



SAN SABA COUNTY TEXAS

AUDITED FINANCIAL REPORT

FOR THE YEAR ENDED
SEPTEMBER 30, 2023

*KEVIN SHAHAN, CPA
1102 W. WALLACE
SAN SABA, TEXAS 76877
(325) 372-4613*

**ANNUAL FINANCIAL REPORT
SAN SABA COUNTY, TEXAS
YEAR ENDED SEPTEMBER 30, 2023**

TABLE OF CONTENTS

<u>Statement</u>	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1
REQUIRED SUPPLEMENTARY INFORMATION	
Management's Discussion and Analysis	4
BASIC FINANCIAL STATEMENTS:	
Governmentwide Financial Statements:	
1 Statement of Net Position	11
2 Statement of Revenues, Expenditures, and Changes in Net Position	12
Governmental Fund Financial Statements:	
3 Balance Sheet	14
4 Reconciliation of the Balance Sheet to the Statement of Net Position	15
5 Statement of Revenues, Expenditures, and Changes in Fund Balances	16
6 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Changes in Net Position	17
7 Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) - General, Budgeted Special Revenue, and Debt Service Funds	18
Fiduciary Fund Financial Statements:	
8 Statement of Net Position	19
9 Statement of Revenues, Expenditures, and Changes in Net Position	20
Notes to the Basic Financial Statements	21
REQUIRED SUPPLEMENTARY INFORMATION:	
10 Schedule of Cash Receipts and Disbursements Compared with Budget General Fund	41
11 Reconciliation of the Schedule of Cash Receipts and Disbursements Compared with Budget (Budgetary Basis) to the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance	53
12 Schedule of Cash Receipts and Disbursements Compared with Budget Road and Bridge Special Revenue Funds (Major)	54
SUPPLEMENTARY INFORMATION:	
13 Combining Balance Sheet - Special Revenue Funds	59
14 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds	61
15 Schedule of Cash Receipts and Disbursements Compared with Budget Nonmajor Special Revenue Funds	63
16 Schedule of Changes in Net Pension Liability and Related Ratios - TCDRS	73
17 Schedule of Deferred Inflows and Outflows of Resources - TCDRS	74
18 Schedule of County Contributions - TCDRS (including notes)	75
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	76

Kevin Shahan, CPA
CERTIFIED PUBLIC ACCOUNTANT
1102 W. Wallace Street • San Saba, TX 76877
phone: (325) 372-4613 • fax: (325) 216-4070
cpa@kevinshahan.com

INDEPENDENT AUDITOR'S REPORT

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, 2023, 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 financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 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, 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 and 41-58 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 Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2024, 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 "Ken Hal", is written over the typed name.

San Saba, Texas
June 10, 2024

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, 2023. 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 \$633,596 or 4.4% from 2022 to 2023, primarily due to an increase in ad valorem tax receipts in addition to increased interest income earned. The changes in deferred inflows and outflows and pension liabilities also led to a net increase in net position. These increases to net position were offset by an increase in general administration, administration of justice, and public health and welfare expenditures.
- Total net position is comprised of the following:
 - (1) \$8,329,282 invested in capital assets, net of accumulated depreciation of \$11,111,339, and debt outstanding of \$1,422,000 for tax notes.
 - (2) \$879,935 of restricted funds related to constraints imposed from outside the County such as grantors, laws, special revenue contracts, and regulations,
 - (3) \$1,422,000 of restricted funds for payment of commitments on tax notes payable
 - (4) \$4,436,785 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 \$654,990, or 12.0%. The County received \$4,745,965 in ad valorem tax revenues in 2023, an increase of \$504,174 or 11.9% from the prior year. Sales tax revenues increased \$6,816, or 2.3%. Investment income increased \$187,986, or 1,215.3%. Grant funds decreased \$690,273 with the completion of the ARPA funding for the County.
- Total expenditures increased by \$532,094, or 10.1% in 2023 compared to an increase in 2022 by \$235,375, or 4.7%. Increased expenditures were noted for general administration, administration of justice, and public health and welfare functions and programs. Depreciation expense for the year was \$910,150, an increase of \$143,116, or 18.6% primarily due to the acquisition of assets recently purchased with ARPA funds.
- Debt outstanding for the County includes 2019 Series Tax Notes with an outstanding balance of \$872,000, which represents a decrease of \$237,000 from the prior year, in addition to 2023 Series Tax Notes with an outstanding balance of \$550,000, issued on September 30, 2023. The current portion of long-term debt is \$324,000 as of September 30, 2023, related to these tax notes.
- The County's grant revenues included \$18,149 from Texas Office of the Governor's E-Grants, in addition to \$53,200 received for the Judge and County Attorney supplements.

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 \$15,068,002 in 2023. This is a 4.4% increase from \$14,434,406 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, 2023, and 2022, the net position of the governmental activities changed as follows:

(Table I)
San Saba County, Texas
Net Position

	Governmental Activities	
	2023	2022
Current and Other Assets	\$ 6,730,497	\$ 6,038,776
Capital and Non-current Assets	9,751,282	9,709,183
Deferred Outflow of Resources	1,214,424	393,877
Total Assets	17,696,203	16,141,836
Current Liabilities	419,067	371,743
Long Term Liabilities	1,072,291	(387,760)
Total Liabilities	1,491,358	(16,017)
Deferred Inflow of Resources	1,136,843	1,723,445
Net Position		
Net Investment in Capital Assets	8,329,282	8,563,740
Restricted		
Debt Service	1,422,000	1,145,443
Specific Projects	879,935	1,614,724
Unrestricted	4,436,785	3,110,499
Total Net Position	\$ 15,068,002	\$ 14,434,406

Governmental activities for 2023 realized an increase in Net Position of \$633,596, or 4.4% in 2023, compared to an increase of \$1,212,471, or 9.1% in 2022. A portion of the Net Position is restricted as to the purposes

for which it can be used, and a portion is invested in capital assets. Unrestricted Net Position – the part of net position that is available for use in day-to-day operations without constraints established by legal requirements, debt covenants, donors or other legislation – increased by \$1,326,286 to a total of \$4,436,785. An increase in ad valorem tax revenues and investment income, offset by increased general administration, administration of justice, 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.

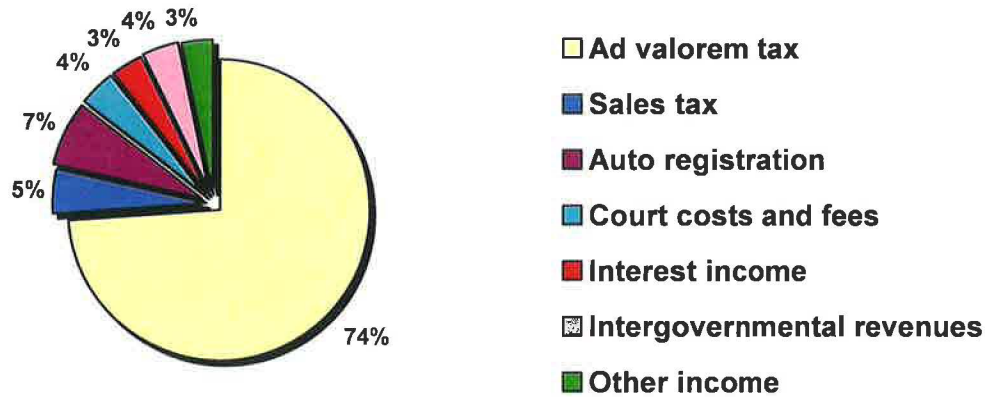
(Table II)
San Saba County, Texas
Summary of Changes in Net Position

Revenues	Governmental Activities	
	2023	2022
Program revenues:		
Federal, state and local grants	\$ 71,349	\$ 761,622
Charges for services	248,173	259,671
General revenues:		
Property tax revenues	4,745,965	4,241,791
Sales taxes	306,008	299,191
Auto registration fees	433,943	428,042
Court costs, fines and fees	49,299	44,849
Rental revenues	13,920	9,320
Intergovernmental revenues	259,191	248,376
Interest income	203,454	15,469
Miscellaneous revenue	87,381	157,133
Total revenues	<u>6,418,683</u>	<u>6,465,464</u>
Expenses		
General government	1,093,740	930,972
Administration of justice	644,606	581,745
Public safety	1,498,942	1,543,775
Public works	1,657,592	1,639,912
Public health and welfare	619,051	296,160
Culture and recreation	180,140	166,375
Utilities	69,449	62,276
Interest on debt	21,567	31,778
Total expenses	<u>\$ 5,785,087</u>	<u>\$ 5,252,993</u>
Change in net position	633,596	1,212,471
Net position – beginning of year	<u>\$ 14,434,406</u>	<u>\$ 13,221,935</u>
Net position – end of year	<u>\$ 15,068,002</u>	<u>\$ 14,434,406</u>

As noted in Table II above, total revenues decreased in 2023 by \$46,781, or 0.7%. In fiscal year 2022, total revenues also experienced a decrease of \$243,477, or 3.6%. Program revenues decreased \$701,771 or 68.7% in 2023 due to a decrease in grant revenues. Grant revenues received in 2023 included \$18,149 from Texas Office of the Governor's eGrants Program in addition to \$53,200 received for the Judge and County Attorney salary supplements. Charges for services revenues decreased from the prior year by \$11,498, or 4.4 % due to a decrease in revenue from culture and recreation services. Meanwhile, interest income on CD investments increased \$187,985, or 1,215.2% due to an increase in interest rates.

Total general revenues received by the County increased \$654,990, or 12.0%. The County received \$4,745,965 in ad valorem tax revenues in 2023, an increase of \$504,174, or 11.9% from the prior year. The increase in 2023 was mainly a result of a broad increase in San Saba County property tax valuations, which led to an increase in property tax revenues. Sales tax revenues also increased \$6,816, or 2.3% from the prior year. Intergovernmental revenues increased \$10,815, or 4.35%. Interlocal agreements are held with the City

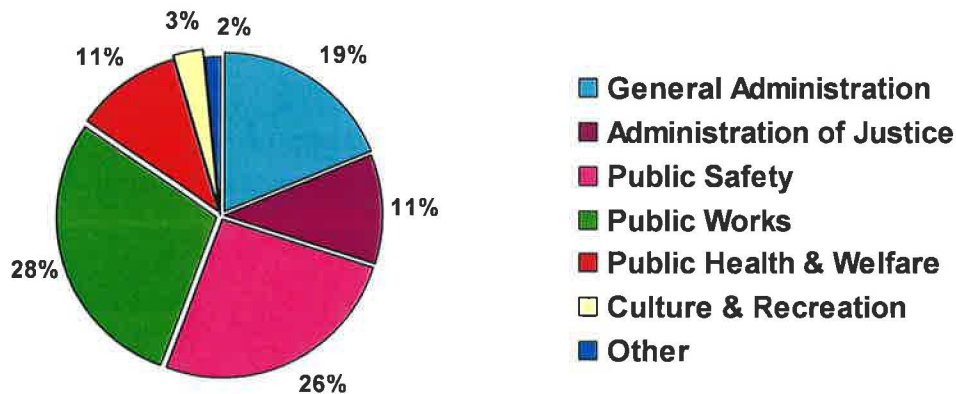
of San Saba, Lubbock County, Burnet County, Richland Springs ISD, and the City of Richland Springs to fund emergency medical services, municipal court services, dispatch services and other professional services.



The general fund property tax rate and the road and bridge fund tax rates were compressed due to higher property tax valuations to 0.4455/\$100, and 0.1200/\$100, of property value. The property tax base is continuing to increase and is at a taxable value of approximately \$440M. The values are expected to continue to increase next year, which should help to increase ad valorem tax revenues for the County. As can be seen in Table II and the pie chart of revenues above for fiscal year 2023, 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 2023 by \$6,816, or 2.3% 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 well into the 2024 fiscal year.

In general, expenditures were relatively stable compared to the prior year for County functions and programs. County general administration expenses were similar to the prior year except for an increase in depreciation expense of \$62,374 as noted in Note 3 to the financial statements. Interest on debt decreased due to payments made on the 2019 Series tax notes in the fiscal year. The outstanding balance of County debt did increase however with the issuance of \$550,000 of Series 2023 tax notes on September 30, 2023. Administration of justice expenditures increased in 2023 by \$62,861, or 10.8%. Public health and welfare increased as the ambulance services expenditures of \$250,000 were moved to this program category from public safety in the prior year. 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 2023 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 includes revenues and expenditures of approximately \$5,053,770 (not including American Rescue Plan Act expenditures). This is an increase compared to the prior year budget of \$565,616, or 12.6% 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.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the close of fiscal year 2023, the County had \$9,751,282 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	2022
Land	\$ 58,887	\$ 58,887
Buildings and improvements	2,150,708	2,150,708
Infrastructure improvements	12,527,247	12,527,247
Furniture and fixtures	511,107	511,107
Machinery and equipment	5,614,672	4,674,920
	20,862,621	19,922,869
Less Accumulated depreciation	(11,111,339)	(10,213,686)
Capital assets, net of depreciation	\$ 9,751,282	\$ 9,709,183

Major additions in 2023 included \$748,824 in assets purchased with ARPA funds including a 2018 CAT 930M Loader, a 2023 Kubota M6-144, a 2006 International Water Truck, a 2023 Kubota Skid Steer, a 2022 Ford F-150, and new safety and radio communication equipment for Emergency Management and the Sheriff departments. In addition, the Sheriff's department purchased a \$47,338 Ford F150, the Fire Department purchased \$15,206 of fire safety equipment, the library purchased \$13,563 in library books, and Precincts purchased equipment of \$107,536, including a 2015 Chevrolet Truck, a 2023 Chevrolet Truck, and a shared payment on the 2018 CAT 930M Loader. Depreciation expense for capital assets in 2023 was \$910,150. Total asset additions less depreciation expense resulted in a net increase of \$42,099 in net fixed assets for fiscal year 2023.

