



SAN SABA COUNTY TEXAS

AUDITED FINANCIAL REPORT

FOR THE YEAR ENDED
SEPTEMBER 30, 2020

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**ANNUAL FINANCIAL REPORT
SAN SABA COUNTY, TEXAS
YEAR ENDED SEPTEMBER 30, 2020**

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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, 2020, 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, 2020, 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 42-59 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

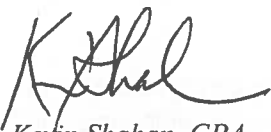
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basis financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section, are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 16, 2021, 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

January 16, 2021

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, 2020. 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 \$2,709,398 or 30.74% from 2019 to 2020, as a result of increased grant income from the Texas Historic Commission and Federal Emergency Management Agency (FEMA), sales tax receipts, and property tax receipts, offset by increases in general government expenditures, public health and welfare expenditures and public safety expenditures.
- Total net position is comprised of the following:
 - (1) \$8,455,350 invested in capital assets, net of accumulated depreciation of \$8,746,991, and debt.
 - (2) \$1,124,443 of restricted funds related to constraints imposed from outside the County such as grantors, laws, special revenue contracts, and regulations,
 - (3) \$1,335,129 of restricted funds for payment of commitments on capital leases and notes payable
 - (4) \$615,690 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 \$390,054, or 8.6%. The County received \$3,814,594 in ad valorem tax related revenue collections in 2020, an increase from 2019 of \$404,918, or 11.8%. Sales tax revenues increased \$48,423, or 18.3%.
- Total expenditures increased by \$418,867, or 8.7% in 2020 compared to an increase in 2019 by \$811,922, or 20.4%. Increased net pension liabilities and increased expenditures for general administration, public health and welfare, and public safety led to the increased total expenditures. Depreciation expense for fiscal year 2020 was \$694,497.
- Debt outstanding for the County includes 2018 Series and 2019 Series Tax Notes that have a combined total outstanding balance as of September 30, 2020 of \$2,140,000. The current portion of long-term debt is \$318,000 as of September 30, 2020. The debt outstanding related to capital lease agreements as of September 30, 2020, was \$200,629, \$39,141 of which is due within one year.
- The County's grant revenues included \$6,710 related to Crime Victim's Assistance funding, \$18,544 for the Indigent Formula Grant, and \$51,192 for the Judge and County Attorney supplements. Grant receipts of \$948,680 were received for the THC Restoration Project in 2020 and a final receipt of \$491,110 has yet to be received for work performed under the contract. FEMA grant receipts for 2020 amounted to \$806,414 and grant receivables as of September 30, 2020 were \$671,679.

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 \$11,530,612 in fiscal year 2020 from \$8,821,214 in the prior fiscal year, or 30.7%. Additional information regarding Capital Assets is available in the Notes to the Basic Financial Statements. For the year ended September 30, 2020 and 2019, the net position of the governmental activities changed as follows:

(Table I)
San Saba County, Texas
Net Position

	Governmental Activities	
	2020	2019
Current and Other Assets	\$ 4,366,482	\$ 2,557,887
Capital and Non-current Assets	10,795,979	8,195,682
Deferred Outflow of Resources	541,347	882,507
Total Assets	15,703,808	11,636,076
Current Liabilities	685,179	88,169
Long Term Liabilities	2,068,691	1,658,203
Total Liabilities	2,753,870	1,746,372
Deferred Inflow of Resources	1,419,326	1,068,490
Net Position		
Net investment in Capital Assets	8,455,350	7,185,127
Restricted		
Debt Service	1,335,129	310,555
Specific Projects	1,124,443	447,682
Unrestricted	615,690	877,850
Total Net Position	\$ 11,530,612	\$ 8,821,214

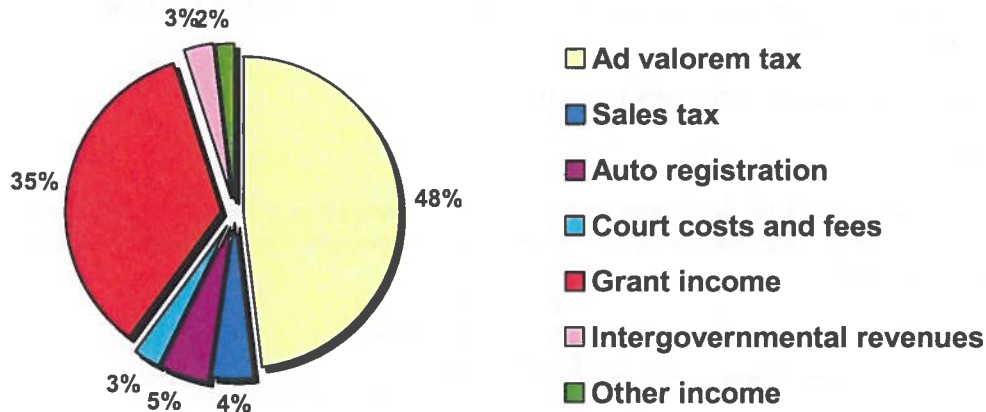
Governmental activities for 2020 realized an increase in Net Position of \$2,709,398, or 30.7% in 2020, compared to an increase of \$2,567,524, or 41.0% in 2019. A portion of the Net Position is restricted as to the purposes for which it can be used, and a portion is invested in capital assets. Unrestricted 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 – decreased by \$262,160 to a total of \$615,690. An increase in grant revenues, property tax revenues, and sales tax revenues, offset by an increase in expenditures as well as changes in deferred inflows and outflows and pension liabilities led to an overall increase in net position. County building permanent improvements to the courthouse of \$1,698,927 and county road improvements of \$1,431,342 increased 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	
	2020	2019
Program revenues:		
Federal, state and local grants	\$ 2,785,505	\$ 2,576,815
Charges for services	202,465	240,468
General revenues:		
Property tax revenues	3,814,594	3,409,676
Sales taxes	313,694	265,271
Licenses and permits	415,681	429,269
Court costs, fines and fees	35,935	49,337
Rental revenues	9,100	13,300
Intergovernmental revenues	242,440	234,247
Interest income	21,438	53,912
Miscellaneous revenue	82,861	90,677
Total revenues	<u>7,923,713</u>	<u>7,362,972</u>
Expenses		
General government	1,228,466	1,003,466
Administration of justice	537,214	547,362
Public safety	1,486,631	1,366,820
Public works	1,309,129	1,323,803
Public health and welfare	363,643	305,002
Culture and recreation	163,400	156,826
Utilities	71,896	54,818
Interest on debt	53,936	37,351
Total expenses	<u>\$ 5,214,315</u>	<u>\$ 4,795,448</u>
Change in net position	2,709,398	2,567,524
Net position – beginning of year	<u>\$ 8,821,214</u>	<u>\$ 6,253,690</u>
Net position – end of year	<u>\$ 11,530,612</u>	<u>\$ 8,821,214</u>

As noted in Table II above, total revenues increased in 2020 by \$560,741, or 7.6%. This follows an increase in total revenues in 2019 of \$2,013,969, or 37.6%. Program revenues increased \$170,687 or 6% in 2020, mainly as a result of increased grant income from the Texas Historical Commission (THC) and FEMA's Texas Severe Storms and Flooding Public Assistance Grant. Crime Victim's Assistance grant revenues were \$6,710 and the County Judge and Attorney annual supplements of \$51,192 remained relatively the same as in the prior year. THC grant revenues received were \$948,680 and FEMA grant revenues were \$806,414. The CARES Act Coronavirus Relief Fund provided \$26,268 in new grant funds in 2020. Total grant revenues increased at the County for 2020 by \$208,690. Charges for services revenues decreased \$38,004, or 15.8% due to a decrease in revenue from court administrative fees compared to the prior year primarily as a result of the COVID pandemic's influence on case proceedings.

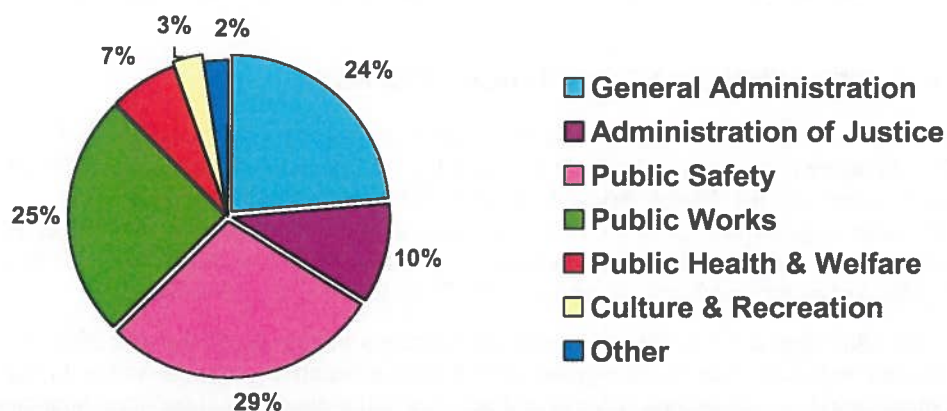
General revenues increased \$390,054, or 8.6%, from the prior year, even though the County suffered through the COVID pandemic that became a major influence in our society beginning in March 2020. The increase in 2020 was mainly a result of an increase in local property tax valuations, which led to an increase in property tax revenues as noted above. Additionally, interlocal revenues increased by \$8,193 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 2020 by \$404,918, or 11.8% following an increase of \$342,818, or 11.1% in 2019. The general fund property tax rate and the road and bridge fund tax rates decreased to 0.5850/\$100, and 0.1250/\$100, of property value. The property tax base has increased in recent years and is at approximately \$425M of taxable value. The values are expected to hold steady and potentially increase in the future, which should help to hold ad valorem tax revenues stable and/or increase for the County in the near-term. As can be seen in Table II and the pie chart above for fiscal year 2020, the County is heavily reliant on ad valorem tax revenues to fund governmental operations.

Sales tax revenues allocated from the Texas State Comptroller increased in fiscal year 2020 by \$48,423, or 18.3% due to increased sales from local tourism. License and permits revenues remained relatively the same as in the prior year as noted in Table II.

In general, expenditures followed an increasing trend compared to the prior year for County functions and programs. County permanent improvements, road maintenance and supplies interest on debt, and salaries, retirement, and health insurance expenditures increased in fiscal year 2020. 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 department and fund for the County. The following pie chart presents a summarized picture of the County's expenditures for fiscal year 2020 based upon expenditures included in Statement 2 in the County financial statements:



GENERAL FUND BUDGETARY HIGHLIGHTS

The adopted General Fund budget for fiscal year 2019-2020 includes revenues and expenditures of approximately \$4,250,308 (not including FEMA expenditures). This is an increase compared to the prior year budget of \$302,540, or 7.6% as a result of increased budget expenditures for volunteer ambulance, inmate overflow, and salary and health insurance increases. New Countywide budgeted expenditures have also been included for principal and interest payments for outstanding debt on 2018 and 2019 Tax Notes. The County will have increased permanent improvement expenditures related to the ongoing FEMA Texas Severe Storms and Flooding Public Assistance Grant project. The estimated project cost estimate is \$2.06M, of which the County is responsible for 25%.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the close of fiscal year 2020, the County had \$10,795,979 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	
	2020	2019
Land	\$ 58,887	\$ 58,887
Buildings and improvements	2,150,708	2,150,708
Infrastructure improvements	12,475,512	9,345,244
Furniture and fixtures	478,761	460,330
Machinery and equipment	4,379,102	4,247,007
	19,542,970	16,262,176
Less Accumulated depreciation	(8,746,991)	(8,066,494)
Capital assets, net of depreciation	<u>\$ 10,795,979</u>	<u>\$ 8,195,682</u>

Major additions in 2020 included \$1,698,926 paid for permanent improvements to the County courthouse and \$1,431,341 paid for improvements to county roads. Depreciation expense for capital assets in 2020 was \$694,497. The asset additions reduced by 2020 depreciation expense resulted in an overall increase of \$2,600,297 in net fixed assets for fiscal year 2020 compared to 2019.

Long-term Debt

At year end the County had a long-term debt balance related to tax notes of \$2,140,000 outstanding at interest rates ranging from 1.83% to 2.45%; \$318,000 of which is due within one year. In addition, debt outstanding for the CAT lease agreements as of September 30, 2020, was \$200,629, \$39,141 of which is due within one year.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

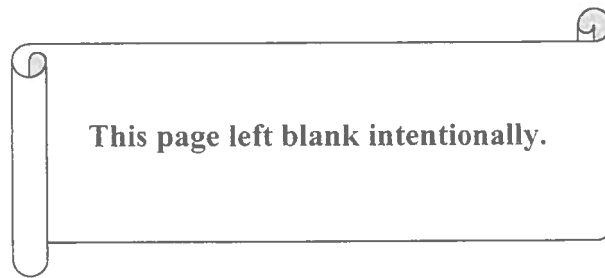
- The tax base for fiscal year 2020 is expected to remain stable at approximately \$425M.
- The 2020 property tax rates will remain the same for the General Fund at \$0.5850/\$100 of taxable property value; and the Road & Bridge Fund at \$0.125/\$100 of taxable property value
- The County expects to receive its final grant payment of \$491,110 from the Texas Historical Commission in the next fiscal year in addition to grant revenues of \$742,510 from FEMA for the completion of county road projects repaired after 2018 flooding in central Texas.

These factors were taken into account when adopting the County's budget for fiscal year 2020-2021. The General Fund Budget includes revenues and expenditures of approximately \$4,250,308 (not including FEMA capital grant expenditures). 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 2020-2021 includes revenues and expenditures of approximately \$1,385,065.

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.



BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

SAN SABA COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020

ASSETS	Governmental Activities	Business-type Activities	Total
Current Assets:			
Pooled cash and cash equivalents	\$ 2,797,916	\$ -	\$ 2,797,916
Non-pooled cash and cash equivalents	20,981		20,981
Investments – current	138,495		138,495
Grant receivable	1,162,789		1,162,789
Taxes receivable	233,301		233,301
Prepaid and other assets	13,000		13,000
Total current assets	4,366,482	-	4,366,482
Non-current Assets:			
Capital assets:			
Land	58,887		58,887
Buildings	296,987		296,987
Improvements	1,853,721		1,853,721
Infrastructure improvements	12,475,512		12,475,512
Furniture and fixtures	478,761		478,761
Machinery and equipment	4,379,102		4,379,102
Accumulated depreciation	(8,746,991)		(8,746,991)
Total non-current assets	10,795,979	-	10,795,979
Deferred outflow of resources			
Deferred outflows related to TCDRS	541,347		541,347
Total assets	<u>\$ 15,703,808</u>	<u>\$ -</u>	<u>\$ 15,703,808</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	\$ 328,038	\$ -	\$ 328,038
Capital lease obligations due in one year	39,141		39,141
Current portion of long-term debt	318,000		318,000
Noncurrent Liabilities:			
Capital lease obligations	161,488		161,488
Tax notes payable	1,822,000		1,822,000
Net Pension Liability	85,203		85,203
Total liabilities	2,753,870	-	2,753,870
Deferred inflow of resources			
Deferred grant reimbursements	561,942		561,942
Deferred ad valorem tax revenues	233,301		233,301
Deferred inflows related to TCDRS	624,083		624,083
Total deferred inflow of resources	1,419,326	-	1,419,326
NET POSITION			
Invested in capital assets, net of related debt	8,455,350		8,455,350
Restricted for:			
Debt service	1,335,129		1,335,129
Specific projects	1,124,443		1,124,443
Unrestricted	615,690		615,690
Total net position	<u>\$ 11,530,612</u>	<u>\$ -</u>	<u>\$ 11,530,612</u>

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, 2020

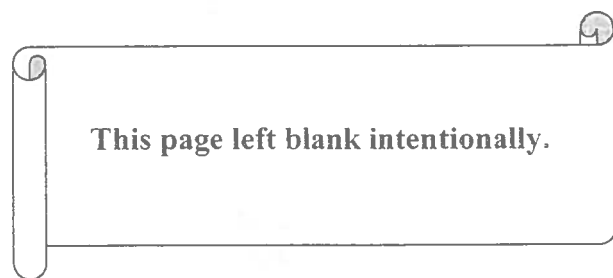
Functions/Programs	Expenses	Program Revenues			Net (Expense)/ Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
General government					
General administration	\$ 1,107,390	\$ -	\$ 51,192	\$ -	\$ (1,056,198)
Financial administration	109,896				(109,896)
Elections	11,180				(11,180)
Total general government	1,228,466	-	51,192	-	(1,177,274)
Administration of justice					
Courts	294,379	168,013	-	-	(126,366)
Prosecutors	210,427				(210,427)
Adult probation	1,614				(1,614)
Juvenile programs	30,794				(30,794)
Total administration of justice	537,214	168,013	-	-	(369,201)
Public safety					
Law enforcement	1,178,997				(1,178,997)
Emergency management	307,634				(307,634)
Total public safety	1,486,631	-	-	-	(1,486,631)
Public works					
County roads and bridges	1,216,725	7,913		1,731,168	522,356
General building maintenance	92,404			948,680	856,276
Other public works	-			2,943	2,943
Total public works	1,309,129	7,913	-	2,682,791	1,381,575
Public health and welfare	363,643	26,539	51,522		(285,582)
Culture and recreation	163,400				(163,400)
Utilities	71,896				(71,896)
Interest on debt	53,936				(53,936)
Total Governmental Activities	652,875	26,539	51,522	-	(574,814)
Total	\$ 5,214,315	\$ 202,465	\$ 102,714	\$ 2,682,791	\$ (2,226,345)

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, 2020

Changes in Net Position:	Governmental Activities	Business-type Activities	Total
Net (expense)/revenue	\$ (2,226,345)	\$ -	\$ (2,226,345)
General Revenues:			
Taxes:			
Property taxes levied for general purposes	3,049,282		3,049,282
Property taxes levied for roads and bridges	668,546		668,546
Prior year taxes, penalties, and interest	96,766		96,766
Sales tax	313,694		313,694
Mixed drink tax	3,058		3,058
Retained fees & fines	35,935		35,935
Auto registration fees	415,681		415,681
Rental income	9,100		9,100
Investment income	21,438		21,438
Intergovernmental income	242,440		242,440
Other income	79,803		79,803
Total general revenues and transfers	<u>\$ 4,935,743</u>	<u>\$ -</u>	<u>\$ 4,935,743</u>
Change in net position	2,709,398		2,709,398
Net position - beginning	<u>8,821,214</u>		<u>8,821,214</u>
Net position - ending	<u><u>\$ 11,530,612</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 11,530,612</u></u>

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



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GOVERNMENTAL FUND FINANCIAL STATEMENTS

SAN SABA COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

	General Fund	Special Revenue	Debt Service	Total Governmental Funds
<u>ASSETS</u>				
Pooled cash and cash equivalents	\$ 1,024,362	\$ 768,054	\$ 1,005,500	\$ 2,797,916
Non-pooled cash and cash equivalents	20,981			20,981
Investments	100,000	38,495		138,495
Grant receivable	1,162,789			1,162,789
Taxes receivable	190,815	42,486		233,301
Prepaid and other assets	13,000			13,000
Total Assets	\$ 2,511,947	\$ 849,035	\$ 1,005,500	\$ 4,366,482
<u>LIABILITIES and FUND BALANCES</u>				
LIABILITIES				
Accounts payable	60,618			60,618
Other liabilities	198,793			198,793
Total Liabilities	\$ 259,411	\$ -	\$ -	\$ 259,411
Deferred inflow of resources				
Deferred grant income	561,942	-		561,942
Deferred ad valorem taxes	190,815	42,486		233,301
Total Deferred inflow of resources	\$ 752,757	\$ 42,486	\$ -	\$ 795,243
FUND BALANCES				
Restricted for Rylander Library Trust		95,171		95,171
Restricted for specific projects	671,679	257,592		929,271
Restricted for San Saba County schools	100,000			100,000
Assigned for debt service	129,000	200,629	1,005,500	1,335,129
Assigned for stabilization	599,100			599,100
Unassigned		253,157		253,157
Total Fund Balances	\$ 1,499,779	\$ 806,549	\$ 1,005,500	\$ 3,311,828
Total Liabilities and Fund Balances	\$ 2,511,947	\$ 849,035	\$ 1,005,500	\$ 4,366,482

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, 2020

Total Fund Balances - Governmental Funds \$ 3,311,828

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. 6,839,656

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. 2,357,803

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. 110,109

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. 110,000

Current year depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position. (694,497)

The County's adjustment for GASB 68 includes the recognition of deferred outflows of resources of \$541,347 and a net pension liability of \$85,203; pension expense of \$215,260 (less subsequent payments); and deferred inflows of resources of \$624,083; the net effect of which is to decrease the net position. (230,942)

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 \$31,834. The net effect of these transactions is to increase net position. (273,345)

Net Position of Governmental Activities \$ 11,530,612

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, 2020

	General Fund	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
REVENUES					
Tax revenues	\$ 3,443,759	\$ 687,587	\$ -	\$ -	\$ 4,131,346
Licenses and permits	21,465	394,216			415,681
Charges for services					
Court costs	166,737	1,276			168,013
Public health and welfare	5,430	21,109			26,539
Retained state fines and forfeitures	9,010	26,925			35,935
Grant revenue	705,417	6,710	2,022,186		2,734,313
Rent revenue	9,100				9,100
Interest revenue	21,335	103			21,438
Miscellaneous	32,719	35,599			68,318
Lateral road income		19,397			19,397
Intergovernmental revenue	293,632				293,632
	<u>\$ 4,708,604</u>	<u>\$ 1,192,922</u>	<u>\$ 2,022,186</u>	<u>\$ -</u>	<u>\$ 7,923,712</u>
EXPENDITURES					
General government					
General administration	510,661	8,783			519,444
Financial administration	65,396			44,500	109,896
Elections	11,180				11,180
Administration of justice					
Courts	259,394	34,985			294,379
Prosecutors	210,427				210,427
Adult probation	1,614				1,614
Juvenile programs	30,794				30,794
Public safety					
Law enforcement	1,178,997				1,178,997
Emergency management	307,634				307,634
Public works					
County roads and bridges		1,068,834			1,068,834
General building maintenance	92,404				92,404
Public health and welfare	301,242	62,401			363,643
Culture/recreation/education	157,263	6,137			163,400
Utilities	58,664	13,232			71,896
Capital outlay:					
Fixed asset purchases	93,185	87,214	2,270,588		2,450,987
Debt service:					
Principal				220,109	220,109
Interest and other charges	-			29,805	29,805
Total expenditures	<u>\$ 3,278,855</u>	<u>\$ 1,281,586</u>	<u>\$ 2,270,588</u>	<u>\$ 294,414</u>	<u>\$ 7,125,443</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 1,429,749</u>	<u>\$ (88,664)</u>	<u>\$ (248,402)</u>	<u>\$ (294,414)</u>	<u>\$ 798,269</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers from other funds	810,556	893,266	920,081	249,914	2,873,817
Proceeds from financing sources	-	-	-	1,550,000	1,550,000
Operating transfers to other funds	(1,939,150)	(124,112)	-	(810,555)	(2,873,817)
Net other financing sources (uses)	<u>\$ (1,128,594)</u>	<u>\$ 769,154</u>	<u>\$ 920,081</u>	<u>\$ 989,359</u>	<u>\$ 1,550,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	301,155	680,490	671,679	694,945	2,348,269
Fund balances, beginning	<u>\$ 526,945</u>	<u>\$ 126,059</u>	<u>\$ -</u>	<u>\$ 310,555</u>	<u>\$ 963,559</u>
Fund balances, ending	<u>\$ 828,100</u>	<u>\$ 806,549</u>	<u>\$ 671,679</u>	<u>\$ 1,005,500</u>	<u>\$ 3,311,828</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, 2020

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 \$ 2,348,269

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. 2,450,987

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. 220,109

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. (694,497)

GASB 68 requires that certain expenditures be de-expended and recorded as
deferred outflow of resources. These contributions made after the measurement
date of 12/31/2019 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. (177,532)

Proceeds from issuance of 2019 Series Tax Notes are included in Other
Financing Sources (Uses) in the governmental funds statements, but are
shown as liabilities in the government-wide financial statements. The effect
of removing the proceeds decreases net position. (1,550,000)

Various other reclassifications and eliminations are necessary to convert from
the modified accrual basis of accounting to accrual basis of accounting. This
transactions is to decrease net position. 112,062

Change in Net Position of Governmental Activities \$ 2,709,398

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, 2020

	General Fund (incl Capital Projects Fund activity)			Special Revenue Fund			Debt Service Fund		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
REVENUES									
Tax Revenues	\$ 3,327,671	\$ 3,443,759	\$ 116,088	\$ 666,535	\$ 687,587	\$ 21,052	\$ -	\$ -	\$ -
Licenses and Permits	20,000	21,465	1,465	440,000	394,216	(45,784)			
Court Costs and Pretrial Intervention	193,500	166,737	(26,763)	13,800	1,276	(12,524)			
Public Welfare	-	430	430	15,950	21,109	5,159			
Public Health	5,000	5,000	-	-	-	-			
Retained State Fines and Forfeitures	12,850	9,010	(3,840)	28,700	26,925	(1,775)			
Grant Revenue	1,300,981	2,727,603	1,426,622	-	6,710	6,710			
Rent Revenue	8,400	9,100	700	-	-	-			
Interest Income	50,000	21,335	(28,665)	100	103	3			
Miscellaneous	18,500	32,719	14,219	399,077	35,599	(363,478)			
Lateral road income	-	-	-	20,400	19,397	(1,003)			
Intergovernmental revenue	283,321	293,632	10,311	372,277	-	(372,277)			
Total revenues before prior year fund balance	5,220,223	6,730,790	1,510,567	1,956,839	1,192,922	(763,917)	-	-	-
Prior year fund balance	526,945	526,945	-	126,059	126,059	-			
Total revenues and prior year fund balance	\$ 5,747,168	\$ 7,257,735	\$ 1,510,567	\$ 2,082,898	\$ 1,318,981	\$ (763,917)	\$ -	\$ -	\$ -
EXPENDITURES									
General Government									
General Administration	661,320	603,845	57,475	23,500	8,783	14,717			
Financial Administration	76,786	65,396	11,390					44,500	(44,500)
Elections	15,000	11,180	3,820						
Administration of Justice									
Courts	352,862	259,394	93,468	46,266	34,985	11,281			
Prosecutors	235,794	210,427	25,367						
Adult Probation	1,075	1,614	(539)						
Juvenile Programs	40,000	30,794	9,206						
Public Safety									
Law Enforcement	1,222,872	1,178,997	43,875						
Emergency Management	296,360	307,634	(11,274)						
Public Works									
County Roads and Bridges				1,532,785	1,068,834	463,951			
General Building Maintenance	98,361	92,404	5,957						
Public Health and Welfare	313,100	301,242	11,858	42,000	62,401	(20,401)			
Culture/Recreation/Education	170,250	157,263	12,987	7,150	6,137	1,013			
Utilities	58,900	58,664	236	14,000	13,232	768			
Capital Outlay:									
Library Books and Publications				20,000	14,410	5,590			
Fixed Asset Purchases	2,701,415	2,270,589	430,826	34,457	72,804	(38,347)			
Debt Service:									
Principal							287,666	220,109	67,557
Interest and Fiscal Charges							36,498	29,805	6,693
Total Expenditures	\$ 6,244,095	\$ 5,549,443	\$ 694,652	\$ 1,720,158	\$ 1,281,586	\$ 438,572	\$ 324,164	\$ 294,414	\$ 29,750
Excess (deficiency) of revenues over expenditures	(496,927)	1,708,292	2,205,219	362,740	37,395	(325,345)	(324,164)	(294,414)	(29,750)
OTHER FINANCING SOURCES (USES)									
Operating transfers from other funds	-	544,500	-	-	893,266	893,266	-	249,914	249,914
Proceeds from financing sources								1,550,000	1,550,000
Operating transfers to other funds	-	(753,013)	(753,013)	-	(124,112)	(124,112)	-	(810,555)	(810,555)
Total other financing sources (uses)	\$ -	\$ (208,513)	\$ (753,013)	\$ -	\$ 769,154	\$ 769,154	\$ -	\$ 989,359	\$ 989,359
Excess (deficiency) of revenues and other sources over expenditures and other uses	(496,927)	1,499,779	1,452,206	362,740	806,549	443,810	-	694,945	959,609
Fund balances, beg (non-GAAP budgetary ba	\$ (677,903)	\$ 526,945	\$ (150,958)	\$ (97,715)	\$ 126,059	\$ 28,344	\$ -	\$ 310,555	\$ (310,555)
Less prior year fund balance	677,903	(526,945)	150,958	97,715	(126,059)	(28,344)	-	(310,555)	310,555
Fund Balances, end (non-GAAP budgetary ba	\$ (496,927)	\$ 1,499,779	\$ 1,452,206	\$ 362,740	\$ 806,549	\$ 443,810	\$ -	\$ 1,005,500	\$ -
ADJUSTMENTS TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES:									
Encumbrances related to prior year budgets		-			-			-	
Fund Balances, ending (GAAP basis)		\$ 1,499,779			\$ 806,549			\$ 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, 2020

