of compensation, as adopted by the employer's governing body. Participating employers of the TCDRS system 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 Board hires independent outside actuaries to conduct an annual valuation to measure the funding status and to determine the required employer contribution rate for each employer plan. The County contributed using the actuarially determined rate of 9.60% for the months of the accounting year in 2020 (see Statement 20). Pursuant to state law, employers participating in the system must pay 100% of their actuarially determined required contributions on an annual basis. Investment income funds a large part of the benefits employees earn.

***NET PENSION LIABILITY***

The County's net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation at that date.

***Asset valuation method and actuarial assumptions.*** When determining the actuarial value of assets for measuring a plan's funded status, TCDRS smoothes each year's actuarial investment gains and losses and recognizes them over a five-year period to better reflect the system's long-term investment horizons and to keep employer contribution rates more stable. The County's required contribution was determined as part of the December 31, 2020 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2020 include (a) an 7.5 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 4.6 percent. Both (a) and (b) included an inflation component of 2.50 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period. The five-year period helps stabilize employer rates while still ensuring that rates are reflective of current market conditions. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2020, was 20.0 years.

As of December 31, 2020, the most recent actuarial valuation date, the plan was 96.88% funded. The actuarial accrued liability for benefits was \$8,302,881 and the actuarial value of assets was \$8,043,540, resulting in an unfunded actuarial accrued liability (UAAL) of \$259,341. The covered payroll (annual payroll of active employees covered by the plan) was \$1,631,898, and the ratio of the net pension liability as a % of covered payroll was 15.89%.

TCDRS has adopted the replacement life entry age cost method, a conservative cost method and an industry standard. The goal of this cost method is to fund benefits in an orderly manner for each participant over their career so that sufficient funds are accumulated by the time benefit payments begin. Benefits are funded in advance as a level percentage of pay. See Statement 20 for TCDRS methods and assumptions to calculate the contribution rates as of December 31<sup>st</sup> for each year.

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

**(7) DEFINED BENEFIT PENSION PLAN - Continued**

assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2021 information for a 10-year time horizon.

Note that the valuation assumption for the long-term expected return is re-assessed in detail at a minimum of every four years and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Millman relies on the expertise of Cliffwater in this assessment.

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.25%
Global Equities	MSCI World (net) Index	2.50%	4.55%
Int'l Equities - Developed Mkts	MSCI World Ex USA (net)	5.00%	4.25%
Int'l Equities - Emerging Mkts	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High Yield Cash Pay Capped Index	9.00%	2.11%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.70%
Distressed Debt	Cambridge Associates Distress Securities Index	4.00%	5.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index +33% Global REIT (net) Index	2.00%	3.45%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.10%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	4.90%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	25.00%	7.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.85%
Cash equivalents	90-Day US Treasury	2.00%	-0.70%
		100%	

*Target asset allocation adopted at June 2020 TCDRS Board Meeting*

*Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.0%, per Cliffwater's 2021 capital market assumptions*

**Discount rate.** The discount rate used to measure the total pension liability was 7.60%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses as required by GASB 68. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, 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 rates of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term rate of return on pension plan investments is 8.1%.

**(7) DEFINED BENEFIT PENSION PLAN - Continued**

**Changes in the Net Pension Liability / (Asset)**

	Increase (Decrease)		
Changes in Net Pension Liability / Asset	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances as of December 31, 2019	\$ 7,419,545	\$ 7,334,342	\$ 85,203
Changes for the year:			
Service cost	199,350	-	199,350
Interest on total pension liability <sup>(1)</sup>	604,705	-	604,705
Effect of plan changes <sup>(2)</sup>	-	-	-
Effect of economic/demographic gains or losses	43	-	43
Effect of assumptions changes or inputs	392,134	-	392,134
Refund of contributions	(15,190)	(15,190)	-
Benefit payments	(297,707)	(297,707)	-
Administrative expenses	1	(5,885)	5,886
Member contributions	-	114,233	(114,233)
Net investment income	-	757,601	(757,601)
Employer contributions	-	156,662	(156,662)
Other <sup>(3)</sup>	-	(516)	516
Balances as of December 31, 2020	\$ 8,302,881	\$ 8,043,540	\$ 259,341

(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 analysis.** The following presents the net pension liability of the County, calculated using the discount rate of 7.60%, as well as what the San Saba County 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 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total Pension Liability	\$ 9,186,936	\$ 8,302,881	\$ 7,541,565
Fiduciary Net Position	8,043,540	8,043,540	8,043,540
Net Pension liability / (asset)	\$ 1,143,396	\$ 259,341	\$ (501,975)

**Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions.** For the year ended December 31, 2020, the County recognized pension expense of \$141,105. As of December 31, 2020, the County reported the following amounts as deferred inflows and outflows of resources related to pensions:

Deferred Inflows/Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected & actual economic experience	\$ 22,489	\$ 29
Changes in actuarial assumptions or inputs	-	261,423
Net difference between projected and actual earnings	528,540	261,806
Contributions paid to TRS subsequent to measurement date	-	107,099
TOTAL	\$ 551,029	\$ 630,357

(7) DEFINED BENEFIT PENSION PLAN - *Continued*

Amounts currently reported as deferred outflows or resources and inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ended December 31:	
2021	\$ 23,131
2022	121,907
2023	(139,720)
2024	(33,089)
2025	-
Thereafter	-

**Pension Expense / (Income)**

<b>Pension Expense / (Income)</b>	<b>January 1, 2020 to December 31, 2020</b>
Service cost	\$ 199,350
Interest on total pension liability <sup>(1)</sup>	604,705
Effect of plan changes	-
Administrative expenses	5,886
Member contributions	(114,233)
Expected investment return net of investment expenses	(592,160)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(16,366)
Recognition of assumption changes or inputs	130,711
Recognition of gains or losses	(77,304)
Other <sup>(2)</sup>	516
Pension expense / (income)	\$ 141,105

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

(2) Relates to allocation of system-wide items.

(8) GROUP TERM LIFE FUND

**Plan Description.** The County of San Saba participates in a cost-sharing multiple-employer defined-benefit group-term life insurance plan operated by the Texas County & District Retirement System (TCDRS). The plan is referred to as the Group Term Life Fund (GTLF). This optional plan provides group-term life insurance coverage to current eligible employees and, if elected by employers, to retired employees. The coverage provided to retired employees is a postemployment benefit other than pension benefits (OPEB). Retired employees are insured for \$5,000.

The GTLF is a separate trust administered by the TCDRS Board of Trustees. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for the GTLF. This report may be obtained by writing to the Texas County and District Retirement System, PO Box 2034, Austin, TX 78768-2034, or by calling 800-823-7782. TCDRS' CAFR is also available at [www.tcdrs.org](http://www.tcdrs.org).

**Funding Policy.** Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. San Saba County, Texas contributions to the GTLF for the year ended September 30, 2021 were \$11,574, which equaled the contractually required contributions each year.

**(9) INTERFUND TRANSACTIONS**

During the course of normal operations, the County has transactions between funds, including transfers or resources to provide funding as approved in the County's budget. The accompanying table reflects such transactions as interfund transfers as of September 30, 2021:

Transfer From	To Debt Service Fund	To General Fund	To R&B Precincts	To Special Revenue	To Capital Projects	Total Transfers
General						
Indigent Defense				\$40,940		\$ 40,940
Crime Victims				40,918		40,918
COVID Relief				(4,803)		(4,803)
General	867,069			125,830		992,899
Capital Projects		1,202,329				1,202,329
Road & Bridge						
General	71,450		1,078,410			1,149,860
<b>Total Transfers</b>	<b>\$ 938,519</b>	<b>\$1,202,329</b>	<b>\$1,078,410</b>	<b>\$ 202,885</b>		<b>\$ 3,422,143</b>

**(10) RISK MANAGEMENT**

The County incurs risk in the areas of property and liability, errors and omissions, and law enforcement liability. Risk of loss for each of these areas is transferred to the commercial carriers. A public entity risk pool is a cooperative group of governmental entities joining to finance an exposure, liability or risk.

The County participates in a risk-sharing pool with the Texas Association of Counties for worker's compensation, wherein member counties pool funds and share in the risk of loss as a whole.

The County incurs risk in the areas of property and liability, errors and omissions, and law enforcement liability. Risk of loss for each of these areas is transferred to the commercial carriers. A public entity risk pool is a cooperative group of governmental entities joining to finance an exposure, liability or risk. The County participates in a risk-sharing pool with the Texas Association of Counties for worker's compensation, wherein member counties pool funds and share in the risk of loss as a whole.

Claims against the County are expected to be paid by that public entity risk pool. Should the pool become insolvent, or otherwise unable to pay claims, the County may have to pay claims. There have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the past three years.

**(11) LITIGATION**

As of September 30, 2021, there are no pending lawsuits against the County.

**(12) NEW PRONOUNCEMENTS**

In June 2017, GASB issued Statement No. 87, Leases, whose objective is to better meet the informational needs of financial statement users by improving accounting and financial reporting for leases by governments. The 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. It 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.

In March 2018, the GASB approved Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, which improves the information disclosed in the notes and clarifies which liabilities governments should include when disclosing information related to debt. This

**(12) NEW PRONOUNCEMENTS - *Continued***

Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses.

**(13) SUBSEQUENT EVENTS**

Subsequent events have been evaluated through June 15, 2022, which is the date the financial statements were available to be issued for events requiring disclosure in the financial statements for the fiscal year ended September 30, 2021.

**REQUIRED  
SUPPLEMENTARY INFORMATION**

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements As Compared with Budget  
General Fund  
For the Year Ended September 30, 2021

	Initial Budget Year Ended 30-Sep-21	Final Budget Year Ended 30-Sep-21	Actual Year Ended 30-Sep-21	Actual (Over) Under Budget
<b>REVENUES:</b>				
Taxes	\$ 3,101,566.73	\$ 3,101,566.73	\$ 3,198,820.78	\$ (97,254.05)
Taxes - Prior Year	40,500.00	40,500.00	31,572.75	8,927.25
Penalty & Interest	30,000.00	30,000.00	34,010.99	(4,010.99)
Sales Tax	275,000.00	275,000.00	295,790.36	(20,790.36)
Mixed Drink Tax	2,500.00	2,500.00	9,206.11	(6,706.11)
Fees of Office	189,500.00	189,500.00	206,019.58	(16,519.58)
Fees to Clerks	1,500.00	1,500.00	870.46	629.54
Fees for Peace Officers	10,000.00	10,000.00	6,795.91	3,204.09
Fees for Services of Prosecutors	500.00	500.00	-	500.00
Liquor Licenses	500.00	500.00	1,515.00	(1,015.00)
Auto Registration Fees	20,000.00	20,000.00	25,518.57	(5,518.57)
Jury Fees	850.00	850.00	114.49	735.51
Traffic Fees	400.00	400.00	83.36	316.64
County Transaction Fees	1,100.00	1,100.00	1,682.99	(582.99)
Child Safety	-	-	650.00	(650.00)
Traffic Law Failure to Appear	1,850.00	1,850.00	1,133.00	717.00
Judicial Education Fee	150.00	150.00	-	150.00
State Salary Supplement	50,800.00	50,800.00	51,171.15	(371.15)
Indigent Program Reimbursement	5,000.00	5,000.00	5,000.00	-
Intergovernmental Revenue	244,183.76	244,183.76	252,435.16	(8,251.40)
Grant Income	7,500.00	7,500.00	600,140.00	(592,640.00)
Rental Income	8,400.00	8,400.00	8,400.00	-
Other Income	18,000.00	18,000.00	160,869.32	(142,869.32)
Interest Income	50,000.00	50,000.00	1,458.15	48,541.85
<b>TRANSFERS:</b>				
Interfund Transfers In	-	-	-	-
Interdepartmental Transfers In	-	-	-	-
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 4,059,800.49</b>	<b>\$ 4,059,800.49</b>	<b>\$ 4,893,258.13</b>	<b>\$ (833,457.64)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2021