Long-term Debt

At year end the County had a long-term debt balance related to Series 2019 tax notes of \$872,000 outstanding at an interest rate of 1.98%; \$242,000 of which is due within one year. Additional Series 2023 tax notes of \$550,000 were issued and outstanding at an interest rate of 4.53% on September 30, 2023; \$82,000 of which is due within one year.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The tax base for fiscal year 2023-2024 is expected to increase compared to the prior year property tax base of approximately \$480M.
- The 2023-2024 property tax rates have been compressed for the General Fund at \$0.440/\$100 of taxable property value; and the Road & Bridge Fund at \$0.120/\$100 of taxable property value per review of the 2023-2024 County Budget

These factors were considered when adopting the County's budget for fiscal year 2023-2024. The General Fund Budget includes revenues and expenditures of approximately \$5,053,770. 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 \$1,917,123.

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, 2023

ASSETS	Governmental Activities	Business-type Activities	Total
Current Assets:			
Pooled cash and cash equivalents	\$ 4,350,253	\$ -	\$ 4,350,253
Non-pooled cash and cash equivalents	1,933,038		1,933,038
Investments – current	139,036		139,036
Taxes receivable	275,010		275,010
Prepaid and other assets	33,160		33,160
Total current assets	6,730,497	-	6,730,497
Non-current Assets:			
Capital assets:			
Land	58,887		58,887
Buildings	296,987		296,987
Improvements	1,853,721		1,853,721
Infrastructure improvements	12,527,247		12,527,247
Furniture and fixtures	511,107		511,107
Machinery and equipment	5,614,672		5,614,672
Accumulated depreciation	(11,111,339)		(11,111,339)
Net capital assets	9,751,282		9,751,282
Total non-current assets	9,751,282	-	9,751,282
Deferred outflow of resources			
Deferred outflows related to TCDRS	1,214,424		1,214,424
Total assets	<u>\$ 17,696,203</u>	<u>\$ -</u>	<u>\$ 17,696,203</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	\$ 95,067	\$ -	\$ 95,067
Current portion of long-term debt	324,000		324,000
Total Current Liabilities	419,067	-	419,067
Noncurrent Liabilities:			
Tax notes payable	1,098,000		1,098,000
Net Pension Liability(Asset)	(25,709)		(25,709)
Total Noncurrent Liabilities	1,072,291	-	1,072,291
Total liabilities	1,491,358	-	1,491,358
Deferred inflow of resources			
Deferred ad valorem tax revenues	275,010		275,010
Deferred inflows related to TCDRS	861,833		861,833
Total deferred inflow of resources	1,136,843	-	1,136,843
NET POSITION			
Invested in capital assets, net of related debt	8,329,282		8,329,282
Restricted for:			
Debt service	1,422,000		1,422,000
Specific projects	879,935		879,935
Unrestricted	4,436,785		4,436,785
Total net position	<u>\$ 15,068,002</u>	<u>\$ -</u>	<u>\$ 15,068,002</u>

The accompanying notes are integral part of the financial statements.

SAN SABA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
YEAR ENDED SEPTEMBER 30, 2023

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	\$ 984,063	\$ -	\$ 53,200	\$ -	\$ (930,863)
Financial administration	77,309				(77,309)
Elections	32,368				(32,368)
Total general government	<u>1,093,740</u>	<u>-</u>	<u>53,200</u>	<u>-</u>	<u>(1,040,540)</u>
Administration of justice					
Courts	347,270	228,694	-	-	(118,576)
Prosecutors	260,782				(260,782)
Adult probation	1,021				(1,021)
Juvenile programs	35,533				(35,533)
Total administration of justice	<u>644,606</u>	<u>228,694</u>	<u>-</u>	<u>-</u>	<u>(415,912)</u>
Public safety					
Law enforcement	1,441,824				(1,441,824)
Emergency management	57,118				(57,118)
Total public safety	<u>1,498,942</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,498,942)</u>
Public works					
County roads and bridges	1,562,929	-		-	(1,562,929)
General building maintenance	94,663			-	(94,663)
Other public works	-				-
Total public works	<u>1,657,592</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,657,592)</u>
Public health and welfare	619,051	19,479	18,149		(581,423)
Culture and recreation	180,140				(180,140)
Utilities	69,449				(69,449)
Interest on debt	21,567				(21,567)
Total Governmental Activities	<u>890,207</u>	<u>19,479</u>	<u>18,149</u>	<u>-</u>	<u>(852,579)</u>
Total	<u>\$ 5,785,087</u>	<u>\$ 248,173</u>	<u>\$ 71,349</u>	<u>\$ -</u>	<u>\$ (5,465,565)</u>

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

STATEMENT 2
CONTINUED

SAN SABA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
YEAR ENDED SEPTEMBER 30, 2023

Changes in Net Position:	Governmental Activities	Business-type Activities	Total
Net (expense)/revenue	\$ (5,465,565)	\$ -	\$ (5,465,565)
General Revenues:			
Taxes:			
Property taxes levied for general purposes	3,623,866		3,623,866
Property taxes levied for roads and bridges	1,004,668		1,004,668
Prior year taxes, penalties, and interest	117,431		117,431
Sales tax	306,008		306,008
Mixed drink tax	9,133		9,133
Retained fees & fines	40,166		40,166
Auto registration fees	433,943		433,943
Rental income	13,920		13,920
Investment income	203,454		203,454
Intergovernmental income	259,191		259,191
Other income	87,381		87,381
Total general revenues and transfers	<u>\$ 6,099,161</u>	<u>\$ -</u>	<u>\$ 6,099,161</u>
Change in net position	633,596		633,596
Net position - beginning	14,434,406		14,434,406
Net position - ending	<u><u>\$ 15,068,002</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 15,068,002</u></u>

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

GOVERNMENTAL FUND FINANCIAL STATEMENTS

SAN SABA COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	General Fund	Special Revenue	Debt Service	Total Governmental Funds
<u>ASSETS</u>				
Pooled cash and cash equivalents	\$ 3,265,108	\$ 1,085,145	\$ -	\$ 4,350,253
Non-pooled cash and cash equivalents	21,968	386,745	1,524,325	1,933,038
Investments	100,000	39,036		139,036
Taxes receivable	214,880	60,130		275,010
Other assets	33,160			33,160
Total Assets	\$ 3,635,116	\$ 1,571,056	\$ 1,524,325	\$ 6,730,497
<u>LIABILITIES and FUND BALANCES</u>				
LIABILITIES				
Accounts payable	76,773	18,294		95,067
Other liabilities				-
Total Liabilities	\$ 76,773	\$ 18,294	\$ -	\$ 95,067
Deferred inflow of resources				
Deferred ad valorem taxes	214,880	60,130		275,010
Total Deferred inflow of resources	\$ 214,880	\$ 60,130	\$ -	\$ 275,010
FUND BALANCES				
Restricted for Rylander Library Trust		95,590		95,590
Restricted for specific projects		684,345		684,345
Restricted for San Saba County schools	100,000			100,000
Assigned for debt service			1,422,000	1,422,000
Assigned for stabilization	1,887,118			1,887,118
Unassigned	1,356,345	712,697	102,325	2,171,367
Total Fund Balances	\$ 3,343,463	\$ 1,492,632	\$ 1,524,325	\$ 6,360,420
Total Liabilities and Fund Balances	\$ 3,635,116	\$ 1,571,056	\$ 1,524,325	\$ 6,730,497

SAN SABA COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE
SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

Total Fund Balances - Governmental Funds	\$ 6,360,420
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.	8,805,433
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.	992,810
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.	237,000
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.	32,618
Proceeds from current year 2013 Series Tax Notes provide funding sources in the debt service fund. The net effect of additional funding sources is to decrease net position.	(550,000)
Current year depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.	(910,150)
The County's adjustment for GASB 68 includes the recognition of deferred outflows of resources of \$1,214,424 and a net pension liability of (\$25,709); pension expense of \$244,168 (less subsequent payments); and deferred inflows of resources of \$861,833; the net effect of which is to increase net position.	112,782
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 of \$20,734 and a decrease in accounts payable and accruals of \$33,645. The net effect of these and other transactions is to decrease net position.	(12,911)
Net Position of Governmental Activities	\$ 15,068,002

SAN SABA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2023

	General Fund	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
REVENUES					
Tax revenues	\$ 4,032,360	\$ 1,028,956	\$ -	\$ -	\$ 5,061,316
Licenses and permits	23,958	409,985			433,943
Charges for services		6,929			6,929
Court costs	179,457	42,097			221,554
Public health and welfare	225				225
Retained state fines and forfeitures	13,214	26,952			40,166
Grant revenue	71,349				71,349
Rent revenue	13,920				13,920
Interest revenue	203,309	146			203,455
Miscellaneous	43,914	43,467			87,381
Lateral road income		19,254			19,254
Intergovernmental revenue	259,191				259,191
	<u>\$ 4,840,897</u>	<u>\$ 1,577,786</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,418,683</u>
EXPENDITURES					
General government					
General administration	560,793	16,761		31,175	608,729
Financial administration	77,309				77,309
Elections	32,368				32,368
Administration of justice					
Courts	296,321	51,988			348,309
Prosecutors	260,782				260,782
Adult probation	1,021				1,021
Juvenile programs	35,533				35,533
Public safety					
Law enforcement	1,441,824				1,441,824
Emergency management	57,118				57,118
Public works					
County roads and bridges		1,131,834			1,131,834
General building maintenance	94,663				94,663
Public health and welfare	567,025	51,014			618,039
Culture/recreation/education	168,689	5,229			173,918
Utilities	62,655	9,139			71,794
Capital outlay:					
Fixed asset purchases	118,135	874,675			992,810
Debt service:					
Principal	-			269,618	269,618
Interest and other charges	-			21,567	21,567
Total expenditures	<u>\$ 3,774,236</u>	<u>\$ 2,140,640</u>	<u>\$ -</u>	<u>\$ 322,360</u>	<u>\$ 6,237,236</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 1,066,661</u>	<u>\$ (562,854)</u>	<u>\$ -</u>	<u>\$ (322,360)</u>	<u>\$ 181,447</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers from other funds	-	59,383	-	291,185	350,568
Proceeds from financing sources	-	-	-	550,000	550,000
Operating transfers to other funds	(316,195)	(34,373)	-	-	(350,568)
Net other financing sources (uses)	<u>\$ (316,195)</u>	<u>\$ 25,010</u>	<u>\$ -</u>	<u>\$ 841,185</u>	<u>\$ 550,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	750,466	(537,844)	-	518,825	731,447
Fund balances, beginning	<u>\$ 2,592,997</u>	<u>\$ 2,030,476</u>	<u>\$ -</u>	<u>\$ 1,005,500</u>	<u>\$ 5,628,973</u>
Fund balances, ending	<u>\$ 3,343,463</u>	<u>\$ 1,492,632</u>	<u>\$ -</u>	<u>\$ 1,524,325</u>	<u>\$ 6,360,420</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, 2023**

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

Net change in fund balances - total governmental funds	\$ 731,447
---	-------------------

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	992,810
---	---------

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.

	269,618
--	---------

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.

	(910,150)
--	-----------

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 \$108,423. 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 \$244,168;
the net effect of which led to an increase in net position.

	112,782
--	---------

Proceeds from 2023 Series Tax notes provide additional funding sources in the
debt service fund. The effect of removing them is to decrease net position.

	(550,000)
--	-----------

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

	(12,911)
--	----------

Change in Net Position of Governmental Activities

	\$ 633,596
--	------------

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, 2023

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	\$ 3,904,364	\$ 4,032,360	\$ 127,996	\$ 1,003,690	\$ 1,028,956	\$ 25,266	\$ -	\$ -	\$ -
Licenses and Permits	20,000	23,958	3,958	440,000	409,985	(30,015)	-	-	-
Court Costs and Pretrial Intervention	191,500	179,457	(12,043)	16,982	6,929	(10,053)	-	-	-
Public Welfare	-	225	225	17,200	42,097	24,897	-	-	-
Public Health	5,000	-	(5,000)	-	-	-	-	-	-
Retained State Fines and Forfeitures	14,750	13,214	(1,536)	23,000	26,952	3,952	-	-	-
Grant Revenue	60,700	71,349	10,649	-	-	-	-	-	-
Rent Revenue	13,920	13,920	-	-	-	-	-	-	-
Interest Income	1,200	203,309	202,109	100	146	46	-	-	-
Miscellaneous	18,000	43,914	25,914	119,500	43,467	(76,033)	-	-	-
Lateral road income	-	-	-	20,400	19,254	(1,146)	-	-	-
Intergovernmental revenue	258,720	259,191	471	92,700	-	(92,700)	-	-	-
Total revenues before prior year fund balance	4,488,154	4,840,897	352,743	1,733,572	1,577,786	(155,786)	-	-	-
Prior year fund balance	2,592,997	2,592,997	-	1,587,553	2,030,476	-	-	1,005,500	-
Total revenues and prior year fund balance	\$ 7,081,151	\$ 7,433,894	\$ 352,743	\$ 3,321,125	\$ 3,608,262	\$ (155,786)	\$ -	\$ 1,005,500	\$ -
EXPENDITURES									
General Government									
General Administration	750,590	611,050	139,540	12,000	16,761	(4,761)			
Financial Administration	121,963	77,309	44,654						
Elections	30,500	32,368	(1,868)						
Administration of Justice									
Courts	375,759	296,321	79,438	39,832	51,988	(12,156)			
Prosecutors	282,655	260,782	21,873						
Adult Probation	2,000	1,021	979						
Juvenile Programs	60,000	35,533	24,467						
Public Safety									
Law Enforcement	1,360,301	1,441,824	(81,523)						
Emergency Management	87,443	57,118	30,325						
Public Works									
County Roads and Bridges				1,411,975	1,113,540	298,435			
General Building Maintenance	152,516	94,663	57,853						
Public Health and Welfare	623,002	567,025	55,977	44,432	51,014	(6,582)			
Culture/Recreation/Education	183,486	168,689	14,797	8,100	5,229	2,871			
Utilities	63,500	62,655	845	9,300	9,139	161			
Capital Outlay:									
Library Books and Publications				20,000	13,563	6,437			
Fixed Asset Purchases	106,655	118,135	(11,480)	109,867	861,112	(751,245)			
Debt Service:									
Principal	237,000	-	237,000				278,524	269,618	8,906
Interest and Fiscal Charges	19,812	-	19,812				26,429	21,567	4,862
Total Expenditures	\$ 4,457,182	\$ 3,824,493	\$ 632,689	\$ 1,655,506	\$ 2,122,346	\$ (466,840)	\$ 304,953	\$ 291,185	13,768
Excess (deficiency) of revenues over expenditures	2,623,970	3,609,401	985,431	1,665,619	1,485,916	(622,626)	(304,953)	714,315	(13,768)
OTHER FINANCING SOURCES (USES)									
Proceeds from 2023 Tax Series Notes								550,000	(550,000)
Operating transfers from other funds					59,383	59,383	35,180	291,185	(256,005)
Operating transfers to other funds		(316,195)	(316,195)		(34,373)	(34,373)			
Total other financing sources (uses)	\$ -	\$ (316,195)	\$ (316,195)	\$ -	\$ 25,010	\$ 25,010	\$ 35,180	\$ 841,185	(256,005)
Excess (deficiency) of revenues and other sources over expenditures and other uses	2,623,970	3,293,206	669,236	1,665,619	1,510,926	(597,616)	-	1,555,500	(269,773)
Fund balances, beg (non-GAAP budgetary basis)	\$ 2,061,710	\$ 2,592,997	\$ 531,287	\$ 1,587,553	\$ 2,030,476	\$ 442,923	\$ -	\$ 1,005,500	\$ -
Less prior year fund balance	(2,061,710)	(2,592,997)	(531,287)	(1,587,553)	(2,030,476)	(442,923)		(1,005,500)	
Fund Balances, end (non-GAAP budgetary basis)	\$ 2,623,970	\$ 3,293,206	\$ 669,236	\$ 1,665,619	\$ 1,510,926	\$ (597,616)	\$ -	\$ 1,555,500	\$ -
ADJUSTMENTS TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES:									
Encumbrances related to prior year budgets		-	-		-	-		-	-
Fund Balances, ending (GAAP basis)		\$ 3,293,206			\$ 1,510,926			\$ 1,555,500	