	<u>Agency Funds</u>
ASSETS	
Pooled cash and cash equivalents	\$ 2,760,401
Cash and cash equivalents	698
457b employee plan	183,578
Investments - current	31,132
Total assets	<u>\$ 2,975,809</u>
LIABILITIES	
Accounts payable	2,760,401
Due to beneficiaries	215,408
Total liabilities	<u>\$ 2,975,809</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, 2020

	<u>Agency Funds</u>
OPERATING REVENUES:	
Sales Tax and auto registration fees	\$ 643,131
Court costs, fines and fees	228,992
Other revenues	2,658,782
Pass-through grant funds	2,943
Benefit plan receipts	31,239
Investment Income	21,894
Total additions	<u>\$ 3,586,981</u>
OPERATING EXPENSES:	
Transfers per court order and to grant recipients	838
Transfers to primary government	541,046
Transfers to state government	<u>336,137</u>
Total deductions	<u>\$ 878,021</u>
Change in net position	<u>\$ 2,708,960</u>

Net Position held for transfer to Primary Government, State
Government or for the benefit of beneficiaries:

Beginning of Year	<u>\$ 266,849</u>
End of Year	<u><u>\$ 2,975,809</u></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, 2020**

	Texas Historic County Courthouse Preservation	FEMA Disaster Relief	Total Capital Projects
<u>ASSETS</u>			
Pooled Cash and Cash Equivalents	\$ -	\$ 89,018	\$ 89,018
Grants Receivable	491,110	671,679	1,162,789
Total assets	<u>\$ 491,110</u>	<u>\$ 760,697</u>	<u>\$ 1,251,807</u>
<u>LIABILITIES</u>			
Accounts Payable	-	18,186	18,186
Deferred Revenues	491,110	70,832	561,942
Total liabilities	<u>\$ 491,110</u>	<u>\$ 89,018</u>	<u>\$ 580,128</u>
<u>FUND EQUITY</u>			
Fund Balance			
Unreserved		671,679	671,679
Total fund equity	<u>\$ -</u>	<u>\$ 671,679</u>	<u>\$ 671,679</u>
Total liabilities and fund equity	<u>\$ 491,110</u>	<u>\$ 760,697</u>	<u>\$ 1,251,807</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, 2020

	Texas Historic County Courthouse Preservation	FEMA - Special Disaster Relief	Total for Capital Projects
REVENUES			
Grant Revenue	\$ 948,680	\$ 1,073,506	\$ 2,022,186
Intergovernmental Revenue	-	-	-
Total Revenues	\$ 948,680	\$ 1,073,506	\$ 2,022,186
EXPENDITURES			
Capital Outlay:			
General Administration	\$ -	\$ -	\$ -
County Permanent Improvements	1,698,926	1,431,341	3,130,267
Professional Fees	-	-	-
Total Expenditures	\$ 1,698,926	\$ 1,431,341	\$ 3,130,267
Excess (deficiency) of revenues over expenditures	(750,246)	(357,835)	(1,108,081)
OTHER FINANCING SOURCES (USES)			
Operating transfers (to)/from other funds	750,246	1,029,514	1,779,760
Net Other financing sources (uses)	750,246	1,029,514	1,779,760
Excess (deficiency) of revenues and other sources over expenditures and other uses)	-	671,679	671,679
Fund Balance, beginning	-	-	-
Fund Balance, ending	\$ -	\$ 671,679	\$ 671,679

The accompanying notes are an integral part of the 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, 2020, 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.

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

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 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 total cost of the current EMS service contract. The City of San Saba paid \$99,000 to the County for shared EMS services in 2020. 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 \$843.75 per month. The City of Richland Springs paid \$10,125 to the County for EMS services in 2020. Richland Springs ISD also shares in the dispatch services at a rate of \$200 per month. 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 \$7,241 per month to cover its share of agreed upon services.

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 \$3,744 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 \$6,926 in fiscal year 2019-2020 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 \$26,760 for the fiscal year ending September 30, 2020 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. Expenditures of \$4,100 were incurred by the County related to the airport for fiscal year ended September 30, 2020.

Other

The County remains committed to sharing expenditures for joint activities with other municipalities and government offices. Additional inter-local agreements exist with the 33rd 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

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

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.

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.

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

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

during the 2019-2020 fiscal year. Budgets are adopted on a basis consistent with generally accepted accounting principles.

With the exception of the EMS Contract Services which exceeded its budget by \$4,167, there were no other departments for the County that overspent their adjusted general fund budgets for FY2020, however expenditures of the following departments exceeded the appropriated line item budgeted amounts in fiscal year 2020 by more than \$200 for the following classes:

Department	Class	Amount of Expenditures over Budget
County Judge	Capital Outlay	4,499
County Clerk	Health Insurance	297
County Clerk	Office Supplies/Postage	480
County Treasurer	Office Supplies/Postage	974
County Treasurer	Capital Outlay	1,118
Tax Assessor/Collector	Office Supplies/Postage	1,275
Justice of the Peace	Capital Outlay	880
Justice of the Peace	Office Supplies/Postage	720
Public Service	Salary #1	472
Public Safety	Adult Probation	539
Library	Payroll Tax – Medicare	287
Library	Utilities	394
Judicial Services/Dist Court	Jury Fees	724
Judicial Services/Dist Court	Medical/Psychological	1,000
Janitorial	Salary #6/Part-Time	546
Janitorial	Other Supplies	996
Janitorial	Capital Outlay	1,999
County Volunteer Fire Dept	Worker's Compensation	411
County Volunteer Fire Dept	Insurance	515
County Volunteer Fire Dept	Repairs/Maintenance	5,208
County Volunteer Fire Dept	Equipment Maint. & Supplies	13,847
District Court	Court Reporter	17,391
District Court	Travel/Dues/Conventions	1,324
Volunteer Ambulance	Professional Fees/Contract Lab	4,167
County Attorney	Other Supplies	490
County Attorney	Capital Outlay	6,553
Sheriff	Salary #3	1,335
Sheriff	Part-Time	57,388
Sheriff	Overtime	24,361
Sheriff	Payroll Tax – Social Security	2,004
Sheriff	Payroll Tax – Medicare	469
Sheriff	Retirement	2,078
Sheriff	Office Supplies/Postage	1,209
Sheriff	Other Supplies	4,548
Sheriff	Uniforms	2,374
Sheriff	Case Management	714
Sheriff	Telephone	300
Sheriff/Law Enf. Cont. Ed.	Travel/Dues/Conventions	206
Jail	Salary Dept Head	470
Jail	Overtime	10,508
Jail	Office Supplies/Postage	1,656
Jail	Other Supplies	1,455
Jail	Telephone	536

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

Jail	Copies/Computer Maint Contract	1,539
Jail	Medical/Psychological	23,860
District Attorney	Case Management	385
District Attorney	Copier/Computer Maint Contract	243
Pretrial Intervention	Salary Dept. Head	7,260
Countywide	Professional Fees/Contract Labor	3,043
Countywide	Utilities	2,923
Countywide	Repairs/Maintenance	2,282
Countywide	CTTC-Telephone Contract	281
Countywide	Copier/Computer Maint Contract	2,380
Precinct 1	Salary #1	230
Precinct 1	Salary #2	230
Precinct 1	Telephone	327
Precinct 1	Repairs/Maintenance	19,976
Precinct 1	Capital Outlay	3,500
Precinct 2	Salary #1	230
Precinct 2	Salary #2	230
Precinct 2	Repairs/Maintenance	14,778
Precinct 2	Principal	74,970
Precinct 3	Salary #2	238
Precinct 3	Telephone	441
Precinct 3	Equipment Maint. & Supplies	6,037
Precinct 3	Capital Outlay	63,654
Precinct 3	Principal	404
Precinct 3	Debt Service Interest	346
Precinct 4	Salary #1	220
Precinct 4	Repairs/Maintenance	1,858
Precinct 4	Fuel, Oil, Etc.	1,779
Precinct 4	Equipment Maint. & Supplies	864
Precinct 4	Road Maintenance Supplies	47,796
Road & Bridge	Insurance	1,183

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.

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.

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

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.

Capital Assets

The accounting treatment of property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or fiduciary fund operations, and whether they are reported in the government-wide financial statements or fund financial statements.

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 to be implemented for periods beginning after June 15, 2010. The objective of the new statement is to enhance the usefulness of fund balance information by

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Fund Statements (Continued)

providing clearer fund balance classifications that can be more consistently applied. 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 66th 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.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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.

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 33rd 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, Crime Victims Assistance, Texas Historical Commission, 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 at a

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

total accumulated project cost of \$7,671,397, of which the County was responsible for \$2,760,292. Expenditures of \$1,698,926 were incurred in fiscal year 2020. The County has requested a final reimbursement of \$491,110, which has yet to be received.

FEMA funds related to Public Assistance Grant 4416 for Texas Severe Storms and Flooding of \$877,245 have been received by the County in fiscal year 2020. 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 \$2,065,232, of which \$1,548,924 is expected to be reimbursed by FEMA grant funds. Project expenditures incurred under the grant project in fiscal year 2020 were \$1,431,341.

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 2020 (2019 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 2019 tax levy on assessed valuations was \$3,785,209. Tax collections on current taxes assessed for fiscal year 2020 were approximately 98.6%.

(2) DEPOSITS AND INVESTMENTS

Deposits at September 30, 2020, categorized by level of risk, are presented in the following table:

	Bank	Category			Carrying
	Balance	1	2	3	Amount
POOLED DEPOSITS					
Pooled cash and cash equivalents					
General & Special Revenue	\$2,491,543	\$ 250,000	\$ 2,241,543	\$ -	\$1,807,996
NON-POOLED DEPOSITS					
Non- pooled cash and cash equivalents					
General Funds					
MMA	20,678		20,678		20,678
Sheriff Forfeiture	301		301		301
Fiduciary Funds					
District Clerk - Arrowhead	178,082	178,082			178,082
District Clerk – CNB	2,505,510	2,505,510			2,505,510
County Clerk	8,678	8,678			5,754
Ag Program	1,602	1,602			1,602
Justice of the Peace	15,009	15,009			1,704
Tax Assessor – Collector	50,905	50,905			50,905
County Available School	4,185	4,185			4,185
County Attorney	12,660	12,660			12,660
Minor account	698	698			698
Non-pooled certificates of deposit					
General Fund	100,000		100,000		100,000
Special Revenue	38,495		38,495		38,495
Fiduciary Funds					
District Clerk	31,132	31,132			31,132
Total Deposits	\$ 5,459,478	\$ 3,058,461	\$ 2,401,017		\$ 4,759,702

(2) DEPOSITS AND INVESTMENTS – Continued

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 33rd 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, 2020, are as follows:

	Balance September 30 2019	Additions	Retirements	Balance September 30 2020
Land	\$ 58,887	\$ -	\$ -	\$ 58,887
Buildings	296,987	-	-	296,987
Improvements	1,853,721	-	-	1,853,721
Infrastructure Improvements	9,345,244	3,130,268	-	12,475,512
Furniture & Fixtures	460,330	18,431	-	478,761
Machinery & Equipment	4,247,007	167,095	(35,000)	4,379,102
Totals at historical cost	\$ 16,262,176	\$ 3,315,794	\$ (35,000)	\$ 19,542,970
Less accumulated depreciation				
Buildings	(241,921)	(4,177)	-	(246,098)
Improvements	(309,261)	(10,365)	-	(319,626)
Infrastructure Improvements	(3,773,962)	(447,270)	-	(4,221,232)
Furniture & Fixtures	(427,901)	(18,342)	-	(446,243)
Machinery & Equipment	(3,313,449)	(214,343)	14,000	(3,513,792)
Total accumulated depreciation	(8,066,494)	(694,497)	14,000	(8,746,991)
Governmental Activities capital assets, net	\$ 8,195,682	\$ 2,621,297	\$ (21,000)	\$ 10,795,979

Depreciation expense was charged to governmental activities as follows:

General government administration	\$ 461,071
Road and bridge	233,426
Total depreciation expense	<u>\$ 694,497</u>

(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 \$631,276. As of September 30, 2020, the following lease commitments are outstanding for San Saba County:

		<u>Principal</u>	<u>Interest</u>	<u>Total⁽¹⁾</u>
Year ending September 30:				
2021	\$	39,141	\$ 9,210	\$ 48,351
2022		41,173	7,190	48,362
2023		77,344	2,837	80,181
2024		42,971	4,167	47,138

⁽¹⁾-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, 2020, 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 2020 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 outstanding balance of the 2018 Note at September 30, 2020, is \$590,000 and the debt is secured by pledged ad valorem taxes.⁽²⁾

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, 2020, is \$1,550,000 and the debt is secured by pledged ad valorem taxes.⁽²⁾

⁽²⁾ 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.

(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
\$910,223	\$1,723,641	\$ 242,440	\$ 2,876,304

(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.

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.

(8) DEFINED BENEFIT PENSION PLAN - Continued

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.

Employees covered by benefit terms.

Inactive employees or beneficiaries currently receiving benefits:	30
Average monthly benefit:	\$794
Inactive employees entitled to but not yet receiving benefits	56
Active	51
Average monthly salary:	\$2,689
Average age:	55.37
Average length of service in years:	11.53

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

(8) DEFINED BENEFIT PENSION PLAN - *Continued*

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 8.70% for the months of the accounting year in 2019. 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, 2019, 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, 2019 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2019 include (a) an 8.0 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 4.9 percent. Both (a) and (b) included an inflation component of 2.75 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, 2019, was 11.8 years.

As of December 31, 2019, the most recent actuarial valuation date, the plan was 98.85% funded. The actuarial accrued liability for benefits was \$7,419,545 and the actuarial value of assets was \$7,334,342, resulting in an unfunded actuarial accrued liability (UAAL) of \$85,203. The covered payroll (annual payroll of active employees covered by the plan) was \$1,541,557, and the ratio of the net pension liability as a % of covered payroll was 5.53%.

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 31st for each year.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long-term rate of return on pension plan investments is 8.0 percent. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

(8) DEFINED BENEFIT PENSION PLAN - Continued

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.20%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	20.00%	8.20%
Global Equities	MSCI World (net) Index	2.50%	5.50%
International Equities - Developed	MSCI World Ex USA (net)	7.00%	5.20%
International Equities - Emerging	MSCI Emerging Markets (net) Index	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.20%
Strategic Credit	FTSE High Yield Cash Pay Capped Index	12.00%	3.14%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.16%
Distressed Debt	Cambridge Associates Distress Securities Index	4.00%	6.90%
REIT Equities	67% FTSE NAREIT Equity REITs Index		
	+33% Global REIT (net) Index	3.00%	4.50%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	8.40%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	5.50%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	8.00%	2.30%
		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 1.8%, per Cliffwater's 2020 capital market assumptions

Discount rate. The discount rate used to measure the total pension liability was 8.10%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 8.00%, 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%.

