



# SAN SABA COUNTY TEXAS

AUDITED FINANCIAL REPORT

FOR THE YEAR ENDED  
SEPTEMBER 30, 2024

**ANNUAL FINANCIAL REPORT  
SAN SABA COUNTY, TEXAS  
YEAR ENDED SEPTEMBER 30, 2024**

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**INDEPENDENT AUDITOR'S REPORT**

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

***Opinions***

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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

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

***Responsibilities of Management for the Financial Statements***

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

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

***Auditor's Responsibilities for the Audit of the Financial Statements***

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

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-10, 43-61, and 66-75 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of San Saba, Texas' basic financial statements. The combining and individual nonmajor fund financial statements are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 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 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Reporting Required by Governmental Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2025, 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.

A handwritten signature in black ink, appearing to read "K. J. Shel", is written over the printed text "San Saba, Texas".

San Saba, Texas  
June 30, 2025

## 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, 2024. Please read it in conjunction with the independent auditor's report on page 1 and the County's financial statements, which begin on page 11.

### 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 11 - 13). 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 14. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds.

### FINANCIAL HIGHLIGHTS

- The County's net position increased \$1,672,487 or 11.1% from 2023 to 2024, primarily due to an increase in ad valorem tax receipts, sales tax, and interest income earned. The changes in deferred inflows and outflows and pension liabilities also led to a \$56,793 net increase in net position. These increases to net position were offset by an increase in general administration, administration of justice, and public safety and public works expenditures.
- Total net position is comprised of the following:
  - (1) \$8,498,486 invested in capital assets, net of accumulated depreciation of \$12,009,856, and debt outstanding of \$1,098,000 for tax notes.
  - (2) \$517,512 of restricted funds related to constraints imposed from outside the County such as grantors, laws, special revenue contracts, and regulations,
  - (3) \$1,098,000 of restricted funds for payment of commitments on tax notes payable
  - (4) \$6,626,491 of unrestricted funds, which represent the portion available to maintain the County's continuing obligations to the public and creditors.
- Total general revenues received by the County increased \$705,100, or 11.56%. The County received \$5,174,142 in ad valorem tax revenues in 2024, an increase of \$428,177 or 9.03% from the prior year. Sales tax revenues increased \$130,490, or 42.6% primarily as a result of increased sales tax of \$101,050 collected in April 2024. Investment income increased \$138,639, 68.15%. Grant funds increased \$699,737 related to SB22 law enforcement and prosecutor grants awarded to the County.
- Total expenditures increased by \$338,382, or 5.85% in 2024 compared to an increase in 2023 by \$532,094, or 10.1%. Increased expenditures were noted for general administration, administration of justice, and public safety, public health and welfare, and public works. Depreciation expense for the year was \$898,517, a decrease of \$11,633, or 1.28% from the prior year.
- Debt outstanding for the County includes 2019 Series Tax Notes with an outstanding balance of \$630,000; a decrease of \$242,000 from the prior year, in addition to 2023 Series Tax Notes with an outstanding balance of \$468,000, a decrease of \$82,000 from the prior year. The current portion of long-term debt is \$332,000 as of September 30, 2024, related to these outstanding tax notes.
- Grant revenues included \$700,000 from SB22 Law Enforcement and Prosecutor Grants to ensure professional law enforcement and legal representation of the people's interests throughout the state of Texas. An additional \$53,200 was received for the Judge and County Attorney supplements and \$17,886 was received through the Texas Office of the Governor's E-grants.

## 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 14 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 \$16,740,489 in 2024. This is an 11.1% increase from \$15,068,002 in the prior fiscal year. Additional information regarding the Net Investment in Capital Assets and Restricted Funds is available in the Notes to the Basic Financial Statements. For the year ended September 30, 2024, and 2023, the net position of the governmental activities changed as follows:

(Table I)  
San Saba County, Texas  
Net Position

	Governmental Activities	
	2024	2023
Current and Other Assets	\$ 8,217,715	\$ 6,730,497
Capital and Non-current Assets	9,596,486	9,751,282
Deferred Outflow of Resources	1,262,023	1,214,424
<b>Total Assets</b>	<b>19,076,224</b>	<b>17,696,203</b>
Current Liabilities	389,229	419,067
Long Term Liabilities	481,321	1,072,291
<b>Total Liabilities</b>	<b>870,550</b>	<b>1,491,358</b>
Deferred Inflow of Resources	1,465,185	1,136,843
Net Position		
Net Investment in Capital Assets	8,498,486	8,329,282
Restricted		
Debt Service	1,098,000	1,422,000
Specific Projects	517,512	879,935
Unrestricted	6,626,491	4,436,785
<b>Total Net Position</b>	<b>\$ 16,740,489</b>	<b>\$ 15,068,002</b>

Governmental activities for 2024 realized an increase in Net Position of \$1,672,487, or 11.1% in 2024, compared to an increase of \$633,596, or 4.4% in 2023. A portion of the Net Position is restricted as to the



purposes for which it can be used, and a portion is invested in capital assets. Unrestricted Net Position – the part of net position that is available for use in day-to-day operations without constraints established by legal requirements, debt covenants, donors or other legislation – increased by \$2,189,706 to a total of \$6,626,491. An increase in ad valorem and sales tax revenues and investment income, offset by increased general administration, administration of justice, public safety, public works, and public health and welfare expenditures, in addition to changes in deferred inflows and outflows and pension liabilities, led to an overall increase in net position. Restricted funds for the Rylander Library Trust and other special revenue funds are detailed in Statement 14 in the notes to the financial statements.

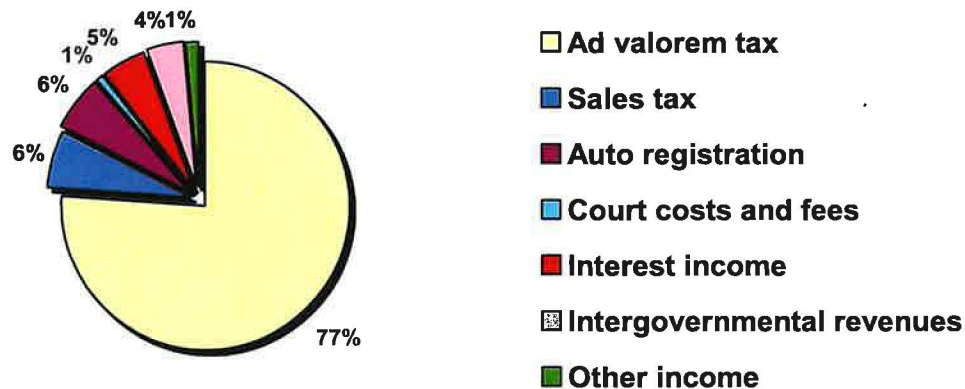
**(Table II)**  
**San Saba County, Texas**  
**Summary of Changes in Net Position**

<b>Revenues</b>	<b>Governmental Activities</b>	
	<b><u>2024</u></b>	<b><u>2023</u></b>
Program revenues:		
Federal, state and local grants	\$ 771,086	\$ 71,349
Charges for services	220,609	248,173
General revenues:		
Property tax revenues	5,174,142	4,745,965
Sales taxes	436,498	306,008
Auto registration fees	424,156	433,943
Court costs, fines and fees	53,139	49,299
Rental revenues	13,920	13,920
Intergovernmental revenues	275,440	259,191
Interest income	342,093	203,454
Miscellaneous revenue	<u>84,873</u>	<u>87,381</u>
Total revenues	<u>7,795,956</u>	<u>6,418,683</u>
<b>Expenses</b>		
General government	1,156,815	1,093,740
Administration of justice	731,228	644,606
Public safety	1,523,325	1,498,942
Public works	1,768,604	1,657,592
Public health and welfare	656,391	619,051
Culture and recreation	187,728	180,140
Utilities	63,979	69,449
Interest on debt	<u>35,399</u>	<u>21,567</u>
Total expenses	<u>\$ 6,123,469</u>	<u>\$ 5,785,087</u>
Change in net position	1,672,487	633,596
Net position – beginning of year	<u>\$ 15,068,002</u>	<u>\$ 14,434,406</u>
Net position – end of year	<u><u>\$ 16,740,489</u></u>	<u><u>\$ 15,068,002</u></u>

As noted in Table II above, total revenues increased in 2024 by \$1,377,273, or 21.5%. In fiscal year 2023, total revenues experienced a decrease of \$46,781, or 0.7% due primarily to lower grant revenues. Program revenues increased \$672,173 or 210.4% in 2024 due to an increase in grant revenues. Grant revenues included \$700,000 from SB22 Law Enforcement and Prosecutor Grants in addition to \$53,200 received for the Judge and County Attorney supplements. An additional \$17,886 was received through the Texas Office of the Governor’s E-grants. Charges for services revenues decreased from the prior year by \$27,564, or 11.1% due to a decrease in court revenues. Interest income on CD investments increased \$138,639, or 68.15% due to a more favorable interest rate environment in fiscal year 2024.

Total general revenues received by the County increased \$705,100, or 11.6%. The County received \$5,174,142 in ad valorem tax revenues in 2024, an increase of \$428,177, or 9.03% from the prior year. The increase was mainly a result of a broad increase in San Saba County property tax valuations, which resulted in increased property tax revenues. Sales tax revenues also increased \$130,490, or 42.6% from the prior year. Intergovernmental revenues increased \$16,249, or 6.3%. Interlocal agreements are held with the City of San

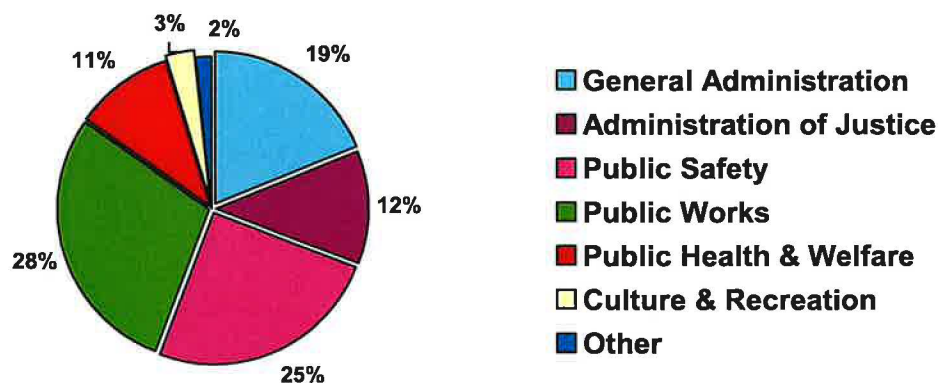
Saba, Lubbock County, Burnet County, Richland Springs ISD, and the City of Richland Springs to fund emergency medical services, municipal court services, dispatch services and other professional services.



The general fund M&O and I&S property tax rates were compressed due to higher property tax valuations to 0.398/\$100 and 0.042/\$100, while the road and bridge fund tax rate remained the same at 0.1200/\$100, of property value. The property tax base continues to increase and is at a taxable value of \$1,317,184,440 as of fiscal year end. Property values are expected to continue to increase next year, which should help to increase ad valorem tax revenues once again for the County. As can be seen in Table II and the pie chart of revenues above for fiscal year 2024, 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 2024 by \$130,490, or 42.6% due to increased taxable sales activity in the County. Auto registration revenues remained relatively unchanged compared to the prior year as noted in Table II. Interest income increased due to an increasing interest rate environment that is expected to remain stable yet decrease slightly in the 2025 fiscal year.

In general, expenditures were relatively stable compared to the prior year for County functions and programs. County general administration expenses increased approximately 3%, while a decrease in depreciation expense of \$11,633 was experienced as noted in Note 3 to the financial statements. Interest on debt increased for payments made on the 2019 Series and 2023 Series tax notes in the fiscal year. The outstanding balance of County debt decreased to \$1,098,000 as of September 30, 2024. Administration of justice expenditures increased in 2024 by \$86,622, or 13.4%. Public safety expenditures increased in 2024 by \$24,383, or 1.6%. Public works expenditures increased in 2024 by \$111,012, or 6.7%. Public health and welfare increased expenditures increased in 2024 by \$37,340, or 6.04%. The expenditures in Table II can be compared to the prior year by using the supplementary information attached to the annual financial statements in Statements 10 and 12, which show the budgeted and actual expenditures by each fund and each department for the County. The following pie chart presents a summarized picture of the County's expenditures for fiscal year 2024 based upon expenditures included in Statement 2 in the County financial statements:





## GENERAL FUND BUDGETARY HIGHLIGHTS

The adopted General Fund budget for fiscal year 2023-2024 included revenues and expenditures of approximately \$5,053,770. This represented an increase in the total budget compared to the prior year by approximately \$558,716, or 12.43% as a result of increased budget expenditures primarily for salary, benefits, and health insurance increases. Countywide budgeted expenditures are also included for principal and interest payments for outstanding debt on 2019 Series Tax Notes Payable and 2023 Series Tax Notes Payable. Looking ahead to fiscal year 2024-2025, the adopted General Fund budget includes revenues and expenditures of approximately \$5,783,000, an increase of \$729,230, or 14.43%.

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

At the close of fiscal year 2024, the County had \$9,596,486 invested in a broad range of capital assets, net of accumulated depreciation, including land, buildings and improvements, infrastructure improvements, furniture and fixtures, and machinery and equipment.

(Table III)  
San Saba County, Texas  
Capital Assets

	Governmental Activities	
	2023	2023
Land	\$ 58,887	\$ 58,887
Buildings and improvements	2,156,575	2,150,708
Infrastructure improvements	12,527,247	12,527,247
Furniture and fixtures	526,700	511,107
Machinery and equipment	6,336,933	5,614,672
	21,606,342	20,862,621
Less Accumulated depreciation	(12,009,856)	(11,111,339)
Capital assets, net of depreciation	\$ 9,596,486	\$ 9,751,282

Major additions in 2024 included \$743,721 in assets purchased with ARPA funds, SB22 grant funds, and general operating funds, including \$159,094 for patrol units and a Chevy Truck, \$275,302 for new safety and radio communication equipment for Emergency Management and the Sheriff departments. The library purchased \$15,593 in library books, and Precincts purchased a \$122,450 Backhoe Loader and a \$70,600 270T Compact Track Loader. Depreciation expense for capital assets in 2024 was \$898,517. Total asset additions less depreciation expense resulted in a net decrease of \$154,796 in net fixed assets for fiscal year 2024.

### Long-term Debt

At year end the County had a long-term debt balance related to Series 2019 tax notes of \$630,000 outstanding at an interest rate of 1.98%; \$247,000 of which is due within one year. Additional Series 2023 tax notes were outstanding in the amount of \$468,000 at an interest rate of 4.53% on September 30, 2024; \$85,000 of which is due within one year.

The County also leased equipment under a capital lease in 2024 including a 270T Compact Track Loader. The aggregate cost of the equipment was \$70,600, has annual lease payments of \$19,423 for the next 4 years and includes an interest rate of 3.35%.

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

- The tax base for fiscal year 2024-2025 is expected to increase compared to the prior year property tax base of approximately \$1,317,184,440 due to increased appraisal values and increased economic activity.
- The 2024-2025 property tax rates have been compressed for the General Fund at \$0.3578/\$100 of taxable property value; and the Road & Bridge Fund at \$0.1300/\$100 of taxable property value per review of the 2024-2025 County Budget

These factors were considered when adopting the County's budget for fiscal year 2024-2025. The General Fund Budget includes revenues and expenditures of approximately \$5,783,000. 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 2023-2024 includes revenues and expenditures of approximately \$2,036,575.

