



SAN SABA COUNTY TEXAS

AUDITED FINANCIAL REPORT

FOR THE YEAR ENDED
SEPTEMBER 30, 2022

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**ANNUAL FINANCIAL REPORT
SAN SABA COUNTY, TEXAS
YEAR ENDED SEPTEMBER 30, 2022**

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INDEPENDENT AUDITOR'S REPORT

Honorable County Judge and Commissioners
of the Commissioners Court of San Saba County, Texas
County of San Saba, 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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2022, 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 44-61 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 January 25, 2023, 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 be 'K. J. Hall'.

San Saba, Texas
January 25, 2023

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, 2022. Please read it in conjunction with the independent auditor's report on page 1 and the County's financial statements, which begin on page 11.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and Statement of Revenues, Expenditures, and Changes in Net Position (on pages 11 - 13). These provide information about the activities of the County as a whole and present a longer-term view of the County's finances including property and capital lease obligations and other financial matters. These statements present the flow of total government-wide economic resources in a similar manner to financial reports of business enterprises.

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

FINANCIAL HIGHLIGHTS

- The County's net position increased \$1,212,471 or 9.1% from 2021 to 2022, as a result of grant income from the American Rescue Plan Acts and HAVA Election grants in addition to increased ad valorem tax receipts. The changes in deferred inflows and outflows and pension liabilities also led to an overall increase in net position. These increases to net position were offset by an increase in public works expenditures and public health and welfare expenditures.
- Total net position is comprised of the following:
 - (1) \$8,563,740 invested in capital assets, net of accumulated depreciation of \$10,213,686, and debt.
 - (2) \$1,614,724 of restricted funds related to constraints imposed from outside the County such as grantors, laws, special revenue contracts, and regulations,
 - (3) \$1,145,443 of restricted funds for payment of commitments on capital leases and notes payable
 - (4) \$3,110,499 of unrestricted funds, which represent the portion available to maintain the County's continuing obligations to the general public and creditors.
- Total general revenues received by the County increased \$264,546, or 5.1%. The County received \$4,241,791 in ad valorem tax related revenue collections in 2022, an increase of \$261,333, or 6.6% from the prior year. Sales tax revenues increased \$3,401, or 1.1%. Investment income increased \$13,874, or 870%.
- Total expenditures increased by \$235,375, or 4.7% in 2022 compared to a decrease in 2021 by \$196,697, or 3.7%. Decreased pension expenditures and general government expenditures were offset by increased expenditures for public works and public health expenditures. Depreciation expense for the year was \$767,034, an increase of \$55,267.
- Debt outstanding for the County includes 2019 Series Tax Notes, which have an outstanding balance as of September 30, 2022, of \$1,109,000, a decrease of \$233,000 from the prior year. The current portion of long-term debt is \$237,000 as of September 30, 2022. The debt outstanding related to capital lease agreements as of September 30, 2022, was \$36,443, all of which is due within one year.
- The County's grant revenues included \$53,229 from Texas Office of the Governor's eGrants, in addition to \$53,443 received for the Judge and County Attorney supplements. Grant funds of \$588,057 were received from the America Rescue Funds Act, bringing the total received under the Act to \$1,176,113 over a two-year period. Additional grant funds of \$66,894 were also received under the HAVA Election grant, which were used to purchase election equipment.

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 \$14,434,406 in 2022. This is a 9.1% increase from \$13,221,935 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, 2022, and 2021, the net position of the governmental activities changed as follows:

(Table I)
San Saba County, Texas
Net Position

	Governmental Activities	
	2022	2021
Current and Other Assets	\$ 6,038,776	\$ 5,462,148
Capital and Non-current Assets	9,709,183	10,300,365
Deferred Outflow of Resources	393,877	630,357
Total Assets	16,141,836	16,392,870
Current Liabilities	371,743	329,161
Long Term Liabilities	(387,760)	1,491,260
Total Liabilities	(16,017)	1,820,421
Deferred Inflow of Resources	1,723,445	1,350,514
Net Position		
Net Investment in Capital Assets	8,563,740	8,790,965
Restricted		
Debt Service	1,145,443	1,509,400
Specific Projects	1,614,724	1,064,622
Unrestricted	3,110,499	1,856,948
Total Net Position	\$ 14,434,406	\$ 13,221,935

Governmental activities for 2022 realized an increase in Net Position of \$1,212,471, or 9.1% in 2022, compared to an increase of \$1,691,323, or 14.7% in 2021. 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 \$1,253,551 to a total of \$3,110,499. The receipt of 2022 grant revenues, as well as increased property tax revenues and investment income, offset by an increase in public works and public health and welfare expenditures, in addition to changes in deferred inflows and outflows and pension liabilities, led to an overall increase in net position. Restricted funds for the Rylander Library Trust and other special revenue funds are detailed in Statement 14 in the notes to the financial statements.

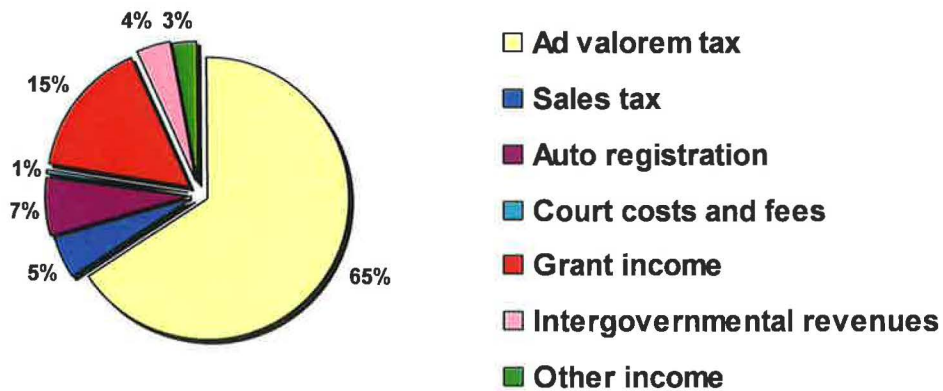
(Table II)
San Saba County, Texas
Summary of Changes in Net Position

Revenues	Governmental Activities	
	<u>2022</u>	<u>2021</u>
Program revenues:		
Federal, state and local grants	\$ 761,622	\$ 1,293,268
Charges for services	259,671	236,046
General revenues:		
Property tax revenues	4,241,791	3,980,458
Sales taxes	299,191	295,790
Auto registration fees	428,042	429,931
Court costs, fines and fees	44,849	32,144
Rental revenues	9,320	8,400
Intergovernmental revenues	248,376	303,606
Interest income	15,469	1,595
Miscellaneous revenue	157,133	127,703
Total revenues	<u>6,465,464</u>	<u>6,708,941</u>
Expenses		
General government	930,972	1,302,892
Administration of justice	581,745	600,871
Public safety	1,543,775	1,544,690
Public works	1,639,912	1,020,144
Public health and welfare	296,160	261,758
Culture and recreation	166,375	148,592
Utilities	62,276	61,681
Interest on debt	31,778	76,990
Total expenses	<u>\$ 5,252,993</u>	<u>\$ 5,017,618</u>
Change in net position	1,212,471	1,691,323
Net position – beginning of year	<u>\$ 13,221,935</u>	<u>\$ 11,530,612</u>
Net position – end of year	<u>\$ 14,434,406</u>	<u>\$ 13,221,935</u>

As noted in Table II above, total revenues decreased in 2022 by \$243,477, or 3.6%. This follows a decrease in total revenues in 2021 of \$1,214,772, or 15.3%. Program revenues decreased \$508,021 or 33.2% in 2022 as a result of decreased grant revenues. 2022 Grant revenues included \$53,229 from Texas Office of the Governor's eGrants, \$53,443 received for the Judge and County Attorney supplements, and \$588,057 received under the America Rescue Funds Act, bringing the total received under the America Rescue Funds Act to \$1,176,113 over a two-year period. Additional grant funds of \$66,894 were also received under the HAVA Election grant, which were used to purchase election equipment. Total grant revenues decreased at the County for 2022 by \$531,646. Charges for services revenues increased from the prior year by \$23,625, or 10.0 % due to an increase in revenue from culture and recreation services. The 2021 year experienced an increase of \$33,581, or 16.5% due to an increase in revenue from court administrative fees.

Total general revenues received by the County increased \$264,546, or 5.1%. The County received \$4,241,791 in ad valorem tax related revenue collections in 2022, an increase of \$261,333, or 6.6% from the prior year. The increase in 2022 was mainly a result of an increase in local property tax valuations, which led to an increase in property tax revenues. Sales tax revenues increased \$3,401, or 1.1%. Investment income

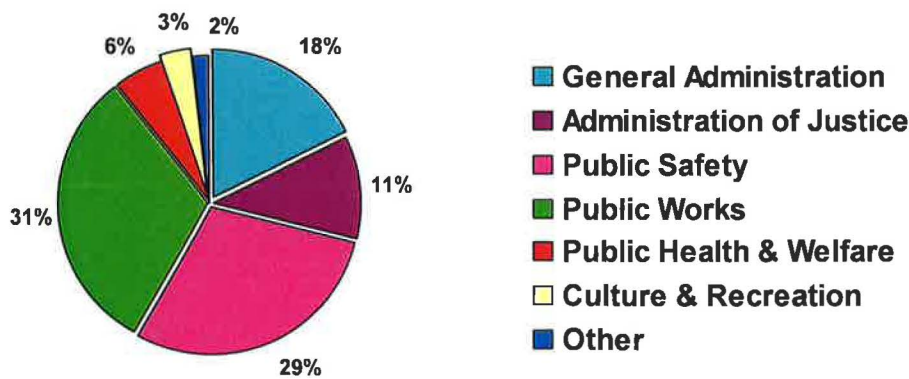
increased \$13,874, or 870%. Interlocal revenues decreased by \$55,230 mainly as a result of the County Attorney and Judge supplements being included in grant revenues above. Interlocal agreements are held with the City of San Saba, Lubbock County, Burnet County, Richland Springs ISD, and the City of Richland Springs to fund emergency medical services, municipal court services, dispatch services and other professional services.