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

FIDUCIARY FUND FINANCIAL STATEMENTS

SAN SABA COUNTY, TEXAS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2023

	<u>Agency Funds</u>
ASSETS	
Pooled cash and cash equivalents	\$ 144,058
457b employee plan	304,048
Investments - current	<u>32,076</u>
Total assets	<u><u>\$ 480,182</u></u>
LIABILITIES	
Accounts payable	144,058
Due to beneficiaries	<u>336,124</u>
Total liabilities	<u><u>\$ 480,182</u></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, 2023

	<u>Agency Funds</u>
OPERATING REVENUES:	
Sales Tax and auto registration fees	\$ 694,805
Court costs, fines and fees	275,012
Other revenues	55,620
Benefit plan contributions	32,550
Investment Income	41,547
Total additions	<u>\$ 1,099,534</u>
OPERATING EXPENSES:	
Transfers per court order and to beneficiaries	(8,680)
Transfers to primary government	627,745
Transfers to state government	404,204
Total deductions	<u>\$ 1,023,269</u>
Change in net position	<u>\$ 76,265</u>

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

Beginning of Year	<u>\$ 403,917</u>
End of Year	<u><u>\$ 480,182</u></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 a sheriff's department, support of area fire protection and ambulance service, administration of justice, correctional facilities, health and welfare services, culture and recreation through libraries, and other social and administrative services.

For the year ended September 30, 2023, 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 \$7,664 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 \$4,094 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 \$4,198 in fiscal year 2023 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 \$28,335 in fiscal year 2023 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 \$9,342 were incurred by the County related to the airport in fiscal year 2023.

Other

The County remains committed to sharing expenditures for joint activities with other municipalities and government offices. Additional inter-local agreements exist with the 33rd Judicial District for reimbursement of costs, the Texas Department of Motor Vehicles, Lubbock County, TX, 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 2022-2023 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 2023 by more than \$250 for the following classes:

<u>Department</u>	<u>Class</u>	<u>Amount of Expenditures over Budget</u>
Public Service	Salary #1	612
Countywide	Health Insurance	4,715
Countywide	Election Expense	1,868
County Attorney	Salary Dept Head	2,399
County Attorney	Salary #1	405
Sheriff	Payroll Tax – Social Security	371
Sheriff	Retirement	889
Sheriff	Workers Compensation	1,471
Sheriff	Capital Outlay	32,910
Jail	Worker's Compensation	1,185
Precinct 1	Salary #1	667
Precinct 1	Salary #2	607
Indigent Defense	Professional Fees/Contract Services	12,412

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.

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".

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

Interfund Receivables and Payables

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

Government-wide Statements

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

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

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

Fund Financial Statements

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

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 66th Legislature of the State of Texas. The Appraisal District is controlled by a Board of Directors whose members are elected by the governing bodies of various taxing units with San Saba County. The Appraisal District does not meet the criteria for requiring inclusion of its operations as part of San Saba County.

Ad Valorem Tax

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

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 33rd 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 2023 (2022 tax levy) was \$0.5655 per each \$100 assessed value. \$0.4455 was allocated to the General Fund and \$0.1200 was allocated to the Road and Bridge Fund. The original 2022 tax levy on assessed valuations was \$4,705,080. Tax collection rates on current taxes assessed for fiscal year 2023 were approximately 98.4%.

(2) DEPOSITS AND INVESTMENTS

Deposits as of September 30, 2023, categorized by level of risk, are presented in the following table:

	Bank	Category			Carrying
	Balance	1	2	3	Amount
<u>POOLED DEPOSITS</u>					
Pooled cash and cash equivalents					
General & Special Revenue	\$3,801,599	\$ 250,000	\$ 3,551,599	\$ -	\$3,623,492
<u>NON-POOLED DEPOSITS</u>					
Non- pooled cash and cash equival					
General Funds					
MMA	21,667		21,667		21,667
Sheriff Forfeiture	301		301		301
American Rescue funds	1,113,506		1,113,506		1,113,506
Construction funds	1,524,325		1,524,325		1,524,325
Fiduciary Funds					
District Clerk - Arrowhead	79,801	79,801			79,801
County Clerk	5,343	5,343			5,343
Ag Program	1,398	1,398			1,398
Justice of the Peace	18,185	18,185			3,551
Tax Assessor – Collector	41,691	41,691			41,691
County Attorney	9,046	9,046			7,889
County Avail School funds	4,385	4,385			4,385
Non-pooled certificates of deposit					
General Fund	100,000		100,000		100,000
Special Revenue	39,037		39,037		39,037
Fiduciary Funds					
District Clerk	32,076	32,076			32,076
Total Deposits	\$ 6,792,360	\$ 441,925	\$ 6,350,435	\$ -	\$ 6,598,462

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, 2023, are as follows:

	Balance September 30 2022	Additions	Retirements	Balance September 30 2023
Land	\$ 58,887	\$ -	\$ -	\$ 58,887
Buildings	296,987	-	-	296,987
Improvements	1,853,721	-	-	1,853,721
Infrastructure Improvements	12,527,247	-	-	12,527,247
Furniture & Fixtures	511,107	-	-	511,107
Machinery & Equipment	4,674,920	978,249	(38,497)	5,614,672
Totals at historical cost	\$ 19,922,869	\$ 978,249	\$ (38,497)	\$ 20,862,621
Less accumulated depreciation				
Buildings	(251,347)	(8,738)	-	(260,085)
Improvements	(340,356)	(10,365)	-	(350,721)
Infrastructure Improvements	(5,197,030)	(478,878)	-	(5,657,908)
Furniture & Fixtures	(469,969)	(14,305)	-	(484,274)
Machinery & Equipment	(3,972,984)	(397,864)	12,497	(4,358,351)
Total accumulated depreciation	(10,213,686)	(910,150)	12,497	(11,111,339)
Governmental Activities capital assets, net	\$ 9,709,183	\$ 68,099	\$ (26,000)	\$ 9,751,282

Depreciation expense was charged to governmental activities as follows:

General government administration	\$ 482,438
Road and bridge	427,712
Total depreciation expense	<u>\$ 910,150</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, 2023, is \$872,000 and the debt is secured by pledged ad valorem taxes.⁽²⁾

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, 2023, is \$550,000 and the debt is secured by pledged ad valorem taxes.⁽²⁾

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

(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, 2023, including interest payments are as follows:

Year ending September 30,	Principal	Interest	Total
2024	324,000	35,399	359,399
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
2029-2030	201,000	8,673	209,673
Total	\$ 1,422,000	\$ 119,104	\$ 1,541,104

Motorgrader Leases

The County has leased certain vehicles and equipment, consisting of motor graders and related equipment to maintain the County's roads, under capital leases. Three leases were paid off in fiscal year 2023. As of September 30, 2023, there were no lease balances outstanding for the County.

Other Equipment 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 \$46,054.

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:

Year ending September 30:	Principal	Interest	Total
2024	16,275	1,788	18,063
2025	10,687	427	11,114
2026	7,517	301	7,818
2027	7,517	301	7,818
2028	2,708	108	2,816
Totals	44,704	2,925	47,629

(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
\$ -	\$ 812,545	\$ 259,190	\$ 1,071,735

(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.

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:	\$918
Inactive employees entitled to but not yet receiving benefits	75
Active	50
Average monthly salary:	\$2,934
Average age:	54.23
Average length of service in years:	11.11

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 10.1% for the months of the accounting year in 2022 (see Statement 20). Pursuant to state law, employers participating in the system must pay 100% of their actuarially determined required contributions on an annual basis. Investment income funds a large part of the benefits employees earn.

(6) DEFINED BENEFIT PENSION PLAN- *Continued*

NET PENSION LIABILITY

The County's net pension liability was measured as of December 31, 2022, 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, 2022, actuarial valuation using the entry age actuarial cost method. The actuarial assumptions on December 31, 2022, 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%. 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, 2022, was 17.9 years.

As of December 31, 2022, the most recent actuarial valuation date, the plan was 100.28% funded. The actuarial accrued liability for benefits was \$9,032,087 and the actuarial value of assets was \$9,057,816, resulting in an unfunded actuarial accrued liability (UAAL) of (\$25,729). The covered payroll (annual payroll of active employees covered by the plan) was \$1,778,383, and the ratio of the net pension liability as a % of covered payroll was -1.45%.

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

The long-term expected rate of return on 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 2023 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 ⁽¹⁾	Geometric Real Rate of Return (Expected minus Inflation) ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.95%
Global Equities	MSCI World (net) Index	2.50%	4.95%
Int'l Equities - Developed Mkts	MSCI World Ex USA (net)	5.00%	4.95%
Int'l Equities - Emerging Mkts	MSCI Emerging Markets (net) Index	6.00%	4.95%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.40%
Strategic Credit	FTSE High Yield Cash Pay Index	9.00%	3.39%
Direct Lending	Morningstar LSTA US Leveraged Ln TR USD Index	16.00%	6.95%
Distressed Debt	Cambridge Associates Distress Securities Index	4.00%	7.60%
REIT Equities	67% FTSE NAREIT Equity REITs Index +33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.30%
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%	7.95%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	2.90%
Cash equivalents	90-Day US Treasury	2.00%	0.20%
		<u>100%</u>	

⁽¹⁾ Target asset allocation adopted at March 2023 TC DRS Board Meeting

⁽²⁾ Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.3%, per Cliffwater's 2023 capital market assumptions

⁽³⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ Includes vintage 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)

	Increase (Decrease)		
Changes in Net Pension Liability / Asset	Total Pension Liability	Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
Balances as of December 31, 2021	\$ 8,440,026	\$ 9,699,786	\$ (1,259,760)
Changes for the year:			
Service cost	220,947	-	220,947
Interest on total pension liability ⁽¹⁾	644,205	-	644,205
Effect of plan changes ⁽²⁾	-	-	-
Effect of economic/demographic gains or losses	102,982	-	102,982
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(46,925)	(46,925)	-
Benefit payments	(329,148)	(329,148)	-
Administrative expenses	-	(5,308)	5,248
Member contributions	-	124,487	(124,487)
Net investment income	-	(562,464)	562,464
Employer contributions	-	179,439	(179,439)
Other ⁽³⁾	-	(2,051)	2,051
Balances as of December 31, 2022	\$ 9,032,087	\$ 9,057,816	\$ (25,729)

(1) Reflects the change in liability due to the time value of money. TCIDRS 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	\$ 9,991,203	\$ 9,032,087	\$ 8,205,767
Fiduciary Net Position	9,057,816	9,057,816	9,057,816
Net Pension liability / (asset)	\$ 933,387	\$ (25,729)	\$ (852,049)

Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions. For the year ended December 31, 2022, the County recognized pension expense/(income) of \$18,988. As of December 31, 2022, 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	\$ -	\$ 68,655
Changes in actuarial assumptions or inputs	-	-
Net difference between projected and actual earnings	-	175,513
Contributions paid to TRS subsequent to measurement date	-	108,423
TOTAL	\$ -	\$ 352,591

(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:	
2023	(75,732)
2024	30,900
2025	29,662
2026	259,338
2027	-
Thereafter	-

Pension Expense / (Income)

Pension Expense / (Income)	January 1, 2022 to December 31, 2022
Service cost	\$ 220,947
Interest on total pension liability ⁽¹⁾	644,205
Effect of plan changes	-
Administrative expenses	5,308
Member contributions	(124,487)
Expected investment return net of investment expenses	(734,218)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(113,143)
Recognition of assumption changes or inputs	97,483
Recognition of gains or losses	20,841
Other ⁽²⁾	2,052
Pension expense / (income)	\$ 18,988

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

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

(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). Retired employees are insured for \$5,000.

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

Funding Policy. Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed, and the contractual rate is determined using the unit credit method for providing one-year term life insurance. San Saba County, Texas contributions to the GTLF for the year ended September 30, 2023, were \$10,087, which equaled the contractually required contributions each year.

(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, 2023:

Transfer From	To Debt Service Fund	To Special Revenue	Total Transfers
General			
Indigent Defense		\$15,621	\$ 15,621
Crime Victims		43,762	43,762
General	256,812		256,812
Road & Bridge			
General	34,373		34,373
Total Transfers	\$ 291,185	\$ 59,383	\$ 350,568

(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, 2023, 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 10, 2024, 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, 2023.