#### **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, 2024**

<b>ASSETS</b>	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
Current Assets:			
Pooled cash and cash equivalents	\$ 7,663,501	\$ -	\$ 7,663,501
Non-pooled cash and cash equivalents	23,134		23,134
Investments – current	139,931		139,931
Taxes receivable	353,596		353,596
Prepaid and other assets	37,553		37,553
Total current assets	8,217,715	-	8,217,715
Non-current Assets:			
Capital assets:			
Land	58,887		58,887
Buildings	302,854		302,854
Improvements	1,853,721		1,853,721
Infrastructure improvements	12,527,247		12,527,247
Furniture and fixtures	526,700		526,700
Machinery and equipment	6,336,933		6,336,933
Accumulated depreciation	(12,009,856)		(12,009,856)
Net capital assets	9,596,486		9,596,486
Total non-current assets	9,596,486	-	9,596,486
Deferred outflow of resources			
Deferred outflows related to TCDRS	1,262,023		1,262,023
Total assets	\$ 19,076,224	\$ -	\$ 19,076,224
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	\$ 57,229	\$ -	\$ 57,229
Current portion of long-term debt	332,000		332,000
Total Current Liabilities	389,229	-	389,229
Noncurrent Liabilities:			
Tax notes payable	766,000		766,000
Net Pension Liability(Asset)	(284,679)		(284,679)
Total Noncurrent Liabilities	481,321	-	481,321
Total liabilities	870,550	-	870,550
Deferred inflow of resources			
Deferred ad valorem tax revenues	353,596		353,596
Deferred inflows related to TCDRS	1,111,589		1,111,589
Total deferred inflow of resources	1,465,185	-	1,465,185
<b>NET POSITION</b>			
Invested in capital assets, net of related debt	8,498,486		8,498,486
Restricted for:			
Debt service	1,098,000		1,098,000
Specific projects	517,512		517,512
Unrestricted	6,626,491		6,626,491
Total net position	\$ 16,740,489	\$ -	\$ 16,740,489

*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, 2024**

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	\$ 1,013,976	\$ -	\$ 53,200	\$ -	\$ (960,776)
Financial administration	117,437				(117,437)
Elections	25,402				(25,402)
Total general government	<u>1,156,815</u>	<u>-</u>	<u>53,200</u>	<u>-</u>	<u>(1,103,615)</u>
Administration of justice					
Courts	392,068	196,451	-	-	(195,617)
Prosecutors	291,822		200,000		(91,822)
Adult probation	1,027				(1,027)
Juvenile programs	46,311				(46,311)
Total administration of justice	<u>731,228</u>	<u>196,451</u>	<u>200,000</u>	<u>-</u>	<u>(334,777)</u>
Public safety					
Law enforcement	1,459,972		500,000		(959,972)
Emergency management	63,353				(63,353)
Total public safety	<u>1,523,325</u>	<u>-</u>	<u>500,000</u>	<u>-</u>	<u>(1,023,325)</u>
Public works					
County roads and bridges	1,637,539	-		-	(1,637,539)
General building maintenance	131,065			-	(131,065)
Other public works	-				-
Total public works	<u>1,768,604</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,768,604)</u>
Public health and welfare	656,391	24,158	17,886		(614,347)
Culture and recreation	187,728				(187,728)
Utilities	63,979				(63,979)
Interest on debt	35,399				(35,399)
Total Governmental Activities	<u>943,497</u>	<u>24,158</u>	<u>17,886</u>	<u>-</u>	<u>(901,453)</u>
Total	<u>\$ 6,123,469</u>	<u>\$ 220,609</u>	<u>\$ 771,086</u>	<u>\$ -</u>	<u>\$ (5,131,774)</u>

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

**SAN SABA COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION**  
**YEAR ENDED SEPTEMBER 30, 2024**

<b>Changes in Net Position:</b>	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
Net (expense)/revenue	\$ (5,131,774)	\$ -	\$ (5,131,774)
General Revenues:			
Taxes:			
Property taxes levied for general purposes	3,928,869		3,928,869
Property taxes levied for roads and bridges	1,088,309		1,088,309
Prior year taxes, penalties, and interest	156,964		156,964
Sales tax	436,498		436,498
Mixed drink tax	12,406		12,406
Retained fees & fines	40,733		40,733
Auto registration fees	424,156		424,156
Rental income	13,920		13,920
Investment income	342,093		342,093
Intergovernmental income	275,440		275,440
Other income	84,873		84,873
Total general revenues and transfers	\$ 6,804,261	\$ -	\$ 6,804,261
Change in net position	1,672,487		1,672,487
Net position - beginning	15,068,002		15,068,002
Net position - ending	\$ 16,740,489	\$ -	\$ 16,740,489

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

## **GOVERNMENTAL FUND FINANCIAL STATEMENTS**



**SAN SABA COUNTY, TEXAS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2024**

	General Fund	Special Revenue	Debt Service	Total Governmental Funds
<b><u>ASSETS</u></b>				
Pooled cash and cash equivalents	\$ 5,298,542	\$ 1,266,959	\$ 1,098,000	\$ 7,663,501
Non-pooled cash and cash equivalents	23,134	-		23,134
Investments	100,000	39,931		139,931
Taxes receivable	264,762	88,834		353,596
Other assets	32,317	5,236		37,553
<b>Total Assets</b>	<b>\$ 5,718,755</b>	<b>\$ 1,400,960</b>	<b>\$ 1,098,000</b>	<b>\$ 8,217,715</b>
<b><u>LIABILITIES and FUND BALANCES</u></b>				
<b>LIABILITIES</b>				
Accounts payable	43,608	13,621		57,229
Other liabilities				
<b>Total Liabilities</b>	<b>\$ 43,608</b>	<b>\$ 13,621</b>	<b>\$ -</b>	<b>\$ 57,229</b>
<b>Deferred inflow of resources</b>				
Deferred ad valorem taxes	264,762	88,834		353,596
<b>Total Deferred inflow of resources</b>	<b>\$ 264,762</b>	<b>\$ 88,834</b>	<b>\$ -</b>	<b>\$ 353,596</b>
<b>FUND BALANCES</b>				
Restricted for Rylander Library Trust		92,953		92,953
Restricted for specific projects		324,559		324,559
Restricted for San Saba County schools	100,000			100,000
Assigned for debt service			1,098,000	1,098,000
Assigned for stabilization	2,079,815			2,079,815
Unassigned	3,230,570	880,993		4,111,563
<b>Total Fund Balances</b>	<b>\$ 5,410,385</b>	<b>\$ 1,298,505</b>	<b>\$ 1,098,000</b>	<b>\$ 7,806,890</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 5,718,755</b>	<b>\$ 1,400,960</b>	<b>\$ 1,098,000</b>	<b>\$ 8,217,715</b>

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

**SAN SABA COUNTY, TEXAS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE**  
**SHEET TO THE STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2024**

<b>Total Fund Balances - Governmental Funds</b>	\$ 7,806,890
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and are therefore, not reported in governmental funds. In addition, long-term liabilities are not due and payable in the current period and therefore, are not reported as liabilities in the funds. The net effect of including the beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities is to increase net position.	8,707,582
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.	649,274
Current year principal payments on 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.	324,000
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.	-
Current year depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.	(898,517)
The County's adjustment for GASB 68 includes the recognition of deferred outflows of resources of \$1,262,023 and a net pension liability of (\$284,679); pension expense of \$131,949 (less subsequent payments); and deferred inflows of resources of \$1,111,589; the net effect of which is to increase net position.	56,793
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 prepaid assets and accounts payable and accruals of \$73,406, in addition to an increase in current year subsequent TCDRS payments versus prior year subsequent payments in the amount of \$20,121. The net effect of these and other transactions is to increase net position.	94,467
<b>Net Position of Governmental Activities</b>	<u><u>\$ 16,740,489</u></u>

*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, 2024**

	General Fund	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
<b><u>REVENUES</u></b>					
Tax revenues	\$ 4,501,234	\$ 1,121,812	\$ -	\$ -	\$ 5,623,046
Licenses and permits	22,572	401,659			424,231
Charges for services		4,538			4,538
Court costs	171,130	26,839			197,969
Public health and welfare	-				-
Retained state fines and forfeitures	14,542	19,242			33,784
Grant revenue	717,886				717,886
Rent revenue	13,920				13,920
Interest revenue	341,967	126			342,093
Miscellaneous	32,802	52,889			85,691
Lateral road income		20,423			20,423
Intergovernmental revenue	328,640	3,735			332,375
	<u>\$ 6,144,693</u>	<u>\$ 1,651,263</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,795,956</u>
<b><u>EXPENDITURES</u></b>					
General government					
General administration	631,807	13,978			645,785
Financial administration	117,437				117,437
Elections	25,402				25,402
Administration of justice					
Courts	338,296	53,772			392,068
Prosecutors	291,822				291,822
Adult probation	1,027				1,027
Juvenile programs	46,311				46,311
Public safety					
Law enforcement	1,459,972				1,459,972
Emergency management	63,353				63,353
Public works					
County roads and bridges		1,258,473			1,258,473
General building maintenance	131,065				131,065
Public health and welfare	576,205	80,186			656,391
Culture/recreation/education	169,083	18,645			187,728
Utilities	54,444	9,535			63,979
Capital outlay:					
Fixed asset purchases	253,405	395,869			649,274
Debt service:					
Principal				324,000	324,000
Interest and other charges				35,399	35,399
Total expenditures	<u>\$ 4,159,629</u>	<u>\$ 1,830,458</u>	<u>\$ -</u>	<u>\$ 359,399</u>	<u>\$ 6,349,486</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 1,985,064</u>	<u>\$ (179,195)</u>	<u>\$ -</u>	<u>\$ (359,399)</u>	<u>\$ 1,446,470</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers from other funds	520,753	88,410	-	359,399	968,562
Operating transfers to other funds	(438,895)	(103,342)	-	(426,325)	(968,562)
Net other financing sources (uses)	<u>\$ 81,858</u>	<u>\$ (14,932)</u>	<u>\$ -</u>	<u>\$ (66,926)</u>	<u>\$ -</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	2,066,922	(194,127)	-	(426,325)	1,446,470
Fund balances, beginning	<u>\$ 3,343,463</u>	<u>\$ 1,492,632</u>	<u>\$ -</u>	<u>\$ 1,524,325</u>	<u>\$ 6,360,420</u>
Fund balances, ending	<u>\$ 5,410,385</u>	<u>\$ 1,298,505</u>	<u>\$ -</u>	<u>\$ 1,098,000</u>	<u>\$ 7,806,890</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, 2024**

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

<b>Net change in fund balances - total governmental funds</b>	<b>\$ 1,446,470</b>
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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	649,274
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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, which increases net position.

	324,000
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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. The net  
effect of current year's depreciation is to decrease net position.

	(898,517)
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GASB 68 requires that certain expenditures be de-expended and recorded as  
deferred outflow of resources. These contributions made after the measurement  
date of December 31st increased net position by \$128,544. 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 \$131,949;  
the net effect of which led to an increase in net position.

	56,793
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Various other reclassifications and eliminations are necessary to convert from  
the modified accrual basis of accounting to accrual basis of accounting. This  
includes the change in payables and accruals; for which the net effect of these  
transactions is to decrease net position.

	94,467
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<b>Change in Net Position of Governmental Activities</b>	<b>\$ 1,672,487</b>
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*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, 2024**

REVENUES	General Fund (incl Capital Projects Fund activity)			Special Revenue Fund			Debt Service Fund		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Tax Revenues	\$ 4,244,929	\$ 4,501,234	\$ 256,305	\$ 1,086,125	\$ 1,121,812	\$ 35,687	\$ -	\$ -	\$ -
Licenses and Permits	20,500	22,572	2,072	440,000	401,659	(38,341)			
Court Costs and Pretrial Intervention	195,250	171,130	(24,120)	16,180	4,538	(11,642)			
Public Welfare	-	-	-	19,660	26,839	7,179			
Public Health	5,000	-	(5,000)	-	-	-			
Retained State Fines and Forfeitures	12,000	14,542	2,542	23,000	19,242	(3,758)			
Grant Revenue	107,429	717,886	610,457	-	-	-			
Rent Revenue	13,920	13,920	-	-	-	-			
Interest Income	103,123	341,967	238,844	100	126	26			
Miscellaneous	18,000	32,802	14,802	374,275	52,889	(321,386)			
Lateral road income	-	-	-	20,400	20,423	23			
Intergovernmental revenue	325,319	328,640	3,321	399,775	3,735	(396,040)			
Total revenues before prior year fund balance	5,045,470	6,144,693	1,099,223	2,379,515	1,651,263	(728,252)	-	-	-
Prior year fund balance	2,623,970	3,293,206	(669,236)	1,665,619	1,510,926	154,693		1,555,500	(1,555,500)
Total revenues and prior year fund balance	\$ 7,669,440	\$ 9,437,899	\$ 429,987	\$ 4,045,134	\$ 3,162,189	\$ (573,559)	\$ -	\$ 1,555,500	\$ (1,555,500)
<b>EXPENDITURES</b>									
General Government									
General Administration	777,952	664,972	112,980	19,738	13,978	5,760			
Financial Administration	126,904	117,437	9,467						
Elections	30,500	25,402	5,098						
Administration of Justice									
Courts	392,031	338,296	53,735	50,655	53,772	(3,117)			
Prosecutors	292,322	291,822	500						
Adult Probation	2,000	1,027	973						
Juvenile Programs	60,000	46,311	13,689						
Public Safety									
Law Enforcement	1,718,492	1,459,972	258,520						
Emergency Management	90,351	63,353	26,998						
Public Works									
County Roads and Bridges				1,667,130	1,276,767	390,363			
General Building Maintenance	160,743	131,065	29,678						
Public Health and Welfare	651,012	576,205	74,807	46,676	80,186	(33,510)			
Culture/Recreation/Education	194,514	169,083	25,431	6,900	18,645	(11,745)			
Utilities	63,461	54,444	9,017	12,838	9,535	3,303			
Capital Outlay:									
Library Books and Publications				20,000	15,593	4,407			
Fixed Asset Purchases	134,046	253,405	(119,359)	137,408	380,276	(242,868)			
Debt Service:									
Principal	324,000	-	324,000				324,000	324,000	-
Interest and Fiscal Charges	37,310	-	37,310				37,310	35,399	1,911
Total Expenditures	\$ 5,055,638	\$ 4,192,794	\$ 862,844	\$ 1,961,345	\$ 1,848,752	\$ 112,593	361,310	359,399	1,911
Excess (deficiency) of revenues over expenditures	2,613,803	5,245,105	1,292,830	2,083,789	1,313,437	(460,966)	(361,310)	1,196,101	(1,557,411)
<b>OTHER FINANCING SOURCES (USES)</b>									
Operating transfers from other funds		551,928	551,928		88,410	88,410		359,399	(359,399)
Operating transfers to other funds		(438,895)	(438,895)		(103,342)	(8,914)		(457,500)	457,500
Total other financing sources (uses)	\$ -	\$ 113,033	\$ 113,033	\$ -	\$ (14,932)	\$ 79,496	\$ -	\$ (98,101)	\$ 98,101
Excess (deficiency) of revenues and other sources over expenditures and other uses	2,613,803	5,358,138	1,405,863	2,083,789	1,298,505	(381,470)	-	1,098,000	(1,459,310)
Fund balances, beg (non-GAAP budgetary basis)	\$ 2,623,970	\$ 3,293,206	\$ 669,236	\$ 1,665,619	\$ 1,510,926	\$ 597,616	\$ -	\$ 1,555,500	\$ 1,555,500
Less prior year fund balance	(2,623,970)	(3,293,206)	(669,236)	(1,665,619)	(1,510,926)	(597,616)		(1,555,500)	(1,555,500)
Fund Balances, end (non-GAAP budgetary basis)	\$ 2,613,803	\$ 5,358,138	\$ 1,405,863	\$ 2,083,789	\$ 1,298,505	\$ (381,470)	\$ -	\$ 1,098,000	\$ (1,459,310)
<b>ADJUSTMENTS TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES:</b>									
Encumbrances related to prior year budgets		-	-		-	-		-	-
Fund Balances, ending (GAAP basis)		\$ 5,358,138			\$ 1,298,505			\$ 1,098,000	

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, 2024**

	<b>Agency Funds</b>
<b>ASSETS</b>	
Pooled cash and cash equivalents	\$ 280,551
457b employee plan	436,288
Investments - current	32,204
Total assets	<u>\$ 749,043</u>
<b>LIABILITIES</b>	
Accounts payable	280,551
Due to beneficiaries	468,492
Total liabilities	<u>\$ 749,043</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, 2024**

	<u>Agency Funds</u>
OPERATING REVENUES:	
Sales Tax and auto registration fees	\$ 799,826
Court costs, fines and fees	245,866
Other revenues	189,693
Benefit plan contributions	34,100
Investment Income	98,267
Total additions	<u>\$ 1,367,752</u>
OPERATING EXPENSES:	
Transfers per court order and to beneficiaries	(64,039)
Transfers to primary government	782,728
Transfers to state government	380,202
Total deductions	<u>\$ 1,098,891</u>
Change in net position	<u>\$ 268,861</u>
Net Position held for transfer to Primary Government, State Government or for the benefit of beneficiaries:	
Beginning of Year	<u>\$ 480,182</u>
End of Year	<u>\$ 749,043</u>

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



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

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

**A. General Statement**

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

**B. Financial Reporting Entity**

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

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

Included in the reporting entity:

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

The County is a political subdivision of the State of Texas. The County is governed by the Commissioners' Court, composed of four elected County Commissioners and an elected County Judge. Each of these officials serves a term of four years. The primary activities of the County include the construction and maintenance of county roads, provision of public safety through the 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, 2024, no other organizations have been combined for either blended or discrete presentation in the County's financial statements. The following organizations are not considered "related organizations":

Excluded from the reporting entity:

**San Saba County Appraisal District**

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

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

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

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

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

**Inter-local Agreements**

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

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

The County oversees countywide emergency management and medical services whereby professional emergency personnel respond to calls for emergency management and/or medical assistance. San Saba County municipalities share in funding the operations each fiscal year through inter-local agreements whereby the City of San Saba, Texas reimburses the County for 44% of the \$250,000 total cost of the current EMS service contract. The City of San Saba paid \$110,000 to the County for shared EMS services this past fiscal year. 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. The City of Richland Springs paid \$11,250 to the County for EMS services this past fiscal year. 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 \$8,452 per month to cover its share of agreed upon services and the City of Richland Springs pays \$400 annually.

San Saba County and the City of San Saba also share in providing an Emergency Management Coordinator, whereby the City of San Saba pays the County \$4,392 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 \$6,715 in fiscal year 2024 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 \$42,372 in fiscal year 2024 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 \$9,828 were incurred by the County related to the airport in fiscal year 2024.

***Other***

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

**C. Basis of Presentation**

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

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

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

***Fund Financial Statements***

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

**Governmental Funds**

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

***General Fund –***

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

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

*Special Revenue Fund –*

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

*Capital Projects Fund –*

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

*Debt Service Fund –*

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

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

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

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

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

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

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

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

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

The County has presented the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund, are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the general fund.