Total ad valorem tax revenues increased in 2022 by \$261,333, or 6.6% following an increase of \$165,864, or 4.3% in 2021. The general fund property tax rate and the road and bridge fund tax rates were compressed due to higher property tax valuations to 0.4950/\$100, and 0.1000/\$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 above for fiscal year 2022, 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 2022 by \$3,401, or 1.1% 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 continue into the 2023 fiscal year.

In general, expenditures were relatively stable compared to the prior year for County functions and programs. County general administration expenses decreased as a result of changes in deferred inflows and outflows and pension liabilities as noted in Note 6 to the financial statements. Interest on debt decreased due to the payoff of the 2018 Series notes in the prior year. Public works expenses increased as a result of the completion of the FEMA projects by the precincts in 2022. The expenditures in Table II can be compared to the prior year by using the supplementary information attached to the annual financial statements, which show the expenditures by each fund and each department for the County. The following pie chart presents a summarized picture of the County's expenditures for fiscal year 2022 based upon expenditures included in Statement 2 in the County financial statements:



GENERAL FUND BUDGETARY HIGHLIGHTS

The adopted General Fund budget for fiscal year 2022-2023 includes revenues and expenditures of approximately \$4,558,602 (not including American Rescue Plan Act expenditures). This is an increase compared to the prior year budget of \$275,916, or 6.4% 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.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the close of fiscal year 2022, the County had \$10,300,365 invested in a broad range of capital assets, including land, buildings and improvements, infrastructure improvements, furniture and fixtures, and machinery and equipment.

(Table III)
San Saba County, Texas
Capital Assets

	Governmental Activities	
	2022	2021
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	492,070
Machinery and equipment	4,674,920	4,520,041
	19,922,869	19,748,953
Less Accumulated depreciation	(10,213,686)	(9,448,588)
Capital assets, net of depreciation	\$ 9,709,183	\$ 10,300,365

Major additions in 2022 included \$73,531 paid for a Ford F150 and Chevy Silverado for the Sheriff's Department, \$15,004 for library books, and \$23,249 for equipment purchased for County Precincts. Depreciation expense for capital assets in 2022 was \$767,034. 2022 asset additions less depreciation expense resulted in an overall decrease of \$591,182 in net fixed assets for fiscal year 2022 compared to 2021.

Long-term Debt

At year end the County had a long-term debt balance related to tax notes of \$1,109,000 outstanding at an interest rate of 1.98%; \$237,000 of which is due within one year. In addition, debt outstanding for the CAT lease agreements as of September 30, 2022, was \$36,443, all of which is due within one year.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The tax base for fiscal year 2022-2023 is expected to increase compared to the prior year property tax base of approximately \$440M.
- The 2022-2023 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 2022-2023 County Budget

These factors were taken into account when adopting the County's budget for fiscal year 2022-2023. The General Fund Budget includes revenues and expenditures of approximately \$4,558,602. 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 2022-2023 includes revenues and expenditures of approximately \$1,543,142.

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

SAN SABA COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

ASSETS	Governmental Activities	Business-type Activities	Total
Current Assets:			
Pooled cash and cash equivalents	\$ 3,372,362	\$ -	\$ 3,372,362
Non-pooled cash and cash equivalents	2,162,026		2,162,026
Investments – current	138,993		138,993
Grant receivable	20,352		20,352
Taxes receivable	291,149		291,149
Prepaid and other assets	53,894		53,894
Total current assets	6,038,776	-	6,038,776
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	4,674,920		4,674,920
Accumulated depreciation	(10,213,686)		(10,213,686)
Total non-current assets	9,709,183	-	9,709,183
Deferred outflow of resources			
Deferred outflows related to TCDRS	393,877		393,877
Total assets	\$ 16,141,836	\$ -	\$ 16,141,836
LIABILITIES			
Current Liabilities:			
Accounts payable	\$ 98,302	\$ -	\$ 98,302
Capital lease obligations due in one year	36,443		36,443
Current portion of long-term debt	237,000		237,000
Noncurrent Liabilities:			
Capital lease obligations	-		-
Tax notes payable	872,000		872,000
Net Pension Liability(Asset)	(1,259,760)		(1,259,760)
Total liabilities	(16,015)	-	(16,015)
Deferred inflow of resources			
Deferred grant reimbursements	20,352		20,352
Deferred ad valorem tax revenues	291,149		291,149
Deferred inflows related to TCDRS	1,411,944		1,411,944
Total deferred inflow of resources	1,723,445	-	1,723,445
NET POSITION			
Invested in capital assets, net of related debt	8,563,740		8,563,740
Restricted for:			
Debt service	1,145,443		1,145,443
Specific projects	1,614,724		1,614,724
Unrestricted	3,110,499		3,110,499
Total net position	\$ 14,434,406	\$ -	\$ 14,434,406

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, 2022

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	\$ 778,222	\$ -	\$ 64,000	\$ -	\$ (714,222)
Financial administration	69,152				(69,152)
Elections	83,598			66,894	(16,704)
Total general government	930,972	-	64,000	66,894	(800,078)
Administration of justice					
Courts	328,023	220,375	-	-	(107,648)
Prosecutors	222,058				(222,058)
Adult probation	1,277				(1,277)
Juvenile programs	30,387				(30,387)
Total administration of justice	581,745	220,375	-	-	(361,370)
Public safety					
Law enforcement	1,241,517		42,671		(1,198,846)
Emergency management	302,258				(302,258)
Total public safety	1,543,775	-	42,671	-	(1,501,104)
Public works					
County roads and bridges	1,531,697	-		-	(1,531,697)
General building maintenance	108,215			-	(108,215)
Other public works	-				-
Total public works	1,639,912	-	-	-	(1,639,912)
Public health and welfare	296,160	19,331	588,057		311,228
Culture and recreation	166,375	19,965			(146,410)
Utilities	62,276				(62,276)
Interest on debt	31,778				(31,778)
Total Governmental Activities	556,589	39,296	588,057	-	70,764
Total	\$ 5,252,993	\$ 259,671	\$ 694,728	\$ 66,894	\$ (4,231,700)

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

SAN SABA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
YEAR ENDED SEPTEMBER 30, 2022

Changes in Net Position:	Governmental Activities	Business-type Activities	Total
Net (expense)/revenue	\$ (4,231,700)	\$ -	\$ (4,231,700)
General Revenues:			
Taxes:			
Property taxes levied for general purposes	3,449,537		3,449,537
Property taxes levied for roads and bridges	710,967		710,967
Prior year taxes, penalties, and interest	81,287		81,287
Sales tax	299,191		299,191
Mixed drink tax	10,290		10,290
Retained fees & fines	34,559		34,559
Auto registration fees	428,042		428,042
Rental income	9,320		9,320
Investment income	15,469		15,469
Intergovernmental income	248,376		248,376
Other income	157,133		157,133
Total general revenues and transfers	<u>\$ 5,444,171</u>	<u>\$ -</u>	<u>\$ 5,444,171</u>
Change in net position	1,212,471		1,212,471
Net position - beginning	13,221,935		13,221,935
Net position - ending	<u>\$ 14,434,406</u>	<u>\$ -</u>	<u>\$ 14,434,406</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, 2022

	General Fund	Special Revenue	Debt Service	Total Governmental Funds
<u>ASSETS</u>				
Pooled cash and cash equivalents	\$ 2,516,335	\$ 856,027	\$	\$ 3,372,362
Non-pooled cash and cash equivalents	21,070	1,135,456	1,005,500	2,162,026
Investments	100,000	38,993		138,993
Grant receivable	20,352			20,352
Taxes receivable	227,964	63,185		291,149
Other assets	53,894			53,894
Total Assets	\$ 2,939,615	\$ 2,093,661	\$ 1,005,500	\$ 6,038,776
<u>LIABILITIES and FUND BALANCES</u>				
LIABILITIES				
Accounts payable	98,302			98,302
Other liabilities				-
Total Liabilities	\$ 98,302	\$ -	\$ -	\$ 98,302
Deferred inflow of resources				
Deferred grant income	20,352			20,352
Deferred ad valorem taxes	227,964	63,185		291,149
Total Deferred inflow of resources	\$ 248,316	\$ 63,185	\$ -	\$ 311,501
FUND BALANCES				
Restricted for Rylander Library Trust		94,734		94,734
Restricted for specific projects		1,419,990		1,419,990
Restricted for San Saba County schools	100,000			100,000
Assigned for debt service	103,500	36,443	1,005,500	1,145,443
Assigned for stabilization	1,772,129			1,772,129
Unassigned	617,369	479,309		1,096,678
Total Fund Balances	\$ 2,592,997	\$ 2,030,476	\$ 1,005,500	\$ 5,628,973
Total Liabilities and Fund Balances	\$ 2,939,615	\$ 2,093,661	\$ 1,005,500	\$ 6,038,776

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

SAN SABA COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE
SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

Total Fund Balances - Governmental Funds	\$ 5,628,973
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.	8,610,952
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.	222,113
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.	131,018
Current year principal payments on 2018 and 2019 Series Tax Notes are expenditures in the fund financial statements, but are shown as reductions in long-term debt in the government-wide financial statements. The effect of removing them is to increase net position.	233,000
Proceeds from current year capital lease financing provide funding sources in the debt service fund. The effect of removing them is to decrease net position.	-
Current year depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.	(767,034)
The County's adjustment for GASB 68 includes the recognition of deferred outflows of resources of \$393,877 and a net pension liability of (\$1,259,760); pension expense of \$232,908 (less subsequent payments); and deferred inflows of resources of \$1,411,944; the net effect of which is to increase the net position.	419,084
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting including an increase in accounts payable and accruals of \$58,742. The net effect of these transactions is to decrease net position.	(43,700)
Net Position of Governmental Activities	<u>\$ 14,434,406</u>