Changes in the Net Pension Liability / (Asset)

	Total Pension Liability	Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
Balances as of December 31, 2018	\$ 7,049,074	\$ 6,367,953	\$ 681,121
Changes for the year:			
Service cost	179,181	-	179,181
Interest on total pension liability ⁽¹⁾	573,009	-	573,009
Effect of plan changes ⁽²⁾	-	-	-
Effect of economic/demographic gains or losses	(67,465)	-	(67,465)
Effect of assumptions changes or inputs	1	2	(1)
Refund of contributions	(26,804)	(26,804)	-
Benefit payments	(287,451)	(287,451)	-
Administrative expenses	-	(5,589)	5,589
Member contributions	-	107,909	(107,909)
Net investment income	-	1,045,818	(1,045,818)
Employer contributions	-	133,961	(133,961)
Other ⁽³⁾	-	(1,457)	1,457
Balances as of December 31, 2019	\$ 7,419,545	\$ 7,334,342	\$ 85,203

(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.

(8) DEFINED BENEFIT PENSION PLAN - Continued

Sensitivity analysis. The following presents the net pension liability of the County, calculated using the discount rate of 8.10%, 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 (7.10%), or 1 percentage point higher (9.10 %) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
	7.10%	8.10%	9.10%
Total Pension Liability	\$ 8,196,635	\$ 7,419,545	\$ 6,746,676
Fiduciary Net Position	7,334,342	7,334,342	7,334,342
Net Pension liability / (asset)	\$ 862,293	\$ 85,203	\$ (587,666)

Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions. For the year ended December 31, 2019, the County recognized pension expense of \$215,260. At December 31, 2019, 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	\$ 44,977	\$ 6,108
Changes in actuarial assumptions	-	-
Net difference between projected and actual earnings	178,597	-
Contributions paid to TRS subsequent to measurement date	-	116,864
TOTAL	\$ 223,574	\$ 122,972

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:	
2020	\$ (60,596)
2021	(74,506)
2022	24,268
2023	(106,632)
2024	-
Thereafter	-

Pension Expense / (Income)

Pension Expense / (Income)	January 1, 2019 to December 31, 2019
Service cost	\$ 179,181
Interest on total pension liability ⁽¹⁾	573,009
Effect of plan changes	-
Administrative expenses	5,589
Member contributions	(107,909)
Expected investment return net of investment expenses	(512,650)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	10,125
Recognition of assumption changes or inputs	17,866
Recognition of gains or losses	48,592
Other ⁽²⁾	1,457
Pension expense / (income)	\$ 215,260

(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.

(9) 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.

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, 2020 were \$11,288, which equaled the contractually required contributions each year.

(10) 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, 2020:

Transfer From	To Debt Service Fund	To General Fund	To R&B Precincts	To Special Revenue	To Capital Projects	Total Transfers
General						
Indigent Defense				\$23,264		\$ 23,264
Crime Victims				35,355		35,355
COVID Relief				4,803		4,803
General	125,802		519,287		1,779,760	2,424,849
Debt Service		810,555				810,555
Road & Bridge						
General	124,112		1,271,069			1,395,181
Total Transfers	\$ 249,914	\$ 810,555	\$ 1,790,356	\$ 63,422	\$ 1,779,760	\$ 4,694,007

(11) 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.

(12) LITIGATION

As of September 30, 2020, there are no pending lawsuits against the County.

(13) 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. The requirements of this statement will be implemented for fiscal years beginning after July 1, 2021. Management has determined that the implementation of GASB 87 will have no material impact on the County's financial statements.

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 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.

(14) SUBSEQUENT EVENTS

Subsequent events have been evaluated through January 16, 2021, 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, 2020.

**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, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual (Over) Under Budget
REVENUES:				
Taxes	\$ 2,979,671.04	\$ 2,979,671.04	\$ 3,049,282.48	\$ (69,611.44)
Taxes - Prior Year	40,500.00	40,500.00	46,905.49	(6,405.49)
Penalty & Interest	30,000.00	30,000.00	30,819.38	(819.38)
Sales Tax	275,000.00	275,000.00	313,694.17	(38,694.17)
Mixed Drink Tax	2,500.00	2,500.00	3,057.61	(557.61)
Fees of Office	189,500.00	189,500.00	164,538.04	24,961.96
Fees to Clerks	1,500.00	1,500.00	358.70	1,141.30
Fees for Peace Officers	10,000.00	10,000.00	6,960.71	3,039.29
Fees for Services of Prosecutors	500.00	500.00	-	500.00
Liquor Licenses	500.00	500.00	1,640.00	(1,140.00)
Auto Registration Fees	20,000.00	20,000.00	21,465.46	(1,465.46)
Jury Fees	850.00	850.00	206.75	643.25
Traffic Fees	400.00	400.00	181.20	218.80
County Transaction Fees	1,100.00	1,100.00	1,661.47	(561.47)
Child Safety	-	-	429.90	(429.90)
Traffic Law Failure to Appear	1,850.00	1,850.00	200.00	1,650.00
Judicial Education Fee	150.00	150.00	-	150.00
State Salary Supplement	50,800.00	50,800.00	51,191.71	(391.71)
Indigent Program Reimbursement	5,000.00	5,000.00	5,000.00	-
Intergovernmental Revenue	232,521.00	232,521.00	242,440.41	(9,919.41)
Grant Income	1,300,980.67	1,300,980.67	996,434.86	304,545.81
Rental Income	8,400.00	8,400.00	9,100.00	(700.00)
Other Income	18,500.00	18,500.00	32,719.25	(14,219.25)
Interest Income	50,000.00	50,000.00	21,334.76	28,665.24
TRANSFERS:				
Interfund Transfers In	-	-	-	-
Interdepartmental Transfers In	-	-	-	-
TOTAL GENERAL FUND REVENUES	\$ 5,220,222.71	\$ 5,220,222.71	\$ 4,999,622.35	\$ 220,600.36