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

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

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

Additionally, the County reports the following fiduciary funds:

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

**E. Budgetary Data**

**Budget Policies and Practices**

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

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

**Budgetary Control**

Each fund's appropriated budget is prepared on a detailed line-item basis. Revenues are budgeted by source. Expenditures are budgeted by fund and by department. The legal level of budgetary control is at the department level. The County Treasurer has authority to transfer appropriation balances from one expenditure category to another within a department. Budget revisions are subject to approval by the Commissioners Court. The reported supplementary budget data notes the original budgeted amounts and the final budget, which was revised for amendments authorized during the 2023-2024 fiscal year. Budgets are adopted on a basis consistent with generally accepted accounting principles.

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

Departmental expenditures exceeded the appropriated line-item budgeted amounts in fiscal year 2024 by more than \$250 for the following classes:

<b>Department</b>	<b>Class</b>	<b>Amount of Expenditures over Budget</b>
Sheriff	Part Time	2,114
Municipal Court	Salary #1	644
Tax Assessor	Salary #1	499
Tax Assessor	Salary #2	342
Tax Assessor	Overtime	821
Justice of the Peace	Salary #6 or Part Time	1,953
Justice of the Peace	Office Supplies/Postage	1,531
Justice of the Peace	Repairs and Maintenance	638
Public Service	Salary – Indigent Payroll	484
Janitorial	Salary #1	263
County Attorney	Salary #1	472
Precinct 1	Salary #1	862
Precinct 1	Salary #2	862
Precinct 2	Salary #1	525
Precinct 2	Salary #2	525
Indigent Defense	Professional Fees/Contract Services	3,518

**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.

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.



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

**Interfund Receivables and Payables**

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 between funds within governmental activities are eliminated in the Statement of Net Position.

*Government-wide Statements*

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

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

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

*Fund Financial Statements*

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

**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.



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

**Long-term Debt**

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

**Fund Equity**

*Government-wide Statements*

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

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

*Fund Statements*

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

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

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

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

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

**Sales Tax**

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

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

**Ad Valorem Tax**

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

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

**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.

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

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

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

**Fund Accounting Requirements**

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

**Deposits and Investments Laws and Regulations**

In accordance with state law, all uninsured deposits of municipal funds in financial institutions must be secured with acceptable collateral valued at the lower of market or par. Acceptable collateral includes certain U.S. Government or Government Agency securities. As required by 12 U.S.C.A Section 1823(3), all financial institutions pledging collateral to the County must have a written collateral agreement approved by the board of directors or loan committee. As reflected in Note (2), all deposits of the County were fully insured or collateralized, except for funds being held in a fiduciary capacity by the District Clerk as required by the 33<sup>rd</sup> Judicial District Court, which are included in Category 3 below in the Deposits Note 2 (if applicable).

**Revenue Restrictions**

The County has various restrictions placed over certain revenue sources such as grants and contributions. These revenue sources involve contractual agreements entered into by the County whereby the funds may only be used for designated purposes as stated in the contract. Funds for Indigent Defense, Indigent Health, Rylander Library, the American Rescue Plan Act, the Texas Division of Emergency Management, and other various grant funds either currently, or often have such restrictions.

**I. AD VALOREM TAXES RECEIVABLE AND CALENDAR**

The County's annual 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 2024 (2023 tax levy) was \$0.5600 per each \$100 assessed value. \$0.4400 was allocated to the General Fund and \$0.1200 was allocated to the Road and Bridge Fund. The original 2023 tax levy on assessed valuations was \$5,091,073. The County's tax collection rate on current taxes assessed for fiscal year 2023 was approximately 98.5%.

**(2) DEPOSITS AND INVESTMENTS**

Deposits as of September 30, 2024, categorized by level of risk, are presented in the following table:

	Bank	Category			Carrying
	Balance	1	2	3	Amount
<b><u>POOLED DEPOSITS</u></b>					
Pooled cash and cash equivalents					
General & Special Revenue	\$7,872,403	\$ 250,000	\$ 7,622,403	\$ -	\$7,663,501
<b><u>NON-POOLED DEPOSITS</u></b>					
Non- pooled cash and cash equival					
General Funds					
MMA	22,834		22,834		22,834
Sheriff Forfeiture	300		300		300
Fiduciary Funds					
District Clerk - Arrowhead	182,226	182,226			182,226
County Clerk	15,112	15,112			15,112
Ag Program	2,786	2,786			2,786
Justice of the Peace	21,897	21,897			21,548
Tax Assessor – Collector	59,058	59,058			45,597
County Attorney	8,660	8,660			8,660
County Avail School funds	4,621	4,621			4,621
Non-pooled certificates of deposit					
General Fund	100,000		100,000		100,000
Special Revenue	39,931		39,931		39,931
Fiduciary Funds					
District Clerk	32,204	32,204			32,204
Total Deposits	\$ 8,362,032	\$ 576,564	\$ 7,785,468	\$ -	\$ 8,139,320

As reflected above, all deposits of the County were fully insured or collateralized.

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, 2024, are as follows:

	Balance September 30 2023	Additions	Retirements	Balance September 30 2024
Land	\$ 58,887	\$ -	\$ -	\$ 58,887
Buildings	296,987	5,867	-	302,854
Improvements	1,853,721	-	-	1,853,721
Infrastructure Improvements	12,527,247	-	-	12,527,247
Furniture & Fixtures	511,107	15,593	-	526,700
Machinery & Equipment	5,614,672	722,261	-	6,336,933
Totals at historical cost	<u>\$ 20,862,621</u>	<u>\$ 743,721</u>	<u>\$ -</u>	<u>\$ 21,606,342</u>
Less accumulated depreciation				
Buildings	(260,085)	(6,220)	-	(266,305)
Improvements	(350,721)	(10,365)	-	(361,086)
Infrastructure Improvements	(5,657,908)	(390,104)	-	(6,048,012)
Furniture & Fixtures	(484,274)	(14,803)	-	(499,077)
Machinery & Equipment	(4,358,351)	(477,025)	-	(4,835,376)
Total accumulated depreciation	<u>(11,111,339)</u>	<u>(898,517)</u>	<u>-</u>	<u>(12,009,856)</u>
Governmental Activities capital assets, net	<u>\$ 9,751,282</u>	<u>\$ (154,796)</u>	<u>\$ -</u>	<u>\$ 9,596,486</u>

Depreciation expense was charged to governmental activities as follows:

General government administration	\$ 519,451
Road and bridge	<u>379,066</u>
Total depreciation expense	<u>\$ 898,517</u>

**(4) LONG-TERM DEBT**

In November 2019, the County entered into a 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 an average coupon rate of 1.986%, final maturity February 15, 2026. The outstanding balance of the 2019 Note as of September 30, 2024, is \$630,000 and the debt is secured by pledged ad valorem taxes.<sup>(2)</sup>

In September 2023, the County entered into a Tax Note (the "2023 Note") agreement to purchase new radio and communications equipment and to make improvements to the existing communications system for multiple County departments (San Saba County Texas \$550,000 Tax Notes, Series 2023) in the original amount of \$550,000, with principal and interest payments semi-annually at an interest rate of 4.531%, final maturity February 15, 2030. The outstanding balance of the 2023 Note as of September 30, 2024, is \$468,000 and the debt is secured by pledged ad valorem taxes.<sup>(2)</sup>

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

**(4) LONG-TERM DEBT – Continued**

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

Annual amortization requirements for the General Fund Tax Notes outstanding as of September 30, 2024 including interest payments are as follows:

<u>Year ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	332,000	29,191	361,191
2026	383,000	20,587	403,587
2027	89,000	14,640	103,640
2028	93,000	10,614	103,614
2028	98,000	6,485	104,485
2028	103,000	2,189	105,189
Total	<u>\$ 1,098,000</u>	<u>\$ 83,706</u>	<u>\$ 1,181,706</u>

*De Lage Landen Equipment Lease*

The County has leased equipment under a capital lease agreement including a 270T Compact Track Loader from *De Lage Landen Public Finance LLC*. The leased equipment has an aggregate cost of \$70,600. As of September 30, 2024, the following lease commitment(s) and payments of principal and interest under the lease agreement are as follows:

<u>Year ending September 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total<sup>(1)</sup></u>
2025	19,423	-	19,423
2026	15,953	3,470	19,423
2027	17,035	2,388	19,423
2028	18,189	1,234	19,423
Total	<u>\$ 70,600</u>	<u>\$ 7,092</u>	<u>\$ 77,692</u>

<sup>(1)</sup>-Lease Payments are due on the one year anniversary date of the commencement date of 5/1/2024. Lessor will make reasonable efforts to maintain the rate and payments presented in the chart above. If lease payments are not made on the instructed dates, late fees will be applicable.

*Other Printing/Equipment/Software Right-to-Use Leases*

The County, as a lessee, has entered into lease agreements for printing and imaging equipment. The total of the leased assets is recorded at cost of \$76,737, less accumulated amortization of \$51,344.

The annual debt service requirements for the right-to-use lease payments are computed with an interest rate of 4% and payable from the General Fund as follows:

<u>Year ending September 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	11,914	1,197	13,111
2026	8,744	350	9,094
2027	8,744	350	9,094
2028	4,136	165	4,301
2029	1,391	55	1,446
Totals	<u>34,929</u>	<u>2,117</u>	<u>37,046</u>

(5) INTERGOVERNMENTAL REVENUE

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

Federal	State	Local	Total
\$ -	\$ 1,679,467	\$ 275,440	\$ 1,954,907

(6) DEFINED BENEFIT PENSION PLAN

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

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

**Benefits Provided.** The plan provisions are adopted by the governing body of the employer, within the options available in the Texas State statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 or more years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

**Employees covered by benefit terms.**

Current retirees and beneficiaries currently receiving benefits:	35
Average monthly benefit:	\$1,019
Inactive employees entitled to but not yet receiving benefits	73
Active	57
Average monthly salary:	\$3,048
Average age:	54.35
Average length of service in years:	10.74

**Contributions.** The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of the employee members. The deposit rate for employees is 7% of compensation, as adopted by the employer's governing body. Participating employers of the TCDRS system are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Employer contribution rates are determined annually and approved by the TCDRS Board of Trustees. The Board hires independent outside actuaries to conduct an annual valuation to measure the funding status and to determine the required employer contribution rate for each employer plan. The County contributed using the actuarially determined rate of 7.7% for the 2023 accounting year (see Statement 18). Pursuant to state law, employers participating in the system must pay 100% of their



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

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, 2023, 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, 2023, actuarial valuation using the entry age actuarial cost method. The actuarial assumptions on December 31, 2023, include (a) a 7.5% investment rate of return (net of administrative and investment expenses), and (b) projected salary increases of 4.7%. Both (a) and (b) included an inflation component of 2.50%, a 0.5% productivity increase assumption, and a merit, promotion, and longevity component that on average approximates 1.7% per year for a career employee. 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 on December 31, 2023, was 17.4 years.

As of December 31, 2023, the most recent actuarial valuation date, the plan was 102.97% funded. The actuarial accrued liability for benefits was \$9,583,578 and the actuarial value of assets was \$9,868,257, resulting in a net pension liability/(asset) of (\$284,679). The covered payroll (annual payroll of active employees covered by the plan) was \$1,909,672, and the ratio of the net pension liability as a % of covered payroll was -14.91%.

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 18 for TCDRS methods and assumptions to calculate the contribution rates as of December 31<sup>st</sup> for each year.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2024 information for a 10-year time horizon.

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



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

Asset Class	Benchmark	Target Allocation <sup>(1)</sup>	Geometric Real Rate of Return (Expected minus Inflation) <sup>(2)</sup>
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.75%
Global Equities	MSCI World (net) Index	2.50%	4.75%
Int'l Equities - Developed Mkts	MSCI World Ex USA (net)	5.00%	4.75%
Int'l Equities - Emerging Mkts	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.35%
Strategic Credit	FTSE High Yield Cash Pay Index	9.00%	3.65%
Direct Lending	Morningstar LSTA US Leveraged Ln TR USD Index	16.00%	7.25%
Distressed Debt	Cambridge Associates Distress Securities Index	4.00%	6.90%
REIT Equities	67% FTSE NAREIT Equity REITs Index	2.00%	4.10%
	+33% S&P Global REIT (net) Index		
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.20%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	25.00%	7.75%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.25%
Cash equivalents	90-Day US Treasury	2.00%	0.60%
		<u>100%</u>	

<sup>(1)</sup> Target asset allocation adopted at March 2024 TCDRS Board Meeting

<sup>(2)</sup> Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.2%, per Cliffwater's 2024 capital market assumptions

<sup>(3)</sup> Includes vitage years 2005-present of Quarter Pooled Horizon IRRs.

<sup>(4)</sup> Includes vitage years 2007-present of Quarter Pooled Horizon IRRs.

<sup>(5)</sup> Includes vitage years 2006-present of Quarter Pooled Horizon IRRs.

**Discount rate.** The discount rate used to measure the total pension liability was 7.60%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses as required by GASB 68. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rates of return on pension plan investments were 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 7.5%.

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

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

Changes in Net Pension Liability / Asset	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances as of December 31, 2022	\$ 9,032,087	\$ 9,057,816	\$ (25,729)
Changes for the year:			
Service cost	225,947	-	225,947
Interest on total pension liability <sup>(1)</sup>	686,680	-	686,680
Effect of plan changes <sup>(2)</sup>	-	-	-
Effect of economic/demographic gains or losses	92,708	-	92,708
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(24,983)	(24,983)	-
Benefit payments	(428,863)	(428,863)	-
Administrative expenses	2	(5,152)	(5,150)
Member contributions	-	133,677	(133,677)
Net investment income	-	993,751	(993,751)
Employer contributions	-	147,045	(147,045)
Other <sup>(3)</sup>	-	(5,034)	5,034
Balances as of December 31, 2023	<u>\$ 9,583,578</u>	<u>\$ 9,868,257</u>	<u>\$ (284,679)</u>

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

(2) No plan changes valued.

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

**Sensitivity analysis.** The following presents the net pension liability of the County, calculated using the discount rate of 7.60%, as well as what the San Saba County net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.60%), or 1 percentage point higher (8.60 %) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
	6.60%	7.60%	8.60%
Total Pension Liability	\$10,600,446	\$ 9,583,578	\$ 8,707,904
Fiduciary Net Position	<u>9,868,257</u>	<u>9,868,257</u>	<u>9,868,257</u>
Net Pension liability / (asset)	\$ 732,189	\$ (284,679)	\$ (1,160,353)

**Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions.** For the year ended December 31, 2023, the County recognized pension expense/(income) of \$313. As of December 31, 2023, 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	\$ -	\$ 96,133
Changes in actuarial assumptions or inputs	-	-
Net difference between projected and actual earnings	-	35,816
Contributions paid to TRS subsequent to measurement date	-	<u>128,544</u>
TOTAL	\$ -	\$ 260,493

(6) DEFINED BENEFIT PENSION PLAN- *Continued*

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

Year ended December 31:	
2024	(636)
2025	(1,875)
2026	196,899
2027	(62,439)
2028	-
Thereafter	-

**Pension Expense / (Income)**

<b>Pension Expense / (Income)</b>	<b><u>January 1, 2023 to December 31, 2023</u></b>
Service cost	\$ 225,947
Interest on total pension liability <sup>(1)</sup>	686,680
Effect of plan changes	-
Administrative expenses	5,153
Member contributions	(133,677)
Expected investment return net of investment expenses	(681,556)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	65,230
Recognition of assumption changes or inputs	-
Recognition of gains or losses	(172,498)
Other <sup>(2)</sup>	5,034
Pension expense / (income)	\$ 313

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

<sup>(2)</sup>Relates to allocation of system-wide items.

(7) 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). The plan provides a \$5,000 lump-sum post-retirement death benefit to beneficiaries.

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

**OPEB Liability.** As of December 31, 2023, the most recent actuarial valuation date, the total OPEB liability was \$176,550. The covered payroll (annual payroll of active employees covered by the plan) was \$1,909,672, and the ratio of the OPEB liability as a % of covered payroll was 9.25%.

**Contributions and OPEB Benefit Payments.** Employers in the TCDRS Group Term Life (GTL) Program make a combined contribution for both the active and retiree coverage; however, only the retiree coverage is considered an OPEB plan and therefore only the contributions associated with retiree coverage are included under GASB 75. For GASB 75 purposes, the employer's benefit payments for the year are treated as being equal to its annual retiree GTL contributions.

(7) GROUP TERM LIFE FUND - Continued

The following table shows a breakdown of the employer's contributions to the GTL Program for the calendar year 2023:

Coverage Type	2023 GTL Rate	Amount	Financial Reporting
Active Member GTL Benefit	0.30%	\$5,729	No change from PY
Retiree GTL Benefit	0.19%	\$3,628	GASB 75

Employer contributions made in the fiscal year, but subsequent to the measurement date of December 31, 2023, are reflected in the financial statements as deferred outflows of resources. Once the total GTL contributions made subsequent to the measurement date have been determined, this amount is multiplied by the portion attributable to retiree coverage to determine the OPEB contributions made subsequent to the measurement date that should be reported under GASB 75. This proportion is provided in the following table:

Coverage Type	2023 GTL Rate	Proportion	Financial Reporting
Active Member GTL Benefit	0.34%	61.81818%	No change from PY
Retiree GTL Benefit	0.21%	38.18182%	GASB 75

Employer contributions to the GTL Program for fiscal year ended September 30, 2024, were \$10,492.