	Initial Budget Year Ended 30-Sep-21	Final Budget Year Ended 30-Sep-21	Actual Year Ended 30-Sep-21	Actual Over (Under) Budget
<b>COUNTY JUDGE</b>				
Salary - Department Head	\$ 65,722.52	\$ 65,722.52	\$ 71,199.39	\$ 5,476.87
Salary - #1	29,906.56	29,906.56	32,556.32	2,649.76
Overtime	-	-	-	-
Payroll Tax - Social Security	5,929.00	5,929.00	6,399.88	470.88
Payroll Tax - Medicare	1,386.62	1,386.62	1,496.68	110.06
Retirement	9,180.39	9,180.39	9,393.93	213.54
Death Benefits	678.97	678.97	736.75	57.78
Health Insurance	25,841.28	25,841.28	22,444.12	(3,397.16)
Unemployment	149.53	149.53	19.78	(129.75)
Worker's Compensation	334.70	334.70	346.83	12.13
Office Supplies/Postage	1,000.00	1,000.00	2,091.01	1,091.01
Other Supplies	-	-	-	-
Advertising & Required Publications	1,115.00	1,115.00	64.94	(1,050.06)
Travel/Dues/Conventions	4,500.00	4,500.00	3,357.38	(1,142.62)
Telephone	3,500.00	3,500.00	2,187.03	(1,312.97)
Repairs/Maintenance	300.00	300.00	112.71	(187.29)
Equipment Maintenance & Supplies	450.00	450.00	-	(450.00)
Capital Outlay	3,000.00	3,000.00	315.00	(2,685.00)
<b>TOTAL County Judge</b>	<b>\$ 152,994.57</b>	<b>\$ 152,994.57</b>	<b>\$ 152,721.75</b>	<b>\$ (272.82)</b>
<b>COUNTY CLERK</b>				
Salary - Department Head	\$ 21,246.71	\$ 21,246.71	\$ 23,017.28	\$ 1,770.57
Salary - #6 or Part-Time	15,782.56	15,782.56	17,081.00	1,298.44
Payroll Tax - Social Security	2,295.81	2,295.81	2,451.60	155.79
Payroll Tax - Medicare	536.92	536.92	573.35	36.43
Retirement	3,554.81	3,554.81	3,630.44	75.63
Death Benefits	262.91	262.91	284.67	21.76
Health Insurance	148.50	148.50	148.50	-
Unemployment	78.91	78.91	8.54	(70.37)
Worker's Compensation	129.60	129.60	134.21	4.61
Office Supplies/Postage	5,000.00	5,105.77	5,105.77	-
Travel/Dues/Conventions	625.00	625.00	325.00	(300.00)
Telephone	600.00	600.00	515.44	(84.56)
Repairs/Maintenance	300.00	300.00	-	(300.00)
Copier/Maintenance Contract	12,000.00	11,878.11	11,122.62	(755.49)
Capital Outlay	500.00	516.12	516.12	-
<b>TOTAL County Clerk</b>	<b>\$ 63,061.73</b>	<b>\$ 63,061.73</b>	<b>\$ 64,914.54</b>	<b>\$ 1,852.81</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2021

<b>DISTRICT CLERK</b>					
Salary - Department Head	\$	21,246.71	\$	21,246.71	\$ 23,017.27 \$ 1,770.56
Salary - #1		29,906.56		29,825.67	30,003.89 178.22
Overtime		-		80.89	80.89 -
Payroll Tax - Social Security		3,171.50		3,171.50	3,257.80 86.30
Payroll Tax - Medicare		741.72		741.72	761.88 20.16
Retirement		4,910.71		4,910.71	4,803.87 (106.84)
Death Benefits		363.19		363.19	377.00 13.81
Health Insurance		25,692.78		25,692.78	18,972.14 (6,720.64)
Unemployment		149.53		149.53	21.64 (127.89)
Worker's Compensation		179.04		179.04	166.52 (12.52)
Office Supplies/Postage		3,800.00		3,800.00	3,163.22 (636.78)
Travel/Dues/Conventions		600.00		600.00	175.00 (425.00)
Telephone		600.00		600.00	517.91 (82.09)
Repairs/Maintenance		150.00		150.00	- (150.00)
Copier/Maintenance Contract		1,200.00		1,200.00	446.76 (753.24)
Capital Outlay		100.00		100.00	- (100.00)
<b>TOTAL District Clerk</b>	<b>\$</b>	<b>92,811.74</b>	<b>\$</b>	<b>92,811.74</b>	<b>\$ 85,765.79 \$ (7,045.95)</b>
<b>COUNTY TREASURER</b>					
Salary - Department Head	\$	42,493.43	\$	42,993.43	\$ 46,034.55 \$ 3,041.12
Salary - #6 or Part Time		4,243.60		4,243.60	- (4,243.60)
Payroll Tax - Social Security		2,897.70		2,897.70	2,854.13 (43.57)
Payroll Tax - Medicare		677.69		677.69	667.55 (10.14)
Retirement		4,486.75		4,486.75	4,167.53 (319.22)
Death Benefits		331.83		331.83	326.82 (5.01)
Health Insurance		12,920.64		12,920.64	10,366.44 (2,554.20)
Unemployment		21.22		21.22	- (21.22)
Worker's Compensation		163.58		163.58	153.95 (9.63)
Office Supplies/Postage		2,000.00		2,300.00	2,283.67 (16.33)
Other Supplies		100.00		100.00	- (100.00)
Advertising & Required Publications		50.00		50.00	- (50.00)
Travel/Dues/Conventions		4,500.00		4,200.00	2,652.82 (1,547.18)
Telephone		1,100.00		1,100.00	1,061.63 (38.37)
Repairs/Maintenance		300.00		300.00	292.71 (7.29)
Software Maintenance		500.00		-	-
Capital Outlay		1,500.00		1,500.00	375.00 (1,125.00)
<b>TOTAL County Treasurer</b>	<b>\$</b>	<b>78,286.44</b>	<b>\$</b>	<b>78,286.44</b>	<b>\$ 71,236.80 \$ (7,049.64)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
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<b>TAX ASSESSOR</b>					
Salary - Department Head	\$	25,500.00	\$	25,500.00	\$ 27,625.00 \$ 2,125.00
Salary - #1		29,906.56		29,906.56	32,567.11 2,660.55
Salary - #2		29,906.56		29,906.56	32,498.80 2,592.24
Overtime		-		550.04	550.04 -
Payroll Tax - Social Security		5,289.41		5,289.41	5,654.12 364.71
Payroll Tax - Medicare		1,237.04		1,237.04	1,322.35 85.31
Retirement		8,190.06		8,190.06	8,445.64 255.58
Death Benefits		605.72		605.72	662.03 56.31
Health Insurance		25,841.28		25,841.28	20,732.88 (5,108.40)
Unemployment		299.07		299.07	47.23 (251.84)
Worker's Compensation		298.60		298.60	311.52 12.92
Office Supplies/Postage		4,500.00		4,500.00	2,383.47 (2,116.53)
Other Supplies		300.00		300.00	- (300.00)
Travel/Dues/Conventions		1,500.00		1,500.00	200.00 (1,300.00)
Voter Registrar		3,000.00		2,449.96	1,076.11 (1,373.85)
Telephone		1,820.00		1,820.00	1,703.36 (116.64)
Repairs/Maintenance		300.00		300.00	196.25 (103.75)
Capital Outlay		1,200.00		1,200.00	- (1,200.00)
<b>TOTAL Tax Assessor</b>	<b>\$</b>	<b>139,694.30</b>	<b>\$</b>	<b>139,694.30</b>	<b>\$ 135,975.91 \$ (3,718.39)</b>
<b>JUSTICE OF PEACE</b>					
Salary - Department Head	\$	42,493.43	\$	42,493.43	\$ 46,033.86 \$ 3,540.43
Salary - #1		29,906.56		30,451.89	33,116.12 2,664.23
Contract Labor		612.00		612.00	450.00 (162.00)
Payroll Tax - Social Security		4,488.80		4,522.61	4,880.91 358.30
Payroll Tax - Medicare		1,049.80		1,057.71	1,141.50 83.79
Retirement		6,950.40		7,002.75	7,162.20 159.45
Death Benefits		514.04		517.91	561.93 44.02
Health Insurance		25,841.28		25,193.70	20,732.88 (4,460.82)
Unemployment		149.53		152.26	19.38 (132.88)
Worker's Compensation		253.40		254.98	261.12 6.14
Office Supplies/Postage		2,550.00		3,674.38	3,671.65 (2.73)
Travel/Dues/Conventions		2,200.00		1,075.62	428.30 (647.32)
Telephone		2,000.00		2,000.00	1,894.58 (105.42)
Copier/Maintenance Contract		2,550.00		2,550.00	- (2,550.00)
Utilities		650.00		650.00	- (650.00)
Repairs and Maintenance		-		-	40.00 40.00
Capital Outlay		-		-	2,267.51 2,267.51
<b>TOTAL Justice of Peace</b>	<b>\$</b>	<b>122,209.24</b>	<b>\$</b>	<b>122,209.24</b>	<b>\$ 122,661.94 \$ 452.70</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
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**COUNTY EXTENSION AGENTS**

Salary - Department Head	\$	14,000.00	\$	14,000.00	\$	15,166.58	\$	1,166.58
Salary - #1		14,000.00		14,000.00		15,166.58		1,166.58
Salary - #2		29,906.56		29,906.56		32,556.32		2,649.76
Payroll Tax - Social Security		3,591.21		3,591.21		3,864.92		273.71
Payroll Tax - Medicare		839.65		839.65		903.98		64.33
Retirement		2,871.03		2,871.03		2,948.21		77.18
Death Benefits		411.14		411.14		231.18		(179.96)
Health Insurance		12,920.64		12,920.64		10,366.44		(2,554.20)
Unemployment		289.53		289.53		38.42		(251.11)
Worker's Compensation		202.67		202.67		108.70		(93.97)
Office Supplies/Postage		3,000.00		3,000.00		2,904.63		(95.37)
Other Supplies		200.00		200.00		150.14		(49.86)
Travel/Dues/Conventions		7,200.00		7,200.00		7,174.78		(25.22)
Continuing Education		550.00		550.00		65.00		(485.00)
Association Dues		300.00		300.00		220.00		(80.00)
Mileage		16,500.00		16,500.00		16,399.30		(100.70)
Telephone		1,480.00		1,480.00		1,333.82		(146.18)
Copier/Maintenance Contract		4,450.00		4,450.00		3,871.90		(578.10)
<b>TOTAL County Extension Agents</b>	<b>\$</b>	<b>112,712.43</b>	<b>\$</b>	<b>112,712.43</b>	<b>\$</b>	<b>113,470.90</b>	<b>\$</b>	<b>758.47</b>

**VETERANS SERVICE OFFICER**

Salary - Department Head	\$	6,000.00	\$	6,000.00	\$	6,250.00	\$	250.00
Payroll Tax - Social Security		372.00		372.00		387.50		15.50
Payroll Tax - Medicare		87.00		87.00		90.63		3.63
Retirement		576.00		576.00		566.43		(9.57)
Death Benefits		42.60		42.00		44.38		2.38
Health Insurance		-		99.00		99.00		-
Unemployment		30.00		30.00		3.13		(26.87)
Worker's Compensation		21.00		21.00		21.02		0.02
Office Supplies/Postage		150.00		150.00		29.88		(120.12)
Travel/Dues/Conventions		800.00		701.00		-		(701.00)
Telephone		510.00		510.00		495.03		(14.97)
<b>TOTAL Veterans Service Officer</b>	<b>\$</b>	<b>8,588.60</b>	<b>\$</b>	<b>8,588.00</b>	<b>\$</b>	<b>7,987.00</b>	<b>\$</b>	<b>(601.00)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund

For the Year Ended September 30, 2021

**LIBRARY**

Salary - Department Head	\$	28,829.75	\$	28,829.75	\$	31,232.24	\$	2,402.49
Salary - #6 or Part- Time		7,000.00		7,000.00		6,351.54		(648.46)
Payroll Tax - Social Security		2,221.44		2,221.44		2,330.20		108.76
Payroll Tax - Medicare		219.53		519.53		545.03		25.50
Retirement		3,439.66		3,439.66		3,318.65		(121.01)
Death Benefits		252.39		252.39		260.27		7.88
Health Insurance		12,920.64		11,965.14		10,465.44		(1,499.70)
Unemployment		179.15		179.15		21.49		(157.66)
Worker's Compensation		125.40		125.40		53.03		(72.37)
Other Supplies		500.00		500.00		68.62		(431.38)
Travel/Dues/Conventions		300.00		215.50		215.50		-
Telephone		750.00		750.00		676.72		(73.28)
Utilities		6,500.00		6,500.00		6,519.45		19.45
Repairs/Maintenance		1,300.00		2,920.00		2,920.00		-
Capital Outlay		880.00		-		-		-
<b>TOTAL Library</b>	<b>\$</b>	<b>65,417.96</b>	<b>\$</b>	<b>65,417.96</b>	<b>\$</b>	<b>64,978.18</b>	<b>\$</b>	<b>(439.78)</b>

**PUBLIC SERVICE**

Salary - Indigent Payroll	\$	18,564.78	\$	18,564.78	\$	20,582.21	\$	2,017.43
Payroll Tax - Social Security		1,151.02		1,151.02		1,188.49		37.47
Payroll Tax - Medicare		269.19		269.19		277.97		8.78
Retirement		1,782.22		1,782.22		1,863.90		81.68
Death Benefits		131.81		131.81		146.21		14.40
Health Insurance (Indigent Director)		12,920.64		12,920.64		10,366.44		(2,554.20)
Unemployment		92.82		92.82		12.39		(80.43)
Worker's Compensation		64.98		64.98		68.50		3.52
Jury Fees		-		-		(816.00)		(816.00)
Medical/Psychological		1,000.00		1,000.00		686.00		(314.00)
Legal		2,000.00		2,000.00		1,300.00		(700.00)
Indigent Health Care		248,125.37		248,125.37		142,748.75		(105,376.62)
Soil Conservation		6,000.00		6,000.00		6,000.00		-
Airport		10,602.75		10,602.75		9,920.60		(682.15)
Child Welfare Board		3,500.00		3,500.00		2,548.89		(951.11)
Children's Advocacy/CASA		1,660.00		1,660.00		1,659.96		(0.04)
HCCAA		8,000.00		8,000.00		6,614.00		(1,386.00)
MHMR		4,000.00		4,000.00		3,999.96		(0.04)
<b>TOTAL Public Service</b>	<b>\$</b>	<b>319,865.58</b>	<b>\$</b>	<b>319,865.58</b>	<b>\$</b>	<b>209,168.27</b>	<b>\$</b>	<b>(110,697.31)</b>

**PUBLIC SAFETY**

Adult Probation	\$	1,075.00	\$	1,550.00	\$	1,520.91	\$	(29.09)
Crime Stoppers		750.00		750.00		756.07		6.07
Game Wardens		475.00		-		-		-
Highway Patrol		1,100.00		1,100.00		552.90		(547.10)
Trapper's Association		43,200.00		43,200.00		43,200.00		-
Insurance		2,000.00		2,000.00		-		(2,000.00)
Juvenile Probation/Detention		50,000.00		50,000.00		29,225.71		(20,774.29)
Fire Department		28,000.00		28,000.00		28,000.00		-
First Responder Organization		4,000.00		4,000.00		-		(4,000.00)
<b>TOTAL Public Safety</b>	<b>\$</b>	<b>130,600.00</b>	<b>\$</b>	<b>130,600.00</b>	<b>\$</b>	<b>103,255.59</b>	<b>\$</b>	<b>(27,344.41)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
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<b>COUNTY-WIDE</b>					
Professional Fees/Contract Services	\$	16,500.00	\$	16,500.00	\$ 3,766.75 \$ (12,733.25)
Health Insurance		-		1,711.24	(823.72) (2,534.96)
Office Supplies/Postage		2,000.00		2,000.00	516.95 (1,483.05)
Other Supplies		1,500.00		1,500.00	16.30 (1,483.70)
Employee Morale		-		-	8.00 8.00
Advertising & Required Publications		500.00		884.23	884.23 -
Travel/Dues/Conventions		500.00		929.83	929.83 -
Telephone		4,400.00		4,400.00	2,559.16 (1,840.84)
Utilities		36,000.00		36,000.00	31,064.23 (4,935.77)
Insurance		69,500.00		69,500.00	58,336.37 (11,163.63)
Repairs/Maintenance		10,300.00		9,800.00	7,920.45 (1,879.55)
CTTC-Telephone Contract		5,225.00		5,796.62	5,796.62 -
Copier/Maintenance Contract		7,250.00		10,075.90	10,075.90 -
County Permanent Improvements		75,000.00		75,000.00	379.00 (74,621.00)
Fees and Licenses		500.00		500.00	35.00 (465.00)
Contingency		52,500.00		45,164.81	- (45,164.81)
Audit		33,000.00		33,000.00	33,000.00 -
Central Appraisal District		115,897.00		115,897.00	115,897.00 -
Election Expense		15,000.00		16,912.37	16,905.16 (7.21)
Principal		318,000.00		318,000.00	798,000.00 480,000.00
Debt Service Interest/ Loan Closing Cc		61,938.62		61,938.62	69,069.44 7,130.82
<b>TOTAL County-Wide</b>	<b>\$</b>	<b>825,510.62</b>	<b>\$</b>	<b>825,510.62</b>	<b>\$ 1,154,336.67 \$ 328,826.05</b>
<b>JANITORIAL</b>					
Salary - Department Head	\$	31,353.43	\$	31,353.43	\$ 33,756.80 \$ 2,403.37
Salary - #6 or Part-time		16,250.00		16,250.00	14,162.52 (2,087.48)
Payroll Tax - Social Security		2,951.41		2,951.41	2,949.64 (1.77)
Payroll Tax - Medicare		690.25		690.25	689.83 (0.42)
Retirement		4,569.93		4,569.93	4,173.29 (396.64)
Death Benefits		337.98		337.98	326.21 (11.77)
Health Insurance		12,920.64		12,920.64	10,465.44 (2,455.20)
Unemployment		238.02		238.02	28.36 (209.66)
Worker's Compensation		1,737.53		1,737.53	1,865.92 128.39
Other Supplies		6,796.60		8,796.60	8,450.33 (346.27)
Uniforms		-		-	- -
Telephone		700.00		700.00	550.35 (149.65)
Repairs/Maintenance		2,540.00		540.00	416.65 (123.35)
Capital Outlay		-		-	- -
<b>TOTAL Janitorial</b>	<b>\$</b>	<b>81,085.79</b>	<b>\$</b>	<b>81,085.79</b>	<b>\$ 77,835.34 \$ (3,250.45)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2021

<b>FIRE DEPARTMENT</b>				
Retirement	\$ 4,500.00	\$ 4,500.00	\$ 3,656.04	\$ (843.96)
Worker's Compensation	2,000.00	2,473.06	2,473.06	-
Other Supplies	1,500.00	304.93	-	(304.93)
Travel/Dues/Conventions	2,775.00	-	-	-
Telephone	1,050.00	1,050.00	800.34	(249.66)
Utilities	2,400.00	2,400.00	1,757.82	(642.18)
Insurance	9,100.00	9,100.00	8,588.00	(512.00)
Repairs/Maintenance	9,644.31	13,141.32	13,141.32	-
Fuel/Oil/Etc	9,437.92	9,437.92	3,009.41	(6,428.51)
Equipment Maintenance & Supplies	12,624.11	12,624.11	9,608.70	(3,015.41)
Capital Outlay	11,000.00	11,000.00	10,557.26	(442.74)
<b>TOTAL Fire Department</b>	<b>\$ 66,031.34</b>	<b>\$ 66,031.34</b>	<b>\$ 53,591.95</b>	<b>\$ (12,439.39)</b>
<b>DISTRICT COURT</b>				
<b>JUDICIAL SERVICES</b>				
Court Reporter & Coord	\$ 21,465.00	\$ 21,465.00	\$ 20,201.83	\$ (1,263.17)
Payroll Taxes	1,655.00	1,655.00	1,463.51	(191.49)
Retirement	2,445.00	2,445.00	2,278.31	(166.69)
Death Benefits	67.00	67.00	62.70	(4.30)
Health Insurance	3,880.00	3,880.00	3,427.69	(452.31)
Unemployment	50.00	50.00	38.22	(11.78)
Worker's Compensation	77.00	77.00	70.60	(6.40)
Office Supplies/Postage	67.00	67.00	30.62	(36.38)
Other Supplies	247.00	247.00	90.41	(156.59)
Advertising & Required Publications	-	116.00	115.55	(0.45)
Travel/Dues/Conventions	265.00	902.00	901.70	(0.30)
Continuing Education/Dues	763.00	165.01	165.01	-
Professional Liability Insurance	305.00	149.99	134.25	(15.74)
Repairs and Maint	73.00	73.00	-	(73.00)
Equipment Contract	240.00	240.00	-	(240.00)
Miscellaneous	65.00	65.00	20.84	(44.16)
Capital Outlay	131.00	131.00	-	(131.00)
<b>JUDICIAL SERVICES</b>				
Professional Fees/Contract Labor	60,000.00	60,000.00	29,396.25	(30,603.75)
Judicial Administration	2,730.00	2,730.00	2,955.42	225.42
Law Books	400.00	400.00	-	(400.00)
Appeals Records	3,000.00	3,000.00	-	(3,000.00)
Jury Fees	750.00	750.00	(254.89)	(1,004.89)
Medical/Psychological	1,000.00	1,000.00	(2,000.00)	(3,000.00)
Office Supplies - Postage	-	-	-	-
<b>TOTAL District Court</b>	<b>\$ 99,675.00</b>	<b>\$ 99,675.00</b>	<b>\$ 59,098.02</b>	<b>\$ (40,576.98)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2021