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
COUNTY JUDGE				
Salary - Department Head	\$ 65,722.52	\$ 65,722.52	\$ 65,722.52	\$ -
Salary - #1	29,906.56	29,906.56	30,036.64	130.08
Overtime	-	-	86.28	86.28
Payroll Tax - Social Security	5,929.00	5,929.00	5,911.99	(17.01)
Payroll Tax - Medicare	1,386.62	1,386.62	1,382.58	(4.04)
Retirement	9,180.39	9,180.39	8,984.02	(196.37)
Death Benefits	678.97	678.97	666.22	(12.75)
Health Insurance	25,841.28	25,841.28	20,575.48	(5,265.80)
Unemployment	149.53	149.53	18.58	(130.95)
Worker's Compensation	334.70	334.70	271.11	(63.59)
Office Supplies/Postage	1,000.00	1,000.00	1,074.27	74.27
Other Supplies	-	-	-	-
Advertising & Required Publications	1,115.00	1,115.00	-	(1,115.00)
Travel/Dues/Conventions	7,500.00	7,500.00	4,039.87	(3,460.13)
Telephone	3,500.00	3,500.00	2,589.38	(910.62)
Repairs/Maintenance	300.00	300.00	-	(300.00)
Equipment Maintenance & Supplies	450.00	450.00	-	(450.00)
Capital Outlay	-	-	4,498.99	4,498.99
TOTAL County Judge	\$ 152,994.57	\$ 152,994.57	\$ 145,857.93	\$ (7,136.64)
COUNTY CLERK				
Salary - Department Head	\$ 21,246.71	\$ 21,246.71	\$ 21,246.72	\$ 0.01
Salary - #6 or Part-Time	15,782.56	15,782.56	15,590.60	(191.96)
Payroll Tax - Social Security	2,295.81	2,295.81	2,253.31	(42.50)
Payroll Tax - Medicare	536.92	536.92	526.96	(9.96)
Retirement	3,554.81	3,554.81	3,457.42	(97.39)
Death Benefits	262.91	262.91	256.32	(6.59)
Health Insurance	-	-	297.00	297.00
Unemployment	78.91	78.91	7.79	(71.12)
Worker's Compensation	129.60	129.60	104.33	(25.27)
Office Supplies/Postage	5,000.00	5,000.00	4,439.50	(560.50)
Travel/Dues/Conventions	625.00	625.00	(125.00)	(750.00)
Telephone	600.00	600.00	590.10	(9.90)
Repairs/Maintenance	300.00	300.00	418.06	118.06
Copier/Maintenance Contract	12,000.00	12,000.00	7,416.42	(4,583.58)
Capital Outlay	500.00	500.00	169.99	(330.01)
TOTAL County Clerk	\$ 62,913.23	\$ 62,913.23	\$ 56,649.52	\$ (6,263.71)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
DISTRICT CLERK				
Salary - Department Head	\$ 21,246.71	\$ 21,246.71	\$ 21,246.71	\$ -
Salary - #1	29,906.56	29,906.56	15,293.17	(14,613.39)
Overtime	-	-	-	-
Payroll Tax - Social Security	3,171.50	3,171.50	2,217.59	(953.91)
Payroll Tax - Medicare	741.72	741.72	518.62	(223.10)
Retirement	4,910.71	4,910.71	3,392.66	(1,518.05)
Death Benefits	363.19	363.19	251.84	(111.35)
Health Insurance	25,841.28	25,841.28	10,256.00	(15,585.28)
Unemployment	149.53	149.53	11.61	(137.92)
Worker's Compensation	179.04	179.04	102.37	(76.67)
Office Supplies/Postage	3,800.00	3,800.00	3,217.13	(582.87)
Travel/Dues/Conventions	600.00	600.00	150.00	(450.00)
Telephone	600.00	600.00	538.20	(61.80)
Repairs/Maintenance	150.00	150.00	-	(150.00)
Copier/Maintenance Contract	1,200.00	1,200.00	877.04	(322.96)
Capital Outlay	100.00	100.00	-	(100.00)
TOTAL District Clerk	\$ 92,960.24	\$ 92,960.24	\$ 58,072.94	\$ (34,887.30)
COUNTY TREASURER				
Salary - Department Head	\$ 42,493.43	\$ 42,493.43	\$ 42,493.43	\$ -
Salary - #6 or Part Time	4,243.60	4,243.60	73.33	(4,170.27)
Payroll Tax - Social Security	2,897.70	2,897.70	2,639.13	(258.57)
Payroll Tax - Medicare	677.69	677.69	617.24	(60.45)
Retirement	4,486.75	4,486.75	3,989.44	(497.31)
Death Benefits	331.83	331.83	295.82	(36.01)
Health Insurance	12,920.64	12,920.64	10,386.74	(2,533.90)
Unemployment	21.22	21.22	0.04	(21.18)
Worker's Compensation	163.58	163.58	120.38	(43.20)
Office Supplies/Postage	2,000.00	2,000.00	2,973.62	973.62
Other Supplies	100.00	100.00	-	(100.00)
Advertising & Required Publications	50.00	50.00	-	(50.00)
Travel/Dues/Conventions	4,500.00	4,500.00	667.45	(3,832.55)
Telephone	1,100.00	1,100.00	1,139.81	39.81
Repairs/Maintenance	300.00	300.00	-	(300.00)
Software Maintenance	500.00	500.00	-	(500.00)
Capital Outlay	1,500.00	1,500.00	2,618.43	1,118.43
TOTAL County Treasurer	\$ 78,286.44	\$ 78,286.44	\$ 68,014.86	\$ (10,271.58)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
TAX ASSESSOR				
Salary - Department Head	\$ 25,500.00	\$ 25,500.00	\$ 25,500.00	\$ -
Salary - #1	29,906.56	29,906.56	30,094.16	187.60
Salary - #2	29,906.56	29,906.56	30,007.88	101.32
Overtime	-	-	183.35	183.35
Payroll Tax - Social Security	5,289.41	5,289.41	5,055.42	(233.99)
Payroll Tax - Medicare	1,237.04	1,237.04	1,182.36	(54.68)
Retirement	8,190.06	8,190.06	8,041.74	(148.32)
Death Benefits	605.72	605.72	596.35	(9.37)
Health Insurance	25,841.28	25,841.28	20,575.48	(5,265.80)
Unemployment	299.07	299.07	48.22	(250.85)
Worker's Compensation	298.60	298.60	242.69	(55.91)
Office Supplies/Postage	4,500.00	4,500.00	3,535.37	(964.63)
Other Supplies	300.00	300.00	292.40	(7.60)
Travel/Dues/Conventions	1,500.00	1,500.00	125.00	(1,375.00)
Voter Registrar	3,000.00	3,000.00	252.48	(2,747.52)
Telephone	1,820.00	1,820.00	1,864.32	44.32
Repairs/Maintenance	300.00	300.00	-	(300.00)
Capital Outlay	1,200.00	1,200.00	-	(1,200.00)
TOTAL Tax Assessor	\$ 139,694.30	\$ 139,694.30	\$ 127,597.22	\$ (12,097.08)
JUSTICE OF PEACE				
Salary - Department Head	\$ 42,493.43	\$ 42,493.43	\$ 42,363.87	\$ (129.56)
Salary - #1	29,906.56	29,906.56	28,187.16	(1,719.40)
Contract Labor	612.00	612.00	400.00	(212.00)
Payroll Tax - Social Security	4,488.80	4,488.80	4,333.40	(155.40)
Payroll Tax - Medicare	1,049.80	1,049.80	1,013.48	(36.32)
Retirement	6,950.40	6,950.40	6,616.02	(334.38)
Death Benefits	514.04	514.04	490.61	(23.43)
Health Insurance	25,841.28	25,841.28	20,575.48	(5,265.80)
Unemployment	149.53	149.53	16.79	(132.74)
Worker's Compensation	253.40	253.40	200.30	(53.10)
Office Supplies/Postage	3,550.00	3,550.00	3,500.89	(49.11)
Travel/Dues/Conventions	2,200.00	2,200.00	674.78	(1,525.22)
Telephone	2,000.00	2,000.00	1,564.74	(435.26)
Copier/Maintenance Contract	2,550.00	2,550.00	2,618.33	68.33
Utilities	650.00	650.00	-	(650.00)
Repairs and Maintenance	-	-	127.35	127.35
Capital Outlay	-	-	879.88	879.88
TOTAL Justice of Peace	\$ 123,209.24	\$ 123,209.24	\$ 113,563.08	\$ (9,646.16)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
COUNTY EXTENSION AGENTS				
Salary - Department Head	\$ 14,000.00	\$ 14,000.00	\$ 13,999.92	\$ (0.08)
Salary - #1	14,000.00	14,000.00	13,999.92	(0.08)
Salary - #2	29,906.56	29,906.56	30,094.16	187.60
Payroll Tax - Social Security	3,591.21	3,591.21	3,570.23	(20.98)
Payroll Tax - Medicare	839.65	839.65	835.03	(4.62)
Retirement	2,871.03	2,871.03	2,821.40	(49.63)
Death Benefits	411.14	411.14	209.21	(201.93)
Health Insurance	12,920.64	12,920.64	10,485.74	(2,434.90)
Unemployment	289.53	289.53	36.04	(253.49)
Worker's Compensation	202.67	202.67	85.14	(117.53)
Office Supplies/Postage	2,000.00	2,000.00	2,002.29	2.29
Other Supplies	200.00	200.00	107.52	(92.48)
Travel/Dues/Conventions	7,200.00	7,200.00	6,169.28	(1,030.72)
Continuing Education	550.00	550.00	265.00	(285.00)
Association Dues	300.00	300.00	-	(300.00)
Mileage	17,500.00	17,500.00	14,202.32	(3,297.68)
Telephone	1,480.00	1,480.00	1,309.01	(170.99)
Copier/Maintenance Contract	4,450.00	4,450.00	4,281.24	(168.76)
TOTAL County Extension Agents	\$ 112,712.43	\$ 112,712.43	\$ 104,473.45	\$ (8,238.98)
VETERANS SERVICE OFFICER				
Salary - Department Head	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -
Payroll Tax - Social Security	372.00	372.00	372.00	-
Payroll Tax - Medicare	87.00	87.00	87.00	-
Retirement	576.00	576.00	562.35	(13.65)
Death Benefits	42.60	42.60	41.70	(0.90)
Health Insurance	-	-	99.00	99.00
Unemployment	30.00	30.00	3.00	(27.00)
Worker's Compensation	21.00	21.00	16.98	(4.02)
Office Supplies/Postage	150.00	150.00	100.00	(50.00)
Travel/Dues/Conventions	800.00	800.00	-	(800.00)
Telephone	510.00	510.00	453.67	(56.33)
TOTAL Veterans Service Officer	\$ 8,588.60	\$ 8,588.60	\$ 7,735.70	\$ (852.90)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
LIBRARY				
Salary - Department Head	\$ 28,829.75	\$ 28,829.75	\$ 28,829.76	\$ 0.01
Salary - #6 or Part- Time	7,000.00	7,000.00	6,082.74	(917.26)
Payroll Tax - Social Security	2,221.44	2,221.44	2,164.57	(56.87)
Payroll Tax - Medicare	219.53	219.53	506.28	286.75
Retirement	3,439.66	3,439.66	3,144.72	(294.94)
Death Benefits	252.39	252.39	233.22	(19.17)
Health Insurance	12,920.64	12,920.64	10,386.74	(2,533.90)
Unemployment	179.15	179.15	19.93	(159.22)
Worker's Compensation	125.40	125.40	65.05	(60.35)
Other Supplies	500.00	500.00	198.31	(301.69)
Travel/Dues/Conventions	300.00	300.00	-	(300.00)
Telephone	750.00	750.00	655.71	(94.29)
Utilities	6,500.00	6,500.00	6,893.52	393.52
Repairs/Maintenance	800.00	800.00	502.85	(297.15)
Capital Outlay	880.00	880.00	178.49	(701.51)
TOTAL Library	\$ 64,917.96	\$ 64,917.96	\$ 59,861.89	\$ (5,056.07)
PUBLIC SERVICE				
Salary - Indigent Payroll	\$ 18,564.78	\$ 18,564.78	\$ 19,036.94	\$ 472.16
Payroll Tax - Social Security	1,151.02	1,151.02	1,099.41	(51.61)
Payroll Tax - Medicare	269.19	269.19	257.12	(12.07)
Retirement	1,782.22	1,782.22	1,784.84	2.62
Death Benefits	131.81	131.81	132.40	0.59
Health Insurance (Indigent Director)	12,920.64	12,920.64	10,287.74	(2,632.90)
Unemployment	92.82	92.82	11.61	(81.21)
Worker's Compensation	64.98	64.98	53.40	(11.58)
Medical/Psychological	1,000.00	1,000.00	-	(1,000.00)
Legal	2,000.00	2,000.00	1,300.00	(700.00)
Indigent Health Care	238,373.68	238,373.68	235,320.19	(3,053.49)
Soil Conservation	6,000.00	6,000.00	6,000.00	-
Airport	7,500.00	7,500.00	7,500.00	-
Child Welfare Board	3,000.00	3,000.00	137.04	(2,862.96)
Children's Advocacy/CASA	1,660.00	1,660.00	1,704.96	44.96
HCCAA	8,000.00	8,000.00	6,514.00	(1,486.00)
MHMR	4,000.00	4,000.00	3,666.63	(333.37)
TOTAL Public Service	\$ 306,511.14	\$ 306,511.14	\$ 294,806.28	\$ (11,704.86)
PUBLIC SAFETY				
Adult Probation	\$ 1,075.00	\$ 1,075.00	\$ 1,613.54	\$ 538.54
Crime Stoppers	750.00	750.00	701.58	(48.42)
Game Wardens	475.00	475.00	198.99	(276.01)
Highway Patrol	1,100.00	1,100.00	611.50	(488.50)
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	40,000.00	40,000.00	30,793.71	(9,206.29)
Fire Department	28,000.00	28,000.00	28,000.00	-
First Responder Organization	15,000.00	15,000.00	15,000.00	-
TOTAL Public Safety	\$ 131,600.00	\$ 131,600.00	\$ 120,119.32	\$ (11,480.68)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
COUNTY-WIDE				
Professional Fees/Contract Services	\$ 16,500.00	\$ 16,500.00	\$ 19,542.60	\$ 3,042.60
Health Insurance	-	-	(3,651.48)	(3,651.48)
Office Supplies/Postage	2,000.00	2,000.00	220.00	(1,780.00)
Other Supplies	1,500.00	1,500.00	467.45	(1,032.55)
Employee Morale	500.00	500.00	-	(500.00)
Advertising & Required Publications	500.00	500.00	574.45	74.45
Travel/Dues/Conventions	500.00	500.00	685.00	185.00
Telephone	2,500.00	2,500.00	1,941.76	(558.24)
Utilities	35,000.00	35,000.00	37,923.03	2,923.03
Insurance	70,000.00	70,000.00	57,912.96	(12,087.04)
Repairs/Maintenance	10,275.00	10,275.00	12,557.31	2,282.31
CTTC-Telephone Contract	5,100.00	5,100.00	5,380.81	280.81
Copier/Maintenance Contract	7,250.00	7,250.00	9,630.24	2,380.24
County Permanent Improvements	2,315,323.77	2,315,323.77	1,698,926.54	(616,397.23)
Fees and Licenses	500.00	500.00	47.50	(452.50)
Contingency	52,600.00	52,600.00	36,390.95	(16,209.05)
Audit	33,000.00	33,000.00	30,500.00	(2,500.00)
Central Appraisal District	112,968.31	112,968.31	112,968.28	(0.03)
Election Expense	15,000.00	15,000.00	11,180.47	(3,819.53)
Principal	260,000.00	260,000.00	110,000.00	(150,000.00)
Debt Service Interest/ Loan Closing Co	15,802.50	15,802.50	15,802.50	-
TOTAL County-Wide	\$ 2,956,819.58	\$ 2,956,819.58	\$ 2,159,000.37	\$ (797,819.21)
JANITORIAL				
Salary - Department Head	\$ 31,353.43	\$ 31,353.43	\$ 31,540.64	\$ 187.21
Salary - #6 or Part-time	16,250.00	16,250.00	16,795.55	545.55
Payroll Tax - Social Security	2,951.41	2,951.41	2,977.14	25.73
Payroll Tax - Medicare	690.25	690.25	696.29	6.04
Retirement	4,569.93	4,569.93	4,317.05	(252.88)
Death Benefits	337.98	337.98	320.15	(17.83)
Health Insurance	12,920.64	12,920.64	10,386.74	(2,533.90)
Unemployment	238.02	238.02	104.14	(133.88)
Worker's Compensation	1,737.53	1,737.53	1,680.67	(56.86)
Other Supplies	6,796.60	6,796.60	7,792.56	995.96
Uniforms	-	-	-	-
Telephone	700.00	700.00	613.33	(86.67)
Repairs/Maintenance	2,540.00	2,540.00	326.66	(2,213.34)
Capital Outlay	-	-	1,999.00	1,999.00
TOTAL Janitorial	\$ 81,085.79	\$ 81,085.79	\$ 79,549.92	\$ (1,535.87)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
FIRE DEPARTMENT				
Retirement	\$ 4,500.00	\$ 4,500.00	\$ 3,584.04	\$ (915.96)
Worker's Compensation	1,500.00	1,500.00	1,910.90	410.90
Other Supplies	1,500.00	1,500.00	-	(1,500.00)
Travel/Dues/Conventions	2,775.00	2,775.00	-	(2,775.00)
Telephone	1,050.00	1,050.00	691.69	(358.31)
Utilities	2,400.00	2,400.00	1,557.36	(842.64)
Insurance	8,500.00	8,500.00	9,014.76	514.76
Repairs/Maintenance	9,644.31	9,644.31	14,851.82	5,207.51
Fuel/Oil/Etc	7,000.00	7,000.00	4,696.64	(2,303.36)
Equipment Maintenance & Supplies	11,861.53	11,861.53	25,708.99	13,847.46
Capital Outlay	12,840.73	12,840.73	449.99	(12,390.74)
TOTAL Fire Department	\$ 63,571.57	\$ 63,571.57	\$ 62,466.19	\$ (1,105.38)
DISTRICT COURT				
JUDICIAL SERVICES				
Court Reporter & Coord	\$ 21,465.00	\$ 21,465.00	\$ 19,020.54	\$ (2,444.46)
Payroll Taxes	1,655.00	1,655.00	1,364.83	(290.17)
Retirement	2,445.00	2,445.00	2,150.76	(294.24)
Death Benefits	67.00	67.00	59.41	(7.59)
Health Insurance	3,880.00	3,880.00	3,690.91	(189.09)
Unemployment	50.00	50.00	46.75	(3.25)
Worker's Compensation	77.00	77.00	64.83	(12.17)
Office Supplies/Postage	67.00	67.00	12.42	(54.58)
Other Supplies	247.00	247.00	129.87	(117.13)
Advertising & Required Publications	-	-	36.80	36.80
Travel/Dues/Conventions	265.00	265.00	1,589.20	1,324.20
Continuing Education/Dues	763.00	763.00	102.60	(660.40)
Professional Liability Insurance	305.00	305.00	169.92	(135.08)
Repairs and Maint	73.00	73.00	-	(73.00)
Equipment Contract	240.00	240.00	43.93	(196.07)
Miscellaneous	65.00	65.00	20.08	(44.92)
Capital Outlay	131.00	131.00	-	(131.00)
JUDICIAL SERVICES				
Professional Fees/Contract Labor	62,225.00	62,225.00	25,828.49	(36,396.51)
Judicial Administration	2,730.00	2,730.00	2,928.08	198.08
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	1,474.00	724.00
Medical/Psychological	1,000.00	1,000.00	2,000.00	1,000.00
Office Supplies - Postage	-	-	26.35	26.35
TOTAL District Court	\$ 101,900.00	\$ 101,900.00	\$ 60,759.77	\$ (41,140.23)