**Employees covered by benefit terms.**

Current number of benefit recipients:	28
Inactive employees entitled to but not yet receiving benefits	20
Number of active employees	57
Average age:	54.35
Average length of service in years:	10.74

**Discount rate.** The TCDRS GTL Program is treated as an unfunded OPEB plan because the GTL trust covers both actives and retirees and the assets are not segregated for these groups. Under GASB75 (paragraph 155), the discount rate for an unfunded OPEB plan should be based on 20-year tax-exempt AA or higher Municipal Bonds. Therefore, a discount rate of 3.26% based on the 20-Year Bond GO Index published by bondbuyer.com is used as of the measurement date of December 31, 2023.

**Changes in the OPEB Liability / (Asset)**

<u>Changes Total OPEB Liability</u>	<u>Changes in Total OPEB Liability</u>
Balance as of December 31, 2022	\$ 164,170
Changes for the year:	
Service cost	6,540
Interest on total OPEB liability <sup>(1)</sup>	6,284
Changes of benefit terms <sup>(2)</sup>	-
Effect of economic/demographic gains or losses	(8,699)
Effect of assumptions changes or inputs <sup>(3)</sup>	11,883
Benefit payments	(3,628)
Other	-
Balance as of December 31, 2023	\$ 176,550

(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) Reflects change in discount rate

(7) GROUP TERM LIFE FUND - Continued

**Sensitivity analysis.** The following presents the Total OPEB Liability of the County, calculated using the discount rate of 3.26%, as well as what the San Saba County Total OPEB Liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.26%), or 1 percentage point higher (4.26 %) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
	2.26%	3.26%	4.26%
Total OPEB Liability	\$207,389	\$176,550	\$152,232

**OPEB Liabilities, OPEB Expense and Deferred Outflows of Resources and Deferred Inflow of Resources Related to OPEB.** For the year ended December 31, 2023, the County recognized OPEB expense/(income) of \$8,715.

**OPEB Expense / (Income)**

**OPEB Expense / (Income)**

	January 1, 2023 to December 31, 2023
Service cost	\$ 6,540
Interest on total OPEB liability <sup>(1)</sup>	6,284
Effect of plan changes	-
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(1,633)
Recognition of assumption changes or inputs	(2,476)
Other	-
OPEB expense / (income)	\$ 8,715

<sup>(1)</sup> Reflects the change in the liability due to the time value of money. TCERS does not charge fees or interest.

As of December 31, 2023, 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	\$ 6,959	\$ 4,029
Changes in assumptions	30,120	10,425
Contributions made subsequent to measurement date	N/A	8,066

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

Year ended December 31:	
2024	(6,215)
2025	(8,523)
2026	(8,523)
2027	636
2028	-
Thereafter	-

**(8) 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, 2024:

Transfer From	To Debt Service Fund	To Special Revenue	Total Transfers
General			
Indigent Defense		\$36,013	\$ 36,013
Crime Victims		45,438	45,438
Covid Relief		(8,914)	(8,914)
Pretrial Intervention		6,959	6,959
General	359,399		359,399
Total Transfers	\$ 359,399	\$ 79,496	\$ 438,895

**(9) 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.

**(10) LITIGATION**

As of September 30, 2024, there are no pending lawsuits against the County.

**(11) NEW PRONOUNCEMENTS**

In June 2017, GASB issued Statement No. 87, Leases, whose objective is to better meet the informational needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

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

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

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

**(13) SUBSEQUENT EVENTS**

Subsequent events have been evaluated through June 30, 2025, 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, 2024.

**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, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual (Over) Under Budget
<b>REVENUES:</b>				
Taxes	\$ 3,874,428.56	\$ 3,874,428.56	\$ 3,928,869.00	\$ (54,440.44)
Taxes - Prior Year	40,500.00	40,500.00	31,542.66	8,957.34
Penalty & Interest	30,000.00	30,000.00	91,919.01	(61,919.01)
Sales Tax	295,000.00	295,000.00	436,497.55	(141,497.55)
Mixed Drink Tax	5,000.00	5,000.00	12,406.09	(7,406.09)
Fees of Office	189,500.00	189,500.00	169,273.53	20,226.47
Fees to Clerks	1,500.00	1,500.00	2,106.61	(606.61)
Fees for Peace Officers	10,000.00	10,000.00	12,435.06	(2,435.06)
Fees for Services of Prosecutors	500.00	500.00	-	500.00
Liquor Licenses	500.00	500.00	75.00	425.00
Auto Registration Fees	20,000.00	20,000.00	22,497.30	(2,497.30)
Jury Fees	850.00	850.00	961.03	(111.03)
Traffic Fees	400.00	400.00	434.47	(34.47)
County Transaction Fees	1,100.00	1,100.00	395.92	704.08
Child Safety	-	-	50.00	(50.00)
Traffic Law Failure to Appear	1,850.00	1,850.00	-	1,850.00
Judicial Education Fee	550.00	550.00	65.00	485.00
Court Appointed Attorney Fee	1,000.00	1,000.00	-	1,000.00
State Salary Supplement	53,200.00	53,200.00	53,200.00	-
Indigent Program Reimbursement	5,000.00	5,000.00	-	5,000.00
Intergovernmental Revenue	272,118.88	272,118.88	275,440.07	(3,321.19)
Grant Income	107,429.48	107,429.48	717,886.00	(610,456.52)
Rental Income	13,920.00	13,920.00	13,920.00	-
Other Income	18,000.00	18,000.00	32,752.36	(14,752.36)
Interest Income	103,122.98	103,122.98	341,967.00	(238,844.02)
<b>TRANSFERS:</b>				
Interfund Transfers In	-	-	-	-
Interdepartmental Transfers In	-	-	-	-
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 5,045,469.90</b>	<b>\$ 5,045,469.90</b>	<b>\$ 6,144,693.66</b>	<b>\$ (1,099,223.76)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>COUNTY JUDGE</b>				
Salary - Department Head	\$ 74,258.65	\$ 74,258.65	\$ 74,258.64	\$ (0.01)
Salary - #1	36,336.89	36,336.89	36,529.42	192.53
Overtime	-	-	-	-
Payroll Tax - Social Security	6,856.92	6,856.92	6,112.83	(744.09)
Payroll Tax - Medicare	1,603.64	1,603.64	1,429.60	(174.04)
Retirement	9,179.43	9,179.43	9,037.98	(141.45)
Death Benefits	597.22	597.22	592.80	(4.42)
Health Insurance	24,600.00	24,600.00	22,375.90	(2,224.10)
Unemployment	426.96	426.96	52.06	(374.90)
Worker's Compensation	210.13	210.13	207.15	(2.98)
Office Supplies/Postage	1,100.00	1,100.00	620.85	(479.15)
Advertising & Required Publications	1,115.00	1,115.00	29.00	(1,086.00)
Travel/Dues/Conventions	6,500.00	6,500.00	5,991.26	(508.74)
Telephone	3,500.00	3,500.00	2,515.78	(984.22)
Repairs/Maintenance	300.00	300.00	-	(300.00)
Equipment Maintenance & Supplies	450.00	450.00	174.98	(275.02)
Capital Outlay	3,000.00	3,000.00	843.93	(2,156.07)
<b>TOTAL County Judge</b>	<b>\$ 170,034.84</b>	<b>\$ 170,034.84</b>	<b>\$ 160,772.18</b>	<b>\$ (9,262.66)</b>
<b>COUNTY CLERK</b>				
Salary - Department Head	\$ 25,564.05	\$ 25,564.05	\$ 25,564.08	\$ 0.03
Salary - #6 or Part-Time	19,039.19	19,039.19	19,223.57	184.38
Payroll Tax - Social Security	2,765.40	2,765.40	2,729.65	(35.75)
Payroll Tax - Medicare	646.75	646.75	638.38	(8.37)
Retirement	3,702.07	3,702.07	3,653.48	(48.59)
Death Benefits	240.86	240.86	239.64	(1.22)
Health Insurance	-	-	107.25	107.25
Unemployment	223.71	223.71	23.83	(199.88)
Worker's Compensation	84.75	84.75	83.74	(1.01)
Office Supplies/Postage	7,000.00	7,000.00	6,360.60	(639.40)
Travel/Dues/Conventions	625.00	625.00	400.00	(225.00)
Telephone	600.00	600.00	582.22	(17.78)
Repairs/Maintenance	300.00	300.00	132.01	(167.99)
Copier/Maintenance Contract	12,000.00	12,000.00	8,996.79	(3,003.21)
Capital Outlay	500.00	500.00	-	(500.00)
<b>TOTAL County Clerk</b>	<b>\$ 73,291.78</b>	<b>\$ 73,291.78</b>	<b>\$ 68,735.24</b>	<b>\$ (4,556.54)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
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**DISTRICT CLERK**

Salary - Department Head	\$	25,564.06	\$	25,564.06	\$	25,564.08	\$	0.02
Salary - #1		36,336.89		36,336.89		34,699.43		(1,637.46)
Overtime		-		-		13.10		13.10
Payroll Tax - Social Security		3,837.86		3,837.86		3,689.94		(147.92)
Payroll Tax - Medicare		897.56		897.56		862.97		(34.59)
Retirement		5,137.78		5,137.78		4,915.62		(222.16)
Death Benefits		334.27		334.27		322.28		(11.99)
Health Insurance		24,600.00		24,600.00		22,375.90		(2,224.10)
Unemployment		426.96		426.96		49.78		(377.18)
Worker's Compensation		117.61		117.61		112.70		(4.91)
Office Supplies/Postage		5,500.00		5,500.00		3,952.41		(1,547.59)
Travel/Dues/Conventions		600.00		600.00		125.00		(475.00)
Telephone		600.00		600.00		545.69		(54.31)
Repairs/Maintenance		150.00		150.00		-		(150.00)
Copier/Maintenance Contract		1,500.00		1,700.00		1,612.12		(87.88)
Capital Outlay		200.00		-		-		-
<b>TOTAL District Clerk</b>	<b>\$</b>	<b>105,802.99</b>	<b>\$</b>	<b>105,802.99</b>	<b>\$</b>	<b>98,841.02</b>	<b>\$</b>	<b>(6,961.97)</b>

**COUNTY TREASURER**

Salary - Department Head	\$	51,128.10	\$	51,128.10	\$	51,128.16	\$	0.06
Salary - #6 or Part Time		29,055.94		29,055.94		23,859.51		(5,196.43)
Payroll Tax - Social Security		4,971.41		4,971.41		4,625.12		(346.29)
Payroll Tax - Medicare		1,162.67		1,162.67		1,081.69		(80.98)
Retirement		6,655.28		6,655.28		6,127.89		(527.39)
Death Benefits		432.99		432.99		402.21		(30.78)
Health Insurance		24,600.00		22,937.50		20,488.37		(2,449.13)
Unemployment		341.41		341.41		41.37		(300.04)
Worker's Compensation		152.35		152.35		140.21		(12.14)
Office Supplies/Postage		2,750.00		4,761.60		4,761.60		-
Other Supplies		100.00		100.00		50.00		(50.00)
Advertising & Required Publications		75.00		75.00		51.00		(24.00)
Travel/Dues/Conventions		4,950.00		2,824.73		2,824.73		-
Telephone		1,200.00		1,442.91		1,442.91		-
Repairs/Maintenance		300.00		362.50		362.50		-
Software Maintenance		500.00		500.00		50.00		(450.00)
Capital Outlay		1,500.00		2,970.76		2,887.22		(83.54)
<b>TOTAL County Treasurer</b>	<b>\$</b>	<b>129,875.15</b>	<b>\$</b>	<b>129,875.15</b>	<b>\$</b>	<b>120,324.49</b>	<b>\$</b>	<b>(9,550.66)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
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<b>TAX ASSESSOR</b>				
Salary - Department Head	\$	-	\$	-
Salary - #1		36,336.89		36,336.89
Salary - #2		36,336.89		36,336.89
Overtime		-		821.11
Payroll Tax - Social Security		4,505.77		4,608.82
Payroll Tax - Medicare		1,053.77		1,077.84
Retirement		6,031.92		6,066.21
Death Benefits		392.44		397.91
Health Insurance		24,600.00		22,375.90
Unemployment		853.92		105.73
Worker's Compensation		138.08		138.98
Office Supplies/Postage		4,500.00		4,063.30
Other Supplies		300.00		300.00
Travel/Dues/Conventions		1,500.00		1,500.00
Voter Registrar		4,000.00		4,000.00
Telephone		1,820.00		2,256.70
Repairs/Maintenance		300.00		300.00
Capital Outlay		1,200.00		1,200.00
<b>TOTAL Tax Assessor</b>	<b>\$</b>	<b>123,869.68</b>	<b>\$</b>	<b>123,869.68</b>
<b>JUSTICE OF PEACE</b>				
Salary - Department Head	\$	51,128.10	\$	54,128.10
Salary - #1		36,336.89		33,336.89
Salary - #6 or Part Time		8,299.20		8,299.20
Contract Labor		612.00		612.00
Payroll Tax - Social Security		5,937.38		5,937.38
Payroll Tax - Medicare		1,388.58		1,388.58
Retirement		7,948.43		7,948.43
Death Benefits		517.13		517.13
Health Insurance		24,600.00		24,600.00
Unemployment		524.47		524.47
Worker's Compensation		181.95		181.95
Office Supplies/Postage		3,000.00		3,000.00
Travel/Dues/Conventions		2,200.00		2,200.00
Telephone		2,000.00		2,000.00
Utilities		650.00		650.00
Repairs/Maintenance		500.00		500.00
Fuel/Oil/Etc.		2,000.00		2,000.00
Copier/Maintenance Contract		2,550.00		2,550.00
Capital Outlay		-		-
<b>TOTAL Justice of Peace</b>	<b>\$</b>	<b>150,374.13</b>	<b>\$</b>	<b>150,374.13</b>

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

Salary - Department Head	\$	16,248.75	\$	16,248.75	\$	16,248.72	\$	(0.03)
Salary - #1		16,248.75		16,248.75		13,540.60		(2,708.15)
Salary - #2		36,336.89		36,336.89		25,909.93		(10,426.96)
Payroll Tax - Social Security		4,267.73		4,267.73		3,424.37		(843.36)
Payroll Tax - Medicare		998.10		998.10		800.76		(197.34)
Retirement		3,015.96		3,015.96		2,111.54		(904.42)
Death Benefits		196.22		196.22		138.42		(57.80)
Health Insurance		12,300.00		10,704.44		5,408.90		(5,295.54)
Unemployment		808.80		808.80		83.12		(725.68)
Worker's Compensation		130.79		130.79		48.44		(82.35)
Office Supplies/Postage		2,000.00		900.00		852.20		(47.80)
Other Supplies		300.00		-		-		-
Travel/Dues/Conventions		7,920.00		10,707.46		10,707.45		(0.01)
Continuing Education		550.00		-		-		-
Association Dues		300.00		240.00		240.00		-
Mileage		19,250.00		21,334.06		21,334.06		-
Telephone		1,480.00		1,414.04		1,395.97		(18.07)
Copier/Maintenance Contract		4,900.00		3,700.00		3,523.74		(176.26)
<b>TOTAL County Extension Agents</b>	<b>\$</b>	<b>127,251.99</b>	<b>\$</b>	<b>127,251.99</b>	<b>\$</b>	<b>105,768.22</b>	<b>\$</b>	<b>(21,483.77)</b>