<b>VOLUNTEER AMBULANCE</b>					
Professional Fees	\$	250,000.00	\$	250,000.00	\$ 249,999.96 \$ (0.04)
Fuel/Oil/Etc		-		-	-
<b>TOTAL Volunteer Ambulance</b>	<b>\$</b>	<b>250,000.00</b>	<b>\$</b>	<b>250,000.00</b>	<b>\$ 249,999.96 \$ (0.04)</b>
<b>EMERGENCY MANAGEMENT</b>					
Salary - Department Head	\$	13,660.01	\$	13,660.01	\$ 14,487.15 \$ 827.14
Payroll Tax - Social Security		846.92		846.92	836.51 (10.41)
Payroll Tax - Medicare		198.07		198.07	195.60 (2.47)
Retirement		1,311.36		1,311.36	1,311.87 0.51
Death Benefits		96.99		96.99	102.83 5.84
Unemployment		68.30		68.30	8.64 (59.66)
Worker's Compensation		47.81		47.81	48.38 0.57
Office Supplies/Postage		75.00		193.99	193.99 -
Other Supplies		150.00		150.00	86.95 (63.05)
Advertising & Required Publications		150.00		150.00	132.00 (18.00)
Travel/Dues/Conventions		5,000.00		4,881.01	1,493.70 (3,387.31)
Telephone		1,550.00		1,550.00	1,070.42 (479.58)
Capital Outlay		500.00		500.00	- (500.00)
<b>TOTAL Emergency Management</b>	<b>\$</b>	<b>23,654.46</b>	<b>\$</b>	<b>23,654.46</b>	<b>\$ 19,968.04 \$ (3,686.42)</b>
<b>COUNTY ATTORNEY</b>					
Salary - Department Head	\$	66,091.15	\$	66,091.15	\$ 71,598.74 \$ 5,507.59
Salary - #1		11,573.20		11,573.20	12,596.88 1,023.68
Payroll Tax - Social Security		4,815.19		4,815.19	5,177.32 362.13
Payroll Tax - Medicare		1,126.13		1,126.13	1,210.89 84.76
Retirement		7,455.78		7,455.78	7,623.94 168.16
Death Benefits		551.42		551.42	597.78 46.36
Health Insurance		12,920.64		12,920.64	10,366.44 (2,554.20)
Unemployment		57.87		57.87	7.22 (50.65)
Worker's Compensation		388.32		388.32	272.84 (115.48)
Office Supplies/Postage		5,770.95		2,898.26	3,469.52 571.26
Travel/Dues/Conventions		5,000.00		2,190.47	2,190.47 -
Telephone		4,650.00		4,142.44	4,261.26 118.82
Repairs/Maintenance		2,000.00		2,707.75	2,707.75 -
Capital Outlay		1,714.00		7,196.03	7,044.00 (152.03)
Other Supplies		-		-	-
<b>TOTAL County Attorney</b>	<b>\$</b>	<b>124,114.65</b>	<b>\$</b>	<b>124,114.65</b>	<b>\$ 129,125.05 \$ 5,010.40</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2021

<b>SHERIFF</b>					
Salary - Department Head	\$	25,500.00	\$	25,500.00	\$ 27,625.00 \$ 2,125.00
Salary - #1		50,000.00		51,052.15	55,462.61 4,410.46
Salary - #2		47,000.00		43,128.70	45,453.54 2,324.84
Salary - #3		47,000.00		42,500.00	45,907.07 3,407.07
Salary - #4		43,500.00		44,218.31	43,855.02 (363.29)
Salary - #5		43,500.00		42,474.96	44,525.72 2,050.76
Salary - #6		-		-	-
Part-Time		9,000.00		22,541.50	25,005.50 2,464.00
Overtime		10,000.00		20,431.14	20,780.57 349.43
Payroll Tax - Social Security		17,081.00		18,094.50	18,996.61 902.11
Payroll Tax - Medicare		3,994.75		4,231.78	4,442.74 210.96
Retirement		26,448.00		28,017.28	27,928.85 (88.43)
Death Benefits		1,956.05		2,072.11	2,191.20 119.09
Health Insurance		77,523.84		74,033.78	53,281.82 (20,751.96)
Unemployment		1,250.00		4,821.80	4,844.62 22.82
Worker's Compensation		6,061.00		6,329.08	5,933.91 (395.17)
Office Supplies/Postage		3,000.00		3,000.00	2,332.83 (667.17)
Other Supplies		5,000.00		5,000.00	4,282.90 (717.10)
Uniforms		5,500.00		5,500.00	4,318.57 (1,181.43)
Advertising & Required Publications		1,000.00		1,304.90	1,442.50 137.60
Travel/Dues/Conventions		2,000.00		2,000.00	1,673.28 (326.72)
Case Management		4,500.00		954.29	2,046.64 1,092.35
Impress Funds		1,000.00		1,000.00	- (1,000.00)
Telephone		5,500.00		5,740.81	5,740.81 -
Repairs/Maintenance		18,000.00		18,000.00	14,352.15 (3,647.85)
Fuel/Oil/Etc		32,000.00		32,000.00	26,299.70 (5,700.30)
Capital Outlay		80,123.61		63,491.16	35,851.51 (27,639.65)
<b>TOTAL Sheriff</b>	<b>\$</b>	<b>567,438.25</b>	<b>\$</b>	<b>567,438.25</b>	<b>\$ 524,575.67 \$ (42,862.58)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2021

<b>JAIL</b>					
Salary - Department Head	\$	34,034.11	\$	34,142.73	\$ 37,163.32 \$ 3,020.59
Salary - #1		32,851.34		32,851.34	34,691.60 1,840.26
Salary - #2		32,851.34		33,127.45	21,510.66 (11,616.79)
Salary - #3		32,851.34		33,600.00	35,885.61 2,285.61
Salary - #4		32,851.34		22,045.34	36,249.57 14,204.23
Salary - #5		32,851.34		21,510.66	24,743.54 3,232.88
Salary - #6 or Part-time		6,180.00		8,026.64	8,794.52 767.88
Overtime		9,360.00		42,817.44	45,583.54 2,766.10
Payroll Tax - Social Security		13,257.51		14,143.55	15,089.90 946.35
Payroll Tax - Medicare		3,100.55		3,307.77	3,529.11 221.34
Retirement		20,527.76		21,899.69	22,143.73 244.04
Death Benefits		1,518.20		1,619.67	1,736.79 117.12
Health Insurance		77,523.84		61,726.34	48,706.72 (13,019.62)
Unemployment		1,069.15		1,140.60	147.45 (993.15)
Worker's Compensation		4,704.28		4,938.66	4,754.17 (184.49)
Office Supplies/Postage		3,000.00		2,500.00	1,893.55 (606.45)
Other Supplies		2,500.00		2,500.00	2,401.35 (98.65)
Uniforms		1,000.00		1,000.00	392.84 (607.16)
Travel/Dues/Conventions		2,400.00		2,400.00	1,562.50 (837.50)
Case Management		7,800.00		5,767.00	5,767.00 -
Telephone		3,800.00		3,800.00	3,526.55 (273.45)
Utilities		15,000.00		13,982.47	11,797.08 (2,185.39)
Repairs/Maintenance		10,000.00		14,563.39	14,711.20 147.81
Fuel, Oil, Etc		8,000.00		1,819.98	1,525.77 (294.21)
Copier/Maintenance Contract		3,000.00		4,320.91	4,699.92 379.01
Prisoner Meals		6,000.00		3,798.41	4,017.87 219.46
Inmate Overflow		250,000.00		248,752.50	267,835.00 19,082.50
Medical/Psychological		16,875.70		23,705.86	23,148.18 (557.68)
Capital Outlay		2,500.00		1,600.00	1,600.00 -
<b>TOTAL Jail</b>	<b>\$</b>	<b>667,407.80</b>	<b>\$</b>	<b>667,408.40</b>	<b>\$ 685,609.04 \$ 18,200.64</b>
<b>DISTRICT ATTORNEY</b>					
Salary - Department Head	\$	76,763.00	\$	76,763.00	\$ 68,888.48 \$ (7,874.52)
Salary - Part-time		-		-	- -
Payroll Taxes		5,643.00		5,643.00	5,255.69 (387.31)
Retirement		8,852.00		8,852.00	8,151.66 (700.34)
Death Benefits		229.00		229.00	- (229.00)
Health Insurance		13,751.00		13,751.00	10,320.60 (3,430.40)
Unemployment		177.00		177.00	132.26 (44.74)
Worker's Compensation		375.00		387.72	387.72 -
Office Supplies/Postage		1,000.00		256.23	- (256.23)
Other Supplies		723.00		1,058.50	1,058.50 -
Travel/Dues/Conventions		621.00		621.00	166.78 (454.22)
Continuing Education/Dues		1,034.00		1,034.00	495.14 (538.86)
Case Management		-		248.38	248.38 -
Telephone		1,295.00		1,295.00	815.41 (479.59)
Repairs/Maintenance		207.00		207.00	28.90 (178.10)
Copier/Maintenance Contract		896.00		1,043.17	1,043.17 -
Capital Outlay		-		-	- -
<b>TOTAL District Attorney</b>	<b>\$</b>	<b>111,566.00</b>	<b>\$</b>	<b>111,566.00</b>	<b>\$ 96,992.69 \$ (14,573.31)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2021

**MUNICIPAL COURT**

Salary - Department Head	\$	13,322.92	\$	13,322.92	\$	14,401.43	\$	1,078.51
Salary - #1		9,931.29		9,931.29		10,685.93		754.64
Payroll Tax - Social Security		1,441.76		1,441.76		1,547.04		105.28
Payroll Tax - Medicare		337.19		337.19		361.76		24.57
Retirement		2,232.40		2,232.40		2,269.85		37.45
Death Benefits		165.10		165.10		178.10		13.00
Unemployment		49.66		49.66		6.17		(43.49)
Worker's Compensation		67.44		67.44		105.86		38.42
<b>TOTAL Municipal Court</b>	<b>\$</b>	<b>27,547.76</b>	<b>\$</b>	<b>27,547.76</b>	<b>\$</b>	<b>29,556.14</b>	<b>\$</b>	<b>2,008.38</b>

**COUNTY COURT**

Part-Time	\$	4,500.00	\$	4,090.44	\$	-	\$	(4,090.44)
Professional Fees/Contract Services		1,000.00		1,000.00		936.00		(64.00)
Judicial Administration		500.00		566.56		566.56		-
Payroll Tax - Social Security		279.00		279.00		-		(279.00)
Payroll Tax - Medicare		65.25		65.25		-		(65.25)
Unemployment		22.50		22.50		-		(22.50)
Worker's Compensation		15.75		15.75		-		(15.75)
Case Management		1,000.00		-		-		-
Jury Fees		250.00		250.00		-		(250.00)
Medical/Psychological		500.00		1,843.00		1,843.00		-
<b>TOTAL County Court</b>	<b>\$</b>	<b>8,132.50</b>	<b>\$</b>	<b>8,132.50</b>	<b>\$</b>	<b>3,345.56</b>	<b>\$</b>	<b>(4,786.94)</b>

**COURTHOUSE ANNEX**

Utilities	\$	-	\$	-	\$	-	\$	-
Repairs/Maintenance		7,000.00		7,000.00		1,236.10		(5,763.90)
Capital Outlay		-		-		-		-
<b>TOTAL Courthouse Annex</b>	<b>\$</b>	<b>7,000.00</b>	<b>\$</b>	<b>7,000.00</b>	<b>\$</b>	<b>1,236.10</b>	<b>\$</b>	<b>(5,763.90)</b>

**INTERFUND TRANSFERS**

<b>TOTAL GENERAL FUND EXPENDITURE</b>	<b>\$</b>	<b>4,145,406.76</b>	<b>\$</b>	<b>4,145,406.76</b>	<b>\$</b>	<b>4,217,406.90</b>	<b>\$</b>	<b>72,000.14</b>
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Cash fund balance, October 1, 2020	\$	609,745.30
Receipts		4,893,258.13
Interfund Transfers In		-
	\$	5,503,003.43
Disbursements		(4,217,406.90)
Interfund Transfers Out		(77,055.00)
Cash fund balance, September 30, 2021	\$	1,208,541.53

**SAN SABA COUNTY, TEXAS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE SCHEDULE OF CASH**  
**RECEIPTS AND DISBURSEMENTS - BUDGETARY BASIS**  
**YEAR ENDED SEPTEMBER 30, 2021**

Reconciliation of change in fund balances - total governmental funds to  
the change in governmental activities on a budgetary basis:

<b>Cash fund balance - cash receipts and disbursements budgetary basis</b>	<b>\$ 1,208,542</b>
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Amounts reported for governmental activities in the Statement of Revenues,  
Expenditures, and Changes in Net Position are different because:

The governmental funds statement of revenues, expenditures and changes in fund  
balance includes accrued payroll, employee vacation, and expenses that were  
payable as of the year end financial statement date. These payables and accruals  
increased the fund balance of the governmental fund balance.