STATEMENT 12
CONTINUED

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
EMS CONTRACT SERVICES				
Professional Fees	\$ 225,000.00	\$ 225,000.00	\$ 229,166.66	\$ 4,166.66
Fuel/Oil/Etc	-	-	-	-
TOTAL Volunteer Ambulance	\$ 225,000.00	\$ 225,000.00	\$ 229,166.66	\$ 4,166.66
EMERGENCY MANAGEMENT				
Salary - Department Head	\$ 13,660.01	\$ 13,660.01	\$ 13,399.51	\$ (260.50)
Payroll Tax - Social Security	846.92	846.92	773.84	(73.08)
Payroll Tax - Medicare	198.07	198.07	180.97	(17.10)
Retirement	1,311.36	1,311.36	1,256.19	(55.17)
Death Benefits	96.99	96.99	93.13	(3.86)
Unemployment	68.30	68.30	8.09	(60.21)
Worker's Compensation	47.81	47.81	37.91	(9.90)
Office Supplies/Postage	50.00	50.00	49.48	(0.52)
Other Supplies	50.00	50.00	91.56	41.56
Advertising & Required Publications	150.00	150.00	144.00	(6.00)
Travel/Dues/Conventions	5,000.00	5,000.00	841.94	(4,158.06)
Telephone	1,550.00	1,550.00	1,132.30	(417.70)
Capital Outlay	1,400.00	1,400.00	281.29	(1,118.71)
TOTAL Emergency Management	\$ 24,429.46	\$ 24,429.46	\$ 18,290.21	\$ (6,139.25)
COUNTY ATTORNEY				
Salary - Department Head	\$ 66,091.15	\$ 66,091.15	\$ 66,091.15	\$ -
Salary - #1	11,573.20	11,573.20	11,649.73	76.53
Payroll Tax - Social Security	4,815.19	4,815.19	4,586.24	(228.95)
Payroll Tax - Medicare	1,126.13	1,126.13	1,072.63	(53.50)
Retirement	7,455.78	7,455.78	7,286.57	(169.21)
Death Benefits	551.42	551.42	540.32	(11.10)
Health Insurance	12,920.64	12,920.64	10,386.74	(2,533.90)
Unemployment	57.87	57.87	6.77	(51.10)
Worker's Compensation	388.32	388.32	181.16	(207.16)
Office Supplies/Postage	5,770.95	5,770.95	2,046.59	(3,724.36)
Travel/Dues/Conventions	5,000.00	5,000.00	1,198.53	(3,801.47)
Telephone	4,650.00	4,650.00	4,711.53	61.53
Repairs/Maintenance	2,000.00	2,000.00	30.10	(1,969.90)
Capital Outlay	1,714.00	1,714.00	8,266.92	6,552.92
Other Supplies	-	-	490.31	490.31
TOTAL County Attorney	\$ 124,114.65	\$ 124,114.65	\$ 118,545.29	\$ (5,569.36)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
SHERIFF				
Salary - Department Head	\$ 25,500.00	\$ 25,500.00	\$ 25,500.00	\$ -
Salary - #1	50,000.00	50,000.00	33,335.84	(16,664.16)
Salary - #2	47,000.00	47,000.00	42,749.53	(4,250.47)
Salary - #3	47,000.00	47,000.00	44,834.95	(2,165.05)
Salary - #4	43,500.00	43,500.00	-	(43,500.00)
Salary - #5	43,500.00	43,500.00	40,414.10	(3,085.90)
Salary - #6	-	-	25,928.31	25,928.31
Part-Time	9,000.00	9,000.00	66,387.61	57,387.61
Overtime	10,000.00	10,000.00	34,360.68	24,360.68
Payroll Tax - Social Security	17,081.00	17,081.00	19,084.78	2,003.78
Payroll Tax - Medicare	3,994.75	3,994.75	4,463.46	468.71
Retirement	26,448.00	26,448.00	28,525.69	2,077.69
Death Benefits	1,956.05	1,956.05	2,116.18	160.13
Health Insurance	77,523.84	77,523.84	45,199.18	(32,324.66)
Unemployment	1,250.00	1,250.00	197.79	(1,052.21)
Worker's Compensation	6,061.00	6,061.00	5,532.53	(528.47)
Office Supplies/Postage	3,000.00	3,000.00	4,209.46	1,209.46
Other Supplies	5,000.00	5,000.00	9,548.11	4,548.11
Uniforms	5,500.00	5,500.00	7,874.41	2,374.41
Advertising & Required Publications	1,000.00	1,000.00	744.70	(255.30)
Travel/Dues/Conventions	2,000.00	2,000.00	642.49	(1,357.51)
Case Management	4,500.00	4,500.00	5,213.56	713.56
Impress Funds	1,000.00	1,000.00	-	(1,000.00)
Telephone	5,500.00	5,500.00	5,799.84	299.84
Repairs/Maintenance	18,000.00	18,000.00	15,502.61	(2,497.39)
Fuel/Oil/Etc	32,000.00	32,000.00	18,166.53	(13,833.47)
Capital Outlay	85,000.00	85,000.00	69,713.10	(15,286.90)
TOTAL Sheriff	\$ 572,314.64	\$ 572,314.64	\$ 556,045.44	\$ (16,269.20)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
JAIL				
Salary - Department Head	\$ 34,034.11	\$ 34,034.11	\$ 34,503.72	\$ 469.61
Salary - #1	32,851.34	32,851.34	31,710.69	(1,140.65)
Salary - #2	32,851.34	32,851.34	32,158.12	(693.22)
Salary - #3	32,851.34	32,851.34	31,891.38	(959.96)
Salary - #4	32,851.34	32,851.34	31,192.53	(1,658.81)
Salary - #5	32,851.34	32,851.34	31,450.45	(1,400.89)
Salary - #6 or Part-time	6,180.00	6,180.00	4,655.13	(1,524.87)
Overtime	9,360.00	9,360.00	19,868.09	10,508.09
Payroll Tax - Social Security	13,257.51	13,257.51	13,348.45	90.94
Payroll Tax - Medicare	3,100.55	3,100.55	3,121.85	21.30
Retirement	20,527.76	20,527.76	20,350.95	(176.81)
Death Benefits	1,518.20	1,518.20	1,509.26	(8.94)
Health Insurance	77,523.84	77,523.84	61,020.82	(16,503.02)
Unemployment	1,069.15	1,069.15	135.71	(933.44)
Worker's Compensation	4,704.28	4,704.28	4,054.70	(649.58)
Office Supplies/Postage	3,000.00	3,000.00	4,656.14	1,656.14
Other Supplies	2,500.00	2,500.00	3,954.84	1,454.84
Uniforms	1,000.00	1,000.00	111.35	(888.65)
Travel/Dues/Conventions	2,400.00	2,400.00	1,326.05	(1,073.95)
Case Management	7,800.00	7,800.00	6,338.50	(1,461.50)
Telephone	3,800.00	3,800.00	4,336.03	536.03
Utilities	15,000.00	15,000.00	12,290.20	(2,709.80)
Repairs/Maintenance	10,000.00	10,000.00	4,035.60	(5,964.40)
Fuel, Oil, Etc	8,000.00	8,000.00	1,815.35	(6,184.65)
Copier/Maintenance Contract	3,000.00	3,000.00	4,539.35	1,539.35
Prisoner Meals	6,000.00	6,000.00	2,487.41	(3,512.59)
Inmate Overflow	250,000.00	250,000.00	214,520.00	(35,480.00)
Medical/Psychological	12,000.00	12,000.00	35,860.29	23,860.29
Capital Outlay	2,500.00	2,500.00	1,249.99	(1,250.01)
TOTAL Jail	\$ 662,532.10	\$ 662,532.10	\$ 618,492.95	\$ (44,039.15)
DISTRICT ATTORNEY				
Salary - Department Head	\$ 76,261.00	\$ 76,261.00	\$ 70,466.19	\$ (5,794.81)
Salary - Part-time	3,000.00	3,000.00	-	(3,000.00)
Payroll Taxes	5,834.00	5,834.00	5,372.36	(461.64)
Retirement	8,617.00	8,617.00	8,292.08	(324.92)
Death Benefits	236.00	236.00	-	(236.00)
Health Insurance	13,191.00	13,191.00	11,172.02	(2,018.98)
Unemployment	175.00	175.00	174.45	(0.55)
Worker's Compensation	388.00	388.00	370.56	(17.44)
Office Supplies/Postage	1,000.00	1,000.00	-	(1,000.00)
Other Supplies	1,181.00	1,181.00	1,276.44	95.44
Travel/Dues/Conventions	655.00	655.00	256.08	(398.92)
Continuing Education/Dues	1,214.00	1,214.00	503.27	(710.73)
Case Management	-	-	385.21	385.21
Telephone	768.00	768.00	859.75	91.75
Repairs/Maintenance	219.00	219.00	123.29	(95.71)
Copier/Maintenance Contract	654.00	654.00	897.38	243.38
Capital Outlay	2,654.00	2,654.00	2,751.40	97.40
TOTAL District Attorney	\$ 116,047.00	\$ 116,047.00	\$ 102,900.48	\$ (13,146.52)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
MUNICIPAL COURT				
Salary - Department Head	\$ 12,934.87	\$ 12,934.87	\$ 13,064.43	\$ 129.56
Salary - #1	9,642.03	9,642.03	9,087.65	(554.38)
Payroll Tax - Social Security	1,399.77	1,399.77	1,360.65	(39.12)
Payroll Tax - Medicare	327.38	327.38	318.21	(9.17)
Retirement	2,167.38	2,167.38	2,076.22	(91.16)
Death Benefits	160.30	160.30	153.95	(6.35)
Unemployment	49.25	49.25	5.35	(43.90)
Worker's Compensation	79.02	79.02	62.03	(16.99)
TOTAL Municipal Court	\$ 26,760.00	\$ 26,760.00	\$ 26,128.49	\$ (631.51)
COUNTY COURT				
Part-Time	\$ 4,500.00	\$ 4,500.00	\$ -	\$ (4,500.00)
Professional Fees/Contract Services	1,000.00	1,000.00	-	(1,000.00)
Judicial Administration	500.00	500.00	389.10	(110.90)
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	634.00	481.00	(153.00)
Jury Fees	250.00	250.00	-	(250.00)
Medical/Psychological	500.00	866.00	-	(866.00)
TOTAL County Court	\$ 8,132.50	\$ 8,132.50	\$ 870.10	\$ (7,262.40)
COURTHOUSE ANNEX				
Utilities	\$ -	\$ -	\$ -	\$ -
Repairs/Maintenance	7,000.00	7,000.00	296.95	(6,703.05)
Capital Outlay	-	-	-	-
TOTAL Courthouse Annex	\$ 7,000.00	\$ 7,000.00	\$ 296.95	\$ (6,703.05)
INTERFUND TRANSFERS				
	-	-	-	-
TOTAL GENERAL FUND EXPENDITURE	\$ 6,244,095.44	\$ 6,244,095.44	\$ 5,189,265.01	\$ (1,054,830.43)

Cash fund balance, October 1, 2019	\$ 362,809.74
Receipts	4,999,622.35
Interfund Transfers In	500,000.00
	\$ 5,862,432.09
Disbursements	(5,189,265.01)
Interfund Transfers Out	(63,421.78)
Cash fund balance, September 30, 2020	\$ 609,745.30

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, 2020

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

Cash fund balance - cash receipts and disbursements budgetary basis	\$	609,745
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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.		175,811
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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.		<div style="border-top: 1px solid black; display: inline-block;">714,223</div>
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Fund Balance Governmental Funds	\$	<div style="border-bottom: 3px double black; display: inline-block;">1,499,779</div>
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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, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
RECEIPTS:				
Fines	\$ 23,000.00	\$ 23,000.00	\$ 23,968.50	\$ 968.50
Road Tax	653,735.04	653,735.04	668,546.16	14,811.12
Road Tax - Prior Year	7,000.00	7,000.00	10,716.30	3,716.30
Road Tax - Penalty and Interest	5,800.00	5,800.00	8,324.72	2,524.72
Auto Registration Fees	440,000.00	440,000.00	394,215.72	(45,784.28)
Lateral Road Income	20,400.00	20,400.00	19,396.99	(1,003.01)
Other Income	372,277.00	372,277.00	250.00	(372,027.00)
TRANSFERS				
Interfund Transfer In	-	-	519,287.64	519,287.64
TOTAL Receipts	\$ 1,522,212.04	\$ 1,522,212.04	\$ 1,644,706.03	\$ 122,493.99
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ 1,000.00	\$ 1,000.00	\$ -	\$ (1,000.00)
Insurance	7,500.00	7,500.00	8,683.04	1,183.04
Repairs & Maintenance	1,000.00	1,000.00	100.00	(900.00)
County Permanent Improvements	14,000.00	14,000.00	-	(14,000.00)
TRANSFERS				
Interdepartmental Transfer Out	1,581,242.52	1,581,242.52	1,271,068.53	(310,173.99)
TOTAL Expenditures	\$ 1,604,742.52	\$ 1,604,742.52	\$ 1,279,851.57	\$ (324,890.95)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2019	\$ 88,931.86
Receipts	1,125,418.39
Transfers In	519,287.64
	<u>\$ 1,733,637.89</u>
Disbursements	(8,783.04)
Transfers Out	(1,271,068.53)
Cash Fund Balance, September 30, 2020	<u>\$ 453,786.32</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, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
RECEIPTS				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	-	-
TRANSFERS:				
Road and Bridge General	30,000.00	30,000.00	-	(30,000.00)
Total Receipts and Transfers	\$ 30,000.00	\$ 30,000.00	\$ -	\$ (30,000.00)
DISBURSEMENTS:				
Salary - Department Head	\$ 43,209.50	\$ 43,209.50	\$ 43,209.50	\$ -
Salary - #1	37,011.69	37,011.69	37,241.76	230.07
Salary - #2	37,011.69	37,011.69	37,241.76	230.07
Salary #6 or Part-time	500.00	500.00	-	(500.00)
Overtime	500.00	500.00	-	(500.00)
Payroll tax - Social Security	7,330.44	7,330.44	7,296.97	(33.47)
Payroll tax - Medicare	1,714.38	1,714.38	1,706.54	(7.84)
Retirement	11,350.36	11,350.36	11,032.75	(317.61)
Death Benefits	839.45	839.45	818.14	(21.31)
Health Insurance	38,761.92	38,761.92	30,863.22	(7,898.70)
Unemployment	375.12	375.12	44.26	(330.86)
Worker's Compensation	2,628.38	2,628.38	1,811.10	(817.28)
Other Supplies	1,900.00	1,900.00	1,980.79	80.79
Uniforms	1,150.00	1,150.00	936.45	(213.55)
Travel/Dues/Conventions	800.00	800.00	609.69	(190.31)
Telephone	1,500.00	1,500.00	1,826.89	326.89
Utilities	3,000.00	3,000.00	2,790.83	(209.17)
Repairs/Maintenance	14,249.71	14,249.71	34,225.73	19,976.02
Fuel/Oil/Etc	20,745.00	20,745.00	18,049.40	(2,695.60)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	18,400.00	18,400.00	13,798.31	(4,601.69)
Road Maintenance Supplies	46,665.15	46,665.15	12,840.27	(33,824.88)
Cattle guards/fences	2,500.00	2,500.00	762.50	(1,737.50)
Capital Outlay	5,000.00	5,000.00	8,500.00	3,500.00
Contingency	30,000.00	30,000.00	-	(30,000.00)
TOTAL Precinct No. 1	\$ 332,242.79	\$ 332,242.79	\$ 272,686.86	\$ (59,555.93)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2019	\$ -
Transfers in	272,686.86
Receipts	-
	\$ 272,686.86
Disbursements	(272,686.86)
Cash Fund Balance, September 30, 2020	\$ -