**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, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual (Over) Under Budget
REVENUES:				
Taxes	\$ 3,535,863.82	\$ 3,535,863.82	\$ 3,623,865.57	\$ (88,001.75)
Taxes - Prior Year	40,500.00	40,500.00	26,979.54	13,520.46
Penalty & Interest	30,000.00	30,000.00	66,163.92	(36,163.92)
Sales Tax	295,000.00	295,000.00	306,007.93	(11,007.93)
Mixed Drink Tax	2,500.00	2,500.00	9,132.85	(6,632.85)
Fees of Office	189,500.00	189,500.00	175,667.02	13,832.98
Fees to Clerks	1,500.00	1,500.00	3,790.17	(2,290.17)
Fees for Peace Officers	10,000.00	10,000.00	9,725.39	274.61
Fees for Services of Prosecutors	500.00	500.00	-	500.00
Liquor Licenses	500.00	500.00	210.00	290.00
Auto Registration Fees	20,000.00	20,000.00	23,958.35	(3,958.35)
Jury Fees	850.00	850.00	822.27	27.73
Traffic Fees	400.00	400.00	97.42	302.58
County Transaction Fees	1,100.00	1,100.00	1,322.57	(222.57)
Child Safety	-	-	225.00	(225.00)
Traffic Law Failure to Appear	1,850.00	1,850.00	1,247.00	603.00
Judicial Education Fee	550.00	550.00	-	550.00
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	258,720.00	258,720.00	259,190.84	(470.84)
Grant Income	7,500.00	7,500.00	18,149.00	(10,649.00)
Rental Income	13,920.00	13,920.00	13,920.00	-
Other Income	18,000.00	18,000.00	43,913.64	(25,913.64)
Interest Income	1,200.00	1,200.00	203,308.65	(202,108.65)
TRANSFERS:				
Interfund Transfers In	-	-	-	-
Interdepartmental Transfers In	-	-	-	-
TOTAL GENERAL FUND REVENUES	\$ 4,488,153.82	\$ 4,488,153.82	\$ 4,840,897.13	\$ (352,743.31)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
COUNTY JUDGE				
Salary - Department Head	\$ 71,922.52	\$ 71,922.52	\$ 71,922.52	\$ -
Salary - #1	34,606.56	34,606.56	34,643.84	37.28
Overtime	-	-	-	-
Payroll Tax - Social Security	6,604.80	6,604.80	6,067.85	(536.95)
Payroll Tax - Medicare	1,544.67	1,544.67	1,419.05	(125.62)
Retirement	8,841.91	8,841.91	8,840.56	(1.35)
Death Benefits	575.26	575.26	572.68	(2.58)
Health Insurance	23,484.00	23,484.00	22,433.54	(1,050.46)
Unemployment	311.46	311.46	43.51	(267.95)
Worker's Compensation	308.93	308.93	211.21	(97.72)
Office Supplies/Postage	1,000.00	1,532.40	1,561.35	28.95
Advertising & Required Publications	1,115.00	1,115.00	651.00	(464.00)
Travel/Dues/Conventions	6,500.00	6,500.00	3,131.51	(3,368.49)
Telephone	3,500.00	3,500.00	2,045.41	(1,454.59)
Repairs/Maintenance	300.00	472.75	472.75	-
Equipment Maintenance & Supplies	450.00	267.25	45.00	(222.25)
Capital Outlay	3,000.00	2,477.60	1,968.69	(508.91)
TOTAL County Judge	\$ 164,065.11	\$ 164,065.11	\$ 156,030.47	\$ (8,034.64)
COUNTY CLERK				
Salary - Department Head	\$ 24,346.71	\$ 24,346.71	\$ 24,346.77	\$ 0.06
Salary - #6 or Part-Time	18,132.56	18,132.56	18,307.03	174.47
Payroll Tax - Social Security	2,633.71	2,633.71	2,606.60	(27.11)
Payroll Tax - Medicare	615.95	615.95	609.63	(6.32)
Retirement	3,525.78	3,525.78	3,538.18	12.40
Death Benefits	229.39	229.39	229.17	(0.22)
Health Insurance	-	-	74.25	74.25
Unemployment	163.19	163.19	20.06	(143.13)
Worker's Compensation	123.19	123.19	84.54	(38.65)
Office Supplies/Postage	6,500.00	6,500.00	6,106.80	(393.20)
Travel/Dues/Conventions	625.00	625.00	425.00	(200.00)
Telephone	600.00	600.00	531.72	(68.28)
Repairs/Maintenance	300.00	300.00	-	(300.00)
Copier/Maintenance Contract	12,000.00	12,000.00	8,102.71	(3,897.29)
Capital Outlay	500.00	500.00	279.99	(220.01)
TOTAL County Clerk	\$ 70,295.48	\$ 70,295.48	\$ 65,262.45	\$ (5,033.03)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2023

DISTRICT CLERK					
Salary - Department Head	\$	24,346.72	\$	24,346.72	\$ 24,346.66 \$ (0.06)
Salary - #1		34,606.56		34,606.56	33,757.76 (848.80)
Overtime		-		-	-
Payroll Tax - Social Security		3,655.10		3,655.10	3,564.50 (90.60)
Payroll Tax - Medicare		854.82		854.82	833.64 (21.18)
Retirement		4,893.12		4,893.12	4,824.85 (68.27)
Death Benefits		318.35		318.35	312.56 (5.79)
Health Insurance		23,484.00		23,484.00	22,433.54 (1,050.46)
Unemployment		311.46		311.46	42.67 (268.79)
Worker's Compensation		170.96		170.96	115.25 (55.71)
Office Supplies/Postage		5,000.00		5,000.00	3,373.10 (1,626.90)
Travel/Dues/Conventions		600.00		600.00	100.00 (500.00)
Telephone		600.00		600.00	499.61 (100.39)
Repairs/Maintenance		150.00		150.00	- (150.00)
Copier/Maintenance Contract		1,200.00		1,200.00	519.03 (680.97)
Capital Outlay		200.00		200.00	- (200.00)
TOTAL District Clerk	\$	100,391.09	\$	100,391.09	\$ 94,723.17 \$ (5,667.92)
COUNTY TREASURER					
Salary - Department Head	\$	48,693.43	\$	48,693.43	\$ 48,693.43 \$ -
Salary - #6 or Part Time		27,672.32		27,672.32	- (27,672.32)
Payroll Tax - Social Security		4,734.68		4,734.68	3,018.99 (1,715.69)
Payroll Tax - Medicare		1,107.30		1,107.30	706.08 (401.22)
Retirement		6,338.36		6,338.36	4,040.34 (2,298.02)
Death Benefits		412.38		412.38	262.18 (150.20)
Health Insurance		23,484.00		18,796.36	11,216.77 (7,579.59)
Unemployment		249.05		249.95	- (249.95)
Worker's Compensation		221.46		221.46	96.51 (124.95)
Office Supplies/Postage		2,500.00		5,695.91	4,532.87 (1,163.04)
Other Supplies		100.00		-	-
Advertising & Required Publications		50.00		57.50	57.50 -
Travel/Dues/Conventions		4,500.00		3,606.59	3,606.59 -
Telephone		1,100.00		1,100.00	987.48 (112.52)
Repairs/Maintenance		300.00		90.00	90.00 -
Software Maintenance		500.00		-	-
Capital Outlay		1,500.00		-	-
TOTAL County Treasurer	\$	123,462.98	\$	118,776.24	\$ 77,308.74 \$ (41,467.50)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2023

TAX ASSESSOR

Salary - Department Head	\$	28,600.00	\$	28,600.00	\$	28,600.00	\$	-
Salary - #1		34,606.56		34,606.56		34,693.76		87.20
Salary - #2		34,606.56		34,606.56		34,677.12		70.56
Overtime		-		-		149.76		149.76
Payroll Tax - Social Security		6,064.41		6,764.41		6,083.45		(680.96)
Payroll Tax - Medicare		1,418.29		1,418.29		1,422.75		4.46
Retirement		8,118.49		8,118.49		8,140.12		21.63
Death Benefits		528.19		528.19		527.26		(0.93)
Health Insurance		23,484.00		23,484.00		22,433.54		(1,050.46)
Unemployment		622.92		622.92		87.42		(535.50)
Worker's Compensation		283.66		283.66		194.48		(89.18)
Office Supplies/Postage		4,500.00		4,500.00		2,262.07		(2,237.93)
Other Supplies		300.00		210.63		-		(210.63)
Travel/Dues/Conventions		1,500.00		1,500.00		150.00		(1,350.00)
Voter Registrar		3,000.00		3,000.00		142.10		(2,857.90)
Telephone		1,820.00		1,909.37		1,909.37		-
Repairs/Maintenance		300.00		300.00		-		(300.00)
Capital Outlay		1,200.00		1,200.00		-		(1,200.00)
TOTAL Tax Assessor	\$	150,953.08	\$	151,653.08	\$	141,473.20	\$	(10,179.88)

JUSTICE OF PEACE

Salary - Department Head	\$	48,693.43	\$	48,693.43	\$	48,691.50	\$	(1.93)
Salary - #1		34,606.56		17,122.48		4,730.85		(12,391.63)
Salary - #6 or Part Time		7,904.00		9,585.50		9,585.50		-
Contract Labor		612.00		612.00		250.00		(362.00)
Payroll Tax - Social Security		5,670.15		4,690.39		3,875.74		(814.65)
Payroll Tax - Medicare		1,326.08		1,096.94		906.46		(190.48)
Retirement		7,590.68		6,279.07		5,292.07		(987.00)
Death Benefits		493.85		408.52		343.81		(64.71)
Health Insurance		23,484.00		23,388.79		10,351.38		(13,037.41)
Unemployment		384.85		242.63		24.15		(218.48)
Worker's Compensation		265.22		101.27		127.84		26.57
Office Supplies/Postage		3,000.00		4,317.00		4,007.76		(309.24)
Travel/Dues/Conventions		2,200.00		883.00		691.72		(191.28)
Telephone		2,000.00		2,000.00		1,760.57		(239.43)
Utilities		650.00		650.00		-		(650.00)
Repairs/Maintenance		500.00		500.00		214.59		(285.41)
Fuel/Oil/Etc.		2,000.00		2,000.00		720.54		(1,279.46)
Copier/Maintenance Contract		2,550.00		2,550.00		2,454.41		(95.59)
Capital Outlay		-		-		-		-
TOTAL Justice of Peace	\$	143,930.82	\$	125,121.02	\$	94,028.89	\$	(31,092.13)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2023

COUNTY EXTENSION AGENTS

Salary - Department Head	\$	15,475.00	\$	15,475.00	\$	15,475.00	\$	-
Salary - #1		15,475.00		15,475.00		15,475.00		-
Salary - #2		34,606.56		26,606.56		18,094.03		(8,512.53)
Payroll Tax - Social Security		4,064.51		3,568.51		3,017.02		(551.49)
Payroll Tax - Medicare		950.57		834.57		705.61		(128.96)
Retirement		2,872.34		2,208.34		1,595.26		(613.08)
Death Benefits		186.88		143.68		104.71		(38.97)
Health Insurance		11,742.00		8,806.50		4,787.79		(4,018.71)
Unemployment		590.01		518.01		68.73		(449.28)
Worker's Compensation		190.11		166.91		37.61		(129.30)
Office Supplies/Postage		2,000.00		2,000.00		928.74		(1,071.26)
Other Supplies		200.00		200.00		146.82		(53.18)
Travel/Dues/Conventions		7,200.00		10,549.90		8,459.57		(2,090.33)
Continuing Education		550.00		550.00		205.00		(345.00)
Association Dues		300.00		300.00		-		(300.00)
Mileage		17,500.00		26,500.00		22,270.91		(4,229.09)
Telephone		1,480.00		1,480.00		1,332.19		(147.81)
Copier/Maintenance Contract		4,450.00		4,450.00		3,880.82		(569.18)
TOTAL County Extension Agents	\$	119,832.98	\$	119,832.98	\$	96,584.81	\$	(23,248.17)

VETERANS SERVICE OFFICER

Salary - Department Head	\$	7,175.00	\$	7,175.00	\$	7,175.04	\$	0.04
Payroll Tax - Social Security		444.85		444.85		444.85		-
Payroll Tax - Medicare		104.04		104.04		104.04		-
Retirement		595.53		595.53		595.35		(0.18)
Death Benefits		38.75		38.75		38.58		(0.17)
Health Insurance		-		100.00		74.25		(25.75)
Unemployment		64.58		64.58		7.82		(56.76)
Worker's Compensation		20.81		20.81		14.21		(6.60)
Office Supplies/Postage		150.00		150.00		-		(150.00)
Travel/Dues/Conventions		800.00		700.00		-		(700.00)
Telephone		510.00		510.00		496.23		(13.77)
TOTAL Veterans Service Officer	\$	9,903.56	\$	9,903.56	\$	8,950.37	\$	(953.19)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2023