**VETERANS SERVICE OFFICER**

Salary - Department Head	\$	7,533.75	\$	7,533.75	\$	7,533.72	\$	(0.03)
Payroll Tax - Social Security		467.09		467.09		467.09		-
Payroll Tax - Medicare		109.24		109.24		109.20		(0.04)
Retirement		625.30		625.30		614.55		(10.75)
Death Benefits		40.68		40.68		40.29		(0.39)
Health Insurance		-		16.50		16.50		-
Unemployment		88.52		88.52		8.85		(79.67)
Worker's Compensation		14.31		14.31		14.08		(0.23)
Office Supplies/Postage		150.00		150.00		-		(150.00)
Travel/Dues/Conventions		800.00		756.39		-		(756.39)
Telephone		510.00		537.11		537.11		-
<b>TOTAL Veterans Service Officer</b>	<b>\$</b>	<b>10,338.89</b>	<b>\$</b>	<b>10,338.89</b>	<b>\$</b>	<b>9,341.39</b>	<b>\$</b>	<b>(997.50)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
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<b>LIBRARY</b>							
Salary - Department Head	\$	35,206.24	\$	35,206.24	\$	35,206.21	\$ (0.03)
Salary - #6 or Part- Time		8,583.75		8,583.75		6,710.17	(1,873.58)
Payroll Tax - Social Security		2,714.98		2,714.98		2,598.83	(116.15)
Payroll Tax - Medicare		634.95		634.95		607.77	(27.18)
Retirement		3,634.57		3,634.57		3,419.93	(214.64)
Death Benefits		236.47		236.47		224.35	(12.12)
Health Insurance		12,300.00		12,300.00		11,402.45	(897.55)
Unemployment		514.53		514.53		57.28	(457.25)
Worker's Compensation		56.93		56.93		58.25	1.32
Other Supplies		500.00		562.16		562.16	-
Travel/Dues/Conventions		300.00		137.84		85.70	(52.14)
Telephone		1,000.00		1,000.00		742.71	(257.29)
Utilities		7,900.00		7,900.00		7,147.79	(752.21)
Repairs/Maintenance		1,430.00		1,680.00		1,638.89	(41.11)
Copier/Maintenance Contract		-		-		-	-
Capital Outlay		880.00		730.00		517.92	(212.08)
<b>TOTAL Library</b>	<b>\$</b>	<b>75,892.42</b>	<b>\$</b>	<b>75,892.42</b>	<b>\$</b>	<b>70,980.41</b>	<b>\$ (4,912.01)</b>
<b>PUBLIC SERVICE</b>							
Salary - Indigent Payroll	\$	22,433.02	\$	22,433.02	\$	22,917.31	\$ 484.29
Professional Fees/Contract Lab (Ambu		250,000.00		250,000.00		249,999.96	(0.04)
Payroll Tax - Social Security		1,390.85		1,390.85		1,329.14	(61.71)
Payroll Tax - Medicare		325.28		325.28		310.86	(14.42)
Retirement		1,861.94		1,861.94		1,869.80	7.86
Death Benefits		121.14		121.14		122.62	1.48
Health Insurance (Indigent Director)		12,300.00		12,300.00		11,187.95	(1,112.05)
Unemployment		263.59		263.59		32.33	(231.26)
Worker's Compensation		42.62		42.62		42.25	(0.37)
Medical/Psychological		1,000.00		1,000.00		-	(1,000.00)
Legal		2,000.00		2,000.00		1,200.00	(800.00)
Indigent Health Care		309,954.17		309,954.17		244,241.29	(65,712.88)
Soil Conservation		8,000.00		8,000.00		8,000.00	-
Airport		9,955.00		9,955.00		6,539.63	(3,415.37)
Child Welfare Board		3,500.00		3,500.00		1,545.00	(1,955.00)
Children's Advocacy/CASA		1,660.00		1,660.00		1,659.96	(0.04)
HCCAA		8,000.00		11,725.75		11,725.75	-
MHMR		4,140.00		4,140.00		4,140.00	-
<b>TOTAL Public Service</b>	<b>\$</b>	<b>636,947.61</b>	<b>\$</b>	<b>640,673.36</b>	<b>\$</b>	<b>566,863.85</b>	<b>\$ (73,809.51)</b>
<b>PUBLIC SAFETY</b>							
Adult Probation	\$	2,000.00	\$	2,000.00	\$	1,027.41	\$ (972.59)
Crime Stoppers		1,000.00		1,000.00		593.27	(406.73)
Game Wardens		750.00		750.00		-	(750.00)
Highway Patrol		1,500.00		1,500.00		550.11	(949.89)
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		60,000.00		60,000.00		46,310.62	(13,689.38)
Fire Department		28,000.00		28,000.00		11,000.00	(17,000.00)
First Responder Organization		4,000.00		4,000.00		-	(4,000.00)
<b>TOTAL Public Safety</b>	<b>\$</b>	<b>142,450.00</b>	<b>\$</b>	<b>142,450.00</b>	<b>\$</b>	<b>102,681.41</b>	<b>\$ (39,768.59)</b>

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

Professional Fees/Contract Services	\$	44,438.28	\$	44,438.28	\$	6,259.18	\$	(38,179.10)
Health Insurance		-		-		(4,711.04)		(4,711.04)
Office Supplies/Postage		2,000.00		2,000.00		819.90		(1,180.10)
Other Supplies		1,500.00		1,500.00		-		(1,500.00)
Employee Morale		1,200.00		1,200.00		715.50		(484.50)
Advertising & Required Publications		500.00		1,674.85		1,674.85		-
Travel/Dues/Conventions		800.00		800.00		685.00		(115.00)
Telephone		4,400.00		4,400.00		2,052.61		(2,347.39)
Utilities		39,600.00		39,600.00		31,985.47		(7,614.53)
Insurance		109,200.00		118,678.78		115,035.21		(3,643.57)
Repairs/Maintenance		10,300.00		14,387.24		14,387.24		-
CTTC-Telephone Contract		9,700.00		10,447.67		10,447.67		-
Copier/Maintenance Contract		7,250.00		9,923.38		9,923.38		-
County Permanent Improvements		50,000.00		50,000.00		30,643.10		(19,356.90)
Fees and Licenses		500.00		500.00		35.00		(465.00)
Contingency		60,000.00		38,112.33		-		(38,112.33)
Audit		33,000.00		33,000.00		28,500.00		(4,500.00)
Central Appraisal District		148,780.90		148,780.90		148,780.90		-
Election Expense		30,500.00		30,500.00		25,401.88		(5,098.12)
Principal		324,000.00		324,000.00		324,000.00		-
Debt Service Interest/ Loan Closing Cc		37,310.48		37,310.48		35,398.84		(1,911.64)
<b>TOTAL County-Wide</b>	<b>\$</b>	<b>914,979.66</b>	<b>\$</b>	<b>911,253.91</b>	<b>\$</b>	<b>782,034.69</b>	<b>\$</b>	<b>(129,219.22)</b>

**JANITORIAL**

Salary - Department Head	\$	37,856.10	\$	37,856.10	\$	38,119.36	\$	263.26
Salary - #6 or Part-time		18,611.25		18,611.25		16,067.44		(2,543.81)
Payroll Tax - Social Security		3,500.98		3,500.98		3,339.86		(161.12)
Payroll Tax - Medicare		818.78		818.78		781.09		(37.69)
Retirement		4,686.79		4,686.79		4,420.72		(266.07)
Death Benefits		304.92		304.92		289.97		(14.95)
Health Insurance		12,300.00		12,300.00		11,295.20		(1,004.80)
Unemployment		663.49		663.49		75.22		(588.27)
Worker's Compensation		1,547.21		1,547.21		1,697.47		150.26
Other Supplies		5,826.26		8,356.23		8,232.06		(124.17)
Uniforms		-		-		-		-
Telephone		700.00		700.00		543.95		(156.05)
Repairs/Maintenance		2,540.00		10.00		10.00		-
Capital Outlay		-		-		-		-
<b>TOTAL Janitorial</b>	<b>\$</b>	<b>89,355.78</b>	<b>\$</b>	<b>89,355.75</b>	<b>\$</b>	<b>84,872.34</b>	<b>\$</b>	<b>(4,483.41)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
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<b>FIRE DEPARTMENT</b>					
Retirement	\$	4,500.00	\$	4,500.00	\$ 3,224.04 \$ (1,275.96)
Worker's Compensation		3,000.00		4,068.10	4,068.10 -
Other Supplies		1,500.00		1,500.00	497.50 (1,002.50)
Travel/Dues/Conventions		2,775.00		2,775.00	- (2,775.00)
Telephone		1,050.00		1,050.00	763.15 (286.85)
Utilities		2,400.00		2,520.63	2,520.63 -
Insurance		9,100.00		10,183.53	10,183.53 -
Repairs/Maintenance		11,644.31		7,962.31	895.29 (7,067.02)
Fuel/Oil/Etc		15,443.66		15,443.66	2,817.80 (12,625.86)
Equipment Maintenance & Supplies		12,624.11		16,117.89	16,117.89 -
CTTC - Telephone Contract		570.00		570.00	- (570.00)
Capital Outlay		16,881.49		14,797.45	- (14,797.45)
<b>TOTAL Fire Department</b>	<b>\$</b>	<b>81,488.57</b>	<b>\$</b>	<b>81,488.57</b>	<b>\$ 41,087.93 \$ (40,400.64)</b>
<b>DISTRICT COURT</b>					
Court Reporter & Coord	\$	25,715.00	\$	25,806.21	\$ 25,806.21 \$ -
Payroll Taxes		1,967.00		1,967.00	1,941.55 (25.45)
Retirement		3,166.00		3,166.00	2,809.93 (356.07)
Death Benefits		-		58.67	58.67 -
Health Insurance		4,190.00		4,190.00	3,726.94 (463.06)
Unemployment		64.00		64.00	18.15 (45.85)
Worker's Compensation		92.00		92.00	43.67 (48.33)
Office Supplies/Postage		82.00		82.00	28.75 (53.25)
Other Supplies		187.00		187.00	98.08 (88.92)
Advertising & Required Publications		-		-	- -
Travel/Dues/Conventions		312.00		353.61	353.61 -
Continuing Education/Dues		606.00		345.78	281.63 (64.15)
Telephone		37.00		37.00	- (37.00)
Professional Liability Insurance		262.00		262.00	186.90 (75.10)
Repairs and Maint		-		-	- -
Copier/Maintenance Contract		206.00		206.00	- (206.00)
Contingency		56.00		124.73	124.73 -
Capital Outlay		-		-	- -
<b>JUDICIAL SERVICES/DISTRICT COURT</b>					
Professional Fees/Contract Labor		40,000.00		40,000.00	21,065.96 (18,934.04)
Judicial Administration		2,730.00		2,730.00	2,728.08 (1.92)
Law Books		400.00		400.00	- (400.00)
Appeals Records		3,000.00		-	- -
Jury Fees		1,125.00		1,125.00	(1,763.90) (2,888.90)
Medical/Psychological		1,000.00		1,000.00	- (1,000.00)
Capital Outlay		-		-	- -
Office Supplies - Postage		-		-	- -
<b>TOTAL District Court</b>	<b>\$</b>	<b>85,197.00</b>	<b>\$</b>	<b>82,374.39</b>	<b>\$ 57,508.96 \$ (24,865.43)</b>



San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
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**EMERGENCY MANAGEMENT**

Salary - Department Head	\$	16,338.01	\$	16,338.01	\$	16,130.69	\$	(207.32)
Payroll Tax - Social Security		1,012.96		1,012.96		935.49		(77.47)
Payroll Tax - Medicare		236.90		236.90		218.75		(18.15)
Retirement		1,356.05		1,356.05		1,316.09		(39.96)
Death Benefits		88.23		88.23		86.31		(1.92)
Unemployment		191.97		191.97		22.70		(169.27)
Worker's Compensation		31.04		31.04		30.76		(0.28)
Office Supplies/Postage		75.00		27.74		23.99		(3.75)
Other Supplies		150.00		78.75		75.00		(3.75)
Advertising & Required Publications		150.00		150.00		144.00		(6.00)
Travel/Dues/Conventions		5,000.00		4,976.01		4,551.78		(424.23)
Telephone		1,550.00		1,550.00		1,107.32		(442.68)
Repairs and Maint		-		142.50		142.50		-
Capital Outlay		500.00		500.00		500.00		-
<b>TOTAL Emergency Management</b>	<b>\$</b>	<b>26,680.16</b>	<b>\$</b>	<b>26,680.16</b>	<b>\$</b>	<b>25,285.38</b>	<b>\$</b>	<b>(1,394.78)</b>

**COUNTY ATTORNEY**

Salary - Department Head	\$	77,025.71	\$	77,025.71	\$	77,025.72	\$	0.01
Salary - #1		13,407.66		13,407.66		13,879.28		471.62
Payroll Tax - Social Security		5,606.87		5,606.87		5,585.57		(21.30)
Payroll Tax - Medicare		1,311.28		1,311.28		1,306.29		(4.99)
Retirement		7,505.97		7,505.97		7,415.71		(90.26)
Death Benefits		488.34		488.34		486.28		(2.06)
Health Insurance		12,300.00		12,300.00		11,220.95		(1,079.05)
Unemployment		157.54		157.54		18.77		(138.77)
Worker's Compensation		63.30		63.30		99.85		36.55
Office Supplies/Postage		6,200.00		6,200.00		5,988.42		(211.58)
Other Supplies		-		985.08		985.08		-
Travel/Dues/Conventions		5,500.00		4,514.92		4,046.01		(468.91)
Telephone		5,000.00		5,000.00		4,761.15		(238.85)
Repairs/Maintenance		2,070.00		1,388.36		1,040.00		(348.36)
Capital Outlay		1,885.40		2,567.04		2,567.04		-
Other Supplies		-		-		-		-
<b>SB22 Prosecutor Grant</b>								
Salary - #2		-		-		26,315.07		26,315.07
Payroll Tax - Social Security		-		-		1,631.53		1,631.53
Payroll Tax - Medicare		-		-		381.57		381.57
Retirement		-		-		2,186.78		2,186.78
Death Benefits		-		-		144.73		144.73
Health Insurance		-		-		3,075.39		3,075.39
Unemployment		-		-		43.31		43.31
Worker's Compensation		-		-		9.35		9.35
<b>TOTAL County Attorney</b>	<b>\$</b>	<b>138,522.07</b>	<b>\$</b>	<b>138,522.07</b>	<b>\$</b>	<b>170,213.85</b>	<b>\$</b>	<b>31,691.78</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2024

<b>SHERIFF</b>					
Salary - Department Head	\$	75,000.00	\$	75,000.00	\$ 57,108.92 \$ (17,891.08)
Salary - #1		112,150.50		60,238.28	60,238.28 -
Investigator		-		54,495.00	(22,294.83) (76,789.83)
Salary - #5		52,654.88		30,303.78	12,695.59 (17,608.19)
Salary - #2		52,654.88		54,354.66	54,354.66 -
Salary - #6		52,654.88		56,806.42	52,245.01 (4,561.41)
Salary - #3		52,654.88		29,294.89	11,283.05 (18,011.84)
Part-time		31,030.00		56,433.02	58,546.81 2,113.79
Overtime		16,050.00		27,913.97	28,051.00 137.03
Payroll Tax - Social Security		27,580.70		27,580.70	19,206.55 (8,374.15)
Payroll Tax - Medicare		6,450.33		6,450.33	4,491.90 (1,958.43)
Retirement		36,922.55		36,922.55	25,344.09 (11,578.46)
Death Benefits		2,402.19		2,402.19	1,664.47 (737.72)
Health Insurance		86,100.00		86,100.00	52,321.26 (33,778.74)
Unemployment		4,345.74		4,245.74	(212.51) (4,458.25)
Worker's Compensation		10,009.13		10,009.13	7,944.31 (2,064.82)
Office Supplies/Postage		4,400.00		4,334.48	4,334.48 -
Other Supplies		5,500.00		5,500.00	2,706.20 (2,793.80)
Uniforms		7,000.00		7,000.00	6,450.58 (549.42)
Advertising & Required Publications		1,500.00		1,500.00	986.96 (513.04)
Travel/Dues/Conventions		6,050.00		6,794.55	6,794.55 -
Case Management		12,000.00		2,150.00	1,861.81 (288.19)
Impress Funds		1,000.00		1,013.37	1,013.37 -
Telephone		8,000.00		10,448.07	10,448.07 -
Repairs/Maintenance		22,000.00		23,520.10	23,520.10 -
Fuel/Oil/Etc		35,200.00		32,336.58	28,489.30 (3,847.28)
Copier/Maintenance Contract		-		2,052.85	2,052.85 -
Capital Outlay		90,000.00		90,000.00	79,696.28 (10,303.72)
<b>SB22 Law Enforcement Grant</b>					
Salary - Department Head		-		-	6,225.00 6,225.00
Investigator		-		-	17,144.80 17,144.80
Overtime		-		-	2,627.40 2,627.40
Payroll Tax - Social Security		-		-	1,611.83 1,611.83
Payroll Tax - Medicare		-		-	376.94 376.94
Retirement		-		-	2,160.37 2,160.37
Death Benefits		-		-	142.95 142.95
Unemployment		-		-	25.70 25.70
Worker's Compensation		-		-	- -
Capital Outlay		-		-	149,093.88 149,093.88
<b>TOTAL Sheriff</b>	<b>\$</b>	<b>811,310.66</b>	<b>\$</b>	<b>805,200.66</b>	<b>\$ 770,751.98 \$ (213,857.55)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2024