193,096

Various other reclassifications and eliminations are necessary to convert from  
the budgetary basis of accounting to accrual basis of accounting. This  
includes the adjustments to receivables and the changes to other payables.

585,389

**Fund Balance Governmental Funds**

\$ 1,987,027

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

San Saba County  
Road and Bridge - General Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2021

	Initial Budget Year Ended 30-Sep-21	Final Budget Year Ended 30-Sep-21	Actual Year Ended 30-Sep-21	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Fines	\$ 23,000.00	\$ 23,000.00	\$ 21,456.00	\$ (1,544.00)
Road Tax	679,878.24	679,878.24	700,982.48	21,104.24
Road Tax - Prior Year	7,000.00	7,000.00	7,375.27	375.27
Road Tax - Penalty and Interest	5,800.00	5,800.00	7,696.00	1,896.00
Auto Registration Fees	440,000.00	440,000.00	404,411.93	(35,588.07)
Lateral Road Income	20,400.00	20,400.00	19,333.88	(1,066.12)
Other Income	151,000.00	151,000.00	564.02	(150,435.98)
<b>TRANSFERS</b>				
Interfund Transfer In	-	-	-	-
<b>TOTAL Receipts</b>	<b>\$ 1,327,078.24</b>	<b>\$ 1,327,078.24</b>	<b>\$ 1,161,819.58</b>	<b>\$ (165,258.66)</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ 1,000.00	\$ 1,000.00	\$ 406.00	\$ (594.00)
Insurance	7,500.00	7,500.00	8,785.89	1,285.89
Repairs & Maintenance	1,000.00	1,000.00	-	(1,000.00)
County Permanent Improvements	14,000.00	14,000.00	-	(14,000.00)
<b>TRANSFERS</b>				
Interdepartmental Transfer Out	1,361,564.52	1,361,564.52	1,078,409.38	(283,155.14)
<b>TOTAL Expenditures</b>	<b>\$ 1,385,064.52</b>	<b>\$ 1,385,064.52</b>	<b>\$ 1,087,601.27</b>	<b>\$ (297,463.25)</b>

## Schedule of Cash Balance

Cash Fund Balance, October 1, 2020	\$ 453,786.32
Receipts	1,161,819.58
Transfers In	125,829.00
	<u>\$ 1,741,434.90</u>
Disbursements	(9,191.89)
Transfers Out	(1,078,409.38)
Cash Fund Balance, September 30, 2021	<u>\$ 653,833.63</u>

San Saba County  
Road and Bridge - Precinct No. 1  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2021

	Initial Budget Year Ended 30-Sep-21	Final Budget Year Ended 30-Sep-21	Actual Year Ended 30-Sep-21	Actual Over (Under) Budget
<b>RECEIPTS</b>				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	-	-
<b>TRANSFERS:</b>				
Road and Bridge General	-	-	-	-
Total Receipts and Transfers	\$ -	\$ -	\$ -	\$ -
<b>DISBURSEMENTS:</b>				
Salary - Department Head	\$ 43,209.50	\$ 43,209.50	\$ 46,810.29	\$ 3,600.79
Salary - #1	37,011.69	37,011.69	36,393.55	(618.14)
Salary - #2	37,011.69	37,011.69	39,512.59	2,500.90
Salary #6 or Part-time	500.00	500.00	-	(500.00)
Overtime	500.00	500.00	104.13	(395.87)
Payroll tax - Social Security	7,330.44	7,330.44	7,311.27	(19.17)
Payroll tax - Medicare	1,714.38	1,714.38	1,709.87	(4.51)
Retirement	11,350.36	11,350.36	11,139.80	(210.56)
Death Benefits	839.45	839.45	872.08	32.63
Health Insurance	38,761.92	38,761.92	25,109.98	(13,651.94)
Unemployment	375.12	375.12	45.01	(330.11)
Worker's Compensation	2,628.38	2,628.38	2,662.38	34.00
Other Supplies	1,900.00	1,900.00	242.87	(1,657.13)
Uniforms	1,150.00	1,150.00	1,014.72	(135.28)
Travel/Dues/Conventions	1,200.00	1,984.85	1,984.85	-
Telephone	1,500.00	1,500.00	1,072.59	(427.41)
Utilities	3,000.00	3,000.00	2,363.35	(636.65)
Repairs/Maintenance	14,249.71	14,249.71	8,008.10	(6,241.61)
Fuel/Oil/Etc	20,745.00	20,745.00	17,780.47	(2,964.53)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	4,343.28	(756.72)
Equipment Maintenance & Supplies	18,400.00	18,400.00	17,704.69	(695.31)
Road Maintenance Supplies	34,665.15	17,320.60	2,666.94	(14,653.66)
Cattle guards/fences	2,500.00	1,715.15	-	(1,715.15)
Capital Outlay	5,000.00	22,344.55	22,344.55	-
Contingency	-	-	(36,722.77)	(36,722.77)
TOTAL Precinct No. 1	\$ 290,642.79	\$ 290,642.79	\$ 214,474.59	\$ (76,168.20)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2020	\$ -
Transfers in	214,474.59
Receipts	-
	\$ 214,474.59
Disbursements	(214,474.59)
Cash Fund Balance, September 30, 2021	\$ -

San Saba County  
Road and Bridge - Precinct No. 2  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2021

	Initial Budget Year Ended 30-Sep-21	Final Budget Year Ended 30-Sep-21	Actual Year Ended 30-Sep-21	Actual Over (Under) Budget
<b>RECEIPTS</b>				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	-	-
<b>TRANSFERS:</b>				
Road and Bridge General	56,000.00	56,000.00	-	(56,000.00)
	\$ 56,000.00	\$ 56,000.00	\$ -	\$ (56,000.00)
<b>DISBURSEMENTS:</b>				
Salary - Department Head	\$ 43,209.50	\$ 43,209.50	\$ 46,810.29	\$ 3,600.79
Salary - #1	37,011.69	37,011.69	40,276.56	3,264.87
Salary - #2	37,011.69	37,011.69	31,810.83	(5,200.86)
Salary #6 or Part-time	1,000.00	2,000.00	1,680.00	(320.00)
Overtime	1,000.00	-	-	-
Professional Fees/Contract Lab	-	-	-	-
Payroll tax - Social Security	7,392.44	7,392.44	7,417.36	24.92
Payroll tax - Medicare	1,728.88	1,728.88	1,734.70	5.82
Retirement	11,446.36	11,446.36	10,786.54	(659.82)
Death Benefits	846.55	846.55	844.23	(2.32)
Health Insurance	38,761.92	38,761.92	23,398.74	(15,363.18)
Unemployment	380.12	380.12	47.25	(332.87)
Worker's Compensation	2,660.88	2,660.88	2,599.29	(61.59)
Other Supplies	5,259.51	5,061.89	1,830.15	(3,231.74)
Uniforms	1,200.00	1,200.00	825.65	(374.35)
Travel/Dues/Conventions	1,050.00	1,247.62	1,247.62	-
Telephone	1,100.00	1,100.00	1,034.65	(65.35)
Utilities	2,200.00	1,000.00	496.28	(503.72)
Repairs/Maintenance	4,000.00	14,100.00	14,325.29	225.29
Fuel/Oil/Etc	20,745.00	12,745.00	12,265.97	(479.03)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	17,282.87	17,282.87	15,124.24	(2,158.63)
Road Maintenance Supplies	31,543.00	30,643.00	22,406.47	(8,236.53)
Cattle guards/fences	2,575.00	2,575.00	922.31	(1,652.69)
Capital Outlay	11,457.48	26,457.48	24,630.00	(1,827.48)
Contingency	56,000.00	41,000.00	-	(41,000.00)
Debt Service - Principal	9,205.75	9,205.75	13,097.32	3,891.57
Debt Service - Interest	7,483.85	7,483.85	3,592.28	(3,891.57)
<b>TOTAL Precinct No. 2</b>	<b>\$ 358,652.49</b>	<b>\$ 358,652.49</b>	<b>\$ 284,304.02</b>	<b>\$ (74,348.47)</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2020	\$ -
Transfers in	284,304.02
Receipts	-
	<u>\$ 284,304.02</u>
Disbursements	(284,304.02)
Cash Fund Balance, September 30, 2021	<u><u>\$ -</u></u>

San Saba County  
Road and Bridge - Precinct No. 3  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2021

	Initial Budget Year Ended 30-Sep-21	Final Budget Year Ended 30-Sep-21	Actual Year Ended 30-Sep-21	Actual Over (Under) Budget
<b>RECEIPTS</b>				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Sale of Assets	-	-	-	-
Other Income	-	-	-	-
<b>TRANSFERS:</b>				
Road and Bridge General	55,000.00	55,000.00	-	(55,000.00)
	\$ 55,000.00	\$ 55,000.00	\$ -	\$ (55,000.00)
<b>DISBURSEMENTS:</b>				
Salary - Department Head	\$ 43,209.50	\$ 43,209.50	\$ 46,810.29	\$ 3,600.79
Salary - #1	37,011.69	37,011.69	39,814.02	2,802.33
Salary - #2	37,011.69	37,011.69	38,533.14	1,521.45
Salary #6 or Part-time	50.00	50.00	-	(50.00)
Overtime	50.00	50.00	-	(50.00)
Professional Fees/Contract Labor	-	-	-	-
Payroll tax - Social Security	7,274.64	7,274.64	7,571.56	296.92
Payroll tax - Medicare	1,701.33	1,701.33	1,770.78	69.45
Retirement	11,263.96	11,263.96	11,335.23	71.27
Death Benefits	833.06	833.06	888.71	55.65
Health Insurance	38,761.92	38,761.92	31,099.32	(7,662.60)
Unemployment	370.62	370.62	46.18	(324.44)
Worker's Compensation	2,599.93	2,599.93	2,721.62	121.69
Other Supplies	4,000.00	4,000.00	1,083.77	(2,916.23)
Uniforms	1,200.00	1,200.00	-	(1,200.00)
Advertising & Required Publ	-	-	-	-
Travel/Dues/Conventions	1,100.00	1,152.72	1,152.70	(0.02)
Telephone	1,500.00	1,651.05	1,651.05	-
Utilities	1,500.00	1,513.47	1,319.59	(193.88)
Repairs/Maintenance	10,000.00	10,000.00	(1,010.94)	(11,010.94)
Fuel/Oil/Etc	21,844.00	30,008.98	30,945.60	936.62
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	15,000.00	18,563.16	20,048.08	1,484.92
Road Maintenance Supplies	26,080.00	13,918.95	1,244.25	(12,674.70)
Cattle guards/fences	3,500.00	4,491.83	4,491.83	-
Fees & Licenses	-	-	-	-
Capital Outlay	-	10,000.00	5,000.00	(5,000.00)
Contingency	55,000.00	21,119.56	-	(21,119.56)
Debt Service - Principal	26,059.55	50,014.51	50,432.13	417.62
Debt Service - Interest	5,612.01	4,761.35	4,329.44	(431.91)
<b>TOTAL Precinct No. 3</b>	<b>\$ 357,633.90</b>	<b>\$ 357,633.92</b>	<b>\$ 306,378.35</b>	<b>\$ (51,255.57)</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2020	\$ -
Transfers in	306,378.35
Receipts	-
	<u>\$ 306,378.35</u>
Disbursements	(306,378.35)
Cash Fund Balance, September 30, 2021	<u>\$ -</u>