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

SAN SABA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2022

	General Fund	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
REVENUES					
Tax revenues	\$ 3,825,562	\$ 725,709	\$ -	\$ -	\$ 4,551,271
Licenses and permits	27,446	400,596			428,042
Charges for services					
Court costs	194,997	6,186			201,183
Public health and welfare	217	10,485			10,702
Retained state fines and forfeitures	15,044	15,138			30,182
Grant revenue	53,229	654,950			708,179
Rent revenue	9,320				9,320
Interest revenue	15,239	229			15,468
Miscellaneous	99,524	90,443			189,967
Lateral road income		19,331			19,331
Intergovernmental revenue	301,819				301,819
	<u>\$ 4,542,397</u>	<u>\$ 1,923,067</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,465,464</u>
EXPENDITURES					
General government					
General administration	722,344	11,198			733,542
Financial administration	69,152				69,152
Elections	16,704	66,894			83,598
Administration of justice					
Courts	270,218	57,805			328,023
Prosecutors	222,058				222,058
Adult probation	1,277				1,277
Juvenile programs	30,387				30,387
Public safety					-
Law enforcement	1,240,987	530			1,241,517
Emergency management	302,258				302,258
Public works					
County roads and bridges		1,184,727			1,184,727
General building maintenance	108,215				108,215
Public health and welfare	249,274	46,885			296,160
Culture/recreation/education	159,119	7,257			166,375
Utilities	55,970	6,306			62,276
Capital outlay:					
Fixed asset purchases	96,294	77,622	48,197		222,113
Debt service:					
Principal	-			364,018	364,018
Interest and other charges	-			31,778	31,778
Total expenditures	<u>\$ 3,544,257</u>	<u>\$ 1,459,224</u>	<u>\$ 48,197</u>	<u>\$ 395,796</u>	<u>\$ 5,447,474</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 998,140</u>	<u>\$ 463,843</u>	<u>\$ (48,197)</u>	<u>\$ (395,796)</u>	<u>\$ 1,017,990</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers from other funds	-	86,719	48,197	395,796	530,712
Proceeds from financing sources	-	-	-	-	-
Operating transfers to other funds	(392,170)	(138,542)	-	-	(530,712)
Net other financing sources (uses)	<u>\$ (392,170)</u>	<u>\$ (51,823)</u>	<u>\$ 48,197</u>	<u>\$ 395,796</u>	<u>\$ -</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	605,970	412,020	-	-	1,017,990
Fund balances, beginning	<u>\$ 1,987,027</u>	<u>\$ 1,618,456</u>	<u>\$ -</u>	<u>\$ 1,005,500</u>	<u>\$ 4,610,983</u>
Fund balances, ending	<u>\$ 2,592,997</u>	<u>\$ 2,030,476</u>	<u>\$ -</u>	<u>\$ 1,005,500</u>	<u>\$ 5,628,973</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, 2022**

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

Net change in fund balances - total governmental funds **\$ 1,017,990**

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. 222,113

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. 364,018

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. (767,034)

GASB 68 requires that certain expenditures be de-expended and recorded as
deferred outflow of resources. These contributions made after the measurement
date of December 31st increased net position by \$116,864. Additionally, deferred
outflows of resources related to pensions have been recognized as noted in
Note 7 Defined Benefit Pension Plan, in addition to pension expense of \$215,260;
the net effect of which led to a decrease in net position. 419,084

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

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. (43,700)

Change in Net Position of Governmental Activities

\$ 1,212,471

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, 2022

	General Fund (incl Capital Projects Fund activity)			Special Revenue Fund			Debt Service Fund		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
REVENUES									
Tax Revenues	\$ 3,700,231	\$ 3,825,562	\$ 125,331	\$ 731,091	\$ 725,709	\$ (5,383)	\$ -	\$ -	\$ -
Licenses and Permits	20,000	27,446	7,446	440,000	400,596	(39,404)	-	-	-
Court Costs and Pretrial Intervention	191,500	194,997	3,497	13,800	6,186	(7,614)	-	-	-
Public Welfare	-	217	217	17,000	10,485	(6,515)	-	-	-
Public Health	5,000	-	(5,000)	-	-	-	-	-	-
Retained State Fines and Forfeitures	14,350	15,044	694	23,000	15,138	(7,862)	-	-	-
Grant Revenue	7,500	53,229	45,729	-	654,950	654,950	-	-	-
Rent Revenue	8,400	9,320	920	-	-	-	-	-	-
Interest Income	1,000	15,239	14,239	100	229	129	-	-	-
Miscellaneous	18,000	99,524	81,524	26,800	90,443	63,643	-	-	-
Lateral road income	-	-	-	20,400	19,331	(1,069)	-	-	-
Intergovernmental revenue	295,836	301,819	5,983	234,700	-	(234,700)	-	-	-
Total revenues before prior year fund balance	4,261,817	4,542,397	280,580	1,506,891	1,923,067	416,176	-	-	-
Prior year fund balance	1,987,027	1,987,027	-	1,618,456	1,618,456	-	-	1,005,500	-
Total revenues and prior year fund balance	\$ 6,248,844	\$ 6,529,424	\$ 280,580	\$ 3,125,347	\$ 3,541,523	\$ 416,176	\$ -	\$ 1,005,500	\$ -
EXPENDITURES									
General Government									
General Administration	721,514	722,344	(830)	8,500	11,198	(2,698)	-	-	-
Financial Administration	76,893	69,152	7,741	-	-	-	-	-	-
Elections	15,000	16,704	(1,704)	-	66,894	(66,894)	-	-	-
Administration of Justice									
Courts	351,688	270,218	81,470	38,499	57,805	(19,306)	-	-	-
Prosecutors	239,093	222,058	17,035	-	-	-	-	-	-
Adult Probation	2,000	1,277	723	-	-	-	-	-	-
Juvenile Programs	60,000	30,387	29,613	-	-	-	-	-	-
Public Safety									
Law Enforcement	1,348,538	1,240,987	107,551	-	530	(530)	-	-	-
Emergency Management	334,410	302,258	32,152	-	-	-	-	-	-
Public Works									
County Roads and Bridges	-	-	-	1,364,085	1,184,727	179,358	-	-	-
General Building Maintenance	88,500	108,215	(19,715)	-	-	-	-	-	-
Public Health and Welfare	347,071	249,274	97,797	41,153	46,885	(5,732)	-	-	-
Culture/Recreation/Education	178,508	159,119	19,389	8,400	7,257	1,143	-	-	-
Utilities	59,431	55,970	3,461	8,700	6,306	2,394	-	-	-
Capital Outlay:									
Library Books and Publications	-	-	-	20,000	15,004	4,996	-	-	-
Fixed Asset Purchases	107,235	144,491	(37,256)	48,457	62,618	(14,161)	-	-	-
Debt Service:									
Principal	233,000	-	233,000	-	-	-	30,655	364,018	(333,363)
Interest and Fiscal Charges	24,254	-	24,254	-	-	-	4,525	31,778	(27,253)
Total Expenditures	\$ 4,187,135	\$ 3,592,454	\$ 594,681	\$ 1,537,794	\$ 1,459,224	\$ 78,570	\$ 35,180	\$ 395,796	(360,616)
Excess (deficiency) of revenues over expenditures	2,061,710	2,936,970	875,260	1,587,553	2,082,299	494,746	(35,180)	609,704	360,616
OTHER FINANCING SOURCES (USES)									
Operating transfers from other funds	-	-	-	-	86,719	86,719	35,180	395,796	(360,616)
Operating transfers to other funds	-	(343,973)	(343,973)	-	(138,542)	(138,542)	-	-	-
Total other financing sources (uses)	\$ -	\$ (343,973)	\$ (343,973)	\$ -	\$ (51,823)	\$ (51,823)	\$ 35,180	\$ 395,796	(360,616)
Excess (deficiency) of revenues and other sources over expenditures and other uses	2,061,710	2,592,997	531,287	1,587,553	2,030,476	442,923	-	1,005,500	-
Fund balances, beg (non-GAAP budgetary ba	\$ 1,378,524	\$ 1,987,027	\$ 3,365,551	\$ 896,850	\$ 1,618,456	\$ 2,515,306	\$ -	\$ 1,005,500	\$ -
Less prior year fund balance	(1,378,524)	(1,987,027)	(3,365,551)	(896,850)	(1,618,456)	(2,515,306)	-	(1,005,500)	-
Fund Balances, end (non-GAAP budgetary ba	\$ 2,061,710	\$ 2,592,997	\$ 531,287	\$ 1,587,553	\$ 2,030,476	\$ 442,923	\$ -	\$ 1,005,500	\$ -
ADJUSTMENTS TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES:									
Encumbrances related to prior year budgets	-	-	-	-	-	-	-	-	-
Fund Balances, ending (GAAP basis)	\$ 2,592,997	\$ 2,592,997	\$ -	\$ 2,030,476	\$ 2,030,476	\$ -	\$ 1,005,500	\$ 1,005,500	\$ -

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

FIDUCIARY FUND FINANCIAL STATEMENTS

SAN SABA COUNTY, TEXAS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2022

	<u>Agency Funds</u>
ASSETS	
Pooled cash and cash equivalents	\$ 141,639
457b employee plan	230,268
Investments - current	<u>32,010</u>
Total assets	<u><u>\$ 403,917</u></u>
LIABILITIES	
Accounts payable	141,639
Due to beneficiaries	<u>262,278</u>
Total liabilities	<u><u>\$ 403,917</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, 2022