<b>JAIL</b>					
Salary - Department Head	\$	44,282.70	\$	45,647.10	\$ 45,647.10 \$ -
Salary - #1		41,994.76		43,614.80	43,329.26 (285.54)
Salary - #5		41,994.76		44,177.48	43,891.94 (285.54)
Salary - #2		41,994.76		30,211.78	21,544.15 (8,667.63)
Salary - #6		41,994.76		28,150.72	28,007.95 (142.77)
Salary - #3		41,994.76		24,850.35	6,969.74 (17,880.61)
Salary - #4		-		18,748.62	7,482.58 (11,266.04)
Salary - Part-time		101,250.00		77,749.44	41,553.80 (36,195.64)
Overtime		7,000.00		49,356.21	49,121.01 (235.20)
Payroll Tax - Social Security		22,475.40		22,475.40	17,699.00 (4,776.40)
Payroll Tax - Medicare		5,256.34		5,256.34	4,139.30 (1,117.04)
Retirement		30,088.04		30,088.04	23,442.36 (6,645.68)
Death Benefits		1,957.54		1,957.54	1,537.24 (420.30)
Health Insurance		86,100.00		86,100.00	48,148.94 (37,951.06)
Unemployment		4,259.45		4,259.45	384.84 (3,874.61)
Worker's Compensation		8,156.40		8,156.40	7,237.47 (918.93)
Office Supplies/Postage		3,300.00		1,115.76	1,115.76 -
Other Supplies		3,300.00		2,185.91	2,185.91 -
Uniforms		1,650.00		1,650.00	1,387.15 (262.85)
Travel/Dues/Conventions		5,390.00		5,607.56	5,607.56 -
Case Management		7,500.00		5,014.46	4,998.73 (15.73)
Telephone		3,800.00		3,800.00	3,466.19 (333.81)
Utilities		15,000.00		12,789.89	12,789.89 -
Repairs/Maintenance		33,000.00		41,602.63	41,602.63 -
Fuel, Oil, Etc		11,000.00		8,067.14	8,067.14 -
Copier/Maintenance Contract		4,800.00		3,433.33	3,433.33 -
Prisoner Meals		6,600.00		2,300.00	2,203.24 (96.76)
Inmate Overflow		250,000.00		293,825.00	293,825.00 -
Medical/Psychological		75,000.00		33,439.76	13,798.23 (19,641.53)
Capital Outlay		2,500.00		14,008.56	14,008.56 -
<b>SB22 Law Enforcement Grant</b>					
Salary #1		-		-	237.95 237.95
Salary - #5		-		-	237.95 237.95
Salary - #2		-		-	95.18 95.18
Salary - #6		-		-	95.18 95.18
Salary - #4		-		-	95.18 95.18
Payroll Tax - Social Security		-		-	47.21 47.21
Payroll Tax - Medicare		-		-	11.04 11.04
Retirement		-		-	63.20 63.20
Death Benefits		-		-	4.11 4.11
Unemployment		-		-	8.95 8.95
Worker's Compensation		-		-	17.13 17.13
<b>TOTAL Jail</b>	<b>\$</b>	<b>943,639.67</b>	<b>\$</b>	<b>949,639.67</b>	<b>\$ 799,539.08 \$ (151,013.67)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2024

<b>DISTRICT ATTORNEY</b>					
Salary - Department Head	\$	108,303.00	\$	108,303.00	\$ 86,597.55 \$ (21,705.45)
Court Reporter		2,217.00		-	-
Payroll Taxes		8,222.00		12,576.88	12,576.88
Retirement		12,898.00		10,335.27	10,309.02 (26.25)
Death Benefits		333.00		333.00	- (333.00)
Health Insurance		17,453.00		17,453.00	9,761.40 (7,691.60)
Unemployment		258.00		258.00	65.59 (192.41)
Worker's Compensation		498.00		498.00	360.53 (137.47)
Office Supplies/Postage		2,492.00		724.57	- (724.57)
Other Supplies		187.00		925.28	925.28
Travel/Dues/Conventions		312.00		312.00	273.05 (38.95)
Continuing Education/Dues		935.00		935.00	484.07 (450.93)
Case Management		-		1,545.00	1,545.00
Telephone		1,171.00		1,171.00	780.56 (390.44)
Repairs/Maintenance		187.00		187.00	26.21 (160.79)
Copier/Maintenance Contract		810.00		810.00	470.33 (339.67)
Capital Outlay		3,772.00		3,772.00	3,289.70 (482.30)
<b>TOTAL District Attorney</b>	<b>\$</b>	<b>160,048.00</b>	<b>\$</b>	<b>160,139.00</b>	<b>\$ 127,465.17 \$ (32,673.83)</b>
<b>MUNICIPAL COURT</b>					
Salary - Department Head	\$	16,786.36	\$	16,786.36	\$ 17,430.76 \$ 644.40
Salary - #1		10,536.11		9,060.47	7,644.80 (1,415.67)
Salary - Part-time		8,753.68		10,229.32	10,252.50 23.18
Payroll Tax - Social Security		2,236.72		2,236.72	2,166.39 (70.33)
Payroll Tax - Medicare		523.10		523.10	506.62 (16.48)
Retirement		2,994.32		2,994.32	2,882.68 (111.64)
Death Benefits		194.81		194.81	189.08 (5.73)
Unemployment		226.66		226.66	29.64 (197.02)
Worker's Compensation		120.24		120.24	62.13 (58.11)
<b>TOTAL Municipal Court</b>	<b>\$</b>	<b>42,372.00</b>	<b>\$</b>	<b>42,372.00</b>	<b>\$ 41,164.60 \$ (1,207.40)</b>
<b>COUNTY COURT</b>					
Part-Time	\$	4,500.00	\$	4,500.00	\$ - \$ (4,500.00)
Professional Fees/Contract Services		3,000.00		3,000.00	1,440.45 (1,559.55)
Judicial Administration		500.00		500.00	306.07 (193.93)
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		1,000.00	- (1,000.00)
Jury Fees		375.00		1,446.00	1,446.00
Medical/Psychological		2,000.00		929.00	585.00 (344.00)
<b>TOTAL County Court</b>	<b>\$</b>	<b>11,757.50</b>	<b>\$</b>	<b>11,757.50</b>	<b>\$ 3,777.52 \$ (7,979.98)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2024

**COURTHOUSE ANNEX**

Utilities	\$	-	\$	-	\$	-	\$	-
Repairs/Maintenance		7,000.00		7,000.00		1,161.85		(5,838.15)
Capital Outlay		-		-		-		-
<b>TOTAL Courthouse Annex</b>	<b>\$</b>	<b>7,000.00</b>	<b>\$</b>	<b>7,000.00</b>	<b>\$</b>	<b>1,161.85</b>	<b>\$</b>	<b>(5,838.15)</b>

**SB22 LAW ENFORCEMENT GRANT**

Salary - Department Head	\$	-	\$	-	\$	12,475.00	\$	12,475.00
Salary - #1		-		-		47.59		47.59
Investigator		-		-		57,354.12		57,354.12
Salary - #5		-		-		47.59		47.59
Salary - #6		-		-		47.59		47.59
Salary - #3		-		-		47.59		47.59
Payroll Tax - Social Security		-		-		4,341.21		4,341.21
Payroll Tax - Medicare		-		-		1,015.29		1,015.29
Retirement		-		-		5,811.62		5,811.62
Death Benefits		-		-		378.11		378.11
Health Insurance		-		-		6,150.00		6,150.00
Unemployment		-		-		676.15		676.15
Worker's Compensation		-		-		1,575.42		1,575.42
<b>TOTAL SB22 LAW ENFORCEMENT</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>89,967.28</b>	<b>\$</b>	<b>89,967.28</b>

INTERFUND TRANSFERS		-		-		-		-
<b>TOTAL GENERAL FUND EXPENDITURE</b>	<b>\$</b>	<b>5,058,480.55</b>	<b>\$</b>	<b>5,055,638.91</b>	<b>\$</b>	<b>4,552,234.12</b>	<b>\$</b>	<b>(773,694.02)</b>

Cash fund balance, October 1, 2023	\$	3,293,206.59
Receipts		6,144,693.66
Interfund Transfers In		1,555,500.00
	\$	10,993,400.25
Disbursements		(4,552,234.12)
Interfund Transfers Out		14,972.00
Cash fund balance, September 30, 2024	\$	6,456,138.13

**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, 2024**

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

<b>Cash Fund Balance - Cash Receipts and Disbursements Budgetary Basis</b>	<b>\$ 6,456,138</b>
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Amounts reported for governmental activities in the Statement of Revenues,  
Expenditures, and Changes in Net Position are different because:

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

45,464

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.

6,783

**Fund Balance Governmental Funds**

**\$ 6,508,385**

*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, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Taxes	\$ 1,073,325.41	\$ 1,073,325.41	\$ 1,088,309.42	\$ 14,984.01
Taxes - Prior Year	7,000.00	7,000.00	8,388.56	1,388.56
Penalty and Interest	5,800.00	5,800.00	25,113.77	19,313.77
Auto Registration Fees	440,000.00	440,000.00	401,658.92	(38,341.08)
Fines	23,000.00	23,000.00	19,242.35	(3,757.65)
Lateral Road Income	20,400.00	20,400.00	20,422.94	22.94
Other Income	347,475.00	347,475.00	-	(347,475.00)
<b>TRANSFERS</b>				
Interfund Transfer In	-	-	-	-
<b>TOTAL Receipts</b>	<b>\$ 1,917,000.41</b>	<b>\$ 1,917,000.41</b>	<b>\$ 1,563,135.96</b>	<b>\$ (353,864.45)</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ 1,000.00	\$ 1,000.00	\$ 476.50	\$ (523.50)
Insurance (Road Equipment)	17,000.00	18,737.72	13,501.72	(5,236.00)
Repairs & Maintenance	1,000.00	8,262.28	-	(8,262.28)
County Permanent Improvements	14,000.00	14,000.00	-	(14,000.00)
<b>TRANSFERS</b>				
Interdepartmental Transfer Out	1,795,113.92	1,795,113.92	1,399,155.27	(395,958.65)
<b>TOTAL Expenditures</b>	<b>\$ 1,828,113.92</b>	<b>\$ 1,837,113.92</b>	<b>\$ 1,413,133.49</b>	<b>\$ (423,980.43)</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ 730,991.01
Receipts	1,563,135.96
Transfers In	-
	<u>\$ 2,294,126.97</u>
Disbursements	(13,978.22)
Transfers Out	(1,399,155.27)
Cash Fund Balance, September 30, 2024	<u>\$ 880,993.48</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, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS</b>				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	-	-
<b>TRANSFERS:</b>				
Road and Bridge General	38,200.00	38,200.00	-	(38,200.00)
Total Receipts and Transfers	\$ 38,200.00	\$ 38,200.00	\$ -	\$ (38,200.00)
<b>DISBURSEMENTS:</b>				
Salary - Department Head	\$ 51,879.98	\$ 51,879.98	\$ 51,879.96	\$ (0.02)
Salary - #1	43,797.27	43,797.27	44,659.02	861.75
Salary - #2	43,797.27	43,797.27	44,659.02	861.75
Salary #6 or Part-time	550.00	550.00	421.20	(128.80)
Overtime	550.00	550.00	-	(550.00)
Payroll tax - Social Security	8,715.62	8,715.62	8,780.40	64.78
Payroll tax - Medicare	2,038.33	2,038.33	2,053.53	15.20
Retirement	11,667.69	11,667.69	11,516.11	(151.58)
Death Benefits	759.10	759.10	755.20	(3.90)
Health Insurance	36,900.00	36,900.00	33,456.60	(3,443.40)
Unemployment	1,042.16	1,042.16	124.06	(918.10)
Worker's Compensation	2,100.89	2,100.89	2,235.69	134.80
Other Supplies	1,900.00	1,650.00	1,544.31	(105.69)
Uniforms	1,150.00	1,150.00	342.55	(807.45)
Travel/Dues/Conventions	1,200.00	1,750.00	1,028.92	(721.08)
Telephone	1,500.00	1,500.00	570.93	(929.07)
Utilities	3,300.00	3,300.00	1,949.17	(1,350.83)
Repairs/Maintenance	14,249.71	41,845.73	40,809.61	(1,036.12)
Fuel/Oil/Etc	27,690.91	24,991.91	17,373.53	(7,618.38)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	18,400.00	18,537.72	18,096.72	(441.00)
Road Maintenance Supplies	31,820.00	33,320.00	31,830.30	(1,489.70)
Cattle guards/fences	2,500.00	266.26	266.26	-
Contngency	38,200.00	13,200.00	-	(13,200.00)
Capital Outlay	53,926.95	54,325.95	54,265.93	(60.02)
TOTAL Precinct No. 1	\$ 404,735.88	\$ 404,735.88	\$ 373,719.02	\$ (31,016.86)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ -
Transfers in	373,719.02
Receipts	-
	\$ 373,719.02
Disbursements	(373,719.02)
Cash Fund Balance, September 30, 2024	\$ -



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, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS</b>				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	-	-
<b>TRANSFERS:</b>				
Road and Bridge General	100,200.00	100,200.00	-	(100,200.00)
	\$ 100,200.00	\$ 100,200.00	\$ -	\$ (100,200.00)
<b>DISBURSEMENTS:</b>				
Salary - Department Head	\$ 51,879.98	\$ 51,879.98	\$ 51,879.96	\$ (0.02)
Salary - #1	43,797.27	43,797.27	44,322.06	524.79
Salary - #2	43,797.27	43,797.27	44,322.06	524.79
Salary #6 or Part-time	1,100.00	12,600.00	12,373.74	(226.26)
Overtime	1,100.00	-	-	-
Payroll tax - Social Security	8,783.82	9,416.22	8,877.90	(538.32)
Payroll tax - Medicare	2,054.28	2,202.20	2,076.28	(125.92)
Retirement	11,758.99	12,605.59	12,472.98	(132.61)
Death Benefits	765.04	820.12	818.04	(2.08)
Health Insurance	36,900.00	24,669.68	21,568.02	(3,101.66)
Unemployment	1,055.09	1,174.93	209.24	(965.69)
Worker's Compensation	2,125.53	2,354.01	2,487.58	133.57
Other Supplies	5,259.51	5,159.51	4,878.63	(280.88)
Uniforms	1,200.00	1,200.00	1,170.34	(29.66)
Travel/Dues/Conventions	1,050.00	2,064.85	2,051.28	(13.57)
Telephone	1,100.00	1,100.00	1,087.90	(12.10)
Utilities	2,200.00	1,200.00	903.09	(296.91)
Repairs/Maintenance	14,000.00	13,000.00	12,557.10	(442.90)
Fuel/Oil/Etc	35,000.00	31,500.00	21,104.99	(10,395.01)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	20,000.00	36,500.00	36,322.39	(177.61)
Road Maintenance Supplies	58,723.12	68,458.78	65,972.25	(2,486.53)
Cattle guards/fences	2,575.00	724.49	724.49	-
Capital Outlay	15,210.58	15,210.58	-	(15,210.58)
Contingency	100,200.00	80,200.00	38,990.00	(41,210.00)
<b>TOTAL Precinct No. 2</b>	<b>\$ 466,735.48</b>	<b>\$ 466,735.48</b>	<b>\$ 392,270.32</b>	<b>\$ (74,465.16)</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ -
Transfers in	392,270.32
Receipts	-
	\$ 392,270.32
Disbursements	(392,270.32)
Cash Fund Balance, September 30, 2024	\$ -

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, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS</b>				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Sale of Assets	-	-	-	-
Other Income	-	-	3,735.00	3,735.00
<b>TRANSFERS:</b>				
Road and Bridge General	140,000.00	140,000.00	-	(140,000.00)
	\$ 140,000.00	\$ 140,000.00	\$ 3,735.00	\$ (136,265.00)
<b>DISBURSEMENTS:</b>				
Salary - Department Head	\$ 51,879.98	\$ 51,879.98	\$ 51,879.96	\$ (0.02)
Salary - #1	43,797.27	42,187.67	30,124.70	(12,062.97)
Salary - #2	43,797.27	43,797.27	42,826.80	(970.47)
Salary #6 or Part-time	55.00	2,065.00	2,065.60	0.60
Overtime	55.00	55.00	-	(55.00)
Payroll tax - Social Security	8,654.24	8,654.24	7,811.97	(842.27)
Payroll tax - Medicare	2,023.98	2,023.98	1,827.03	(196.95)
Retirement	11,585.52	11,585.52	8,970.33	(2,615.19)
Death Benefits	753.76	753.76	587.53	(166.23)
Health Insurance	36,900.00	36,900.00	25,401.31	(11,498.69)
Unemployment	1,030.53	1,030.53	116.62	(913.91)
Worker's Compensation	2,078.72	2,078.72	1,888.99	(189.73)
Other Supplies	4,000.00	4,000.00	379.68	(3,620.32)
Uniforms	1,200.00	1,200.00	642.40	(557.60)
Travel/Dues/Conventions	3,000.00	3,000.00	1,770.07	(1,229.93)
Telephone	1,100.00	1,138.13	1,138.13	-
Utilities	1,500.00	1,500.00	1,500.13	0.13
Repairs/Maintenance	10,000.00	10,000.00	6,966.30	(3,033.70)
Fuel/Oil/Etc	35,000.00	32,000.00	25,999.44	(6,000.56)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	25,000.00	30,076.43	30,076.43	-
Road Maintenance Supplies	60,000.00	59,450.00	54,109.43	(5,340.57)
Cattle guards/fences	6,000.00	6,000.00	5,268.93	(731.07)
Capital Outlay	12,024.21	23,459.65	17,913.00	(5,546.65)
Contingency	140,000.00	126,600.00	-	(126,600.00)
<b>TOTAL Precinct No. 3</b>	<b>\$ 506,535.48</b>	<b>\$ 506,535.88</b>	<b>\$ 324,364.78</b>	<b>\$ (182,171.10)</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ -
Transfers in	320,629.78
Receipts	3,735.00
	<u>\$ 324,364.78</u>
Disbursements	(324,364.78)
Cash Fund Balance, September 30, 2024	<u><u>\$ -</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, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS</b>				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	-	-
<b>TRANSFERS:</b>				
Road and Bridge General	121,375.00	121,375.00		(121,375.00)
	\$ 121,375.00	\$ 121,375.00	\$ -	\$ (121,375.00)
<b>DISBURSEMENTS:</b>				
Salary - Department Head	\$ 51,879.98	\$ 51,879.98	\$ 51,879.96	\$ (0.02)
Salary - #1	43,797.27	43,797.27	43,452.70	(344.57)
Salary - #2	43,797.27	37,664.22	28,473.12	(9,191.10)
Salary #6 or Part-time	1,100.00	7,233.05	6,275.65	(957.40)
Overtime	1,100.00	1,100.00	55.28	(1,044.72)
Payroll tax - Social Security	8,783.82	8,783.82	8,025.78	(758.04)
Payroll tax - Medicare	2,054.28	2,054.28	1,876.96	(177.32)
Retirement	11,758.99	11,758.99	10,636.99	(1,122.00)
Death Benefits	765.04	765.04	698.30	(66.74)
Health Insurance	36,900.00	36,900.00	27,611.55	(9,288.45)
Unemployment	1,055.09	1,055.09	113.24	(941.85)
Worker's Compensation	2,125.53	2,125.53	1,997.20	(128.33)
Other Supplies	1,250.00	1,229.00	1,005.06	(223.94)
Uniforms	1,000.00	1,000.00	982.65	(17.35)
Advertising and Required Publicaitons	-	21.00	21.00	-
Travel/Dues/Conventions	1,200.00	1,200.00	726.79	(473.21)
Telephone	900.00	900.00	543.95	(356.05)
Utilities	2,200.00	2,200.00	1,841.24	(358.76)
Repairs/Maintenance	18,000.00	22,560.00	19,810.97	(2,749.03)
Fuel/Oil/Etc	42,000.00	35,589.63	20,603.67	(14,985.96)
Lateral Road Fuel, Oil, Etc.	5,100.00	100.37	100.37	-
Equipment Maintenance & Supplies	15,000.00	15,000.00	11,557.01	(3,442.99)
Road Maintenance Supplies	42,000.00	42,000.00	27,157.01	(14,842.99)
Cattle guards/fences	3,500.00	3,500.00	2,677.60	(822.40)
Capital Outlay	29,268.21	44,412.10	44,412.10	-
Contingency	121,375.00	113,081.11	-	(113,081.11)
<b>TOTAL Precinct No. 4</b>	<b>\$ 487,910.48</b>	<b>\$ 487,910.48</b>	<b>\$ 312,536.15</b>	<b>\$ (175,374.33)</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ -
Transfers in (out)	312,536.15
Receipts	-
	\$ 312,536.15
Disbursements	(312,536.15)
Cash Fund Balance, September 30, 2024	\$ -