LIBRARY				
Salary - Department Head	\$	33,529.75	\$	33,529.75
Salary - #6 or Part- Time		8,175.00		8,175.00
Payroll Tax - Social Security		2,585.69		2,585.69
Payroll Tax - Medicare		604.72		604.72
Retirement		3,461.49		3,461.49
Death Benefits		225.21		225.21
Health Insurance		11,742.00		11,742.00
Unemployment		375.34		375.34
Worker's Compensation		104.26		104.26
Other Supplies		500.00		535.00
Travel/Dues/Conventions		300.00		-
Telephone		750.00		750.00
Utilities		6,500.00		8,410.02
Repairs/Maintenance		1,300.00		13,397.60
Copier/Maintenance Contract		-		166.59
Capital Outlay		880.00		100.81
TOTAL Library	\$	71,033.46	\$	84,163.48
PUBLIC SERVICE				
Salary - Indigent Payroll	\$	21,364.78	\$	21,364.78
Professional Fees/Contract Lab (Ambu		250,000.00		250,000.00
Payroll Tax - Social Security		1,324.62		1,324.62
Payroll Tax - Medicare		309.79		309.79
Retirement		1,773.28		1,773.28
Death Benefits		115.37		115.37
Health Insurance (Indigent Director)		11,742.00		11,742.00
Unemployment		192.28		192.28
Worker's Compensation		61.96		61.96
Medical/Psychological		1,000.00		1,000.00
Legal		2,000.00		2,000.00
Indigent Health Care		282,869.10		266,263.57
Soil Conservation		8,000.00		8,000.00
Airport		15,185.00		15,185.00
Child Welfare Board		3,500.00		3,500.00
Children's Advocacy/CASA		1,660.00		1,660.00
HCCAA		8,000.00		8,000.00
MHMR		4,000.00		4,000.00
TOTAL Public Service	\$	613,098.18	\$	596,492.65
PUBLIC SAFETY				
Adult Probation	\$	2,000.00	\$	2,000.00
Crime Stoppers		1,000.00		1,000.00
Game Wardens		750.00		750.00
Highway Patrol		1,500.00		1,500.00
Trapper's Association		43,200.00		43,200.00
Insurance		2,000.00		2,000.00
Juvenile Probation/Detention		60,000.00		60,000.00
Fire Department		28,000.00		28,000.00
First Responder Organization		4,000.00		4,000.00
TOTAL Public Safety	\$	142,450.00	\$	142,450.00

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2023

COUNTY-WIDE

Professional Fees/Contract Services	\$	44,438.28	\$	34,313.73	\$	9,352.57	\$	(24,961.16)
Health Insurance		-		-		4,714.58		4,714.58
Office Supplies/Postage		2,000.00		2,000.00		787.64		(1,212.36)
Other Supplies		1,500.00		1,500.00		-		(1,500.00)
Employee Morale		500.00		500.00		(389.37)		(889.37)
Advertising & Required Publications		500.00		666.68		666.68		-
Travel/Dues/Conventions		800.00		800.00		685.00		(115.00)
Telephone		4,400.00		4,400.00		2,057.44		(2,342.56)
Utilities		39,600.00		39,600.00		38,464.28		(1,135.72)
Insurance		75,000.00		75,000.00		57,347.14		(17,652.86)
Repairs/Maintenance		10,300.00		10,300.00		8,023.10		(2,276.90)
CTTC-Telephone Contract		9,700.00		9,700.00		7,476.37		(2,223.63)
Copier/Maintenance Contract		7,250.00		11,442.85		11,442.85		-
County Permanent Improvements		50,000.00		50,000.00		715.00		(49,285.00)
Fees and Licenses		500.00		500.00		163.25		(336.75)
Contingency		60,000.00		15,025.82		-		(15,025.82)
Audit		33,000.00		33,000.00		25,500.00		(7,500.00)
Central Appraisal District		130,829.59		130,829.59		130,829.59		-
Election Expense		30,500.00		30,500.00		32,368.05		1,868.05
Principal		237,000.00		237,000.00		237,000.00		-
Debt Service Interest/ Loan Closing Cc		19,812.15		19,812.15		19,812.15		-
TOTAL County-Wide	\$	757,630.02	\$	706,890.82	\$	587,016.32	\$	(119,874.50)

JANITORIAL

Salary - Department Head	\$	36,053.43	\$	36,053.43	\$	35,979.20	\$	(74.23)
Salary - #6 or Part-time		17,725.00		17,725.00		15,058.03		(2,666.97)
Payroll Tax - Social Security		3,334.26		3,334.26		3,144.59		(189.67)
Payroll Tax - Medicare		779.79		779.79		735.44		(44.35)
Retirement		4,463.61		4,463.61		4,239.35		(224.26)
Death Benefits		290.40		290.40		274.72		(15.68)
Health Insurance		11,742.00		11,742.00		11,291.02		(450.98)
Unemployment		484.01		424.01		63.53		(360.48)
Worker's Compensation		1,806.96		1,806.96		1,399.29		(407.67)
Other Supplies		5,296.60		7,436.12		7,436.12		-
Uniforms		-		-		-		-
Telephone		700.00		669.70		459.97		(209.73)
Repairs/Maintenance		2,540.00		430.78		430.78		-
Capital Outlay		-		-		-		-
TOTAL Janitorial	\$	85,216.06	\$	85,156.06	\$	80,512.04	\$	(4,644.02)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2023

FIRE DEPARTMENT				
Retirement	\$ 4,500.00	\$ 4,500.00	\$ 3,566.04	\$ (933.96)
Worker's Compensation	3,000.00	4,420.29	4,420.29	-
Other Supplies	1,500.00	-	-	-
Travel/Dues/Conventions	2,775.00	-	-	-
Telephone	1,050.00	1,050.00	748.86	(301.14)
Utilities	2,400.00	2,400.00	1,407.63	(992.37)
Insurance	9,100.00	9,100.00	8,886.00	(214.00)
Repairs/Maintenance	11,644.31	11,644.31	7,201.83	(4,442.48)
Fuel/Oil/Etc	15,443.66	15,443.66	4,032.73	(11,410.93)
Equipment Maintenance & Supplies	12,624.11	10,382.76	5,991.66	(4,391.10)
CTTC - Telephone Contract	570.00	570.00	-	(570.00)
Capital Outlay	10,110.19	15,206.25	15,206.25	-
TOTAL Fire Department	\$ 74,717.27	\$ 74,717.27	\$ 51,461.29	\$ (23,255.98)
DISTRICT COURT				
Court Reporter & Coord	\$ 25,121.00	\$ 24,436.09	\$ 24,269.71	\$ (166.38)
Payroll Taxes	1,922.00	1,922.00	1,808.26	(113.74)
Retirement	3,092.00	2,776.91	2,776.91	-
Death Benefits	67.00	67.00	65.83	(1.17)
Health Insurance	3,751.00	3,751.00	3,604.76	(146.24)
Unemployment	63.00	63.00	28.50	(34.50)
Worker's Compensation	90.00	90.00	55.51	(34.49)
Office Supplies/Postage	61.00	61.00	31.46	(29.54)
Other Supplies	223.00	223.00	152.03	(70.97)
Advertising & Required Publications	458.00	71.14	-	(71.14)
Travel/Dues/Conventions	263.00	489.33	489.33	-
Continuing Education/Dues	182.00	177.39	177.39	-
Professional Liability Insurance	276.00	276.00	215.49	(60.51)
Repairs and Maint	73.00	73.00	-	(73.00)
Equipment Contract	217.00	119.14	-	(119.14)
Miscellaneous	59.00	59.00	15.01	(43.99)
Capital Outlay	131.00	131.00	-	(131.00)
JUDICIAL SERVICES/DISTRICT COURT				
Professional Fees/Contract Labor	40,000.00	41,791.00	41,182.42	(608.58)
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	750.00	(41.00)	-	41.00
Medical/Psychological	1,000.00	-	-	-
Capital Outlay	-	-	-	-
Office Supplies - Postage	-	-	-	-
TOTAL District Court	\$ 83,929.00	\$ 79,666.00	\$ 77,600.69	\$ (2,065.31)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2023

EMERGENCY MANAGEMENT

Salary - Department Head	\$	15,560.01	\$	15,560.01	\$	15,468.69	\$	(91.32)
Payroll Tax - Social Security		964.72		964.72		895.98		(68.74)
Payroll Tax - Medicare		225.62		225.62		209.51		(16.11)
Retirement		1,291.48		1,291.48		1,286.64		(4.84)
Death Benefits		84.02		84.02		83.30		(0.72)
Unemployment		140.04		140.04		19.11		(120.93)
Worker's Compensation		45.12		45.12		31.83		(13.29)
Office Supplies/Postage		75.00		75.00		43.08		(31.92)
Other Supplies		150.00		150.00		-		(150.00)
Advertising & Required Publications		150.00		150.00		156.00		6.00
Travel/Dues/Conventions		5,000.00		5,000.00		3,095.97		(1,904.03)
Telephone		1,550.00		1,550.00		980.07		(569.93)
Capital Outlay		500.00		500.00		-		(500.00)
TOTAL Emergency Management	\$	25,736.01	\$	25,736.01	\$	22,270.18	\$	(3,465.83)

COUNTY ATTORNEY

Salary - Department Head	\$	74,691.15	\$	72,291.13	\$	74,691.11	\$	2,399.98
Salary - #1		12,769.20		12,769.20		13,174.14		404.94
Payroll Tax - Social Security		5,273.74		5,273.74		5,395.95		122.21
Payroll Tax - Medicare		1,233.38		1,233.38		1,261.86		28.48
Retirement		7,060.01		7,060.01		7,287.37		227.36
Death Benefits		459.33		459.33		472.10		12.77
Health Insurance		11,742.00		11,742.00		11,216.77		(525.23)
Unemployment		114.92		114.92		15.93		(98.99)
Worker's Compensation		289.21		289.21		146.18		(143.03)
Office Supplies/Postage		5,770.95		7,667.68		7,667.68		-
Travel/Dues/Conventions		5,000.00		3,575.74		3,575.74		-
Telephone		4,650.00		4,960.25		4,960.25		-
Repairs/Maintenance		2,000.00		2,350.00		2,350.00		-
Capital Outlay		1,714.00		581.28		581.28		-
Other Supplies		-		-		-		-
TOTAL County Attorney	\$	132,767.89	\$	130,367.87	\$	132,796.36	\$	2,428.49

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2023

SHERIFF				
Salary - Department Head	\$	28,600.00	\$	28,600.00
Salary - #1		54,910.00		54,910.00
Salary - #2		51,900.00		46,543.41
Salary - #3		51,900.00		51,900.00
Salary - #4		48,395.00		49,128.29
Salary - #5		48,395.00		35,999.41
Part-Time		29,000.00		31,776.85
Overtime		15,000.00		18,536.81
Payroll Tax - Social Security		20,342.20		19,227.87
Payroll Tax - Medicare		4,757.45		4,602.22
Retirement		27,232.30		25,114.37
Death Benefits		1,771.74		1,713.93
Health Insurance		70,452.00		60,166.17
Unemployment		2,695.50		2,569.71
Worker's Compensation		5,380.84		5,139.97
Office Supplies/Postage		4,000.00		3,542.41
Other Supplies		5,500.00		2,407.97
Uniforms		5,500.00		7,823.14
Advertising & Required Publications		1,500.00		1,094.63
Travel/Dues/Conventions		5,500.00		3,057.77
Case Management		4,500.00		5,153.54
Impress Funds		1,000.00		-
Telephone		5,500.00		5,930.11
Repairs/Maintenance		20,000.00		25,493.12
Fuel/Oil/Etc		32,000.00		35,141.30
Capital Outlay		90,000.00		57,406.56
TOTAL Sheriff	\$	635,732.03	\$	582,979.56
			\$	608,678.86
			\$	25,699.30

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2023

JAIL					
Salary - Department Head #1	\$	39,603.00	\$	39,528.00	\$ 39,528.00 \$ -
Salary - #2		37,551.34		38,514.12	38,514.12 -
Salary - #3		37,551.34		33,205.48	33,205.48 -
Salary - #4		37,551.34		37,367.73	37,367.73 -
Salary - #5		37,551.34		39,481.09	39,481.09 -
Salary - #6		37,551.34		18,880.32	18,880.32 -
Salary - Part-time		25,000.00		45,891.25	45,891.25 -
Overtime		12,000.00		81,860.86	81,860.86 -
Payroll Tax - Social Security		16,390.30		20,753.41	20,685.44 (67.97)
Payroll Tax - Medicare		3,833.22		4,853.64	4,837.76 (15.88)
Retirement		21,941.86		27,782.80	27,710.85 (71.95)
Death Benefits		1,427.54		1,807.55	1,794.18 (13.37)
Health Insurance		70,452.00		56,387.59	56,547.59 160.00
Unemployment		2,379.24		3,126.41	398.41 (2,728.00)
Worker's Compensation		4,335.50		5,761.07	6,946.32 1,185.25
Office Supplies/Postage		3,000.00		2,609.00	2,609.00 -
Other Supplies		3,000.00		3,574.07	3,574.07 -
Uniforms		1,500.00		373.10	373.10 -
Travel/Dues/Conventions		4,900.00		8,567.96	8,567.96 -
Case Management		12,000.00		842.00	842.00 -
Telephone		3,800.00		3,179.76	3,179.76 -
Utilities		15,000.00		14,371.60	14,371.60 -
Repairs/Maintenance		30,000.00		14,841.49	14,841.49 -
Fuel, Oil, Etc		10,000.00		12,447.06	12,447.06 -
Copier/Maintenance Contract		4,800.00		6,156.86	6,156.86 -
Prisoner Meals		6,000.00		4,623.86	4,623.86 -
Inmate Overflow		250,000.00		263,185.00	263,185.00 -
Medical/Psychological		20,000.00		83,079.84	83,079.84 -
Capital Outlay		2,500.00		9,031.08	9,031.08 -
TOTAL Jail	\$	751,619.36	\$	882,084.00	\$ 880,532.08 \$ (1,551.92)
DISTRICT ATTORNEY					
Salary - Department Head	\$	105,529.00	\$	105,529.00	\$ 93,777.92 \$ (11,751.08)
Court Reporter		2,040.00		2,040.00	- (2,040.00)
Payroll Taxes		8,060.00		8,060.00	7,140.19 (919.81)
Retirement		12,644.00		12,644.00	10,883.63 (1,760.37)
Death Benefits		327.00		327.00	- (327.00)
Health Insurance		15,621.00		15,621.00	11,319.28 (4,301.72)
Unemployment		253.00		253.00	105.56 (147.44)
Worker's Compensation		526.00		526.00	405.40 (120.60)
Office Supplies/Postage		2,632.00		1,519.45	1,519.45 -
Other Supplies		99.00		9.60	- (9.60)
Travel/Dues/Conventions		593.00		168.33	111.55 (56.78)
Continuing Education/Dues		987.00		987.00	436.97 (550.03)
Case Management		-		-	- -
Telephone		1,237.00		1,237.00	838.39 (398.61)
Repairs/Maintenance		198.00		1,032.27	1,032.27 -
Copier/Maintenance Contract		855.00		996.47	996.47 -
Capital Outlay		-		650.88	650.88 -
TOTAL District Attorney	\$	151,601.00	\$	151,601.00	\$ 129,217.96 \$ (22,383.04)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2023