	<u>Agency Funds</u>
OPERATING REVENUES:	
Sales Tax and auto registration fees	\$ 667,037
Court costs, fines and fees	254,012
Other revenues	59,350
Benefit plan contributions	29,650
Investment Income	314
Total additions	<u>\$ 1,010,363</u>
OPERATING EXPENSES:	
Transfers per court order and to beneficiaries	3,574,663
Transfers to primary government	551,548
Transfers to state government	389,613
Total deductions	<u>\$ 4,515,824</u>
Change in net position	<u>\$ (3,505,461)</u>

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

Beginning of Year	<u>\$ 3,909,378</u>
End of Year	<u>\$ 403,917</u>

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

**CAPITAL PROJECTS
FUND FINANCIAL STATEMENTS**

**SAN SABA COUNTY, TEXAS
BALANCE SHEET
CAPITAL PROJECT FUNDS
SEPTEMBER 30, 2022**

	FEMA Disaster Relief	Total Capital Projects
<u>ASSETS</u>		
Pooled Cash and Cash Equivalents	\$ -	\$ -
Grants Receivable	20,352	20,352
Total assets	<u>\$ 20,352</u>	<u>\$ 20,352</u>
<u>LIABILITIES</u>		
Accounts Payable	-	-
Deferred Income	20,352	20,352
Total liabilities	<u>\$ 20,352</u>	<u>\$ 20,352</u>
<u>FUND EQUITY</u>		
Fund Balance		
Unreserved	-	-
Total fund equity	<u>\$ -</u>	<u>\$ -</u>
Total liabilities and fund equity	<u>\$ 20,352</u>	<u>\$ 20,352</u>

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

SAN SABA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
CAPITAL PROJECT FUNDS
YEAR ENDED SEPTEMBER 30, 2022

	FEMA Disaster Relief	Total Capital Projects
REVENUES		
Grant Revenue	\$ -	\$ -
Intergovernmental Revenue	-	-
Total Revenues	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES		
Capital Outlay:		
General Administration	\$ -	\$ -
County Permanent Improvements	48,197	48,197
Professional Fees	-	-
Total Expenditures	<u>\$ 48,197</u>	<u>\$ 48,197</u>
Excess (deficiency) of revenues over expenditures	<u>(48,197)</u>	<u>(48,197)</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers (to)/from other funds	48,197	48,197
Net Other financing sources (uses)	<u>48,197</u>	<u>48,197</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses)	-	-
Fund Balance, beginning	-	-
Fund Balance, ending	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2022, no other organizations have been combined for either blended or discrete presentation in the County's financial statements. The following organizations are not considered "related organizations":

Excluded from the reporting entity:

San Saba County Appraisal District

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

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

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

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

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

Inter-local Agreements

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

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

The County oversees countywide emergency management and medical services whereby professional emergency personnel respond to calls for emergency management and/or medical assistance. San Saba County municipalities share in funding the operations each fiscal year through inter-local agreements whereby the City of San Saba, Texas reimburses the County for 44% of the \$250,000 total cost of the current EMS service contract. The City of San Saba paid \$110,000 to the County for shared EMS services in 2022. The City of Richland Springs also shares in funding EMS services through an inter-local agreement whereby the City of Richland Springs reimburses the County for 4.5% of the total cost of EMS service contract, not to exceed \$937.50 per month. The City of Richland Springs paid \$11,250 to the County for EMS services in 2022. The County contracts with an outside emergency medical service company to provide emergency medical services to the citizens of San Saba County.

San Saba County Emergency Dispatcher and Emergency Coordinator Services

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

San Saba County and the City of San Saba also share in providing an Emergency Management Coordinator, whereby the City of San Saba pays the County \$3,974 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 \$4,885 in fiscal year 2021-2022 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 for the fiscal year ending September 30, 2022, 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 \$9,241 were incurred by the County related to the airport for fiscal year ended September 30, 2022.

Other

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

C. Basis of Presentation

Government-wide Financial Statements:

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

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

Fund Financial Statements

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

Governmental Funds

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

General Fund –

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

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Special Revenue Fund –

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

Capital Projects Fund –

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

Debt Service Fund –

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

Fiduciary Funds (Not included in government-wide statements)

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

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

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

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

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

The revenues susceptible to accrual are property taxes, intergovernmental revenues, grant revenues, and investment income. All other miscellaneous revenue items are considered measurable and available only when the County receives cash. Investment earnings are recorded 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 2021-2022 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 2022 by more than \$250 for the following classes:

Department	Class	Amount of Expenditures over Budget
County Treasurer	Office Supplies/Postage	1,287
Tax Assessor/Collector	Overtime	539
County Extension Agents	Travel/Dues/Conventions	1,133
County Extension Agents	Mileage	2,462
Library	Utilities	1,119
Library	Repairs and Maintenance	346
Countywide	Advertising and Required Publications	1,608
Countywide	Repairs and Maintenance	3,940
Countywide	Copier/Maintenance Contract	3,432
Countywide	Election Expense	1,704
Janitorial	Other Supplies	2,334
Judicial Svcs/District Court	Travel/Dues/Conventions	1,094
County Attorney	Salary Dept Head	2,400
County Attorney	Retirement	368
County Attorney	Capital Outlay	4,699
Sheriff	Salary #1	3,020
Sheriff	Salary #4	1,815
Sheriff	Overtime	1,018
Sheriff	Unemployment	1,191
Sheriff	Other Supplies	321
Sheriff	Fuel/Oil/Etc.	5,872
Jail	Salary Dept Head	475
Jail	Salary #1	635
Jail	Salary #2	6,529
Jail	Salary #6 or Part-time	690
Jail	Overtime	55,209
Jail	Payroll Tax – Social Security	3,834
Jail	Payroll Tax – Medicare	896
Jail	Retirement	6,588
Jail	Death Benefits	382
Jail	Worker's Compensation	1,295
Jail	Travel/Dues/Conventions	3,196
Jail	Repairs and Maintenance	833
Jail	Medical/Psychological	19,108
District Attorney	Travel/Dues/Conventions	283
District Attorney	Capital Outlay	2,233
Road & Bridge General	Insurance	3,466
Precinct 1	Salary #1	802
Precinct 1	Salary #2	729
Precinct 1	Retirement	257
Precinct 1	Capital Outlay	10,320
Precinct 2	Repairs/Maintenance	7,777
Precinct 2	Road Maintenance Supplies	3,746
Precinct 2	Debt Service – Principal	36,892
Precinct 3	Road Maintenance Supplies	10,309
Precinct 3	Cattle guards/Fences	2,176
Precinct 3	Capital Outlay	3,829
Precinct 3	Debt Service - Principal	49,696
Precinct 4	Repairs/Maintenance	16,158

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

Precinct 4	Fuel/Oil/Etc.	14,710
Precinct 4	Road Maintenance Supplies	87,463
Precinct 4	Cattle guards/Fences	12,478
Rylander Library	Other Supplies	348
Rylander Library	Copier/Maintenance Contract	2,644
Records Management	Capital Outlay	3,484
Courthouse Security	Salary and Part-time	3,037
Courthouse Security	Retirement	299
Indigent Defense	Professional Fees/Contract Labor	20,179

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".

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

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

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.

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.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

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.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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.

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:

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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 2022 (2021 tax levy) was \$0.5950 per each \$100 assessed value. \$0.4950 was allocated to the General Fund and \$0.1000 was allocated to the Road and Bridge Fund. The original 2021 tax levy on assessed valuations was \$4,200,196. Tax collection rates on current taxes assessed for fiscal year 2022 were approximately 99%.

(2) DEPOSITS AND INVESTMENTS

Deposits as of September 30, 2022, categorized by level of risk, are presented in the following table:

	Bank	Category			Carrying
	Balance	1	2	3	Amount
POOLED DEPOSITS					
Pooled cash and cash equivalents					
General & Special Revenue	\$3,448,975	\$ 250,000	\$ 3,198,975	\$ -	\$3,331,319
NON-POOLED DEPOSITS					
Non-pooled cash and cash equivalent					
General Funds					
MMA	20,769		20,769		20,769
Sheriff Forfeiture	301		301		301
American Rescue funds	1,176,458		1,176,458		1,176,548
Construction funds	1,005,500		1,005,500		1,005,500
Fiduciary Funds					
District Clerk - Arrowhead	74,266	74,266			68,719
County Clerk	6,271	6,271			4,258
Ag Program	6,659	6,659			3,473
Justice of the Peace	7,557	7,557			4,696
Tax Assessor – Collector	32,240	32,240			32,240
County Available School	20,862	20,862			20,862
County Attorney	4,203	4,203			4,203
Non-pooled certificates of deposit					
General Fund	100,000		100,000		100,000
Special Revenue	38,993		38,993		38,993
Fiduciary Funds					
District Clerk	31,759	31,759			31,759
Total Deposits	\$ 5,974,813	\$ 433,817	\$ 5,540,996	\$ -	\$ 5,846,736

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, 2022, are as follows:

	Balance September 30 2021	Additions	Retirements	Balance September 30 2022
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	492,070	19,037	-	511,107
Machinery & Equipment	4,520,041	156,679	(1,800)	4,674,920
Totals at historical cost	\$ 19,748,953	\$ 175,716	\$ (1,800)	\$ 19,922,869
Less accumulated depreciation				
Buildings	(250,276)	(1,072)	-	(251,347)
Improvements	(329,991)	(10,365)	-	(340,356)
Infrastructure Improvements	(4,697,675)	(481,355)	-	(5,179,030)
Furniture & Fixtures	(455,495)	(14,474)	-	(469,969)
Machinery & Equipment	(3,715,151)	(259,768)	1,936	(3,972,984)
Total accumulated depreciation	(9,448,588)	(767,034)	1,936	(10,213,686)
Governmental Activities capital assets, net	\$ 10,300,365	\$ (591,318)	\$ 136	\$ 9,709,183