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, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
RECEIPTS				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	1,547.00	1,547.00
TRANSFERS:				
Road and Bridge General	161,277.00	161,277.00	-	(161,277.00)
	\$ 161,277.00	\$ 161,277.00	\$ 1,547.00	\$ (159,730.00)
DISBURSEMENTS:				
Salary - Department Head	\$ 43,209.50	\$ 43,209.50	\$ 43,209.50	\$ -
Salary - #1	37,011.69	37,011.69	37,241.76	230.07
Salary - #2	37,011.69	37,011.69	37,241.76	230.07
Salary #6 or Part-time	1,000.00	1,000.00	-	(1,000.00)
Overtime	1,000.00	1,000.00	-	(1,000.00)
Professional Fees/Contract Lab	-	-	-	-
Payroll tax - Social Security	7,392.44	7,392.44	7,211.31	(181.13)
Payroll tax - Medicare	1,728.88	1,728.88	1,686.53	(42.35)
Retirement	11,446.36	11,446.36	11,032.75	(413.61)
Death Benefits	846.55	846.55	818.14	(28.41)
Health Insurance	38,761.92	38,761.92	30,863.22	(7,898.70)
Unemployment	380.12	380.12	44.26	(335.86)
Worker's Compensation	2,660.88	2,660.88	1,811.10	(849.78)
Other Supplies	5,259.51	5,259.51	1,479.23	(3,780.28)
Uniforms	1,200.00	1,200.00	534.81	(665.19)
Travel/Dues/Conventions	650.00	650.00	609.69	(40.31)
Telephone	1,100.00	1,100.00	1,231.24	131.24
Utilities	2,200.00	2,200.00	1,579.69	(620.31)
Repairs/Maintenance	4,000.00	4,000.00	18,777.63	14,777.63
Fuel/Oil/Etc	20,745.00	20,745.00	16,995.36	(3,749.64)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	17,282.87	17,282.87	5,300.17	(11,982.70)
Road Maintenance Supplies	31,543.00	31,543.00	18,611.19	(12,931.81)
Cattle guards/fences	2,575.00	2,575.00	504.95	(2,070.05)
Capital Outlay	11,457.48	11,457.48	-	(11,457.48)
Contingency	161,277.00	161,277.00	-	(161,277.00)
Debt Service - Principal	8,753.33	8,753.33	84,378.66	75,625.33
Debt Service - Interest	7,936.27	7,936.27	7,310.94	(625.33)
TOTAL Precinct No. 2	\$ 463,529.49	\$ 463,529.49	\$ 333,573.89	\$ (129,955.60)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2019	\$ -
Transfers in	332,026.89
Receipts	1,547.00
	<u>\$ 333,573.89</u>
Disbursements	(333,573.89)
Cash Fund Balance, September 30, 2020	<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, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
RECEIPTS				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Sale of Assets	-	-	-	-
Other Income	-	-	6,154.17	6,154.17
TRANSFERS:				
Road and Bridge General	81,000.00	81,000.00	-	(81,000.00)
	\$ 81,000.00	\$ 81,000.00	\$ 6,154.17	\$ (74,845.83)
DISBURSEMENTS:				
Salary - Department Head	\$ 43,209.50	\$ 43,209.50	\$ 43,209.50	\$ -
Salary - #1	37,011.69	37,011.69	36,911.43	(100.26)
Salary - #2	37,011.69	37,011.69	37,249.44	237.75
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	7,125.90	(148.74)
Payroll tax - Medicare	1,701.33	1,701.33	1,666.60	(34.73)
Retirement	11,263.96	11,263.96	11,001.29	(262.67)
Death Benefits	833.06	833.06	815.86	(17.20)
Health Insurance	38,761.92	38,761.92	30,863.22	(7,898.70)
Unemployment	370.62	370.62	44.08	(326.54)
Worker's Compensation	2,599.93	2,599.93	1,802.05	(797.88)
Other Supplies	4,000.00	4,000.00	720.25	(3,279.75)
Uniforms	1,200.00	1,200.00	1,059.02	(140.98)
Advertising & Required Publ	-	-	-	-
Travel/Dues/Conventions	700.00	700.00	609.69	(90.31)
Telephone	1,500.00	1,500.00	1,940.73	440.73
Utilities	1,500.00	1,500.00	1,606.83	106.83
Repairs/Maintenance	10,000.00	10,000.00	9,837.91	(162.09)
Fuel/Oil/Etc	21,844.00	21,844.00	15,795.14	(6,048.86)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	15,000.00	15,000.00	21,036.68	6,036.68
Road Maintenance Supplies	26,080.00	26,080.00	3,923.17	(22,156.83)
Cattle guards/fences	3,500.00	3,500.00	754.05	(2,745.95)
Fees & Licenses	-	-	-	-
Capital Outlay	-	-	63,653.60	63,653.60
Contingency	81,000.00	81,000.00	-	(81,000.00)
Debt Service - Principal	24,861.20	24,861.20	25,730.72	869.52
Debt Service - Interest	6,811.36	6,811.36	6,691.84	(119.52)
TOTAL Precinct No. 3	\$ 383,234.90	\$ 383,234.90	\$ 329,149.00	\$ (54,085.90)

Schedule of Cash Balance

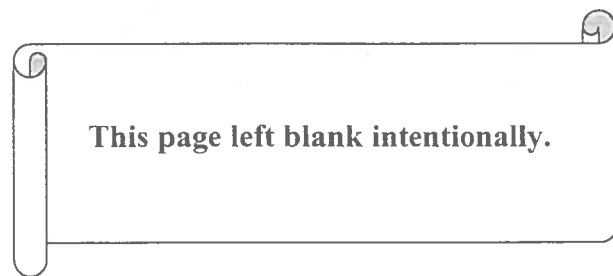
Cash Fund Balance, October 1, 2019	\$ -
Transfers in	322,994.83
Receipts	6,154.17
	<u>\$ 329,149.00</u>
Disbursements	(329,149.00)
Cash Fund Balance, September 30, 2020	<u>\$ -</u>

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, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
RECEIPTS				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	211.75	211.75
TRANSFERS:				
Road and Bridge General	100,000.00	100,000.00		(100,000.00)
	\$ 100,000.00	\$ 100,000.00	\$ 211.75	\$ (99,788.25)
DISBURSEMENTS:				
Salary - Department Head	\$ 43,209.50	\$ 43,209.50	\$ 43,209.50	\$ -
Salary - #1	37,011.69	37,011.69	37,231.65	219.96
Salary - #2	37,011.69	37,011.69	37,178.28	166.59
Salary #6 or Part-time	1,000.00	1,000.00	-	(1,000.00)
Overtime	1,000.00	1,000.00	213.48	(786.52)
Payroll tax - Social Security	7,392.44	7,392.44	7,241.86	(150.58)
Payroll tax - Medicare	1,728.88	1,728.88	1,693.65	(35.23)
Retirement	11,446.36	11,446.36	11,047.31	(399.05)
Death Benefits	846.55	846.55	819.24	(27.31)
Health Insurance	38,761.92	38,761.92	21,022.22	(17,739.70)
Unemployment	380.12	380.12	44.31	(335.81)
Worker's Compensation	2,660.88	2,660.88	1,803.99	(856.89)
Other Supplies	1,250.00	1,250.00	360.10	(889.90)
Uniforms	1,000.00	1,000.00	880.38	(119.62)
Travel/Dues/Conventions	900.00	900.00	609.69	(290.31)
Telephone	1,200.00	1,200.00	615.62	(584.38)
Utilities	2,000.00	2,000.00	1,640.06	(359.94)
Repairs/Maintenance	12,500.00	12,500.00	14,357.57	1,857.57
Fuel/Oil/Etc	22,500.00	22,500.00	24,279.03	1,779.03
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	25,102.46	25,102.46	25,965.99	863.53
Road Maintenance Supplies	26,982.85	26,982.85	74,778.77	47,795.92
Cattle guards/fences	3,250.00	3,250.00	2,829.00	(421.00)
Capital Outlay	18,000.00	18,000.00	650.00	(17,350.00)
Contingency	100,000.00	100,000.00	30,000.00	(70,000.00)
Approved FEMA Budget	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
TOTAL Precinct No. 4	\$ 402,235.34	\$ 402,235.34	\$ 343,571.70	\$ (58,663.64)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2019	\$ -
Transfers in (out)	343,359.95
Receipts	211.75
	\$ 343,571.70
Disbursements	(343,571.70)
Cash Fund Balance, September 30, 2020	\$ -



SUPPLEMENTARY INFORMATION

SAN SABA COUNTY, TEXAS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2020

	Road and Bridge General	Rylander Library Trust Fund	Crime Victim's Fund	Records Mgmt & Preserv Fund	Jury Fund	Cash Bond Escrow	Law Library Fund
<u>ASSETS</u>							
Pooled Cash and Cash Equivalents	\$ 453,786	\$ 56,676	\$ -	\$ 176,841	\$ 6,549	\$ 10,250	\$ 4,513
Non-Pooled Cash and Cash Equivalents							
Investments		38,495					
Taxes Receivable	42,486						
Grants 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	\$ 496,272	\$ 95,171	\$ -	\$ 176,841	\$ 6,549	\$ 10,250	\$ 4,513
<u>LIABILITIES</u>							
Pooled Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable							
Accrued Liabilities							
State Fines Payable							
Deferred Revenue	42,486						
Certificates of Obligation							
Notes Payable							
Capital Leases Payable							
Total liabilities	42,486	-	-	-	-	-	-
<u>FUND EQUITY</u>							
Contributed Capital							
Investment in General Fixed Assets							
Fund Balance							
Reserved for Debt Service	200,629						
Reserved for Obligated Projects		95,171	-	176,841	6,549	10,250	4,513
Unreserved	253,157						
Total fund equity	\$ 453,786	\$ 95,171	\$ -	\$ 176,841	\$ 6,549	\$ 10,250	\$ 4,513
Total liabilities and fund equity	\$ 496,272	\$ 95,171	\$ -	\$ 176,841	\$ 6,549	\$ 10,250	\$ 4,513

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SAN SABA COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2020

	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
REVENUES								
Tax Revenues	\$ 687,587							
Licenses and Permits	394,216							
Charges for Services								
Court Costs								
Fees of Office					12,212			3,328
Court Appointed Attorney Fee								
Retained State Fines/Forfeitures	23,968							
Grant Revenue				6,710				
Interest Income			103					
Miscellaneous	250	7,913	20,468			6,218	750	
Lateral Road Income	19,397							
	\$ 1,125,418	\$ 7,913	\$ 20,571	\$ 6,710	\$ 12,212	\$ 6,218	\$ 750	\$ 3,328
EXPENDITURES								
General Government								
General Administration	8,783							
Administration of Justice								
Courts								
Public Health and Welfare				39,290				
Public Works								
County Roads and Bridges		1,068,834						
General Building Maintenance								
Culture/Recreation/Education			5,626					
Utilities		13,232						
Capital Outlay:								
Library Books and Publications			14,410					
Fixed Asset Purchases		72,804						
Debt Service:								
Principal		110,109						
Interest and Fiscal Charges		14,003						
Total Expenditures	\$ 8,783	\$ 1,278,982	\$ 20,036	\$ 39,290	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over expenditures	1,116,635	(1,271,069)	535	(32,580)	12,212	6,218	750	3,328
OTHER FINANCING SOURCES (USES)								
Operating transfers from (to) funds	(751,781)	\$ 1,271,069		35,356				
Capital Financing								
Net other financing sources (uses)	\$ (751,781)	\$ 1,271,069	\$ -	\$ 35,356	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues and other sources over expenditures and other uses	364,854	-	535	2,776	12,212	6,218	750	3,328
Fund Balance, beginning	88,932	-	94,636	(2,776)	164,629	331	9,500	1,185
Fund Balance, ending	\$ 453,786	\$ -	\$ 95,171	\$ -	\$ 176,841	\$ 6,549	\$ 10,250	\$ 4,513

SAN SABA COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2020

Court-house Security Fund	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 Education Fund	Total for Special Revenue Funds
REVENUES										
										687,587
										394,216
1,276										1,276
							3,775			19,315
		1,794								1,794
			1,320	340				-	1,297	26,925
										6,710
										103
	-					-				35,599
										19,397
\$ 1,276	\$ -	\$ 1,794	\$ 1,320	\$ 340	\$ -	\$ -	\$ 3,775	\$ -	\$ 1,297	\$ 1,192,922
EXPENDITURES										
										8,783
		25,058	1,355				8,572			34,985
18,308						4,803				62,401
										1,068,834
										-
									511	6,137
										13,232
										14,410
										72,804
										110,109
										14,003
\$ 18,308	\$ -	\$ 25,058	\$ 1,355	\$ -	\$ -	\$ 4,803	\$ 8,572	\$ -	\$ 511	\$ 1,405,698
(17,032)	-	(23,264)	(35)	340	-	(4,803)	(4,797)	-	786	(212,776)
OTHER FINANCING SOURCES (USES)										
		23,264	(1)			4,803			1	582,711
										-
\$ -	\$ -	\$ 23,264	\$ (1)	\$ -	\$ -	\$ 4,803	\$ -	\$ -	\$ 1	\$ 582,711
(17,032)	-	-	(36)	340	-	-	(4,797)	-	787	369,935
32,526	3,475	-	14,809	669	5,000	-	17,261	3,218	3,219	436,614
\$ 15,494	\$ 3,475	\$ -	\$ 14,773	\$ 1,009	\$ 5,000	\$ -	\$ 12,464	\$ 3,218	\$ 4,006	\$ 806,549

San Saba County
 Rylander Library Trust Fund
 Schedule of Cash Receipts and Disbursements as Compared with Budget
 For the Year Ended September 30, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
RECEIPTS:				
Interest Income	\$ 100.00	\$ 100.00	\$ 102.97	\$ 2.97
Other Income	26,800.00	26,800.00	20,468.42	(6,331.58)
TOTAL Receipts	\$ 26,900.00	\$ 26,900.00	\$ 20,571.39	\$ (6,328.61)
DISBURSEMENTS:				
Professional Fees/Contract Labor	\$ 800.00	\$ 800.00	\$ 526.75	\$ (273.25)
Office Supplies/Postage	400.00	400.00	345.19	(54.81)
Other Supplies	200.00	200.00	89.04	(110.96)
Copier/Computer Maint Contract	4,100.00	4,100.00	3,524.56	(575.44)
Telephone	650.00	650.00	690.95	40.95
Fees/Licenses	750.00	750.00	450.00	(300.00)
Capital Outlay - Books	20,000.00	20,000.00	14,410.04	(5,589.96)
TOTAL Disbursements	\$ 26,900.00	\$ 26,900.00	\$ 20,036.53	\$ (6,863.47)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2019	\$ 94,636.38
Receipts	20,571.39
	<u>\$ 115,207.77</u>
Disbursements	(20,036.53)
Cash Fund Balance, September 30, 2020	<u><u>\$ 95,171.24</u></u>

San Saba County
 Records Management & Preservation
 Schedule of Cash Receipts and Disbursements as Compared with Budget
 For the Year Ended September 30, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
RECEIPTS:				
Fees of Office	\$ 12,000.00	\$ 12,000.00	\$ 12,211.83	\$ 211.83
TOTAL Receipts	\$ 12,000.00	\$ 12,000.00	\$ 12,211.83	\$ 211.83
DISBURSEMENTS:				
Office Supplies and Postage	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash Fund Balance, October 1, 2019	\$ 164,629.22
Receipts	12,211.83
	<u>\$ 176,841.05</u>
Disbursements	-
Cash Fund Balance, September 30, 2020	<u><u>\$ 176,841.05</u></u>

San Saba County
Law Library
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
RECEIPTS:				
Law Library Fund	\$ 3,950.00	\$ 3,950.00	\$ 3,328.04	\$ (621.96)
TOTAL Receipts	\$ 3,950.00	\$ 3,950.00	\$ 3,328.04	\$ (621.96)
DISBURSEMENTS:				
Legal	\$ 8,000.00	\$ 8,000.00	\$ -	\$ (8,000.00)
TOTAL Disbursements	\$ 8,000.00	\$ 8,000.00	\$ -	\$ (8,000.00)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2019	\$ 1,185.25
Receipts	3,328.04
	<u>\$ 4,513.29</u>
Disbursements	-
Cash Fund Balance, September 30, 2020	<u><u>\$ 4,513.29</u></u>