MUNICIPAL COURT

Salary - Department Head	\$	14,134.29	\$	14,134.29	\$	14,136.22	\$	1.93
Salary - #1		10,536.11		8,854.61		1,437.15		(7,417.46)
Salary - Part-time		7,904.00		9,585.50		9,585.50		-
Payroll Tax - Social Security		2,019.61		2,019.61		1,553.77		(465.84)
Payroll Tax - Medicare		472.33		472.33		363.36		(108.97)
Retirement		2,703.68		2,703.68		2,099.55		(604.13)
Death Benefits		175.90		175.90		136.08		(39.82)
Unemployment		165.96		165.96		15.74		(150.22)
Worker's Compensation		94.47		94.47		50.03		(44.44)
TOTAL Municipal Court	\$	38,206.35	\$	38,206.35	\$	29,377.40	\$	(8,828.95)

COUNTY COURT

Part-Time	\$	4,500.00	\$	4,500.00	\$	-	\$	(4,500.00)
Professional Fees/Contract Services		1,000.00		1,000.00		-		(1,000.00)
Judicial Administration		500.00		500.00		-		(500.00)
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		250.00		250.00		6.00		(244.00)
Medical/Psychological		2,000.00		2,000.00		585.00		(1,415.00)
TOTAL County Court	\$	9,632.50	\$	9,632.50	\$	591.00	\$	(9,041.50)

COURTHOUSE ANNEX

Utilities	\$	-	\$	-	\$	-	\$	-
Repairs/Maintenance		7,000.00		7,000.00		5,413.12		(1,586.88)
Capital Outlay		-		-		-		-
TOTAL Courthouse Annex	\$	7,000.00	\$	7,000.00	\$	5,413.12	\$	(1,586.88)

INTERFUND TRANSFERS

TOTAL GENERAL FUND EXPENDITURE	\$	4,463,204.23	\$	4,457,182.13	\$	4,081,304.54	\$	(375,877.59)
---------------------------------------	-----------	---------------------	-----------	---------------------	-----------	---------------------	-----------	---------------------

Cash fund balance, October 1, 2022	\$	2,592,997.00
Receipts		4,840,897.13
Interfund Transfers In		-
	\$	7,433,894.13
Disbursements		(4,081,304.54)
Interfund Transfers Out		(59,383.00)
Cash fund balance, September 30, 2023	\$	3,293,206.59

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, 2023

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

Cash fund balance - cash receipts and disbursements budgetary basis \$ 3,293,207

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
decreased the fund balance of the governmental fund balance.

42,261

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.

7,995

Fund Balance Governmental Funds

\$ 3,343,463

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

SUPPLEMENTARY INFORMATION

San Saba County
Road and Bridge - General Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
RECEIPTS:				
Taxes	\$ 990,890.19	\$ 990,890.19	\$ 1,004,667.92	\$ 13,777.73
Taxes - Prior Year	7,000.00	7,000.00	6,383.13	(616.87)
Penalty and Interest	5,800.00	5,800.00	17,905.17	12,105.17
Auto Registration Fees	440,000.00	440,000.00	409,984.62	(30,015.38)
Fines	23,000.00	23,000.00	26,526.90	3,526.90
Lateral Road Income	20,400.00	20,400.00	19,254.32	(1,145.68)
Other Income	92,700.00	92,700.00	5,672.29	(87,027.71)
TRANSFERS				
Interfund Transfer In	-	-	-	-
TOTAL Receipts	\$ 1,579,790.19	\$ 1,579,790.19	\$ 1,490,394.35	\$ (89,395.84)
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ 1,000.00	\$ 1,000.00	\$ 556.00	\$ (444.00)
Insurance (Road Equipment)	11,000.00	11,000.00	8,972.28	(2,027.72)
Repairs & Maintenance	1,000.00	1,000.00	-	(1,000.00)
County Permanent Improvements	14,000.00	14,000.00	-	(14,000.00)
TRANSFERS				
Interdepartmental Transfer Out	1,516,141.75	1,516,141.75	1,265,627.51	(250,514.24)
TOTAL Expenditures	\$ 1,543,141.75	\$ 1,543,141.75	\$ 1,275,155.79	\$ (267,985.96)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2022	\$ 515,752.45
Receipts	1,490,394.35
Transfers In	-
	<u>\$ 2,006,146.80</u>
Disbursements	(9,528.28)
Transfers Out	(1,265,627.51)
Cash Fund Balance, September 30, 2023	<u><u>\$ 730,991.01</u></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, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
RECEIPTS				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	-	-
TRANSFERS:				
Road and Bridge General	36,700.00	36,700.00	-	(36,700.00)
Total Receipts and Transfers	\$ 36,700.00	\$ 36,700.00	\$ -	\$ (36,700.00)
DISBURSEMENTS:				
Salary - Department Head	\$ 49,409.50	\$ 49,409.50	\$ 49,409.50	\$ -
Salary - #1	41,711.69	41,711.69	42,378.65	666.96
Salary - #2	41,711.69	41,711.69	42,318.50	606.81
Salary #6 or Part-time	550.00	550.00	-	(550.00)
Overtime	550.00	550.00	-	(550.00)
Payroll tax - Social Security	8,303.84	8,303.84	8,149.44	(154.40)
Payroll tax - Medicare	1,942.03	1,942.03	1,905.89	(36.14)
Retirement	11,116.43	11,116.43	11,136.68	20.25
Death Benefits	723.24	723.24	721.61	(1.63)
Health Insurance	35,226.00	35,226.00	33,576.06	(1,649.94)
Unemployment	760.71	760.71	104.44	(656.27)
Worker's Compensation	2,549.08	2,549.08	1,936.44	(612.64)
Other Supplies	1,900.00	900.00	624.62	(275.38)
Uniforms	1,150.00	1,150.00	1,090.86	(59.14)
Travel/Dues/Conventions	1,200.00	2,200.00	1,717.03	(482.97)
Telephone	1,500.00	1,500.00	459.97	(1,040.03)
Utilities	3,300.00	3,300.00	2,289.72	(1,010.28)
Repairs/Maintenance	14,249.71	14,249.71	13,097.39	(1,152.32)
Fuel/Oil/Etc	25,745.00	25,745.00	25,428.34	(316.66)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	18,400.00	18,400.00	18,249.59	(150.41)
Road Maintenance Supplies	31,820.60	34,245.80	33,814.44	(431.36)
Cattle guards/fences	2,500.00	74.80	74.80	-
Contngency	36,700.00	8,748.62	-	(8,748.62)
Capital Outlay	39,598.62	65,050.00	65,050.00	-
Principal	14,327.33	14,327.33	14,327.33	-
Debt Service Interest	517.22	517.22	517.22	-
TOTAL Precinct No. 1	\$ 392,562.69	\$ 390,062.69	\$ 373,478.52	\$ (16,584.17)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2022	\$ -
Transfers in	373,478.52
Receipts	-
	<u>\$ 373,478.52</u>
Disbursements	(373,478.52)
Cash Fund Balance, September 30, 2023	<u>\$ -</u>

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, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
RECEIPTS				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	-	-
TRANSFERS:				
Road and Bridge General	-	-	-	-
	\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS:				
Salary - Department Head	\$ 49,409.50	\$ 49,409.50	\$ 49,409.50	\$ -
Salary - #1	41,711.69	41,711.69	41,757.10	45.41
Salary - #2	41,711.69	30,571.69	15,371.30	(15,200.39)
Salary #6 or Part-time	1,100.00	12,240.00	11,772.00	(468.00)
Overtime	1,100.00	1,100.00	-	(1,100.00)
Payroll tax - Social Security	8,372.04	8,372.04	7,323.52	(1,048.52)
Payroll tax - Medicare	1,957.98	1,957.98	1,712.71	(245.27)
Retirement	11,207.73	11,207.73	9,898.27	(1,309.46)
Death Benefits	729.18	729.18	642.44	(86.74)
Health Insurance	35,226.00	35,226.00	13,070.14	(22,155.86)
Unemployment	770.61	770.61	124.95	(645.66)
Worker's Compensation	2,580.10	2,580.10	1,585.40	(994.70)
Other Supplies	5,259.51	3,989.40	2,725.72	(1,263.68)
Uniforms	1,200.00	1,200.00	1,198.30	(1.70)
Travel/Dues/Conventions	1,050.00	1,102.00	1,071.10	(30.90)
Telephone	1,100.00	1,100.00	482.52	(617.48)
Utilities	2,200.00	2,200.00	1,296.45	(903.55)
Repairs/Maintenance	14,000.00	5,000.00	4,748.03	(251.97)
Fuel/Oil/Etc	30,745.00	15,690.94	15,690.94	-
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	17,282.87	26,638.95	24,655.94	(1,983.01)
Road Maintenance Supplies	31,543.00	51,623.50	48,760.36	(2,863.14)
Cattle guards/fences	2,575.00	218.92	218.92	-
Capital Outlay	33,713.58	34,485.75	34,485.75	-
Contingency	-	-	-	-
Debt Service - Principal	12,020.85	7,945.83	7,945.83	-
Debt Service - Interest	2,193.36	1,187.88	1,187.88	-
TOTAL Precinct No. 2	\$ 355,859.69	\$ 353,359.69	\$ 302,235.07	\$ (51,124.62)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2022	\$ -
Transfers in	302,235.07
Receipts	-
	<u>\$ 302,235.07</u>
Disbursements	(302,235.07)
Cash Fund Balance, September 30, 2023	<u><u>\$ -</u></u>

San Saba County
Road and Bridge - Precinct No. 3
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
RECEIPTS				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Sale of Assets	-	-	-	-
Other Income	-	-	-	-
TRANSFERS:				
Road and Bridge General	6,000.00	6,000.00	-	(6,000.00)
	\$ 6,000.00	\$ 6,000.00	\$ -	\$ (6,000.00)
DISBURSEMENTS:				
Salary - Department Head	\$ 49,409.50	\$ 49,409.50	\$ 49,409.50	\$ -
Salary - #1	41,711.69	41,711.69	34,144.99	(7,566.70)
Salary - #2	41,711.69	41,711.69	41,326.03	(385.66)
Salary #6 or Part-time	55.00	55.00	-	(55.00)
Overtime	55.00	55.00	-	(55.00)
Payroll tax - Social Security	8,242.46	8,242.46	7,701.77	(540.69)
Payroll tax - Medicare	1,927.67	1,927.67	1,801.24	(126.43)
Retirement	11,034.26	11,034.26	10,386.88	(647.38)
Death Benefits	717.89	717.89	673.25	(44.64)
Health Insurance	35,226.00	35,226.00	33,650.31	(1,575.69)
Unemployment	751.80	751.80	87.84	(663.96)
Worker's Compensation	2,521.16	2,521.16	1,733.50	(787.66)
Other Supplies	4,000.00	3,529.64	2,494.95	(1,034.69)
Uniforms	1,200.00	1,200.00	424.98	(775.02)
Advertising & Required Publ	-	24.00	24.00	-
Travel/Dues/Conventions	1,100.00	1,432.44	1,432.44	-
Telephone	2,000.00	2,000.00	961.75	(1,038.25)
Utilities	1,500.00	1,500.00	1,329.98	(170.02)
Repairs/Maintenance	10,000.00	15,000.00	14,332.25	(667.75)
Fuel/Oil/Etc	31,844.00	31,844.00	24,563.20	(7,280.80)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	20,000.00	28,317.56	27,613.90	(703.66)
Road Maintenance Supplies	60,915.28	60,915.28	23,546.82	(37,368.46)
Cattle guards/fences	4,500.00	4,375.00	4,144.91	(230.09)
Capital Outlay	4,554.64	-	-	-
Contingency	6,000.00	-	-	-
Debt Service - Principal	11,875.48	11,851.48	10,345.00	(1,506.48)
Debt Service - Interest	3,906.16	3,906.16	50.43	(3,855.73)
TOTAL Precinct No. 3	\$ 361,859.68	\$ 364,359.68	\$ 297,279.92	\$ (67,079.76)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2022	\$ -
Transfers in	297,279.92
Receipts	-
	<u>\$ 297,279.92</u>
Disbursements	(297,279.92)
Cash Fund Balance, September 30, 2023	<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, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
RECEIPTS				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	-	-
TRANSFERS:				
Road and Bridge General	50,000.00	50,000.00		(50,000.00)
	\$ 50,000.00	\$ 50,000.00	\$ -	\$ (50,000.00)
DISBURSEMENTS:				
Salary - Department Head	\$ 49,409.50	\$ 49,409.50	\$ 49,409.50	\$ -
Salary - #1	41,711.69	39,711.69	30,796.80	(8,914.89)
Salary - #2	41,711.69	41,711.69	41,543.58	(168.11)
Salary #6 or Part-time	1,100.00	3,195.00	3,195.00	-
Overtime	1,100.00	1,005.00	-	(1,005.00)
Payroll tax - Social Security	8,372.04	8,372.04	7,684.86	(687.18)
Payroll tax - Medicare	1,957.98	1,957.98	1,797.23	(160.75)
Retirement	11,207.73	11,207.73	10,030.59	(1,177.14)
Death Benefits	729.18	729.18	648.74	(80.44)
Health Insurance	35,226.00	35,226.00	20,227.65	(14,998.35)
Unemployment	770.61	770.61	97.45	(673.16)
Worker's Compensation	2,580.10	2,580.10	1,743.99	(836.11)
Other Supplies	1,250.00	1,090.00	305.95	(784.05)
Uniforms	1,000.00	1,000.00	971.47	(28.53)
Travel/Dues/Conventions	1,300.00	1,460.00	1,071.10	(388.90)
Telephone	900.00	900.00	440.72	(459.28)
Utilities	2,300.00	2,300.00	1,877.50	(422.50)
Repairs/Maintenance	22,883.17	52,883.17	37,788.87	(15,094.30)
Fuel/Oil/Etc	60,000.00	60,000.00	18,537.94	(41,462.06)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	15,000.00	17,500.00	15,707.87	(1,792.13)
Road Maintenance Supplies	29,000.00	39,000.00	34,059.28	(4,940.72)
Cattle guards/fences	3,250.00	3,250.00	1,597.91	(1,652.09)
Capital Outlay	18,000.00	8,000.00	8,000.00	-
Contingency	50,000.00	20,000.00	-	(20,000.00)
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
TOTAL Precinct No. 4	\$ 405,859.69	\$ 408,359.69	\$ 292,634.00	\$ (115,725.69)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2022
Transfers in (out)
Receipts