Depreciation expense was charged to governmental activities as follows:

General government administration	\$ 420,063
Road and bridge	346,971
Total depreciation expense	<u>\$ 767,034</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 variable interest rates between 1.83% and 2.06%, final maturity February 15, 2026. The outstanding balance of the 2019 Note as of September 30, 2022, is \$1,109,000 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, 2022, including interest payments are as follows:

<u>Year ending</u> <u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	237,000	19,812	256,812
2024	242,000	15,189	257,189
2025	247,000	10,360	257,360
2026	383,000	3,945	386,945
Total	<u>\$ 1,109,000</u>	<u>\$ 49,306</u>	<u>\$ 1,158,306</u>

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. The leased motor graders and related equipment have an aggregate cost of \$674,276. As of September 30, 2022, the following lease commitments are outstanding for San Saba County:

	<u>Principal</u>	<u>Interest</u>	<u>Total⁽¹⁾</u>
Year ending September 30:			
2023	36,443	1,019	37,462

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

Other Equipment Leases

The County, as a lessee, has entered into lease agreements for printing and imaging equipment. The total of the District's leased assets is recorded at cost of \$76,737, less accumulated amortization of \$29,779.

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending September 30:			
2023	16,275	2,406	18,681
2024	13,085	1,875	14,960
2025	7,980	915	8,895
2026	4,809	453	5,262
2027	4,809	159	4,968
Totals	<u>46,958</u>	<u>5,808</u>	<u>52,766</u>

(5) INTERGOVERNMENTAL REVENUE

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

Federal	State	Local	Total
\$ 588,056	\$ 914,883	\$ 248,376	\$ 1,751,315

(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:	31
Average monthly benefit:	\$844
Inactive employees entitled to but not yet receiving benefits	68
Active	55
Average monthly salary:	\$2,706
Average age:	54.00
Average length of service in years:	10.40

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 8.80% for the months of the

(6) DEFINED BENEFIT PENSION PLAN- *Continued*

accounting year in 2021 (see Statement 20). Pursuant to state law, employers participating in the system must pay 100% of their actuarially determined required contributions on an annual basis. Investment income funds a large part of the benefits employees earn.

NET PENSION LIABILITY

The County's net pension liability was measured as of December 31, 2021, 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, 2021, actuarial valuation using the entry age actuarial cost method. The actuarial assumptions on December 31, 2021 include (a) an 7.5 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 4.7 percent. Both (a) and (b) included an inflation component of 2.50 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period. The five-year period helps stabilize employer rates while still ensuring that rates are reflective of current market conditions. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period on December 31, 2021, was 17.5 years.

As of December 31, 2021, the most recent actuarial valuation date, the plan was 114.93% funded. The actuarial accrued liability for benefits was \$8,440,026 and the actuarial value of assets was \$9,699,786, resulting in an unfunded actuarial accrued liability (UAAL) of (\$1,259,760). The covered payroll (annual payroll of active employees covered by the plan) was \$1,647,723, and the ratio of the net pension liability as a % of covered payroll was -76.45%.

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 2022 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%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
Int'l Equities - Developed Mkts	MSCI World Ex USA (net)	5.00%	3.80%
Int'l Equities - Emerging Mkts	MSCI Emerging Markets (net) Index	6.00%	4.30%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High Yield Cash Pay Capped Index	9.00%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distress Securities Index	4.00%	4.50%
REIT Equities	67% FTSE NAREIT Equity REITs Index +33% Global REIT (net) Index	2.00%	3.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	25.00%	6.80%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.55%
Cash equivalents	90-Day US Treasury	2.00%	-1.05%
		100%	

⁽¹⁾ Target asset allocation adopted at March 2022 TC'DRS Board Meeting

⁽²⁾ Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.6%, per Cliffwater's 2022 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 (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances as of December 31, 2020	\$ 8,302,881	\$ 8,043,540	\$ 259,341
Changes for the year:			
Service cost	218,686	-	218,686
Interest on total pension liability ⁽¹⁾	634,414	-	634,414
Effect of plan changes ⁽²⁾	-	-	-
Effect of economic/demographic gains or losses	(294,970)	-	(294,970)
Effect of assumptions changes or inputs	(66,458)	-	(66,458)
Refund of contributions	(46,524)	(46,524)	-
Benefit payments	(308,002)	(308,002)	-
Administrative expenses	(1)	(5,248)	5,248
Member contributions	-	115,341	(115,341)
Net investment income	-	1,755,964	(1,755,964)
Employer contributions	-	145,164	(145,164)
Other ⁽³⁾	-	(449)	449
Balances as of December 31, 2021	\$ 8,440,026	\$ 9,699,786	\$ (1,259,760)

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

⁽²⁾ No plan changes valued.

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

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

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total Pension Liability	\$ 9,352,835	\$ 8,440,026	\$ 7,655,064
Fiduciary Net Position	9,699,786	9,699,786	9,699,786
Net Pension liability / (asset)	(\$ 346,951)	(\$ 1,259,760)	(\$ 2,044,722)

Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions. For the year ended December 31, 2021, the County recognized pension expense/(income) of \$(251,392). As of December 31, 2021, 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	\$ 147,485	\$ 15
Changes in actuarial assumptions or inputs	33,289	130,712
Net difference between projected and actual earnings	1,100,328	-
Contributions paid to TRS subsequent to measurement date	-	132,248
TOTAL	\$ 1,281,102	\$ 262,975

(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:	
2022	\$ (288,482)
2023	(369,395)
2024	(262,764)
2025	(229,674)
2026	-
Thereafter	-

Pension Expense / (Income)

Pension Expense / (Income)	<u>January 1, 2021 to December 31, 2021</u>
Service cost	\$ 218,686
Interest on total pension liability ⁽¹⁾	634,414
Effect of plan changes	-
Administrative expenses	5,248
Member contributions	(115,341)
Expected investment return net of investment expenses	(607,589)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(169,960)
Recognition of assumption changes or inputs	97,482
Recognition of gains or losses	(314,780)
Other ⁽²⁾	449
Pension expense / (income)	\$ 141,105

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

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

(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, 2022 were \$11,974, 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, 2022:

Transfer From	To Debt Service Fund	To General Fund	To R&B Precincts	To Special Revenue	To Capital Projects	Total Transfers
General						
Indigent Defense				\$ 46,407		\$ 46,407
Crime Victims				40,312		40,312
General	257,254				48,197	305,451
Road & Bridge						
General	86,719	-	1,287,743			1,374,462
Total Transfers	\$ 343,973	-	\$1,287,743	\$ 86,719	\$ 48,197	\$ 1,766,632

(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, 2022, 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 January 31, 2023, 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, 2022.

**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, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual (Over) Under Budget
REVENUES:				
Taxes	\$ 3,344,930.28	\$ 3,344,930.28	\$ 3,449,536.88	\$ (104,606.60)
Taxes - Prior Year	40,500.00	40,500.00	27,026.98	13,473.02
Penalty & Interest	30,000.00	30,000.00	39,516.72	(9,516.72)
Sales Tax	281,799.53	281,799.53	299,191.44	(17,391.91)
Mixed Drink Tax	2,500.00	2,500.00	10,290.27	(7,790.27)
Fees of Office	189,500.00	189,500.00	193,393.86	(3,893.86)
Fees to Clerks	1,500.00	1,500.00	849.50	650.50
Fees for Peace Officers	10,000.00	10,000.00	13,120.64	(3,120.64)
Fees for Services of Prosecutors	500.00	500.00	-	500.00
Liquor Licenses	500.00	500.00	755.00	(255.00)
Auto Registration Fees	20,000.00	20,000.00	27,445.60	(7,445.60)
Jury Fees	850.00	850.00	200.23	649.77
Traffic Fees	400.00	400.00	103.78	296.22
County Transaction Fees	1,100.00	1,100.00	1,218.85	(118.85)
Child Safety	-	-	216.65	(216.65)
Traffic Law Failure to Appear	1,850.00	1,850.00	400.00	1,450.00
Judicial Education Fee	150.00	150.00	-	150.00
State Salary Supplement	50,800.00	50,800.00	53,442.77	(2,642.77)
Indigent Program Reimbursement	5,000.00	5,000.00	-	5,000.00
Intergovernmental Revenue	245,036.04	245,036.04	248,376.10	(3,340.06)
Grant Income	7,500.00	7,500.00	53,228.71	(45,728.71)
Rental Income	8,400.00	8,400.00	9,320.00	(920.00)
Other Income	18,000.00	18,000.00	99,524.06	(81,524.06)
Interest Income	1,000.00	1,000.00	15,239.21	(14,239.21)
TRANSFERS:				
Interfund Transfers In	-	-	-	-
Interdepartmental Transfers In	-	-	-	-
TOTAL GENERAL FUND REVENUES	\$ 4,261,815.85	\$ 4,261,815.85	\$ 4,542,397.25	\$ (280,581.40)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual Over (Under) Budget
COUNTY JUDGE				
Salary - Department Head	\$ 66,922.52	\$ 66,922.52	\$ 66,922.44	\$ (0.08)
Salary - #1	31,106.56	31,106.56	30,980.88	(125.68)
Overtime	-	-	-	-
Payroll Tax - Social Security	6,077.80	6,077.80	6,039.58	(38.22)
Payroll Tax - Medicare	1,421.42	1,421.42	1,412.41	(9.01)
Retirement	9,410.79	9,410.79	9,566.51	155.72
Death Benefits	696.01	696.01	673.02	(22.99)
Health Insurance	22,560.00	22,560.00	21,081.68	(1,478.32)
Unemployment	155.53	155.53	19.00	(136.53)
Worker's Compensation	284.28	284.28	217.61	(66.67)
Office Supplies/Postage	1,000.00	1,000.00	865.54	(134.46)
Advertising & Required Publications	1,115.00	1,115.00	777.60	(337.40)
Travel/Dues/Conventions	4,500.00	4,500.00	1,929.85	(2,570.15)
Telephone	3,500.00	3,500.00	2,115.76	(1,384.24)
Repairs/Maintenance	300.00	300.00	135.00	(165.00)
Equipment Maintenance & Supplies	450.00	450.00	-	(450.00)
Capital Outlay	3,000.00	3,000.00	1,638.41	(1,361.59)
TOTAL County Judge	\$ 152,499.91	\$ 152,499.91	\$ 144,375.29	\$ (8,124.62)
COUNTY CLERK				
Salary - Department Head	\$ 21,846.71	\$ 21,846.71	\$ 21,846.72	\$ 0.01
Salary - #6 or Part-Time	16,382.56	16,382.56	16,619.19	236.63
Payroll Tax - Social Security	2,370.21	2,370.21	2,347.03	(23.18)
Payroll Tax - Medicare	554.32	554.32	548.93	(5.39)
Retirement	3,670.01	3,670.01	3,757.16	87.15
Death Benefits	271.43	271.43	264.49	(6.94)
Health Insurance	150.00	150.00	148.50	(1.50)
Unemployment	81.91	81.91	8.30	(73.61)
Worker's Compensation	110.86	110.86	71.23	(39.63)
Office Supplies/Postage	6,000.00	6,000.00	5,519.12	(480.88)
Travel/Dues/Conventions	625.00	625.00	475.00	(150.00)
Telephone	600.00	600.00	532.75	(67.25)
Repairs/Maintenance	300.00	300.00	-	(300.00)
Copier/Maintenance Contract	12,000.00	12,000.00	10,554.57	(1,445.43)
Capital Outlay	500.00	500.00	500.00	-
TOTAL County Clerk	\$ 65,463.01	\$ 65,463.01	\$ 63,192.99	\$ (2,270.02)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2022