## **SUPPLEMENTARY INFORMATION**

**SAN SABA COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
*YEAR ENDED SEPTEMBER 30, 2024*

	Road and Bridge General	Rylander Library Trust Fund	Crime Victim's Fund	Records Mgmt & Preserv Fund	Jury Fund	Cash Bond Escrow	Law Library Fund	Court-house Security Fund	Judicial Education Fund	Indigent Defense Grant Fund
<b>ASSETS</b>										
Pooled Cash and Cash Equivalents	\$ 889,378	\$ 53,022	\$ -	\$ 203,600	\$ 20,025	\$ 32,200	\$ 19,047	\$ 6,800	\$ 3,475	\$ -
Non-Pooled Cash and Cash Equivalents										
Investments		39,931								
Taxes Receivable	88,834									
Prepaid Insurance	5,236									
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	\$ 983,448	\$ 92,953	\$ -	\$ 203,600	\$ 20,025	\$ 32,200	\$ 19,047	\$ 6,800	\$ 3,475	\$ -
<b>LIABILITIES</b>										
Pooled Cash and Cash Equivalents										
Accounts Payable	13,621									
Accrued Liabilities										
State Fines Payable										
Deferred Revenue	88,834									
Certificates of Obligation										
Notes Payable										
Capital Leases Payable										
Total liabilities	102,455	-	-	-	-	-	-	-	-	-
Contributed Capital										
Investment in General Fixed Assets										
Fund Balance										
Reserved for Debt Service		92,953	-	203,600	20,025	32,200	19,047	6,800	3,475	-
Reserved for Obligated Projects										
Unreserved	880,993									
Total fund equity	\$ 880,993	\$ 92,953	\$ -	\$ 203,600	\$ 20,025	\$ 32,200	\$ 19,047	\$ 6,800	\$ 3,475	\$ -
Total liabilities and fund equity	\$ 983,448	\$ 92,953	\$ -	\$ 203,600	\$ 20,025	\$ 32,200	\$ 19,047	\$ 6,800	\$ 3,475	\$ -

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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, 2024**

	Road and Bridge General	Road and Bridge Precincts	Rylander Library Trust Fund	Crime Victim's Fund	Records Mgmt & Preserv Fund	Jury Fund	Cash Bond Escrow	Law Library Fund	Court- house Security Fund	Judicial Educ Fund	Indigent Defense Grant Fund
<b>REVENUES</b>											
Tax Revenues	\$ 1,121,812										
Licenses and Permits	401,659										
Charges for Services											
Court Costs											
Fees of Office					14,751			3,640	3,444		
Court Appointed Attorney Fee											5,005
Retained State Fines/Forfeitures	19,242						6,250				
Plat Fees											
Interest Income			16								
Miscellaneous		3,735	18,996								
Lateral Road Income	20,423										
	\$ 1,563,136	\$ 3,735	\$ 19,012	\$ -	\$ 14,751	\$ -	\$ 6,250	\$ 3,640	\$ 3,444	\$ -	\$ 5,005
<b>EXPENDITURES</b>											
General Government											
General Administration	13,979				3,830						
Administration of Justice											
Courts											41,018
Public Health and Welfare				45,438					1,543		
Public Works											
County Roads and Bridges		1,276,764									
General Building Maintenance											
Culture/Recreation/Education			6,056								
Utilities		9,535									
Capital Outlay:											
Library Books and Publications			15,593								
Fixed Asset Purchases		116,591			4,464						
Debt Service:											
Principal											
Interest and Fiscal Charges											
Total Expenditures	\$ 13,979	\$ 1,402,890	\$ 21,649	\$ 45,438	\$ 8,294	\$ -	\$ -	\$ -	\$ 1,543	\$ -	\$ 41,018
Excess (deficiency) of revenues over expenditures	1,549,157	(1,399,155)	(2,637)	(45,438)	6,457	-	6,250	3,640	1,901	-	(36,013)
<b>OTHER FINANCING SOURCES (USES)</b>											
Operating transfers from (to) funds	(1,399,155)	\$ 1,399,155		45,438							36,013
Capital Financing											
Net other financing sources (uses)	\$ (1,399,155)	\$ 1,399,155	\$ -	\$ 45,438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,013
Excess (deficiency) of revenues and other sources over expenditures and other uses	150,002	-	(2,637)	-	6,457	-	6,250	3,640	1,901	-	-
Fund Balance, beginning	730,991	-	95,590	-	197,143	20,025	25,950	15,407	4,899	3,475	-
Fund Balance, ending	\$ 880,993	\$ -	\$ 92,953	\$ -	\$ 203,600	\$ 20,025	\$ 32,200	\$ 19,047	\$ 6,800	\$ 3,475	\$ -

**SAN SABA COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
*YEAR ENDED SEPTEMBER 30, 2024*

Justice Court Tech Fund	Justice Court Bldg Fund	Crime Task Fund	Covid Relief Fund	Pretrial Inter- vention Fund	Truancy Prev & Det Fund	Plat Fees Fund	America Rescue Fund	County Dispute ResolutionFu nd	Justice Court Support Fund	Language Access Fund	Total for Special Revenue Funds
<b>REVENUES</b>											
											1,121,812
											401,659
				3,200							3,200
		1,781						1,225	600	427	25,868
											5,005
988	350										26,830
						23,610					23,610
							109				125
											22,731
											20,423
\$ 988	\$ 350	\$ 1,781	\$ -	\$ 3,200	\$ -	\$ 23,610	\$ 109	\$ 1,225	\$ 600	\$ 427	\$ 1,651,263
<b>EXPENDITURES</b>											
		1				8,760	33,205				59,775
2,663				10,091							53,772
											46,981
											1,276,764
											-
											6,056
											9,535
											15,593
							259,221				380,276
											-
											-
\$ 2,663	\$ 1	\$ -	\$ -	\$ 10,091	\$ -	\$ 8,760	\$ 292,426	\$ -	\$ -	\$ -	\$ 1,848,752
(1,675)	349	1,781	-	(6,891)	-	14,850	(292,317)	1,225	600	427	(197,489)
<b>OTHER FINANCING SOURCES (USES)</b>											
			(8,914)	6,919			(94,428)				(14,972)
\$ -	\$ -	\$ -	\$ (8,914)	\$ 6,919	\$ -	\$ -	\$ (94,428)	\$ -	\$ -	\$ -	\$ (14,972)
(1,675)	349	1,781	(8,914)	28	-	14,850	(386,745)	1,225	600	427	(212,461)
10,637	1,314	3,940	8,914	(28)	3,218	-	386,745	435	2,050	261	1,510,966
\$ 8,962	\$ 1,663	\$ 5,721	\$ -	\$ -	\$ 3,218	\$ 14,850	\$ -	\$ 1,660	\$ 2,650	\$ 688	\$ 1,298,505



San Saba County  
 Rylander Library Trust Fund  
 Schedule of Cash Receipts and Disbursements as Compared with Budget  
 For the Year Ended September 30, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Other Income	\$ 26,800.00	26,800.00	\$ 18,995.78	(7,804.22)
Interest Income	100.00	100.00	15.67	(84.33)
<b>TOTAL Receipts</b>	<b>\$ 26,900.00</b>	<b>\$ 26,900.00</b>	<b>\$ 19,011.45</b>	<b>(7,888.55)</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Labor	\$ 800.00	\$ 559.01	\$ -	\$ (559.01)
Office Supplies/Postage	400.00	400.00	395.51	(4.49)
Other Supplies	400.00	400.00	326.67	(73.33)
Telephone	650.00	650.00	516.20	(133.80)
Copier/Computer Maint Contract	3,900.00	3,900.00	3,826.16	(73.84)
Fees/Licenses	750.00	990.99	990.99	-
Capital Outlay - Books	20,000.00	20,000.00	15,593.30	(4,406.70)
<b>TOTAL Disbursements</b>	<b>\$ 26,900.00</b>	<b>\$ 26,900.00</b>	<b>\$ 21,648.83</b>	<b>\$ (5,251.17)</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ 95,589.90
Receipts	19,011.45
	<b>\$ 114,601.35</b>
Disbursements	(21,648.83)
Cash Fund Balance, September 30, 2024	<b>\$ 92,952.52</b>

San Saba County  
 Records Management & Preservation  
 Schedule of Cash Receipts and Disbursements as Compared with Budget  
 For the Year Ended September 30, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Fees of Office	\$ 11,000.00	\$ 11,000.00	\$ 14,750.75	\$ 3,750.75
<b>TOTAL Receipts</b>	<b>\$ 11,000.00</b>	<b>\$ 11,000.00</b>	<b>\$ 14,750.75</b>	<b>\$ 3,750.75</b>
<b>DISBURSEMENTS:</b>				
Office Supplies and Postage	\$ -	\$ -	\$ 454.50	\$ 454.50
Copier/Computer Maint Contract	-	-	3,375.00	3,375.00
Fuel, Oil, Etc.	-	-	-	-
Capital Outlay	-	-	4,464.00	4,464.00
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,293.50</b>	<b>\$ 8,293.50</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ 197,142.55
Receipts	14,750.75
	<b>\$ 211,893.30</b>
Disbursements	(8,293.50)
Cash Fund Balance, September 30, 2024	<b>\$ 203,599.80</b>

San Saba County  
Law Library  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Law Library Fund	\$ 3,600.00	\$ 3,600.00	\$ 3,640.00	\$ 40.00
<b>TOTAL Receipts</b>	<b>\$ 3,600.00</b>	<b>\$ 3,600.00</b>	<b>\$ 3,640.00</b>	<b>\$ 40.00</b>
<b>DISBURSEMENTS:</b>				
Legal	\$ -	\$ -	\$ -	\$ -
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ 15,407.06
Receipts	<u>3,640.00</u>
	\$ 19,047.06
Disbursements	<u>-</u>
Cash Fund Balance, September 30, 2024	<u>\$ 19,047.06</u>

San Saba County  
Courthouse Security Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Fees of Office	\$ 4,060.00	\$ 4,060.00	\$ 3,443.63	\$ (616.37)
Fees to Clerks	-	-	-	-
<b>TOTAL Receipts</b>	<b>\$ 4,060.00</b>	<b>\$ 4,060.00</b>	<b>\$ 3,443.63</b>	<b>\$ (616.37)</b>
<b>DISBURSEMENTS:</b>				
Salary and Part-time	\$ -	\$ -	\$ 1,323.01	\$ 1,323.01
Payroll tax - Social Security	-	-	82.01	82.01
Payroll tax - Medicare	-	-	19.18	19.18
Retirement	-	-	108.35	108.35
Death Benefits	-	-	7.12	7.12
Unemployment	-	-	3.18	3.18
Capital Outlay	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,542.85</b>	<b>\$ 1,542.85</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ 4,899.48
Receipts	<u>3,443.63</u>
	\$ 8,343.11
Disbursements	<u>(1,542.85)</u>
Cash Fund Balance, September 30, 2024	<u>\$ 6,800.26</u>

San Saba County  
County Judicial Education Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Judicial Education Fee	\$ -	\$ -	\$ -	\$ -
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DISBURSEMENTS:</b>				
Other Supplies	\$ -	\$ -	\$ -	\$ -
Telephone	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ 3,474.89
Receipts	-
	<u>\$ 3,474.89</u>
Disbursements	-
Cash Fund Balance, September 30, 2024	<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, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Court Appointed Attorney Fee	\$ 1,000.00	\$ 1,000.00	\$ 5,004.97	\$ 4,004.97
Restricted donation	\$ -	\$ -	-	\$ -
<b>TOTAL Receipts</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ 5,004.97</b>	<b>\$ 4,004.97</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ 37,500.00	\$ 37,500.00	\$ 41,018.00	\$ 3,518.00
<b>TOTAL Disbursements</b>	<b>\$ 37,500.00</b>	<b>\$ 37,500.00</b>	<b>\$ 41,018.00</b>	<b>\$ 3,518.00</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ -
Transfers In from General Fund	36,013.03
Receipts	<u>5,004.97</u>
	<u>\$ 41,018.00</u>
Disbursements	<u>(41,018.00)</u>
Cash Fund Balance, September 30, 2024	<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, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Justice Court Technology Fund	\$ 4,525.00	\$ 4,525.00	\$ 988.20	\$ (3,536.80)
<b>TOTAL Receipts</b>	<b>\$ 4,525.00</b>	<b>\$ 4,525.00</b>	<b>\$ 988.20</b>	<b>\$ (3,536.80)</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
Travel/Dues/Conventions	-	-	-	-
Copier/Computer Maint Contract	2,500.00	2,500.00	2,663.00	163.00
Capital Outlay	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ 2,500.00</b>	<b>\$ 2,500.00</b>	<b>\$ 2,663.00</b>	<b>\$ 163.00</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ 10,636.90
Receipts	988.20
	<u>\$ 11,625.10</u>
Disbursements	(2,663.00)
Cash Fund Balance, September 30, 2024	<u>\$ 8,962.10</u>

San Saba County  
Justice Court Building Security Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Fees of Office	\$ 1,000.00	\$ 1,000.00	\$ 349.60	\$ (650.40)
<b>TOTAL Receipts</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ 349.60</b>	<b>\$ (650.40)</b>
<b>DISBURSEMENTS:</b>				
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ 1,313.89
Receipts	349.60
	<u>\$ 1,663.49</u>
Disbursements	-
Cash Fund Balance, September 30, 2024	<u>\$ 1,663.49</u>

San Saba County  
Plat Fees Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Plat Fees	\$ -	\$ -	\$ 23,610.00	\$ 23,610.00
<b>TOTAL Receipts</b>	\$ -	\$ -	\$ 23,610.00	\$ 23,610.00
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ -	\$ -	\$ 8,760.00	\$ 8,760.00
Other Supplies	-	-	-	-
Travel/Dues/Conventions	-	-	-	-
Capital Outlay- Books	-	-	-	-
<b>TOTAL Disbursements</b>	\$ -	\$ -	\$ 8,760.00	\$ 8,760.00

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ -
Receipts	23,610.00
	\$ 23,610.00
Disbursements	(8,760.00)
Cash Fund Balance, September 30, 2024	\$ 14,850.00

San Saba County  
Truancy Prevention and Detection Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Truancy Prevention and Detection Fees of Office	\$ -	\$ -	\$ -	\$ -
<b>TOTAL Receipts</b>	\$ -	\$ -	\$ -	\$ -
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
<b>TOTAL Disbursements</b>	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ 3,218.21
Receipts	-
Cash Fund Balance, September 30, 2024	\$ 3,218.21

San Saba County  
County Dispute Resolution Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Fees of Office	\$ -	\$ -	\$ 1,225.00	\$ 1,225.00
Other income	-	-	-	-
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,225.00</b>	<b>\$ 1,225.00</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ 435.00
Receipts	1,225.00
Cash Fund Balance, September 30, 2024	<u>\$ 1,660.00</u>

San Saba County  
Justice Court Support Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Fees of Office	\$ -	\$ -	\$ 600.00	\$ 600.00
Other income	-	-	-	-
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 600.00</b>	<b>\$ 600.00</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ 2,050.00
Receipts	600.00
Cash Fund Balance, September 30, 2024	<u>\$ 2,650.00</u>