San Saba County  
Road and Bridge - Precinct No. 4  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2021

	Initial Budget Year Ended 30-Sep-21	Final Budget Year Ended 30-Sep-21	Actual Year Ended 30-Sep-21	Actual Over (Under) Budget
<b>RECEIPTS</b>				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	531.30	531.30
<b>TRANSFERS:</b>				
Road and Bridge General	40,000.00	40,000.00		(40,000.00)
	\$ 40,000.00	\$ 40,000.00	\$ 531.30	\$ (39,468.70)
<b>DISBURSEMENTS:</b>				
Salary - Department Head	\$ 43,209.50	\$ 43,209.50	\$ 46,810.29	\$ 3,600.79
Salary - #1	37,011.69	37,011.69	40,205.41	3,193.72
Salary - #2	37,011.69	37,011.69	40,205.40	3,193.71
Salary #6 or Part-time	1,000.00	-	-	-
Overtime	1,000.00	-	-	-
Payroll tax - Social Security	7,392.44	7,392.44	7,816.87	424.43
Payroll tax - Medicare	1,728.88	1,728.88	1,828.14	99.26
Retirement	11,446.36	11,446.36	11,518.73	72.37
Death Benefits	846.55	846.55	903.35	56.80
Health Insurance	38,761.92	38,761.92	21,214.68	(17,547.24)
Unemployment	380.12	380.12	47.21	(332.91)
Worker's Compensation	2,660.88	2,660.88	2,782.21	121.33
Other Supplies	1,250.00	850.00	833.05	(16.95)
Uniforms	1,000.00	1,050.00	1,491.64	441.64
Travel/Dues/Conventions	1,300.00	1,060.00	1,059.47	(0.53)
Telephone	1,200.00	700.00	550.35	(149.65)
Utilities	2,000.00	2,000.00	2,053.87	53.87
Repairs/Maintenance	12,500.00	11,500.00	13,138.45	1,638.45
Fuel/Oil/Etc	22,500.00	23,850.00	23,931.52	81.52
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	25,102.46	20,902.46	23,217.47	2,315.01
Road Maintenance Supplies	26,982.85	74,388.85	78,779.19	4,390.34
Cattle guards/fences	3,250.00	5,284.00	5,284.00	-
Capital Outlay	18,000.00	15,500.00	12,200.00	(3,300.00)
Contingency	40,000.00	-	(67,187.58)	(67,187.58)
Approved FEMA Budget	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
<b>TOTAL Precinct No. 4</b>	<b>\$ 342,635.34</b>	<b>\$ 342,635.34</b>	<b>\$ 273,783.72</b>	<b>\$ (68,851.62)</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2020	\$ -
Transfers in (out)	273,252.42
Receipts	531.30
	<u>\$ 273,783.72</u>
Disbursements	(273,783.72)
Cash Fund Balance, September 30, 2021	<u>\$ -</u>

## **SUPPLEMENTARY INFORMATION**

**SAN SABA COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2021**

	Road and Bridge General	Rylander Library Trust Fund	Crime Victim's Fund	Records Mgmt & Preserv Fund	Jury Fund	Cash Bond Escrow	Law Library Fund	Court- house Security Fund
<b><u>ASSETS</u></b>								
Pooled Cash and Cash Equivalents	\$ 653,834	\$ 56,461	\$ -	\$ 189,123	\$ 9,511	\$ 13,700	\$ 7,632	\$ 13,870
Non-Pooled Cash and Cash Equivalents								
Investments		38,920						
Taxes Receivable	36,562							
Grant Receivable								
Due from Other Funds								
Land								
Buildings								
Improvements								
Infrastructure Improvements								
Furniture and Fixtures								
Machinery and Equipment								
Amounts to be Provided for								
Retirement of Long-Term Debt								
Total assets	\$ 690,396	\$ 95,381	\$ -	\$ 189,123	\$ 9,511	\$ 13,700	\$ 7,632	\$ 13,870
<b><u>LIABILITIES</u></b>								
Pooled Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable								
Accrued Liabilities								
State Fines Payable								
Deferred Revenue	36,562							
Certificates of Obligation								
Notes Payable								
Capital Leases Payable								
Total liabilities	36,562	-	-	-	-	-	-	-
<b><u>FUND EQUITY</u></b>								
Contributed Capital								
Investment in General Fixed Assets								
Fund Balance								
Reserved for Debt Service	167,400							
Reserved for Obligated Projects		95,381	-	189,123	9,511	13,700	7,632	13,870
Unreserved	486,434							
Total fund equity	\$ 653,834	\$ 95,381	\$ -	\$ 189,123	\$ 9,511	\$ 13,700	\$ 7,632	\$ 13,870
Total liabilities and fund equity	\$ 690,396	\$ 95,381	\$ -	\$ 189,123	\$ 9,511	\$ 13,700	\$ 7,632	\$ 13,870

SAN SABA COUNTY, TEXAS  
COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS  
YEAR ENDED SEPTEMBER 30, 2021

Judicial Education Fund	Indigent Defense Grant Fund	Justice Court Tech Fund	Justice Court Bldg Fund	Crime Task Fund	Covid Relief Fund	Pretrial Inter- vention Fund	Truancy Prevention & Detection Fund	Law Enf Education Fund	America Rescue Fund	Total for Special Reserve Funds
<b>ASSETS</b>										
\$ 3,475	\$ -	\$ 13,885	\$ 1,153	\$ 4,470	\$ 11,894	\$ 7,645	\$ 3,218	\$ 1,534	\$ -	\$ 991,405
									588,131	588,131
										38,920
										36,562
										-
										-
										-
										-
										-
										-
										-
\$ 3,475	\$ -	\$ 13,885	\$ 1,153	\$ 4,470	\$ 11,894	\$ 7,645	\$ 3,218	\$ 1,534	\$ 588,131	\$ 1,655,018
<b>LIABILITIES</b>										
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
										-
										-
										36,562
										-
										-
										-
										36,562
<b>FUND EQUITY</b>										
										-
										-
										167,400
3,475	-	13,885	1,153	4,470	11,894	7,645	3,218	1,534	588,131	964,622
										486,434
\$ 3,475	\$ -	\$ 13,885	\$ 1,153	\$ 4,470	\$ 11,894	\$ 7,645	\$ 3,218	\$ 1,534	\$ 588,131	\$ 1,618,456
\$ 3,475	\$ -	\$ 13,885	\$ 1,153	\$ 4,470	\$ 11,894	\$ 7,645	\$ 3,218	\$ 1,534	\$ 588,131	\$ 1,655,018

**SAN SABA COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2021**

	Road and Bridge General	Road and Bridge Precincts	Rylander Library Trust Fund	Crime Victim's Fund	Records Mgmt & Preserv Fund	Jury Fund	Cash Bond Escrow	Law Library Fund	Court- house Security Fund
<b>REVENUES</b>									
Tax Revenues	\$ 716,054								
Licenses and Permits	404,412								
Charges for Services									
Court Costs									549
Fees of Office					12,282			3,119	
Court Appointed Attorney Fee									
Retained State Fines/Forfeitures	21,456								
Grant Revenue									
Interest Income			61						
Miscellaneous	565	531	18,712			2,962	3,450		
Lateral Road Income	19,333								
	\$ 1,161,820	\$ 531	\$ 18,773	\$ -	\$ 12,282	\$ 2,962	\$ 3,450	\$ 3,119	\$ 549
<b>EXPENDITURES</b>									
General Government									
General Administration	9,192								
Administration of Justice									
Courts									
Public Health and Welfare				40,918					2,173
Public Works									
County Roads and Bridges		932,773							
General Building Maintenance									
Culture/Recreation/Education			5,255						
Utilities		10,542							
Capital Outlay:									
Library Books and Publications			13,308						
Fixed Asset Purchases	-	64,175							
Debt Service:									
Principal		63,529							
Interest and Fiscal Charges		7,922							
Total Expenditures	\$ 9,192	\$ 1,078,941	\$ 18,563	\$ 40,918	\$ -	\$ -	\$ -	\$ -	\$ 2,173
Excess (deficiency) of revenues over expenditures	1,152,628	(1,078,410)	210	(40,918)	12,282	2,962	3,450	3,119	(1,624)
<b>OTHER FINANCING SOURCES (USES)</b>									
Operating transfers from (to) funds	(952,580)	1,078,410		40,918					-
Capital Financing									
Net other financing sources (uses)	\$ (952,580)	\$ 1,078,410	\$ -	\$ 40,918	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues and other sources over expenditures and other uses	200,048	-	210	-	12,282	2,962	3,450	3,119	(1,624)
Fund Balance, beginning	453,786	-	95,171	-	176,841	6,549	10,250	4,513	15,494
Fund Balance, ending	\$ 653,834	\$ -	\$ 95,381	\$ -	\$ 189,123	\$ 9,511	\$ 13,700	\$ 7,632	\$ 13,870

SAN SABA COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS  
YEAR ENDED SEPTEMBER 30, 2021

Judicial Educ Fund	Indigent Defense Grant Fund	Justice Court Tech Fund	Justice Court Bldg Fund	Crime Task Fund	Covid Relief Fund	Pretrial Inter- vention Fund	Truancy Prev & Det Fund	Law Enf Educ Fund	America Rescue Fund	Total for Special Revenue Funds
REVENUES										
										716,054
										404,412
						4,430				549
	1,346									19,831
		467	144							1,346
										22,067
									588,056	588,056
									75	136
					17,678					43,898
										19,333
\$ -	\$ 1,346	\$ 467	\$ 144	\$ -	\$ 17,678	\$ 4,430	\$ -	\$ -	\$ 588,131	\$ 1,815,682
EXPENDITURES										
										9,192
	42,286	1,355				9,249				52,890
				530	981					44,602
										932,773
								2,472		7,727
										10,542
										13,308
										64,175
										63,529
\$ -	\$ 42,286	\$ 1,355	\$ -	\$ 530	\$ 981	\$ 9,249	\$ -	\$ 2,472	\$ -	\$ 1,206,660
-	(40,940)	(888)	144	(530)	16,697	(4,819)	-	(2,472)	588,131	609,022
OTHER FINANCING SOURCES (USES)										
	40,940					(4,803)				202,885
\$ -	\$ 40,940	\$ -	\$ -	\$ -	\$ (4,803)	\$ -	\$ -	\$ -	\$ -	\$ 202,885
-	-	(888)	144	(530)	11,894	(4,819)	-	(2,472)	588,131	811,906
3,475	-	14,773	1,009	5,000	-	12,464	3,218	4,006	-	806,549
\$ 3,475	\$ -	\$ 13,885	\$ 1,153	\$ 4,470	\$ 11,894	\$ 7,645	\$ 3,218	\$ 1,534	\$ 588,131	\$ 1,618,456

San Saba County  
 Rylander Library Trust Fund  
 Schedule of Cash Receipts and Disbursements as Compared with Budget  
 For the Year Ended September 30, 2021