DISTRICT CLERK							
Salary - Department Head	\$	21,846.71	\$	21,846.71	\$	21,846.72	\$ 0.01
Salary - #1		31,106.56		31,106.56		30,574.64	(531.92)
Overtime		-		-		67.32	67.32
Payroll Tax - Social Security		3,283.10		3,283.10		3,216.41	(66.69)
Payroll Tax - Medicare		767.82		767.82		752.22	(15.60)
Retirement		5,083.51		5,083.51		5,128.25	44.74
Death Benefits		375.97		375.97		360.84	(15.13)
Health Insurance		22,560.00		22,560.00		21,032.18	(1,527.82)
Unemployment		155.53		155.53		18.83	(136.70)
Worker's Compensation		153.56		153.56		105.73	(47.83)
Office Supplies/Postage		4,500.00		4,500.00		3,821.60	(678.40)
Travel/Dues/Conventions		600.00		600.00		50.00	(550.00)
Telephone		600.00		600.00		513.12	(86.88)
Repairs/Maintenance		150.00		150.00		-	(150.00)
Copier/Maintenance Contract		1,200.00		1,200.00		505.78	(694.22)
Capital Outlay		200.00		200.00		48.99	(151.01)
TOTAL District Clerk	\$	92,582.76	\$	92,582.76	\$	88,042.63	\$ (4,540.13)
COUNTY TREASURER							
Salary - Department Head	\$	43,693.43	\$	43,693.43	\$	43,693.44	\$ 0.01
Salary - #6 or Part Time		4,543.60		4,543.60		-	(4,543.60)
Payroll Tax - Social Security		2,990.70		2,990.70		2,708.99	(281.71)
Payroll Tax - Medicare		699.44		699.44		633.60	(65.84)
Retirement		4,630.75		4,630.75		4,268.85	(361.90)
Death Benefits		342.48		342.48		300.39	(42.09)
Health Insurance		11,280.00		11,280.00		10,540.84	(739.16)
Unemployment		22.72		22.72		-	(22.72)
Worker's Compensation		139.89		139.89		107.68	(32.21)
Office Supplies/Postage		2,000.00		2,000.00		3,286.83	1,286.83
Other Supplies		100.00		100.00		-	(100.00)
Advertising & Required Publications		50.00		50.00		-	(50.00)
Travel/Dues/Conventions		4,500.00		4,500.00		2,559.71	(1,940.29)
Telephone		1,100.00		1,100.00		1,051.67	(48.33)
Repairs/Maintenance		300.00		300.00		-	(300.00)
Software Maintenance		500.00		500.00		-	(500.00)
Capital Outlay		1,500.00		1,500.00		-	(1,500.00)
TOTAL County Treasurer	\$	78,393.01	\$	78,393.01	\$	69,152.00	\$ (9,241.01)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2022

TAX ASSESSOR

Salary - Department Head	\$	26,100.00	\$	26,100.00	\$	26,100.00	\$	-
Salary - #1		31,106.56		31,106.56		31,223.08		116.52
Salary - #2		31,106.56		31,106.56		31,125.84		19.28
Overtime		-		-		538.56		538.56
Payroll Tax - Social Security		5,475.41		5,475.41		5,500.49		25.08
Payroll Tax - Medicare		1,280.54		1,280.54		1,286.42		5.88
Retirement		8,478.06		8,478.06		8,694.30		216.24
Death Benefits		627.02		627.02		611.78		(15.24)
Health Insurance		22,560.00		22,560.00		21,081.68		(1,478.32)
Unemployment		311.07		311.07		38.43		(272.64)
Worker's Compensation		256.11		256.11		195.69		(60.42)
Office Supplies/Postage		4,500.00		4,500.00		2,835.12		(1,664.88)
Other Supplies		300.00		300.00		-		(300.00)
Travel/Dues/Conventions		1,500.00		1,500.00		125.00		(1,375.00)
Voter Registrar		3,000.00		3,000.00		2,918.05		(81.95)
Telephone		1,820.00		1,820.00		1,703.79		(116.21)
Repairs/Maintenance		300.00		300.00		-		(300.00)
Capital Outlay		1,200.00		1,200.00		-		(1,200.00)
TOTAL Tax Assessor	\$	139,921.33	\$	139,921.33	\$	133,978.23	\$	(5,943.10)

JUSTICE OF PEACE

Salary - Department Head	\$	43,693.43	\$	43,693.43	\$	43,693.56	\$	0.13
Salary - #1		31,106.56		31,106.56		26,857.82		(4,248.74)
Contract Labor		612.00		612.00		400.00		(212.00)
Payroll Tax - Social Security		4,637.60		4,637.60		4,353.12		(284.48)
Payroll Tax - Medicare		1,084.60		1,084.60		1,018.07		(66.53)
Retirement		7,180.80		7,180.80		6,941.91		(238.89)
Death Benefits		531.08		531.08		483.88		(47.20)
Health Insurance		22,560.00		22,560.00		9,784.22		(12,775.78)
Unemployment		155.53		155.53		19.95		(135.58)
Worker's Compensation		216.92		216.92		148.55		(68.37)
Office Supplies/Postage		2,550.00		2,550.00		2,548.74		(1.26)
Travel/Dues/Conventions		2,200.00		2,200.00		2,157.49		(42.51)
Telephone		2,000.00		2,000.00		1,750.79		(249.21)
Copier/Maintenance Contract		2,550.00		2,550.00		2,444.93		(105.07)
Utilities		650.00		650.00		-		(650.00)
Repairs and Maintenance		-		-		40.00		40.00
Capital Outlay		-		-		-		-
TOTAL Justice of Peace	\$	121,728.52	\$	121,728.52	\$	102,643.03	\$	(19,085.49)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2022

COUNTY EXTENSION AGENTS

Salary - Department Head	\$	14,600.00	\$	14,600.00	\$	14,599.92	\$	(0.08)
Salary - #1		14,600.00		14,600.00		5,306.64		(9,293.36)
Salary - #2		31,106.56		31,106.56		31,098.24		(8.32)
Payroll Tax - Social Security		3,739.01		3,739.01		3,130.69		(608.32)
Payroll Tax - Medicare		874.45		874.45		732.17		(142.28)
Retirement		2,986.23		2,986.23		3,038.49		52.26
Death Benefits		220.86		220.86		213.77		(7.09)
Health Insurance		11,280.00		11,280.00		10,738.84		(541.16)
Unemployment		301.53		301.53		29.83		(271.70)
Worker's Compensation		174.89		174.89		53.02		(121.87)
Office Supplies/Postage		2,000.00		2,000.00		1,558.19		(441.81)
Other Supplies		200.00		200.00		158.74		(41.26)
Travel/Dues/Conventions		7,200.00		7,200.00		8,333.00		1,133.00
Continuing Education		550.00		550.00		-		(550.00)
Association Dues		300.00		300.00		185.00		(115.00)
Mileage		17,500.00		17,500.00		19,961.74		2,461.74
Telephone		1,480.00		1,480.00		1,311.11		(168.89)
Copier/Maintenance Contract		4,450.00		4,450.00		2,927.82		(1,522.18)
TOTAL County Extension Agents	\$	113,563.53	\$	113,563.53	\$	103,377.21	\$	(10,186.32)