San Saba County  
Language Access Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Fees of Office	\$ -	\$ -	\$ 389.00	\$ 389.00
Fees for Peace Officers	-	-	37.50	-
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 426.50</b>	<b>\$ 389.00</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ 261.00
Receipts	426.50
Cash Fund Balance, September 30, 2024	<u>\$ 687.50</u>

San Saba County  
Crime Victim's Assistance  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Grant Income	\$ -	\$ -	\$ -	\$ -
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DISBURSEMENTS:</b>				
Salary - Department Head	\$ 29,167.91	\$ 29,167.91	\$ 29,356.80	\$ 188.89
Payroll Tax - Social Security	1,808.41	1,808.41	1,820.20	11.79
Payroll Tax - Medicare	422.93	422.93	425.69	2.76
Retirement	2,420.94	2,420.94	2,395.20	(25.74)
Death Benefits	157.51	157.51	157.17	(0.34)
Health Insurance	12,300.00	12,300.00	11,187.95	(1,112.05)
Unemployment	342.72	342.72	39.74	(302.98)
Worker's Compensation	55.42	55.42	54.83	(0.59)
<b>TOTAL Disbursements</b>	<b>\$ 46,675.84</b>	<b>\$ 46,675.84</b>	<b>\$ 45,437.58</b>	<b>\$ (1,238.26)</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ -
Transfers In from General Fund	45,437.58
Receipts	-
	<u>\$ 45,437.58</u>
Disbursements	(45,437.58)
Cash Fund Balance, September 30, 2024	<u>\$ -</u>

San Saba County  
Crime Task Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Fees of Office	\$ -	\$ -	\$ 1,781.25	\$ 1,781.25
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,781.25</b>	<b>\$ 1,781.25</b>
<b>DISBURSEMENTS:</b>				
Case Management	\$ -	\$ -	\$ -	\$ -
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ 3,940.00
Receipts	\$ 1,781.25
	\$ 5,721.25
Disbursements	-
Cash Fund Balance, September 30, 2024	<u>\$ 5,721.25</u>

San Saba County  
Cash Bond Escrow Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Bond Forfeiture Income	\$ -	\$ -	\$ 6,250.00	\$ 6,250.00
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,250.00</b>	<b>\$ 6,250.00</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ 25,950.00
Receipts	6,250.00
Cash Fund Balance, September 30, 2024	<u>\$ 32,200.00</u>



San Saba County  
Jury Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Fees of Office	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	-	-
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ 20,025.36
Receipts	-
Cash Fund Balance, September 30, 2024	<u>\$ 20,025.36</u>

San Saba County  
America Rescue Plan Funds  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Other income	\$ -	\$ -	\$ -	\$ -
Interest income			109.83	109.83
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 109.83</b>	<b>\$ 109.83</b>
<b>DISBURSEMENTS:</b>				
Repairs and Maintenance	\$ -	\$ -	\$ 33,205.22	\$ 33,205.22
Capital Outlay	-	-	259,221.08	259,221.08
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 292,426.30</b>	<b>\$ 292,426.30</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ 386,744.93
Receipts	109.83
	386,854.76
Disbursements	(292,426.30)
Transfers to General Fund	(94,428.46)
Cash Fund Balance, September 30, 2024	<u>\$ -</u>

San Saba County  
COVID Relief Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Other income	\$ -	\$ -	\$ -	\$ -
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DISBURSEMENTS:</b>				
Office Supplies/Postage	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ 8,914.03
Receipts	-
	<u>\$ 8,914.03</u>
Transfer to General Fund	(8,914.03)
Cash Fund Balance, September 30, 2024	<u>\$ -</u>

Pretrial Intervention  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2024

	Initial Budget Year Ended 30-Sep-24	Final Budget Year Ended 30-Sep-24	Actual Year Ended 30-Sep-24	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Pretrial Intervention	\$ 10,654.73	\$ 10,654.73	\$ 3,200.00	\$ (7,454.73)
<b>TOTAL Receipts</b>	<b>\$ 10,654.73</b>	<b>\$ 10,654.73</b>	<b>\$ 3,200.00</b>	<b>\$ (7,454.73)</b>
<b>DISBURSEMENTS:</b>				
Salary - #1	\$ 9,040.54	\$ 9,040.54	\$ 8,649.28	\$ (391.26)
Payroll tax - Social Security	560.51	560.51	536.18	(24.33)
Payroll tax - Medicare	131.09	131.09	125.43	(5.66)
Retirement	750.36	750.36	705.64	(44.72)
Death Benefits	48.82	48.82	46.24	(2.58)
Unemployment	106.23	106.23	11.61	(94.62)
Worker's Compensation	17.18	17.18	16.99	(0.19)
Professional Fees/Contract Services	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ 10,654.73</b>	<b>\$ 10,654.73</b>	<b>\$ 10,091.37</b>	<b>\$ (563.36)</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2023	\$ (28.42)
Receipts	3,200.00
Transfers In from General Fund	6,919.79
	<u>\$ 10,091.37</u>
Disbursements	(10,091.37)
Cash Fund Balance, September 30, 2024	<u>\$ (0.00)</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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Total Pension Liability</b>										
Service Cost	\$ 225,947	\$ 220,947	\$ 218,686	\$ 199,350	\$ 179,181	\$ 187,307	\$ 172,716	\$ 176,649	\$ 168,518	\$ 184,929
Interest on the Total Pension Liability	686,680	644,205	634,414	604,705	573,009	539,144	498,047	482,076	454,802	424,458
Effect of plan changes	-	-	-	-	-	-	-	-	(12,225)	-
Effect of assumption changes or inputs	1	(1)	(66,458)	392,134	-	-	53,598	-	64,010	-
Effect of economic/demographic (gains) or losses	92,708	102,982	(294,970)	43	(67,465)	18,326	79,512	(222,076)	(9,437)	4,431
Benefit payments, incl refunds of employee contr	(453,845)	(376,072)	(354,526)	(312,896)	(314,255)	(322,714)	(299,908)	(350,285)	(266,451)	(247,000)
<b>Net Change in Total Pension Liability</b>	551,491	592,061	137,146	883,336	370,470	422,063	503,965	86,364	399,217	366,818
<b>Total Pension Liability - Beginning</b>	9,032,087	8,440,026	8,302,881	7,419,545	7,049,075	6,627,012	6,123,047	6,036,683	5,637,466	5,270,648
<b>Total Pension Liability - Ending (a)</b>	\$ 9,583,578	\$ 9,032,087	\$ 8,440,026	\$ 8,302,881	\$ 7,419,545	\$ 7,049,075	\$ 6,627,012	\$ 6,123,047	\$ 6,036,683	\$ 5,637,466
<b>Plan Fiduciary Net Position</b>										
Employer contributions	\$ 147,045	\$ 179,439	\$ 145,164	\$ 156,662	\$ 133,961	\$ 120,612	\$ 121,582	\$ 114,071	\$ 107,392	\$ 136,540
Member contributions	133,677	124,487	115,341	114,233	107,909	99,915	96,603	89,317	87,310	96,935
Refund of contributions	-	-	-	-	(26,804)	(32,167)	-	(76,503)	-	-
Investment income net of investment expenses	993,751	(562,464)	1,755,964	757,601	1,045,819	(124,131)	850,854	410,892	1,862	367,150
Benefit payments, incl refunds of employee contr	(453,845)	(376,072)	(354,526)	(312,896)	(287,450)	(290,547)	(299,908)	(273,782)	(266,451)	(247,000)
Administrative expense	(5,153)	(5,308)	(5,248)	(5,886)	(5,589)	(5,115)	(4,390)	(4,559)	(4,098)	(4,271)
Other	(5,034)	(2,052)	(449)	(516)	(1,457)	(2,381)	(1,138)	(97,410)	22,652	8,451
<b>Net Change in Plan Fiduciary Net Position</b>	810,441	(641,970)	1,656,246	709,198	966,389	(233,814)	763,603	162,026	(51,333)	357,805
<b>Plan Fiduciary Net Position - Beginning</b>	9,057,816	9,699,786	8,043,540	7,334,342	6,367,953	6,601,767	5,838,164	5,676,138	5,727,471	5,369,666
<b>Plan Fiduciary Net Position - Ending (b)</b>	\$ 9,868,257	\$ 9,057,816	\$ 9,699,786	\$ 8,043,540	\$ 7,334,342	\$ 6,367,953	\$ 6,601,767	\$ 5,838,164	\$ 5,676,138	\$ 5,727,471
<b>Net Pension Liability - Ending (a) - (b)</b>	\$ (284,679)	\$ (25,729)	\$ (1,259,760)	\$ 259,341	\$ 85,203	\$ 681,122	\$ 25,245	\$ 284,883	\$ 360,545	\$ (90,005)
<b>Plan Fiduciary Net Position as a Percentage</b>										
<b>of Total Pension Liability</b>	102.97%	100.28%	114.93%	96.88%	98.85%	90.34%	99.62%	95.35%	94.03%	101.60%
<b>Covered employee payroll</b>	\$ 1,909,672	\$ 1,778,383	\$ 1,647,723	\$ 1,631,898	\$ 1,541,557	\$ 1,427,363	\$ 1,380,040	\$ 1,275,960	\$ 1,247,291	\$ 1,384,784
<b>Net Pension Liability as a Percentage of</b>										
<b>Covered Employee Payroll</b>	-14.91%	-1.45%	-76.45%	15.89%	5.53%	47.72%	1.83%	22.33%	28.91%	6.50%

**Notes to Schedule:**

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

**SAN SABA COUNTY TEXAS**  
**SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES**  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

	Original Amount	Date Established	Original Recognition Period <sup>(1)</sup>	Amount Recognized in 12/31/20XX Expenses <sup>(1)</sup>	Balance of Deferred Inflows 12/31/2023	Balance of Deferred Outflows 12/31/2023
Investment (gains) or losses						
	\$ (312,195)	12/31/2023	5.0	\$ (62,439)	\$ 249,756	\$ -
	1,296,682	12/31/2022	5.0	259,336	-	1,037,346
	(1,148,374)	12/31/2021	5.0	(229,675)	689,024	-
	(165,441)	12/31/2020	5.0	(33,088)	66,177	-
	(533,168)	12/31/2019	5.0	(106,634)	106,632	-
Economic/ demographic (gains) or losses						
	\$ 92,708	12/31/2023	3.0	30,903	-	61,805
	102,982	12/31/2022	3.0	34,327	-	34,328
Assumption changes or inputs						
	\$ -	12/31/2023	3.0	-	-	-
	\$ -	12/31/2022	3.0	-	-	-
Employer contributions made subsequent to measurement date <sup>(2)</sup>						
	\$ 128,544	9/30/2024				128,544

<sup>(1)</sup> 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 rounded average remaining service life for all active, inactive, and retired members. The current year recognition period is calculated as follows:

<i>Status</i>	<i>Count</i>	<i>Remaining service</i>	<i>Recognition Period</i>
<i>Current active members</i>	<i>57</i>	<i>573</i>	<i>N/A</i>
<i>Current inactive members</i>	<i>73</i>	<i>0</i>	<i>N/A</i>
<i>Current Retirees and Beneficiaries</i>	<i>35</i>	<i>0</i>	<i>N/A</i>
<i>Total (Recognition Period is Rounded)</i>	<i>165</i>	<i>573</i>	<i>3</i>

<sup>(2)</sup> Any eligible employer contributions made subsequent to measurement date through the end of the employer's fiscal year end should be reflected as deferred outflows as outlined in Appendix D of the GASB 68 TCDRS disclosure report for San Saba County.

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

Year Ending December 31	Actuarially Determined Contribution <sup>(1)</sup>	Actual Employer Contribution <sup>(1)</sup>	Contribution Deficiency (Excess)	Pensionable Covered Payroll <sup>(2)</sup>	Actual Contribution as a % of Covered Payroll
2014	136,540	136,540	0	1,384,784	9.9%
2015	107,392	107,392	0	1,247,291	8.6%
2016	114,071	114,071	0	1,275,960	8.9%
2017	121,582	121,582	0	1,380,040	8.8%
2018	120,612	120,612	0	1,427,363	8.4%
2019	133,961	133,961	0	1,541,557	8.7%
2020	156,662	156,662	0	1,631,898	9.6%
2021	145,164	145,164	0	1,647,723	8.8%
2022	179,439	179,439	0	1,778,383	10.1%
2023	147,045	147,045	0	1,909,672	7.7%

**Notes to Schedule:**

<sup>(1)</sup> TCDRS calculates actuarially determined contributions on a calendar year basis. GASB Statement 68 indicates the employer should report employer contribution amounts on a fiscal year basis.

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

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

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

Actuarial Cost Method	Entry Age (level percentage of pay)
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	17.4 years (based on contribution rate calculated in 12/31/22 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation
Investment Rate of Return	7.50% net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 Healthy Annuitant Mortality Table for males and 120% of the Pub-2010 Healthy Annuitant Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected. 2022: New investment return and inflation 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 through 2023: No changes in plan provisions were reflected in the Schedule.

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

	Year ended December 31									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total OPEB Liability</b>										
Service Cost	\$ 6,540	\$ 10,247	\$ 8,126	\$ 7,309	\$ 4,697	\$ 6,189	\$ 5,253	N/A	N/A	N/A
Interest on the Total OPEB Liability	6,284	4,281	4,004	4,731	5,603	4,821	4,826	N/A	N/A	N/A
Effect of plan changes	-	-	-	-	-	-	-	N/A	N/A	N/A
Effect of assumption changes or inputs	11,883	(50,200)	3,673	17,082	29,908	(13,074)	4,843	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	(8,699)	4,400	5,553	(8,644)	(1,950)	4,227	468	N/A	N/A	N/A
Benefit payments	(3,628)	(4,268)	(4,778)	(5,385)	(4,316)	(3,997)	(3,726)	N/A	N/A	N/A
<b>Net Change in Total OPEB Liability</b>	12,380	(35,540)	16,578	15,093	33,942	(1,834)	11,664	N/A	N/A	N/A
<b>Total OPEB Liability - Beginning</b>	164,170	199,710	183,132	168,039	134,097	135,931	124,267	N/A	N/A	N/A
<b>Total OPEB Liability - Ending (a)</b>	\$ 176,550	\$ 164,170	\$ 199,710	\$ 183,132	\$ 168,039	\$ 134,097	\$ 135,931	N/A	N/A	N/A
<b>Covered employee payroll</b>	\$ 1,909,672	\$ 1,778,383	\$ 1,647,723	\$ 1,631,898	\$ 1,541,557	\$ 1,427,363	\$ 1,380,040	N/A	N/A	N/A
<b>Total OPEB Liability as a Percentage of</b>										
<b>Covered Employee Payroll</b>	9.25%	9.23%	12.12%	11.22%	10.90%	9.39%	9.85%	N/A	N/A	N/A

**Notes to Schedule:**

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 74/75, they should not be shown here. Therefore we have shown only years for which the new GASB statemetns have been implemented.

**SAN SABA COUNTY TEXAS**  
**SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES**  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

	Original Amount	Date Established	Original Recognition Period (1)	Amount Recognized in 12/31/20XX Expenses (1)	Balance of Deferred Inflows 12/31/2023	Balance of Deferred Outflows 12/31/2023
<b>Economic/ demographic (gains) or losses (1)</b>						
\$ (8,699)	12/31/2023	5.0	(1,740)	6,959	-	
4,400	12/31/2022	5.0	880	-	2,640	
5,553	12/31/2021	4.0	1,388	-	1,389	
(8,644)	12/31/2020	4.0	(2,161)	-	-	
<b>Assumption changes or inputs</b>						
\$ 11,883	12/31/2023	5.0	2,377	-	9,506	
(50,200)	12/31/2022	5.0	(10,040)	30,120	-	
3,673	12/31/2021	4.0	918	-	919	
17,082	12/31/2020	4.0	4,269	-	-	
<b>Employer contributions made subsequent to measurement date (2)</b>						
\$ 8,066	9/30/2024					8,066

(1) Economic/demographic (gains)/losses and assumption changes or inputs are recognized over the rounded average remaining service life for all active, inactive, and retired members. The current year recognition period is calculated as follows:

<i>Status</i>	<i>Count</i>	<i>Remaining service</i>	<i>Recognition Period</i>
<i>Current active members</i>	<i>57</i>	<i>573</i>	<i>N/A</i>
<i>Current inactive members</i>	<i>20</i>	<i>0</i>	<i>N/A</i>
<i>Current Retirees</i>	<i>28</i>	<i>0</i>	<i>N/A</i>
<i>Total (Recognition Period is Rounded)</i>	<i>105</i>	<i>573</i>	<i>5</i>

(2) Any eligible employer contributions made subsequent to measurement date through the end of the employer's fiscal year end should be reflected as deferred outflows as outlined in Appendix C of the GASB 75 TCDRS disclosure report for San Saba County.

***Kevin Shahan, CPA***  
***CERTIFIED PUBLIC ACCOUNTANT***  
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**phone: (325) 372-4613 • fax: (325) 216-4070**  
***cpa@kevinshahan.com***

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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 30, 2025.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

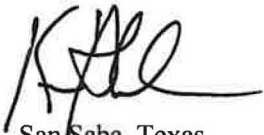
As part of obtaining reasonable assurance about whether San Saba County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material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



We noted certain matters that we reported to management of the County in a separate letter dated June 30, 2025.

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 be 'K. Hill', is written over the printed name.

San Saba, Texas  
June 30, 2025