	Initial Budget Year Ended 30-Sep-21	Final Budget Year Ended 30-Sep-21	Actual Year Ended 30-Sep-21	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Interest Income	\$ 100.00	\$ 100.00	\$ 61.32	\$ (38.68)
Other Income	26,800.00	26,800.00	18,711.22	(8,088.78)
<b>TOTAL Receipts</b>	<b>\$ 26,900.00</b>	<b>\$ 26,900.00</b>	<b>\$ 18,772.54</b>	<b>\$ (8,127.46)</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Labor	\$ 800.00	\$ 800.00	\$ 1,036.25	\$ 236.25
Office Supplies/Postage	400.00	400.00	417.74	17.74
Other Supplies	200.00	200.00	144.18	(55.82)
Copier/Computer Maint Contract	4,100.00	4,100.00	1,959.39	(2,140.61)
Telephone	650.00	650.00	915.65	265.65
Fees/Licenses	750.00	750.00	781.00	31.00
Capital Outlay - Books	20,000.00	20,000.00	13,308.39	(6,691.61)
<b>TOTAL Disbursements</b>	<b>\$ 26,900.00</b>	<b>\$ 26,900.00</b>	<b>\$ 18,562.60</b>	<b>\$ (8,337.40)</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2020	\$ 95,171.24
Receipts	18,772.54
	<u>\$ 113,943.78</u>
Disbursements	(18,562.60)
Cash Fund Balance, September 30, 2021	<u><u>\$ 95,381.18</u></u>

San Saba County  
 Records Management & Preservation  
 Schedule of Cash Receipts and Disbursements as Compared with Budget  
 For the Year Ended September 30, 2021

	Initial Budget Year Ended 30-Sep-21	Final Budget Year Ended 30-Sep-21	Actual Year Ended 30-Sep-21	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Fees of Office	\$ 12,000.00	\$ 12,000.00	\$ 12,281.61	\$ 281.61
<b>TOTAL Receipts</b>	<b>\$ 12,000.00</b>	<b>\$ 12,000.00</b>	<b>\$ 12,281.61</b>	<b>\$ 281.61</b>
<b>DISBURSEMENTS:</b>				
Office Supplies and Postage	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2020	\$ 176,841.05
Receipts	12,281.61
	<u>\$ 189,122.66</u>
Disbursements	-
Cash Fund Balance, September 30, 2021	<u><u>\$ 189,122.66</u></u>

San Saba County  
Law Library  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2021

	Initial Budget Year Ended 30-Sep-21	Final Budget Year Ended 30-Sep-21	Actual Year Ended 30-Sep-21	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Law Library Fund	\$ 6,200.00	\$ 6,200.00	\$ 3,118.81	\$ (3,081.19)
<b>TOTAL Receipts</b>	<b>\$ 6,200.00</b>	<b>\$ 6,200.00</b>	<b>\$ 3,118.81</b>	<b>\$ (3,081.19)</b>
<b>DISBURSEMENTS:</b>				
Legal	\$ 8,000.00	\$ 8,000.00	\$ -	\$ (8,000.00)
<b>TOTAL Disbursements</b>	<b>\$ 8,000.00</b>	<b>\$ 8,000.00</b>	<b>\$ -</b>	<b>\$ (8,000.00)</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2020	\$ 4,513.29
Receipts	3,118.81
	<u>\$ 7,632.10</u>
Disbursements	-
Cash Fund Balance, September 30, 2021	<u>\$ 7,632.10</u>

San Saba County  
Courthouse Security Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2021

	Initial Budget Year Ended 30-Sep-21	Final Budget Year Ended 30-Sep-21	Actual Year Ended 30-Sep-21	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Fees of Office	\$ 3,000.00	\$ 3,000.00	\$ 549.17	\$ (2,450.83)
Fees to Clerks	-	-	-	-
<b>TOTAL Receipts</b>	<b>\$ 3,000.00</b>	<b>\$ 3,000.00</b>	<b>\$ 549.17</b>	<b>\$ (2,450.83)</b>
<b>DISBURSEMENTS:</b>				
Salary and Part-time	\$ -	\$ -	\$ 1,851.53	\$ 1,851.53
Payroll tax - Social Security	-	-	114.81	114.81
Payroll tax - Medicare	-	-	26.84	26.84
Retirement	-	-	164.52	164.52
Death Benefits	-	-	13.16	13.16
Unemployment	-	-	1.77	1.77
Worker's Compensation	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,172.63</b>	<b>\$ 2,172.63</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2020	\$ 15,494.03
Receipts	549.17
	<u>\$ 16,043.20</u>
Disbursements	(2,172.63)
Cash Fund Balance, September 30, 2021	<u>\$ 13,870.57</u>

San Saba County  
County Judicial Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2021

	Initial Budget Year Ended 30-Sep-21	Final Budget Year Ended 30-Sep-21	Actual Year Ended 30-Sep-21	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Judicial Education Fee	\$ 400.00	\$ 400.00	\$ -	\$ (400.00)
<b>TOTAL Receipts</b>	<b>\$ 400.00</b>	<b>\$ 400.00</b>	<b>\$ -</b>	<b>\$ (400.00)</b>
<b>DISBURSEMENTS:</b>				
Other Supplies	\$ -	\$ -	\$ -	\$ -
Telephone	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2020	\$ 3,474.89
Receipts	-
	<u>\$ 3,474.89</u>
Disbursements	-
Cash Fund Balance, September 30, 2021	<u><u>\$ 3,474.89</u></u>

San Saba County  
Indigent Defense Grant Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2021

	Initial Budget Year Ended 30-Sep-21	Final Budget Year Ended 30-Sep-21	Actual Year Ended 30-Sep-21	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Court Appointed Attorney Fee	\$ 1,000.00	\$ 1,000.00	\$ 1,346.41	\$ 346.41
<b>TOTAL Receipts</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ 1,346.41</b>	<b>\$ 346.41</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ 27,500.00	\$ 27,500.00	\$ 42,286.10	\$ 14,786.10
<b>TOTAL Disbursements</b>	<b>\$ 27,500.00</b>	<b>\$ 27,500.00</b>	<b>\$ 42,286.10</b>	<b>\$ 14,786.10</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2020	\$ -
Transfers In from General Fund	40,939.69
Receipts	<u>1,346.41</u>
	<u>\$ 42,286.10</u>
Disbursements	<u>(42,286.10)</u>
Cash Fund Balance, September 30, 2021	<u><u>\$ -</u></u>

San Saba County  
Justice Court Technology Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2021

	Initial Budget Year Ended 30-Sep-21	Final Budget Year Ended 30-Sep-21	Actual Year Ended 30-Sep-21	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Justice Court Technology Fund	\$ 1,400.00	\$ 1,400.00	\$ 467.18	\$ (932.82)
<b>TOTAL Receipts</b>	<b>\$ 1,400.00</b>	<b>\$ 1,400.00</b>	<b>\$ 467.18</b>	<b>\$ (932.82)</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
Office Supplies/Postage	-	-	-	-
Travel/Dues/Conventions	700.00	700.00	-	(700.00)
Repairs/Maintenance	-	-	-	-
Copier/Computer Maint Contract	1,500.00	1,500.00	1,355.00	(145.00)
Capital Outlay	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ 2,200.00</b>	<b>\$ 2,200.00</b>	<b>\$ 1,355.00</b>	<b>\$ (845.00)</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2020	\$ 14,773.49
Receipts	467.18
	<u>\$ 15,240.67</u>
Disbursements	(1,355.00)
Cash Fund Balance, September 30, 2021	<u>\$ 13,885.67</u>

San Saba County  
Justice Court Building Security Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2021

	Initial Budget Year Ended 30-Sep-21	Final Budget Year Ended 30-Sep-21	Actual Year Ended 30-Sep-21	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Fees of Office	\$ 1,000.00	\$ 1,000.00	\$ 144.39	\$ (855.61)
<b>TOTAL Receipts</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ 144.39</b>	<b>\$ (855.61)</b>
<b>DISBURSEMENTS:</b>				
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -
Copier/Computer Maint Contract	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2020	\$ 1,008.74
Receipts	144.39
	<u>\$ 1,153.13</u>
Disbursements	-
Cash Fund Balance, September 30, 2021	<u>\$ 1,153.13</u>

San Saba County  
Law Enforcement Education Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2021

	Initial Budget Year Ended 30-Sep-21	Final Budget Year Ended 30-Sep-21	Actual Year Ended 30-Sep-21	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Law Enforcement Education	\$ 1,200.00	\$ 1,200.00	\$ -	\$ (1,200.00)
<b>TOTAL Receipts</b>	<b>\$ 1,200.00</b>	<b>\$ 1,200.00</b>	<b>\$ -</b>	<b>\$ (1,200.00)</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
Other Supplies	-	-	-	-
Travel/Dues/Conventions	1,500.00	1,500.00	2,471.61	971.61
Capital Outlay- Books	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ 1,500.00</b>	<b>\$ 1,500.00</b>	<b>\$ 2,471.61</b>	<b>\$ 971.61</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2020	\$ 4,005.85
Receipts	-
	<u>\$ 4,005.85</u>
Disbursements	(2,471.61)
Cash Fund Balance, September 30, 2021	<u>\$ 1,534.24</u>

San Saba County  
Truancy Prevention and Detection Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2021

	Initial Budget Year Ended 30-Sep-21	Final Budget Year Ended 30-Sep-21	Actual Year Ended 30-Sep-21	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Truancy Prevention and Detection	\$ -	\$ -	\$ -	\$ -
Fees of Office	-	-	-	-
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2020	\$ 3,218.21
Receipts	-
Cash Fund Balance, September 30, 2021	<u>\$ 3,218.21</u>

San Saba County  
Crime Victim's Assistance Grant  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2021

	Initial Budget Year Ended 30-Sep-21	Final Budget Year Ended 30-Sep-21	Actual Year Ended 30-Sep-21	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Grant Income	\$ -	\$ -	\$ -	\$ -
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DISBURSEMENTS:</b>				
Salary - Department Head	\$ 24,475.00	\$ 24,475.00	\$ 26,644.19	\$ 2,169.19
Payroll Tax - Social Security	1,517.45	1,517.45	1,651.97	134.52
Payroll Tax - Medicare	354.89	354.89	386.38	31.49
Retirement	2,349.60	2,349.60	2,415.70	66.10
Death Benefits	173.77	173.77	189.18	15.41
Health Insurance	12,920.64	12,920.64	9,510.82	(3,409.82)
Unemployment	122.38	122.38	15.37	(107.01)
Worker's Compensation	86.27	86.27	104.35	18.08
Office Supplies/Postage	-	-	-	-
Travel/Dues/Conventions	-	-	-	-
Telephone	-	-	-	-
Equipment Maint & Supplies	-	-	-	-
Copier/Computer Maint Contract	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ 42,000.00</b>	<b>\$ 42,000.00</b>	<b>\$ 40,917.96</b>	<b>\$ (1,082.04)</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2020	\$ -
Transfers In from General Fund	40,917.96
Receipts	-
	<u>\$ 40,917.96</u>
Disbursements	(40,917.96)
Cash Fund Balance, September 30, 2021	<u><u>\$ -</u></u>

San Saba County  
Crime Task Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2021

	Initial Budget Year Ended 30-Sep-21	Final Budget Year Ended 30-Sep-21	Actual Year Ended 30-Sep-21	Actual Over (Under) Budget
<b>DISBURSEMENTS:</b>				
Case Management	\$ -	\$ -	\$ 530.00	\$ 530.00
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 530.00</b>	<b>\$ 530.00</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2020	\$ 5,000.00
Disbursements	(530.00)
Cash Fund Balance, September 30, 2021	<u><u>\$ 4,470.00</u></u>

San Saba County  
Cash Bond Escrow Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2021

	Initial Budget Year Ended 30-Sep-21	Final Budget Year Ended 30-Sep-21	Actual Year Ended 30-Sep-21	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Bond Forfeiture Income	\$ -	\$ -	\$ 3,450.00	\$ 3,450.00
<b>TOTAL Receipts</b>	\$ -	\$ -	\$ 3,450.00	\$ 3,450.00