VETERANS SERVICE OFFICER

Salary - Department Head	\$	6,300.00	\$	6,300.00	\$	6,300.00	\$	-
Payroll Tax - Social Security		390.60		390.60		390.60		-
Payroll Tax - Medicare		91.35		91.35		91.32		(0.03)
Retirement		604.80		604.80		615.48		10.68
Death Benefits		44.73		44.73		43.32		(1.41)
Health Insurance		100.00		100.00		99.00		(1.00)
Unemployment		31.50		31.50		3.14		(28.36)
Worker's Compensation		18.27		18.27		15.52		(2.75)
Office Supplies/Postage		150.00		150.00		-		(150.00)
Travel/Dues/Conventions		800.00		800.00		-		(800.00)
Telephone		510.00		510.00		498.69		(11.31)
TOTAL Veterans Service Officer	\$	9,041.25	\$	9,041.25	\$	8,057.07	\$	(984.18)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2022

LIBRARY					
Salary - Department Head	\$	30,029.75	\$	30,029.75	\$ 30,029.76 \$ 0.01
Salary - #6 or Part- Time		7,300.00		7,300.00	5,929.60 (1,370.40)
Payroll Tax - Social Security		2,314.44		2,314.44	2,229.49 (84.95)
Payroll Tax - Medicare		541.28		541.28	521.46 (19.82)
Retirement		3,583.66		3,583.66	3,511.19 (72.47)
Death Benefits		265.04		265.04	247.30 (17.74)
Health Insurance		11,280.00		11,280.00	10,738.84 (541.16)
Unemployment		186.65		186.65	20.93 (165.72)
Worker's Compensation		93.32		93.32	14.94 (78.38)
Other Supplies		500.00		500.00	183.50 (316.50)
Travel/Dues/Conventions		300.00		300.00	- (300.00)
Telephone		750.00		750.00	669.11 (80.89)
Utilities		6,500.00		6,500.00	7,619.12 1,119.12
Repairs/Maintenance		1,300.00		1,300.00	1,646.00 346.00
Capital Outlay		880.00		880.00	- (880.00)
TOTAL Library	\$	65,824.14	\$	65,824.14	\$ 63,361.24 \$ (2,462.90)

PUBLIC SERVICE					
Salary - Indigent Payroll	\$	19,364.78	\$	19,364.78	\$ 19,435.61 \$ 70.83
Payroll Tax - Social Security		1,200.62		1,200.62	1,124.23 (76.39)
Payroll Tax - Medicare		280.79		280.79	262.94 (17.85)
Retirement		1,859.02		1,859.02	1,898.67 39.65
Death Benefits		137.49		137.49	133.67 (3.82)
Health Insurance (Indigent Director)		11,280.00		11,280.00	10,540.84 (739.16)
Unemployment		96.82		96.82	11.83 (84.99)
Worker's Compensation		56.16		56.16	23.87 (32.29)
Jury Fees		-		-	- -
Medical/Psychological		1,000.00		1,000.00	- (1,000.00)
Legal		2,000.00		2,000.00	1,200.00 (800.00)
Indigent Health Care		267,594.42		267,594.42	177,350.69 (90,243.73)
Soil Conservation		6,000.00		6,000.00	6,000.00 -
Airport		10,000.00		10,000.00	9,241.00 (759.00)
Child Welfare Board		3,500.00		3,500.00	1,720.00 (1,780.00)
Children's Advocacy/CASA		1,660.00		1,660.00	1,659.96 (0.04)
HCCAA		8,000.00		8,000.00	6,614.00 (1,386.00)
MHMR		4,000.00		4,000.00	3,999.96 (0.04)
TOTAL Public Service	\$	338,030.10	\$	338,030.10	\$ 241,217.27 \$ (96,812.83)

PUBLIC SAFETY					
Adult Probation	\$	2,000.00	\$	2,000.00	\$ 1,276.59 \$ (723.41)
Crime Stoppers		1,000.00		1,000.00	609.97 (390.03)
Game Wardens		750.00		750.00	750.00 -
Highway Patrol		1,500.00		1,500.00	1,494.78 (5.22)
Trapper's Association		43,200.00		43,200.00	43,200.00 -
Insurance		2,000.00		2,000.00	- (2,000.00)
Juvenile Probation/Detention		60,000.00		60,000.00	30,386.52 (29,613.48)
Fire Department		28,000.00		28,000.00	28,000.00 -
First Responder Organization		4,000.00		4,000.00	- (4,000.00)
TOTAL Public Safety	\$	142,450.00	\$	142,450.00	\$ 105,717.86 \$ (36,732.14)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2022

COUNTY-WIDE

Professional Fees/Contract Services	\$	41,814.12	\$	41,814.12	\$	27,293.99	\$	(14,520.13)
Health Insurance		-		-		(1,687.93)		(1,687.93)
Office Supplies/Postage		2,000.00		2,000.00		178.00		(1,822.00)
Other Supplies		1,500.00		1,500.00		373.28		(1,126.72)
Employee Morale		500.00		500.00		500.00		-
Advertising & Required Publications		500.00		500.00		2,108.46		1,608.46
Travel/Dues/Conventions		800.00		800.00		915.00		115.00
Telephone		4,400.00		4,400.00		2,490.99		(1,909.01)
Utilities		36,000.00		36,000.00		34,370.99		(1,629.01)
Insurance		73,000.00		73,000.00		70,489.52		(2,510.48)
Repairs/Maintenance		10,300.00		10,300.00		14,239.52		3,939.52
CTTC-Telephone Contract		7,300.00		7,300.00		7,119.90		(180.10)
Copier/Maintenance Contract		7,250.00		7,250.00		10,682.39		3,432.39
County Permanent Improvements		80,000.83		80,000.83		14,642.22		(65,358.61)
Fees and Licenses		500.00		500.00		35.00		(465.00)
Contingency		70,000.00		70,000.00		389.18		(69,610.82)
Audit		33,000.00		33,000.00		25,500.00		(7,500.00)
Central Appraisal District		120,764.98		120,764.98		120,764.96		(0.02)
Election Expense		15,000.00		15,000.00		16,704.30		1,704.30
Principal		233,000.00		233,000.00		233,000.00		-
Debt Service Interest/ Loan Closing Co		24,254.05		24,254.05		24,254.05		-
TOTAL County-Wide	\$	761,883.98	\$	761,883.98	\$	604,363.82	\$	(157,520.16)

JANITORIAL

Salary - Department Head	\$	32,553.43	\$	32,553.43	\$	32,352.60	\$	(200.83)
Salary - #6 or Part-time		16,850.00		16,850.00		14,769.22		(2,080.78)
Payroll Tax - Social Security		3,063.01		3,063.01		2,901.82		(161.19)
Payroll Tax - Medicare		716.35		716.35		678.64		(37.71)
Retirement		4,742.73		4,742.73		4,581.70		(161.03)
Death Benefits		350.76		350.76		322.10		(28.66)
Health Insurance		11,280.00		11,280.00		10,639.84		(640.16)
Unemployment		247.02		247.02		28.15		(218.87)
Worker's Compensation		1,659.96		1,659.96		1,209.66		(450.30)
Other Supplies		6,796.60		6,796.60		9,130.29		2,333.69
Uniforms		-		-		-		-
Telephone		700.00		700.00		512.88		(187.12)
Repairs/Maintenance		2,540.00		2,540.00		163.45		(2,376.55)
Capital Outlay		-		-		-		-
TOTAL Janitorial	\$	81,499.86	\$	81,499.86	\$	77,290.35	\$	(4,209.51)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2022

FIRE DEPARTMENT

Retirement	\$	4,500.00	\$	4,500.00	\$	3,872.04	\$	(627.96)
Worker's Compensation		3,000.00		3,000.00		2,888.00		(112.00)
Other Supplies		1,500.00		1,500.00		52.00		(1,448.00)
Travel/Dues/Conventions		2,775.00		2,775.00		570.00		(2,205.00)
Telephone		1,050.00		1,050.00		766.09		(283.91)
Utilities		2,400.00		2,400.00		1,531.16		(868.84)
Insurance		9,100.00		9,100.00		-		(9,100.00)
Repairs/Maintenance		11,644.31		11,644.31		7,605.99		(4,038.32)
Fuel/Oil/Etc		12,195.00		12,195.00		6,932.95		(5,262.05)
Equipment Maintenance & Supplies		12,624.11		12,624.11		9,601.50		(3,022.61)
Capital Outlay		10,110.19		10,110.19		-		(10,110.19)
TOTAL Fire Department	\$	70,898.61	\$	70,898.61	\$	33,819.73	\$	(37,078.88)

DISTRICT COURT

Court Reporter & Coord	\$	21,465.00	\$	21,465.00	\$	21,713.54	\$	248.54
Payroll Taxes		1,655.00		1,655.00		1,592.12		(62.88)
Retirement		2,445.00		2,445.00		2,539.31		94.31
Death Benefits		67.00		67.00		63.21		(3.79)
Health Insurance		3,880.00		3,880.00		3,481.31		(398.69)
Unemployment		50.00		50.00		35.17		(14.83)
Worker's Compensation		77.00		77.00		62.66		(14.34)
Office Supplies/Postage		67.00		67.00		16.71		(50.29)
Other Supplies		247.00		247.00		72.61		(174.39)
Advertising & Required Publications		-		116.00		-		(116.00)
Travel/Dues/Conventions		265.00		902.00		1,996.00		1,094.00
Continuing Education/Dues		763.00		165.01		111.74		(53.27)
Professional Liability Insurance		305.00		149.99		177.02		27.03
Repairs and Maint		73.00		73.00		-		(73.00)
Equipment Contract		240.00		240.00		-		(240.00)
Miscellaneous		65.00		65.00		58.43		(6.57)
Capital Outlay		131.00		131.00		-		(131.00)