Disbursements
Cash Fund Balance, September 30, 2023

\$	-
	292,634.00
	-
\$	292,634.00
	(292,634.00)
\$	-

SAN SABA COUNTY, TEXAS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2023

	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
<u>ASSETS</u>									
Pooled Cash and Cash Equivalents	\$ 730,991	\$ 56,554	\$ -	\$ 197,143	\$ 20,025	\$ 25,950	\$ 15,407	\$ 4,899	\$ 3,475
Non-Pooled Cash and Cash Equivalents									
Investments		39,036							
Taxes Receivable	60,130								
Grant Receivable									
Due from Other Funds									
Land									
Buildings									
Improvements									
Infrastructure Improvements									
Furniture and Fixtures									
Machinery and Equipment									
Amounts to be Provided for									
Retirement of Long-Term Debt									
Total assets	\$ 791,121	\$ 95,590	\$ -	\$ 197,143	\$ 20,025	\$ 25,950	\$ 15,407	\$ 4,899	\$ 3,475
<u>LIABILITIES</u>									
Pooled Cash and Cash Equivalents									
Accounts Payable									
Accrued Liabilities									
State Fines Payable									
Deferred Revenue	60,130								
Certificates of Obligation									
Notes Payable									
Capital Leases Payable									
Total liabilities	60,130	-	-	-	-	-	-	-	-
Contributed Capital									
Investment in General Fixed Assets									
Fund Balance									
Reserved for Debt Service		95,590	-	197,143	20,025	25,950	15,407	4,899	3,475
Reserved for Obligated Projects									
Unreserved	730,991								
Total fund equity	\$ 730,991	\$ 95,590	\$ -	\$ 197,143	\$ 20,025	\$ 25,950	\$ 15,407	\$ 4,899	\$ 3,475
Total liabilities and fund equity	\$ 791,121	\$ 95,590	\$ -	\$ 197,143	\$ 20,025	\$ 25,950	\$ 15,407	\$ 4,899	\$ 3,475

STATEMENT 13
CONTINUED

SAN SABA COUNTY, TEXAS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2023

Indigent Defense Grant Fund	Justice Court Tech Fund	Justice Court Bldg Fund	Crime Task Fund	Covid Relief Fund	Pretrial Inter- vention Fund	Truancy Prevention & Detection Fund	Law Enf Education Fund	America Rescue Fund	County Dispute ResolutionF und	Justice Court Support Fund	Language Access Fund	Total for Special Revenue Funds
ASSETS												
\$ -	\$ 10,637	\$ 1,314	\$ 3,940	\$ 8,914	\$ (28)	\$ 3,218	\$ (40)	\$ - 386,745	\$ 435	\$ 2,050	\$ 261	\$ 1,085,145 386,745 39,036 60,130
\$ -	\$ 10,637	\$ 1,314	\$ 3,940	\$ 8,914	\$ (28)	\$ 3,218	\$ (40)	\$ 386,745	\$ 435	\$ 2,050	\$ 261	\$ 1,571,056
LIABILITIES												
												\$ -
												60,130
												60,130
FUND EQUITY												
-	10,637	1,314	3,940	8,914	(28)	3,218	(40)	386,745	435	2,050	261	779,935 730,991
\$ -	\$ 10,637	\$ 1,314	\$ 3,940	\$ 8,914	\$ (28)	\$ 3,218	\$ (40)	\$ 386,745	\$ 435	\$ 2,050	\$ 261	\$ 1,510,926
\$ -	\$ 10,637	\$ 1,314	\$ 3,940	\$ 8,914	\$ (28)	\$ 3,218	\$ (40)	\$ 386,745	\$ 435	\$ 2,050	\$ 261	\$ 1,571,056

SAN SABA COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2023

	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
REVENUES											
Tax Revenues	\$ 1,028,956										
Licenses and Permits	409,985										
Charges for Services											
Court Costs											
Fees of Office					12,296	2,347		4,033	1,477		
Court Appointed Attorney Fee											4,291
Retained State Fines/Forfeitures	26,527						15,250				
Grant Revenue											
Interest Income			33								
Miscellaneous	5,672		19,614								20,000
Lateral Road Income	19,254										
	\$ 1,490,394	\$ -	\$ 19,647	\$ -	\$ 12,296	\$ 2,347	\$ 15,250	\$ 4,033	\$ 1,477	\$ -	\$ 24,291
EXPENDITURES											
General Government											
General Administration	9,528				6,223						
Administration of Justice											
Courts											39,912
Public Health and Welfare				43,762					7,252		
Public Works											
County Roads and Bridges		1,140,578									
General Building Maintenance											
Culture/Recreation/Education			5,229								
Utilities		9,139									
Capital Outlay:											
Library Books and Publications			13,562								
Fixed Asset Purchases		81,536			3,714						
Debt Service:											
Principal		32,618									
Interest and Fiscal Charges		1,756									
Total Expenditures	\$ 9,528	\$ 1,265,627	\$ 18,791	\$ 43,762	\$ 9,937	\$ -	\$ -	\$ -	\$ 7,252	\$ -	\$ 39,912
Excess (deficiency) of revenues over expenditures	1,480,866	(1,265,627)	856	(43,762)	2,359	2,347	15,250	4,033	(5,775)	-	(15,621)
OTHER FINANCING SOURCES (USES)											
Operating transfers from (to) funds	(1,265,627)	\$ 1,265,627		43,762							15,621
Capital Financing											
Net other financing sources (uses)	\$ (1,265,627)	\$ 1,265,627	\$ -	\$ 43,762	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,621
Excess (deficiency) of revenues and other sources over expenditures and other uses	215,239	-	856	-	2,359	2,347	15,250	4,033	(5,775)	-	-
Fund Balance, beginning	515,752	-	94,734	-	194,784	17,678	10,700	11,374	10,674	3,475	-
Fund Balance, ending	\$ 730,991	\$ -	\$ 95,590	\$ -	\$ 197,143	\$ 20,025	\$ 25,950	\$ 15,407	\$ 4,899	\$ 3,475	\$ -

SAN SABA COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2023

Justice Court Tech Fund	Justice Court Bldg Fund	Crime Task Fund	Covid Relief Fund	Pretrial Inter- vention Fund	Truancy Prev & Det Fund	Law Enf Educ Fund	America Rescue Fund	County Dispute ResolutionFu nd	Justice Court Support Fund	Language Access Fund	Total for Special Revenue Funds
REVENUES											
											1,028,956
											409,985
				4,900							4,900
								295	1,250	177	21,875
											4,291
236	70										42,083
											-
							113				146
							1,010				46,296
											19,254
\$ 236	\$ 70	\$ -	\$ -	\$ 4,900	\$ -	\$ -	\$ 1,123	\$ 295	\$ 1,250	\$ 177	\$ 1,577,786
EXPENDITURES											
							1,010				16,761
2,484				9,592							51,988
											51,014
											1,140,578
											-
											5,229
											9,139
											13,562
							748,824				834,074
											32,618
											1,756
\$ 2,484	\$ -	\$ -	\$ -	\$ 9,592	\$ -	\$ -	\$ 749,834	\$ -	\$ -	\$ -	\$ 2,156,719
(2,248)	70	-	-	(4,692)	-	-	(748,711)	295	1,250	177	(578,933)
OTHER FINANCING SOURCES (USES)											
											59,383
											-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,383
(2,248)	70	-	-	(4,692)	-	-	(748,711)	295	1,250	177	(519,550)
12,885	1,244	3,940	8,914	4,664	3,218	(40)	1,135,456	140	800	84	2,030,476
\$ 10,637	\$ 1,314	\$ 3,940	\$ 8,914	\$ (28)	\$ 3,218	\$ (40)	\$ 386,745	\$ 435	\$ 2,050	\$ 261	\$ 1,510,926

San Saba County
 Rylander Library Trust Fund
 Schedule of Cash Receipts and Disbursements as Compared with Budget
 For the Year Ended September 30, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
RECEIPTS:				
Other Income	\$ 26,800.00	26,800.00	\$ 19,614.50	(7,185.50)
Interest Income	100.00	100.00	32.92	(67.08)
TOTAL Receipts	\$ 26,900.00	\$ 26,900.00	\$ 19,647.42	(7,252.58)
DISBURSEMENTS:				
Professional Fees/Contract Labor	\$ 800.00	\$ 733.63	\$ 6.00	\$ (727.63)
Office Supplies/Postage	400.00	487.67	370.48	(117.19)
Other Supplies	400.00	378.70	104.19	(274.51)
Telephone	650.00	650.00	518.86	(131.14)
Copier/Computer Maint Contract	3,900.00	3,900.00	3,579.67	(320.33)
Fees/Licenses	750.00	750.00	650.14	(99.86)
Capital Outlay - Books	20,000.00	20,000.00	13,562.55	(6,437.45)
TOTAL Disbursements	\$ 26,900.00	\$ 26,900.00	\$ 18,791.89	\$ (8,108.11)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2022	\$ 94,734.37
Receipts	19,647.42
	<u>\$ 114,381.79</u>
Disbursements	(18,791.89)
Cash Fund Balance, September 30, 2023	<u>\$ 95,589.90</u>

San Saba County
 Records Management & Preservation
 Schedule of Cash Receipts and Disbursements as Compared with Budget
 For the Year Ended September 30, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
RECEIPTS:				
Fees of Office	\$ 9,200.00	\$ 9,200.00	\$ 12,295.62	\$ 3,095.62
TOTAL Receipts	\$ 9,200.00	\$ 9,200.00	\$ 12,295.62	\$ 3,095.62
DISBURSEMENTS:				
Office Supplies and Postage	\$ -	\$ -	\$ 909.00	\$ 909.00
Copier/Computer Maint Contract	-	-	3,082.00	3,082.00
Fuel, Oil, Etc.	-	-	2,232.00	2,232.00
Capital Outlay	-	-	3,714.12	3,714.12
TOTAL Disbursements	\$ -	\$ -	\$ 9,937.12	\$ 9,937.12

Schedule of Cash Balance

Cash Fund Balance, October 1, 2022	\$ 194,784.05
Receipts	12,295.62
	<u>\$ 207,079.67</u>
Disbursements	(9,937.12)
Cash Fund Balance, September 30, 2023	<u>\$ 197,142.55</u>

San Saba County
Law Library
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
RECEIPTS:				
Law Library Fund	\$ 4,000.00	\$ 4,000.00	\$ 4,032.66	\$ 32.66
TOTAL Receipts	\$ 4,000.00	\$ 4,000.00	\$ 4,032.66	\$ 32.66
DISBURSEMENTS:				
Legal	\$ -	\$ -	\$ -	\$ -
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash Fund Balance, October 1, 2022	\$ 11,374.40
Receipts	4,032.66
	<u>\$ 15,407.06</u>
Disbursements	-
Cash Fund Balance, September 30, 2023	<u>\$ 15,407.06</u>

San Saba County
Courthouse Security Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
RECEIPTS:				
Fees of Office	\$ 3,000.00	\$ 3,000.00	\$ 1,477.60	\$ (1,522.40)
Fees to Clerks	-	-	-	-
TOTAL Receipts	\$ 3,000.00	\$ 3,000.00	\$ 1,477.60	\$ (1,522.40)
DISBURSEMENTS:				
Salary and Part-time	\$ -	\$ -	\$ 6,166.51	\$ 6,166.51
Payroll tax - Social Security	-	-	381.04	381.04
Payroll tax - Medicare	-	-	89.12	89.12
Retirement	-	-	571.75	571.75
Death Benefits	-	-	37.90	37.90
Unemployment	-	-	6.29	6.29
Capital Outlay	-	-	-	-
TOTAL Disbursements	\$ -	\$ -	\$ 7,252.61	\$ 7,252.61

Schedule of Cash Balance

Cash Fund Balance, October 1, 2022	\$ 10,674.49
Receipts	1,477.60
	<u>\$ 12,152.09</u>
Disbursements	(7,252.61)
Cash Fund Balance, September 30, 2023	<u>\$ 4,899.48</u>

San Saba County
County Judicial Education Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
RECEIPTS:				
Judicial Education Fee	\$ -	\$ -	\$ -	\$ -
TOTAL Receipts	\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS:				
Other Supplies	\$ -	\$ -	\$ -	\$ -
Telephone	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash Fund Balance, October 1, 2022	\$ 3,474.89
Receipts	-
	\$ 3,474.89
Disbursements	-
Cash Fund Balance, September 30, 2023	\$ 3,474.89

San Saba County
Indigent Defense Grant Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
RECEIPTS:				
Court Appointed Attorney Fee	\$ 1,000.00	\$ 1,000.00	\$ 4,291.32	\$ 3,291.32
Restricted donation	\$ -	\$ -	20,000.00	\$ 20,000.00
TOTAL Receipts	\$ 1,000.00	\$ 1,000.00	\$ 24,291.32	\$ 23,291.32
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ 27,500.00	\$ 27,500.00	\$ 39,911.72	\$ 12,411.72
TOTAL Disbursements	\$ 27,500.00	\$ 27,500.00	\$ 39,911.72	\$ 12,411.72

Schedule of Cash Balance

Cash Fund Balance, October 1, 2022	\$ -
Transfers In from General Fund	15,620.40
Receipts	24,291.32
	\$ 39,911.72
Disbursements	(39,911.72)
Cash Fund Balance, September 30, 2023	\$ -

San Saba County
Justice Court Technology Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
RECEIPTS:				
Justice Court Technology Fund	\$ 4,650.00	\$ 4,650.00	\$ 236.58	\$ (4,413.42)
TOTAL Receipts	\$ 4,650.00	\$ 4,650.00	\$ 236.58	\$ (4,413.42)
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
Travel/Dues/Conventions	700.00	700.00	-	(700.00)
Copier/Computer Maint Contract	1,500.00	1,500.00	1,445.00	(55.00)
Capital Outlay	-	-	1,039.49	1,039.49
TOTAL Disbursements	\$ 2,200.00	\$ 2,200.00	\$ 2,484.49	\$ 284.49