Schedule of Cash Balance

Cash Fund Balance, October 1, 2020	\$ 10,250.00
Receipts	3,450.00
Cash Fund Balance, September 30, 2021	<u>\$ 13,700.00</u>

San Saba County  
Jury Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2021

	Initial Budget Year Ended 30-Sep-21	Final Budget Year Ended 30-Sep-21	Actual Year Ended 30-Sep-21	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Other income	\$ -	\$ -	\$ 2,962.19	\$ 2,962.19
<b>TOTAL Receipts</b>	\$ -	\$ -	\$ 2,962.19	\$ 2,962.19

Schedule of Cash Balance

Cash Fund Balance, October 1, 2020	\$ 6,548.50
Receipts	2,962.19
Cash Fund Balance, September 30, 2021	<u>\$ 9,510.69</u>

San Saba County  
America Rescue Plan Funds  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2021

	Initial Budget Year Ended 30-Sep-21	Final Budget Year Ended 30-Sep-21	Actual Year Ended 30-Sep-21	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Other income	\$ -	\$ -	\$ 588,056.50	\$ 588,056.50
Interest income			74.62	74.62
<b>TOTAL Receipts</b>	\$ -	\$ -	\$ 588,131.12	\$ 588,131.12

Schedule of Cash Balance

Cash Fund Balance, October 1, 2020	\$ -
Receipts	588,131.12
Cash Fund Balance, September 30, 2021	<u>\$ 588,131.12</u>

San Saba County  
COVID Relief Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2021

	Initial Budget Year Ended 30-Sep-21	Final Budget Year Ended 30-Sep-21	Actual Year Ended 30-Sep-21	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Other income	\$ -	\$ -	\$ 17,678.15	\$ 17,678.15
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,678.15</b>	<b>\$ 17,678.15</b>
<b>DISBURSEMENTS:</b>				
Office Supplies/Postage	\$ -	\$ -	\$ 720.23	\$ 720.23
Other Supplies	-	-	85.44	85.44
Travel/Dues/Conventions	-	-	154.76	154.76
Repairs and Maintenance	-	-	20.20	20.20
Medical/Psychological	-	-	-	-
Election Expense	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 980.63</b>	<b>\$ -</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2020	\$ -
Receipts	17,678.15
	<u>\$ 17,678.15</u>
Transfers Out to General Fund	(4,802.86)
Disbursements	(980.63)
Cash Fund Balance, September 30, 2021	<u><u>\$ 11,894.66</u></u>

Pretrial Intervention  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2021

	Initial Budget Year Ended 30-Sep-21	Final Budget Year Ended 30-Sep-21	Actual Year Ended 30-Sep-21	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Pretrial Intervention	\$ 8,600.00	\$ 8,600.00	\$ 4,430.00	\$ (4,170.00)
<b>TOTAL Receipts</b>	<b>\$ 8,600.00</b>	<b>\$ 8,600.00</b>	<b>\$ 4,430.00</b>	<b>\$ (4,170.00)</b>
<b>DISBURSEMENTS:</b>				
Salary - #1	\$ 7,210.00	\$ 7,210.00	\$ 7,850.13	\$ 640.13
Payroll tax - Social Security	447.02	447.02	486.66	39.64
Payroll tax - Medicare	104.55	104.55	113.73	9.18
Retirement	692.16	692.16	710.83	18.67
Death Benefits	51.19	51.19	55.67	4.48
Unemployment	36.05	36.05	4.45	(31.60)
Worker's Compensation	25.24	25.24	28.04	2.80
Professional Fees/Contract Services	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ 8,566.21</b>	<b>\$ 8,566.21</b>	<b>\$ 9,249.51</b>	<b>\$ 683.30</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2020	\$ 12,464.03
Receipts	4,430.00
	<u>\$ 16,894.03</u>
Disbursements	(9,249.51)
Cash Fund Balance, September 30, 2021	<u><u>\$ 7,644.52</u></u>

**SAN SABA COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM**

	Year ended December 31						
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Total Pension Liability</b>							
Service Cost	\$ 199,350	\$ 179,181	\$ 187,307	\$ 172,716	\$ 176,649	\$ 168,518	\$ 184,929
Interest on the Total Pension Liability	604,705	573,009	539,144	498,047	482,075	454,802	424,458
Effect of plan changes	-	-	-	-	-	(12,225)	-
Effect of assumption changes or inputs	392,134	-	-	53,598	-	64,010	-
Effect of economic/demographic (gains) or losses	44	(67,465)	18,326	79,512	(222,076)	(9,437)	4,431
Refund of contributions	(15,190)	(26,804)	(32,167)	-	(76,503)	-	-
Benefit payments, incl refunds of employee contr	(297,707)	(287,450)	(290,547)	(299,908)	(273,782)	(266,451)	(247,000)
<b>Net Change in Total Pension Liability</b>	<b>883,336</b>	<b>370,471</b>	<b>422,063</b>	<b>503,965</b>	<b>86,363</b>	<b>399,217</b>	<b>366,818</b>
<b>Total Pension Liability - Beginning</b>	<b>7,419,545</b>	<b>7,049,074</b>	<b>6,627,011</b>	<b>6,123,046</b>	<b>6,036,683</b>	<b>5,637,466</b>	<b>5,270,648</b>
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 8,302,881</b>	<b>\$ 7,419,545</b>	<b>\$ 7,049,074</b>	<b>\$ 6,627,011</b>	<b>\$ 6,123,046</b>	<b>\$ 6,036,683</b>	<b>\$ 5,637,466</b>
<b>Plan Fiduciary Net Position</b>							
Employer contributions	\$ 156,662	\$ 133,961	\$ 120,612	\$ 121,582	\$ 114,071	\$ 107,392	\$ 136,540
Member contributions	114,233	107,909	99,915	96,603	89,317	87,310	96,935
Refund of contributions	-	(26,804)	(32,167)	-	(76,503)	-	-
Investment income net of investment expenses	757,601	1,045,819	(124,131)	850,854	410,892	1,862	367,150
Benefit payments, incl refunds of employee contr	(312,896)	(287,450)	(290,547)	(299,908)	(273,782)	(266,451)	(247,000)
Administrative expense	(5,886)	(5,589)	(5,115)	(4,390)	(4,559)	(4,098)	(4,271)
Other	(516)	(1,457)	(2,381)	(1,138)	(97,410)	22,652	8,451
<b>Net Change in Plan Fiduciary Net Position</b>	<b>709,198</b>	<b>966,389</b>	<b>(233,814)</b>	<b>763,603</b>	<b>162,026</b>	<b>(51,333)</b>	<b>357,805</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>7,334,342</b>	<b>6,367,953</b>	<b>6,601,767</b>	<b>5,838,164</b>	<b>5,676,138</b>	<b>5,727,471</b>	<b>5,369,666</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 8,043,540</b>	<b>\$ 7,334,342</b>	<b>\$ 6,367,953</b>	<b>\$ 6,601,767</b>	<b>\$ 5,838,164</b>	<b>\$ 5,676,138</b>	<b>\$ 5,727,471</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>\$ 259,341</b>	<b>\$ 85,203</b>	<b>\$ 681,121</b>	<b>\$ 25,244</b>	<b>\$ 284,882</b>	<b>\$ 360,545</b>	<b>\$ (90,005)</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>96.88%</b>	<b>98.85%</b>	<b>90.34%</b>	<b>99.62%</b>	<b>95.35%</b>	<b>94.03%</b>	<b>101.60%</b>
<b>Covered employee payroll</b>	<b>\$ 1,631,898</b>	<b>\$ 1,541,557</b>	<b>\$ 1,427,363</b>	<b>\$ 1,380,040</b>	<b>\$ 1,275,960</b>	<b>\$ 1,247,291</b>	<b>\$ 1,384,784</b>
<b>Net Pension Liability as a Percentage of Covered Employee Payroll</b>	<b>15.89%</b>	<b>5.53%</b>	<b>47.72%</b>	<b>1.83%</b>	<b>22.33%</b>	<b>28.91%</b>	<b>-6.50%</b>

**Notes to Schedule:**

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here. Therefore we have shown only years for which the new GASB statements have been implemented.

**SAN SABA COUNTY TEXAS**  
**SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES**  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

	Original Amount	Date Established	Original Recognition Period (1)	Amount Recognized in 12/31/20XX Expenses (1)	Balance of Deferred Inflows 12/31/20XX	Balance of Deferred Outflows 12/31/20XX
Investment (gains) or losses						
\$	(165,441)	12/31/2020	5.0	\$ (33,088)	\$ 132,353	\$ -
	(533,168)	12/31/2019	5.0	(106,634)	319,900	-
	654,518	12/31/2018	5.0	130,904	-	261,806
	(381,427)	12/31/2017	5.0	(76,285)	76,287	-
	38,992	12/31/2016	5.0	7,799	-	-
Economic/ demographic (gains) or losses						
\$	43	12/31/2020	3.0	14	-	29
	(67,465)	12/31/2019	3.0	(22,488)	22,489	-
	18,326	12/31/2018	3.0	6,108	-	-
Assumption changes or inputs						
\$	392,134	12/31/2020	3.0	130,711	-	261,423
	-	12/31/2019	3.0	-	-	-
	-	12/31/2018	3.0	-	-	-
Employer contributions made subsequent to measurement date (2)						
\$	107,099	9/30/2021				107,099

(1) Investment (gains)/losses are recognized in pension expense over a period of five years; economic/ demographic (gains)/losses and assumption changes or inputs are recognized over the average remaining service life for all active, inactive, and retired members.

(2) Employer contributions made subsequent to measurement date of December 31, 2020.

**SAN SABA COUNTY, TEXAS**  
**SCHEDULE OF SAN SABA COUNTY CONTRIBUTIONS**  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM**  
**FOR FISCAL YEAR ENDING 20XX**

Year Ending December 31	Actuarially Determined Contribution <sup>(1)</sup>	Actual Employer Contribution <sup>(1)</sup>	Contribution Deficiency (Excess)	Pensionable Covered Payroll <sup>(2)</sup>	Actual Contribution as a % of Covered Payroll
2011	91,975	91,975	0	1,138,304	8.1%
2012	99,283	99,283	0	1,141,179	8.7%
2013	118,119	118,119	(15)	1,278,349	9.2%
2014	136,540	136,540	0	1,384,784	9.9%
2015	107,392	107,392	0	1,247,291	8.6%
2016	114,071	114,071	0	1,275,960	8.9%
2017	121,582	121,582	0	1,380,040	8.8%
2018	120,612	120,612	0	1,427,363	8.4%
2019	133,961	133,961	0	1,541,557	8.7%
2020	156,662	156,662	0	1,631,898	9.6%

**Notes to Schedule:**

<sup>(1)</sup> TCDRS calculates actuarially determined contributions on a calendar year basis. GASB Statement 68 indicates the employer should report employer contribution amounts on a fiscal year basis. If additional assistance is needed, please contact TCDRS.

<sup>(2)</sup> Payroll is calculated based on contributions as reported to TCDRS.

**Valuation Date:** Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.

**Methods and Assumptions Used to Determine Contribution Rates:**

Actuarial Cost Method	Entry Age
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	20.0 years (based on contribution rate calculated in 12/31/20 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.6% 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	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	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 of Employer Contributions	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule.

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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*

Honorable County Judge and Commissioners  
of the Commissioners Court of San Saba County, Texas  
San Saba, Texas

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of San Saba, Texas (the County) as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 15, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 a 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 a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

We noted certain matters that we reported to management of the County in a separate letter dated June 15, 2022.

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.

A handwritten signature in black ink, appearing to read 'Kevin Shahan', with a stylized flourish at the end.

Kevin Shahan, CPA  
San Saba, Texas  
June 15, 2022