San Saba County
Courthouse Security Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
RECEIPTS:				
Fees of Office	\$ 3,000.00	\$ 3,000.00	\$ 1,275.52	\$ (1,724.48)
Fees to Clerks	-	-	-	-
TOTAL Receipts	\$ 3,000.00	\$ 3,000.00	\$ 1,275.52	\$ (1,724.48)
DISBURSEMENTS:				
Other Supplies	\$ -	\$ -	\$ 237.00	\$ 237.00
Part-time	-	-	1,701.00	1,701.00
Payroll tax - Social Security	-	-	105.46	105.46
Payroll tax - Medicare	-	-	24.67	24.67
Retirement	-	-	163.29	163.29
Death Benefits	-	-	12.09	12.09
Unemployment	-	-	7.11	7.11
Worker's Compensation	-	-	22.21	22.21
Capital Outlay	-	-	16,035.00	16,035.00
TOTAL Disbursements	\$ -	\$ -	\$ 18,307.83	\$ 18,307.83

Schedule of Cash Balance

Cash Fund Balance, October 1, 2019	\$ 32,526.34
Receipts	1,275.52
	<u>\$ 33,801.86</u>
Disbursements	(18,307.83)
Cash Fund Balance, September 30, 2020	<u><u>\$ 15,494.03</u></u>

San Saba County
County Judicial Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
RECEIPTS:				
Judicial Education Fee	\$ 400.00	\$ 400.00	\$ -	\$ (400.00)
TOTAL Receipts	\$ 400.00	\$ 400.00	\$ -	\$ (400.00)
DISBURSEMENTS:				
Other Supplies	\$ -	\$ -	\$ -	\$ -
Telephone	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash Fund Balance, October 1, 2019	\$ 3,474.89
Receipts	-
	<u>\$ 3,474.89</u>
Disbursements	-
Cash Fund Balance, September 30, 2020	<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, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
RECEIPTS:				
Court Appointed Attorney Fee	\$ 1,000.00	\$ 1,000.00	\$ 1,794.47	\$ 794.47
TOTAL Receipts	\$ 1,000.00	\$ 1,000.00	\$ 1,794.47	\$ 794.47
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ 27,500.00	\$ 27,500.00	\$ 25,058.00	\$ (2,442.00)
TOTAL Disbursements	\$ 27,500.00	\$ 27,500.00	\$ 25,058.00	\$ (2,442.00)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2019	\$ -
Transfers In from General Fund	23,263.53
Receipts	<u>1,794.47</u>
	<u>\$ 25,058.00</u>
Disbursements	<u>(25,058.00)</u>
Cash Fund Balance, September 30, 2020	<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, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
RECEIPTS:				
Justice Court Technology Fund	\$ 4,300.00	\$ 4,300.00	\$ 1,319.88	\$ (2,980.12)
TOTAL Receipts	\$ 4,300.00	\$ 4,300.00	\$ 1,319.88	\$ (2,980.12)
DISBURSEMENTS:				
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	-	-	-	-
TOTAL Disbursements	\$ 2,200.00	\$ 2,200.00	\$ 1,355.00	\$ (845.00)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2019	\$ 14,808.61
Receipts	1,319.88
	<u>\$ 16,128.49</u>
Disbursements	(1,355.00)
Cash Fund Balance, September 30, 2020	<u>\$ 14,773.49</u>

San Saba County
Justice Court Bldg Security Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
RECEIPTS:				
Fees of Office	\$ 1,000.00	\$ 1,000.00	\$ 340.10	\$ (659.90)
TOTAL Receipts	\$ 1,000.00	\$ 1,000.00	\$ 340.10	\$ (659.90)
DISBURSEMENTS:				
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -
Copier/Computer Maint Contract	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash Fund Balance, October 1, 2019	\$ 668.64
Receipts	340.10
	<u>\$ 1,008.74</u>
Disbursements	-
Cash Fund Balance, September 30, 2020	<u>\$ 1,008.74</u>

San Saba County
Law Enforcement Education Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
RECEIPTS:				
Law Enforcement Education	\$ 1,200.00	\$ 1,200.00	\$ 1,297.48	\$ 97.48
TOTAL Receipts	\$ 1,200.00	\$ 1,200.00	\$ 1,297.48	\$ 97.48
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
Other Supplies	-	-	-	-
Travel/Dues/Conventions	250.00	250.00	511.00	261.00
Capital Outlay-Library Books	-	-	-	-
TOTAL Disbursements	\$ 250.00	\$ 250.00	\$ 511.00	\$ 261.00

Schedule of Cash Balance

Cash Fund Balance, October 1, 2019	\$ 3,219.37
Receipts	1,297.48
	<u>\$ 4,516.85</u>
Disbursements	(511.00)
Cash Fund Balance, September 30, 2020	<u><u>\$ 4,005.85</u></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, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
RECEIPTS:				
Truancy Prevention and Detection Fees of Office	\$ -	\$ -	\$ -	\$ -
TOTAL Receipts	\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash Fund Balance, October 1, 2019	\$ 3,218.21
Receipts	-
Cash Fund Balance, September 30, 2020	<u><u>\$ 3,218.21</u></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, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
RECEIPTS:				
Grant Income	\$ -	\$ -	\$ 6,710.07	\$ 6,710.07
TOTAL Receipts	\$ -	\$ -	\$ 6,710.07	\$ 6,710.07
DISBURSEMENTS:				
Salary - Department Head	\$ 24,475.00	\$ 24,475.00	\$ 24,640.87	\$ 165.87
Payroll Tax - Social Security	1,517.45	1,517.45	1,527.75	10.30
Payroll Tax - Medicare	354.89	354.89	357.34	2.45
Retirement	2,349.60	2,349.60	2,310.11	(39.49)
Death Benefits	173.77	173.77	171.31	(2.46)
Health Insurance	12,920.64	12,920.64	10,188.74	(2,731.90)
Unemployment	122.38	122.38	14.34	(108.04)
Worker's Compensation	86.27	86.27	79.47	(6.80)
Office Supplies/Postage	-	-	-	-
Travel/Dues/Conventions	-	-	-	-
Telephone	-	-	-	-
Equipment Maint & Supplies	-	-	-	-
Copier/Computer Maint Contract	-	-	-	-
TOTAL Disbursements	\$ 42,000.00	\$ 42,000.00	\$ 39,289.93	\$ (2,710.07)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2019	\$ (2,775.53)
Transfers In from General Fund	35,355.39
Receipts	6,710.07
	<u>\$ 39,289.93</u>
Disbursements	(39,289.93)
Cash Fund Balance, September 30, 2020	<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, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
RECEIPTS:				
Other income	\$ -	\$ -	\$ -	\$ -
TOTAL Receipts	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash Fund Balance, October 1, 2019	\$ 5,000.00
Receipts	-
Cash Fund Balance, September 30, 2020	<u><u>\$ 5,000.00</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, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
RECEIPTS:				
Bond Forfeiture Income	\$ -	\$ -	\$ 750.00	\$ 750.00
TOTAL Receipts	\$ -	\$ -	\$ 750.00	\$ 750.00

Schedule of Cash Balance

Cash Fund Balance, October 1, 2019	\$ 9,500.00
Receipts	750.00
Cash Fund Balance, September 30, 2020	<u>\$ 10,250.00</u>

San Saba County
Jury Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
RECEIPTS:				
Other income	\$ -	\$ -	\$ 6,217.95	\$ 6,217.95
TOTAL Receipts	\$ -	\$ -	\$ 6,217.95	\$ 6,217.95

Schedule of Cash Balance

Cash Fund Balance, October 1, 2019	\$ 330.55
Receipts	6,217.95
Cash Fund Balance, September 30, 2020	<u>\$ 6,548.50</u>

San Saba County
COVID Relief Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
DISBURSEMENTS:				
Office Supplies/Postage	\$ -	\$ -	\$ 2,475.20	\$ 2,475.20
Other Supplies	-	-	1,080.94	1,080.94
Travel/Dues/Conventions	-	-	387.23	387.23
Repairs and Maintenance	-	-	295.37	295.37
Medical/Psychological	-	-	115.98	115.98
Election Expense	-	-	319.98	319.98
Capital Outlay	-	-	128.16	128.16
TOTAL Disbursements	\$ -	\$ -	\$ 4,802.86	\$ 128.16

Schedule of Cash Balance

Cash Fund Balance, October 1, 2019	\$ -
Transfers In from General Fund	4,802.86
Disbursements	(4,802.86)
Cash Fund Balance, September 30, 2020	<u>\$ -</u>

Pretrial Intervention
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2020

	Initial Budget Year Ended 30-Sep-20	Final Budget Year Ended 30-Sep-20	Actual Year Ended 30-Sep-20	Actual Over (Under) Budget
RECEIPTS:				
Pretrial Intervention	\$ 8,600.00	\$ 8,600.00	\$ 3,775.00	\$ (4,825.00)
TOTAL Receipts	\$ 8,600.00	\$ 8,600.00	\$ 3,775.00	\$ (4,825.00)
DISBURSEMENTS:				
Salary - #1	\$ 7,210.00	\$ 7,210.00	\$ 7,259.88	\$ 49.88
Payroll tax - Social Security	447.02	447.02	450.10	3.08
Payroll tax - Medicare	104.55	104.55	105.18	0.63
Retirement	692.16	692.16	680.57	(11.59)
Death Benefits	51.19	51.19	50.40	(0.79)
Unemployment	36.05	36.05	4.17	(31.88)
Worker's Compensation	25.24	25.24	21.65	(3.59)
Professional Fees/Contract Services	-	-	-	-
TOTAL Disbursements	\$ 8,566.21	\$ 8,566.21	\$ 8,571.95	\$ 5.74

Schedule of Cash Balance

Cash Fund Balance, October 1, 2019	\$ 17,260.98
Receipts	3,775.00
	<u>\$ 21,035.98</u>
Disbursements	(8,571.95)
Cash Fund Balance, September 30, 2020	<u>\$ 12,464.03</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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability						
Service Cost	\$ 179,181	\$ 187,307	\$ 172,716	\$ 176,649	\$ 168,518	\$ 184,929
Interest on the Total Pension Liability	573,009	539,144	498,047	482,075	454,802	424,458
Effect of plan changes	-	-	-	-	(12,225)	-
Effect of assumption changes or inputs	-	-	53,598	-	64,010	-
Effect of economic/demographic (gains) or losses	(67,465)	18,326	79,512	(222,076)	(9,437)	4,431
Refund of contributions	(26,804)	(32,167)	-	(76,503)	-	-
Benefit payments, incl refunds of employee contr	(287,450)	(290,547)	(299,908)	(273,782)	(266,451)	(247,000)
Net Change in Total Pension Liability	370,471	422,063	503,965	86,363	399,217	366,818
Total Pension Liability - Beginning	7,049,074	6,627,011	6,123,046	6,036,683	5,637,466	5,270,648
Total Pension Liability - Ending (a)	\$ 7,419,545	\$ 7,049,074	\$ 6,627,011	\$ 6,123,046	\$ 6,036,683	\$ 5,637,466
Plan Fiduciary Net Position						
Employer contributions	\$ 133,961	\$ 120,612	\$ 121,582	\$ 114,071	\$ 107,392	\$ 136,540
Member contributions	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	1,045,819	(124,131)	850,854	410,892	1,862	367,150
Benefit payments, incl refunds of employee contr	(287,450)	(290,547)	(299,908)	(273,782)	(266,451)	(247,000)
Administrative expense	(5,589)	(5,115)	(4,390)	(4,559)	(4,098)	(4,271)
Other	(1,457)	(2,381)	(1,138)	(97,410)	22,652	8,451
Net Change in Plan Fiduciary Net Position	966,389	(233,814)	763,603	162,026	(51,333)	357,805
Plan Fiduciary Net Position - Beginning	6,367,953	6,601,767	5,838,164	5,676,138	5,727,471	5,369,666
Plan Fiduciary Net Position - Ending (b)	\$ 7,334,342	\$ 6,367,953	\$ 6,601,767	\$ 5,838,164	\$ 5,676,138	\$ 5,727,471
Net Pension Liability - Ending (a) - (b)	\$ 85,203	\$ 681,121	\$ 25,244	\$ 284,882	\$ 360,545	\$ (90,005)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	98.85%	90.34%	99.62%	95.35%	94.03%	101.60%
Covered employee payroll	\$ 1,541,557	\$ 1,427,363	\$ 1,380,040	\$ 1,275,960	\$ 1,247,291	\$ 1,384,784
Net Pension Liability as a Percentage of Covered Employee Payroll	5.53%	47.72%	1.83%	22.33%	28.91%	-6.50%

Notes to Schedule:

Only six years of data is presented in accordance with GASB 68 paragraph 138. "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available currently. In this case, during the transition period, information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement.

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, 2019

	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						
\$ (533,168)	12/30/2019	5.0	\$ (106,634)	\$ 426,534	\$ -	
654,518	12/31/2018	5.0	130,904	-	392,710	
(381,427)	12/31/2017	5.0	(76,285)	152,572	-	
38,992	12/31/2016	5.0	7,798	-	7,799	
464,048	12/31/2015	5.0	92,809	-	-	
Economic/ demographic (gains) or losses						
(67,465)	12/30/2019	3.0	(22,488)	44,977	-	
18,326	12/31/2018	3.0	6,109	-	6,108	
79,512	12/31/2017	3.0	26,504	-	-	
(222,076)	12/31/2016	2.0	-	-	-	
(9,437)	12/31/2015	2.0	-	-	-	
Assumption changes or inputs						
	12/30/2019	3.0	-	-	-	
-	12/31/2018	3.0	-	-	-	
53,598	12/31/2017	3.0	17,866	-	17,866	
-	12/31/2016	2.0	-	-	-	
64,010	12/31/2015	2.0	-	-	-	
Employer contributions made subsequent to measurement date ⁽²⁾						
116,864	9/30/2020					116,864

⁽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, 2019.

SAN SABA COUNTY, TEXAS
SCHEDULE OF SAN SABA COUNTY CONTRIBUTIONS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
FOR FISCAL YEAR 2019

Year Ending December 31	Actuarially Determined Contribution ⁽¹⁾	Actual Employer Contribution ⁽¹⁾	Contribution Deficiency (Excess)	Pensionable Covered Payroll ⁽²⁾	Actual Contribution as a % of Covered Payroll
2009	63,645	63,645	0	996,012	6.4%
2010	88,585	88,585	0	1,045,873	8.5%
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%

Notes to Schedule:

⁽¹⁾ 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.

⁽²⁾ 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	11.8 years (based on contribution rate calculated in 12/31/19 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation
Investment Rate of Return	8% 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 MP-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.
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.

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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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 16, 2021.

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.

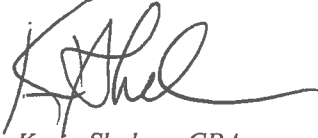
Compliance and Other Matters

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 January 16, 2021.

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 'K. Shahan', with a long horizontal flourish extending to the right.

Kevin Shahan, CPA
San Saba, Texas
January 16, 2021