Schedule of Cash Balance

Cash Fund Balance, October 1, 2022	\$ 12,884.81
Receipts	236.58
	<u>\$ 13,121.39</u>
Disbursements	(2,484.49)
Cash Fund Balance, September 30, 2023	<u>\$ 10,636.90</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, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
RECEIPTS:				
Fees of Office	\$ 1,000.00	\$ 1,000.00	\$ 69.99	\$ (930.01)
TOTAL Receipts	\$ 1,000.00	\$ 1,000.00	\$ 69.99	\$ (930.01)
DISBURSEMENTS:				
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash Fund Balance, October 1, 2022	\$ 1,243.90
Receipts	69.99
	<u>\$ 1,313.89</u>
Disbursements	-
Cash Fund Balance, September 30, 2023	<u>\$ 1,313.89</u>

San Saba County
Law Enforcement Education Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
RECEIPTS:				
Law Enforcement Education	\$ 1,200.00	\$ 1,200.00	\$ -	\$ (1,200.00)
TOTAL Receipts	\$ 1,200.00	\$ 1,200.00	\$ -	\$ (1,200.00)
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
Other Supplies	-	-	-	-
Travel/Dues/Conventions	1,200.00	1,200.00	-	(1,200.00)
Capital Outlay- Books	-	-	-	-
TOTAL Disbursements	\$ 1,200.00	\$ 1,200.00	\$ -	\$ (1,200.00)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2022	\$ (39.80)
Receipts	-
	<u>\$ (39.80)</u>
Disbursements	-
Cash Fund Balance, September 30, 2023	<u><u>\$ (39.80)</u></u>

San Saba County
Truancy Prevention and Detection Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
RECEIPTS:				
Truancy Prevention and Detection	\$ -	\$ -	\$ -	\$ -
Fees of Office	-	-	-	-
TOTAL Receipts	\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash Fund Balance, October 1, 2022	\$ 3,218.21
Receipts	-
Cash Fund Balance, September 30, 2023	<u><u>\$ 3,218.21</u></u>

San Saba County
County Dispute Resolution Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
RECEIPTS:				
Fees of Office	\$ -	\$ -	\$ 295.00	\$ 295.00
Other income	-	-	-	-
TOTAL Receipts	\$ -	\$ -	\$ 295.00	\$ 295.00
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash Fund Balance, October 1, 2022	\$ 140.00
Receipts	295.00
Cash Fund Balance, September 30, 2023	<u>\$ 435.00</u>

San Saba County
Justice Court Support Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
RECEIPTS:				
Fees of Office	\$ -	\$ -	\$ 1,250.00	\$ 1,250.00
Other income	-	-	-	-
TOTAL Receipts	\$ -	\$ -	\$ 1,250.00	\$ 1,250.00
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash Fund Balance, October 1, 2022	\$ 800.00
Receipts	1,250.00
Cash Fund Balance, September 30, 2023	<u>\$ 2,050.00</u>

San Saba County
Language Access Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
RECEIPTS:				
Fees of Office	\$ -	\$ -	\$ 177.00	\$ 177.00
Other income	-	-	-	-
TOTAL Receipts	\$ -	\$ -	\$ 177.00	\$ 177.00
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash Fund Balance, October 1, 2022	\$ 84.00
Receipts	177.00
Cash Fund Balance, September 30, 2023	<u>\$ 261.00</u>

San Saba County
Crime Victim's Assistance
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
RECEIPTS:				
Grant Income	\$ -	\$ -	\$ -	\$ -
TOTAL Receipts	\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS:				
Salary - Department Head	\$ 27,778.96	\$ 27,778.96	\$ 27,865.16	\$ 86.20
Payroll Tax - Social Security	1,722.30	1,722.30	1,727.63	5.33
Payroll Tax - Medicare	402.79	402.79	404.05	1.26
Retirement	2,305.65	2,305.65	2,310.34	4.69
Death Benefits	150.01	150.01	149.69	(0.32)
Health Insurance	11,742.00	11,742.00	11,216.77	(525.23)
Unemployment	250.01	250.01	33.73	(216.28)
Worker's Compensation	80.56	80.56	55.13	(25.43)
TOTAL Disbursements	\$ 44,432.28	\$ 44,432.28	\$ 43,762.50	\$ (669.78)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2022	\$ -
Transfers In from General Fund	43,762.50
Receipts	-
	<u>\$ 43,762.50</u>
Disbursements	(43,762.50)
Cash Fund Balance, September 30, 2023	<u>\$ -</u>

San Saba County
Crime Task Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
DISBURSEMENTS:				
Case Management	\$ -	\$ -	\$ -	\$ -
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -
<u>Schedule of Cash Balance</u>				
Cash Fund Balance, October 1, 2022			\$ 3,940.00	
Disbursements			-	
Cash Fund Balance, September 30, 2023			<u>\$ 3,940.00</u>	

San Saba County
Cash Bond Escrow Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
RECEIPTS:				
Bond Forfeiture Income	\$ -	\$ -	\$ 15,250.00	\$ 15,250.00
TOTAL Receipts	\$ -	\$ -	\$ 15,250.00	\$ 15,250.00
<u>Schedule of Cash Balance</u>				
Cash Fund Balance, October 1, 2022			\$ 10,700.00	
Receipts			15,250.00	
Cash Fund Balance, September 30, 2023			<u>\$ 25,950.00</u>	

San Saba County
Jury Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
RECEIPTS:				
Fees of Office	\$ -	\$ -	\$ 425.10	\$ 425.10
Other Income	-	-	1,922.43	1,922.43
TOTAL Receipts	\$ -	\$ -	\$ 2,347.53	\$ 425.10

Schedule of Cash Balance

Cash Fund Balance, October 1, 2022	\$ 17,677.83
Receipts	2,347.53
Cash Fund Balance, September 30, 2023	<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, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
RECEIPTS:				
Other income	\$ -	\$ -	\$ 1,010.00	\$ 1,010.00
Interest income	-	-	112.60	112.60
TOTAL Receipts	\$ -	\$ -	\$ 1,122.60	\$ 1,122.60
DISBURSEMENTS:				
Plat fees	\$ -	\$ -	\$ 1,010.00	\$ 1,010.00
Capital Outlay	-	-	748,823.50	748,823.50
TOTAL Disbursements	\$ -	\$ -	\$ 749,833.50	\$ 749,833.50

Schedule of Cash Balance

Cash Fund Balance, October 1, 2022	\$ 1,135,455.83
Receipts	1,122.60
	1,136,578.43
Disbursements	(749,833.50)
Cash Fund Balance, September 30, 2023	<u>\$ 386,744.93</u>

San Saba County
COVID Relief Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
RECEIPTS:				
Other income	\$ -	\$ -	\$ -	\$ -
TOTAL Receipts	\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS:				
Office Supplies/Postage	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -
<u>Schedule of Cash Balance</u>				
Cash Fund Balance, October 1, 2022			\$ 8,914.03	
Receipts			-	
			<u>\$ 8,914.03</u>	
Transfers Out to General Fund			-	
Disbursements			-	
Cash Fund Balance, September 30, 2023			<u><u>\$ 8,914.03</u></u>	

Pretrial Intervention
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2023

	Initial Budget Year Ended 30-Sep-23	Final Budget Year Ended 30-Sep-23	Actual Year Ended 30-Sep-23	Actual Over (Under) Budget
RECEIPTS:				
Pretrial Intervention	\$ 10,132.29	\$ 10,132.29	\$ 4,900.00	\$ (5,232.29)
TOTAL Receipts	\$ 10,132.29	\$ 10,132.29	\$ 4,900.00	\$ (5,232.29)
DISBURSEMENTS:				
Salary - #1	\$ 8,610.04	\$ 8,610.04	\$ 8,209.74	\$ (400.30)
Payroll tax - Social Security	533.82	533.82	508.97	(24.85)
Payroll tax - Medicare	124.85	124.85	119.04	(5.81)
Retirement	714.63	714.63	683.50	(31.13)
Death Benefits	46.49	46.49	44.21	(2.28)
Unemployment	77.49	77.49	9.89	(67.60)
Worker's Compensation	24.97	24.97	17.07	(7.90)
Professional Fees/Contract Services	-	-	-	-
TOTAL Disbursements	\$ 10,132.29	\$ 10,132.29	\$ 9,592.42	\$ (539.87)
<u>Schedule of Cash Balance</u>				
Cash Fund Balance, October 1, 2022			\$ 4,664.00	
Receipts			4,900.00	
			<u>\$ 9,564.00</u>	
Disbursements			(9,592.42)	
Cash Fund Balance, September 30, 2023			<u><u>\$ (28.42)</u></u>	

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

	Year ended December 31									
Total Pension Liability	2022	2021	2020	2019	2018	2017	2016	2015	2014	
Service Cost	\$ 220,947	\$ 218,686	\$ 199,350	\$ 179,181	\$ 187,307	\$ 172,716	\$ 176,649	\$ 168,518	\$ 184,929	
Interest on the Total Pension Liability	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)	(66,458)	392,134	-	-	53,598	-	64,010	-	
Effect of economic/demographic (gains) or losses	102,982	(294,970)	43	(67,465)	18,326	79,512	(222,076)	(9,437)	4,431	
Benefit payments, incl refunds of employee contr	(376,072)	(354,526)	(312,896)	(314,255)	(322,714)	(299,908)	(350,285)	(266,451)	(247,000)	
Net Change in Total Pension Liability	592,061	137,146	883,336	370,470	422,063	503,965	86,364	399,217	366,818	
Total Pension Liability - Beginning	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	
Total Pension Liability - Ending (a)	\$ 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	
Plan Fiduciary Net Position										
Employer contributions	\$ 179,439	\$ 145,164	\$ 156,662	\$ 133,961	\$ 120,612	\$ 121,582	\$ 114,071	\$ 107,392	\$ 136,540	
Member contributions	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	(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	(376,072)	(354,526)	(312,896)	(287,450)	(290,547)	(299,908)	(273,782)	(266,451)	(247,000)	
Administrative expense	(5,308)	(5,248)	(5,886)	(5,589)	(5,115)	(4,390)	(4,559)	(4,098)	(4,271)	
Other	(2,052)	(449)	(516)	(1,457)	(2,381)	(1,138)	(97,410)	22,652	8,451	
Net Change in Plan Fiduciary Net Position	(641,970)	1,656,246	709,198	966,389	(233,814)	763,603	162,026	(51,333)	357,805	
Plan Fiduciary Net Position - Beginning	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	
Plan Fiduciary Net Position - Ending (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	
Net Pension Liability - Ending (a) - (b)	\$ (25,729)	\$ (1,259,760)	\$ 259,341	\$ 85,203	\$ 681,122	\$ 25,245	\$ 284,883	\$ 360,545	\$ (90,005)	
Plan Fidiciary Net Position as a Percentage of Total Pension Liability	100.28%	114.93%	96.88%	98.85%	90.34%	99.62%	95.35%	94.03%	101.60%	
Covered employee payroll	\$ 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	
Net Pension Liability as a Percentage of Covered Employee Pavroll	-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 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, 2022

	Original Amount	Date Established	Original Recognition Period ⁽¹⁾	Amount Recognized in 12/31/20XX Expenses ⁽¹⁾	Balance of Deferred Inflows 12/31/2022	Balance of Deferred Outflows 12/31/2022
Investment (gains) or losses						
	\$ 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	-
	654,518	12/31/2018	5.0	130,902	-	-
Economic/ demographic (gains) or losses						
	\$ 102,982	12/31/2022	3.0	34,327	-	68,655
	(294,970)	12/31/2021	2.0	(147,485)	-	-
	43	12/31/2020	3.0	15	-	-
Assumption changes or inputs						
	\$ -	12/31/2022	3.0	-	-	-
	(66,458)	12/31/2021	2.0	(33,229)	-	-
	392,134	12/31/2020	3.0	130,712	-	-
Employer contributions made subsequent to measurement date ⁽²⁾						
	\$ 108,423	9/30/2023				108,423

⁽¹⁾ Investment (gains)/losses are recognized in pension expense over a period of five years; economic/demographic (gains)/losses and assumption changes or inputs are recognized over the rounded average remaining service life for all active, inactive, and retired members. The current year recognition period is calculated as follows:

Status	Count	Remaining service	Recognition Period
Current active members	50	529	N/A
Current inactive members	75	0	N/A
Current Retirees and Beneficiaries	35	0	N/A
Total (Recognition Period is Rounded)	160	529	3

⁽²⁾ Employer contributions made subsequent to measurement date of December 31, 2022.

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 ⁽¹⁾	Actual Employer Contribution ⁽¹⁾	Contribution Deficiency (Excess)	Pensionable Covered Payroll ⁽²⁾	Actual Contribution as a % of Covered Payroll
2012	99,283	99,283	0	1,141,179	8.7%
2013	118,119	118,119	0	1,278,349	9.2%
2014	136,540	136,540	0	1,384,784	9.9%
2015	107,392	107,392	0	1,247,291	8.6%
2016	114,071	114,071	0	1,275,960	8.9%
2017	121,582	121,582	0	1,380,040	8.8%
2018	120,612	120,612	0	1,427,363	8.4%
2019	133,961	133,961	0	1,541,557	8.7%
2020	156,662	156,662	0	1,631,898	9.6%
2021	145,164	145,164	0	1,647,723	8.8%
2022	179,439	179,439	0	1,778,383	10.1%

Notes to Schedule:

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

⁽²⁾ Payroll is calculated based on contributions as reported to TCDRS.

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age (level percentage of pay)
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	17.9 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 RP-2010 Healthy Annuitant Mortality Table for males and 120% of the RP-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 2022: No changes in plan provisions were reflected in the Schedule.

Kevin Shahan, CPA
CERTIFIED PUBLIC ACCOUNTANT
1102 W. Wallace Street • San Saba, TX 76877
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, 2023, 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 10, 2024.

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 10, 2024.

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.



San Saba, Texas
June 10, 2024