JUDICIAL SERVICES/DISTRICT COURT

Professional Fees/Contract Labor		60,000.00		60,000.00		18,596.20		(41,403.80)
Judicial Administration		2,730.00		2,730.00		1,064.03		(1,665.97)
Law Books		400.00		400.00		-		(400.00)
Appeals Records		3,000.00		3,000.00		-		(3,000.00)
Jury Fees		750.00		750.00		-		(750.00)
Medical/Psychological		1,000.00		1,000.00		-		(1,000.00)
Office Supplies - Postage		-		-		-		-
TOTAL District Court	\$	99,675.00	\$	99,675.00	\$	51,580.06	\$	(48,094.94)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2022

VOLUNTEER AMBULANCE					
Professional Fees	\$	250,000.00	\$	250,000.00	\$ 249,999.96 \$ (0.04)
Fuel/Oil/Etc		-		-	-
TOTAL Volunteer Ambulance	\$	250,000.00	\$	250,000.00	\$ 249,999.96 \$ (0.04)
EMERGENCY MANAGEMENT					
Salary - Department Head	\$	14,060.01	\$	14,060.01	\$ 13,714.32 \$ (345.69)
Payroll Tax - Social Security		871.72		871.72	793.25 (78.47)
Payroll Tax - Medicare		203.87		203.87	185.48 (18.39)
Retirement		1,349.76		1,349.76	1,339.44 (10.32)
Death Benefits		99.83		99.83	94.24 (5.59)
Unemployment		70.30		70.30	8.25 (62.05)
Worker's Compensation		40.77		40.77	34.24 (6.53)
Office Supplies/Postage		75.00		75.00	32.58 (42.42)
Other Supplies		150.00		150.00	- (150.00)
Advertising & Required Publications		150.00		150.00	144.00 (6.00)
Travel/Dues/Conventions		5,000.00		5,000.00	2,582.30 (2,417.70)
Telephone		1,550.00		1,550.00	1,041.16 (508.84)
Capital Outlay		500.00		500.00	- (500.00)
TOTAL Emergency Management	\$	24,121.26	\$	24,121.26	\$ 19,969.26 \$ (4,152.00)
COUNTY ATTORNEY					
Salary - Department Head	\$	67,291.15	\$	67,291.15	\$ 69,691.08 \$ 2,399.93
Salary - #1		11,894.20		11,894.20	11,885.38 (8.82)
Payroll Tax - Social Security		4,909.49		4,909.49	5,006.24 96.75
Payroll Tax - Medicare		1,148.19		1,148.19	1,170.79 22.60
Retirement		7,601.79		7,601.79	7,970.10 368.31
Death Benefits		562.22		562.22	560.78 (1.44)
Health Insurance		11,280.00		11,280.00	10,540.84 (739.16)
Unemployment		59.47		59.47	6.88 (52.59)
Worker's Compensation		269.23		269.23	174.47 (94.76)
Office Supplies/Postage		5,770.95		5,770.95	2,035.15 (3,735.80)
Travel/Dues/Conventions		5,000.00		5,000.00	805.27 (4,194.73)
Telephone		4,650.00		4,650.00	4,570.97 (79.03)
Repairs/Maintenance		2,000.00		2,000.00	627.92 (1,372.08)
Capital Outlay		1,714.00		1,714.00	6,413.00 4,699.00
Other Supplies		-		-	-
TOTAL County Attorney	\$	124,150.69	\$	124,150.69	\$ 121,458.87 \$ (2,691.82)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2022

SHERIFF					
Salary - Department Head	\$	26,100.00	\$	26,100.00	\$ 26,100.00 \$ -
Salary - #1		51,410.00		51,410.00	54,430.17 3,020.17
Salary - #2		48,400.00		48,400.00	44,945.69 (3,454.31)
Salary - #3		48,400.00		48,400.00	41,778.38 (6,621.62)
Salary - #4		44,895.00		44,895.00	46,710.67 1,815.67
Salary - #5		44,895.00		44,895.00	41,504.75 (3,390.25)
Salary - #6		20,000.00		20,000.00	20,000.00 -
Part-Time		9,000.00		9,000.00	5,748.00 (3,252.00)
Overtime		10,500.00		10,500.00	11,517.97 1,017.97
Payroll Tax - Social Security		18,823.20		18,823.20	18,072.58 (750.62)
Payroll Tax - Medicare		4,402.20		4,402.20	4,226.71 (175.49)
Retirement		29,145.60		29,145.60	28,539.77 (605.83)
Death Benefits		2,155.56		2,155.56	2,014.03 (141.53)
Health Insurance		67,680.00		67,680.00	54,037.38 (13,642.62)
Unemployment		1,387.50		1,387.50	2,578.01 1,190.51
Worker's Compensation		4,979.04		4,979.04	5,003.46 24.42
Office Supplies/Postage		4,000.00		4,000.00	3,256.84 (743.16)
Other Supplies		5,500.00		5,500.00	5,821.43 321.43
Uniforms		5,500.00		5,500.00	5,099.60 (400.40)
Advertising & Required Publications		1,500.00		1,500.00	1,157.90 (342.10)
Travel/Dues/Conventions		5,000.00		5,000.00	2,386.11 (2,613.89)
Case Management		4,500.00		4,500.00	675.50 (3,824.50)
Impress Funds		1,000.00		1,000.00	- (1,000.00)
Telephone		5,500.00		5,500.00	5,337.93 (162.07)
Repairs/Maintenance		20,000.00		20,000.00	7,328.39 (12,671.61)
Fuel/Oil/Etc		32,000.00		32,000.00	37,871.65 5,871.65
Capital Outlay		85,000.00		85,000.00	82,741.01 (2,258.99)
TOTAL Sheriff	\$	601,673.10	\$	601,673.10	\$ 558,883.93 \$ (42,789.17)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2022

JAIL					
Salary - Department Head	\$	35,234.10	\$	35,234.10	\$ 35,709.50 \$ 475.40
Salary - #1		34,051.34		34,051.34	34,686.61 635.27
Salary - #2		34,051.34		34,051.34	40,580.82 6,529.48
Salary - #3		34,051.34		34,051.34	33,946.95 (104.39)
Salary - #4		34,051.34		34,051.34	33,587.48 (463.86)
Salary - #5		34,051.34		34,051.34	34,051.34 -
Salary - #6 or Part-time		6,880.00		6,880.00	7,569.66 689.66
Overtime		9,640.00		9,640.00	64,849.08 55,209.08
Payroll Tax - Social Security		13,764.67		13,764.67	17,598.72 3,834.05
Payroll Tax - Medicare		3,219.16		3,219.16	4,115.82 896.66
Retirement		21,313.04		21,313.04	27,901.65 6,588.61
Death Benefits		1,576.28		1,576.28	1,958.58 382.30
Health Insurance		67,680.00		67,680.00	44,118.10 (23,561.90)
Unemployment		1,110.05		1,110.05	176.01 (934.04)
Worker's Compensation		3,640.98		3,640.98	4,936.35 1,295.37
Office Supplies/Postage		3,000.00		3,000.00	2,503.86 (496.14)
Other Supplies		3,000.00		3,000.00	2,678.77 (321.23)
Uniforms		1,500.00		1,500.00	1,701.63 201.63
Travel/Dues/Conventions		2,400.00		2,400.00	5,596.36 3,196.36
Case Management		15,600.00		15,600.00	(75.00) (15,675.00)
Telephone		3,800.00		3,800.00	3,318.12 (481.88)
Utilities		15,000.00		15,000.00	12,448.77 (2,551.23)
Repairs/Maintenance		20,000.00		20,000.00	20,833.20 833.20
Fuel, Oil, Etc		10,000.00		10,000.00	6,641.31 (3,358.69)
Copier/Maintenance Contract		4,800.00		4,800.00	4,850.30 50.30
Prisoner Meals		6,000.00		6,000.00	2,316.66 (3,683.34)
Inmate Overflow		250,000.00		250,000.00	215,530.00 (34,470.00)
Medical/Psychological		20,000.00		20,000.00	39,107.56 19,107.56
Capital Outlay		2,500.00		2,500.00	2,719.57 219.57
TOTAL Jail	\$	691,914.98	\$	691,914.98	\$ 705,957.78 \$ 14,042.80
DISTRICT ATTORNEY					
Salary - Department Head	\$	77,666.00	\$	77,666.00	\$ 75,878.97 \$ (1,787.03)
Court Reporter		1,403.00		1,403.00	- (1,403.00)
Payroll Taxes		5,941.00		5,941.00	5,767.67 (173.33)
Retirement		9,320.00		9,320.00	9,186.03 (133.97)
Death Benefits		241.00		241.00	- (241.00)
Health Insurance		13,593.00		13,593.00	11,163.53 (2,429.47)
Unemployment		186.00		186.00	122.77 (63.23)
Worker's Compensation		267.00		267.00	440.23 173.23
Office Supplies/Postage		2,004.00		2,004.00	- (2,004.00)
Other Supplies		2,238.00		2,238.00	1,237.44 (1,000.56)
Travel/Dues/Conventions		602.00		602.00	885.20 283.20
Continuing Education/Dues		1,002.00		1,002.00	275.93 (726.07)
Case Management		-		-	75.55 75.55
Telephone		1,256.00		1,256.00	875.33 (380.67)
Repairs/Maintenance		201.00		201.00	133.31 (67.69)
Copier/Maintenance Contract		868.00		868.00	968.75 100.75
Capital Outlay		-		-	2,232.86 2,232.86
TOTAL District Attorney	\$	116,788.00	\$	116,788.00	\$ 109,243.57 \$ (7,544.43)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2022

MUNICIPAL COURT					
Salary - Department Head	\$	13,722.61	\$	13,722.61	\$ 13,722.48 \$ (0.13)
Salary - #1		10,229.23		10,229.23	9,100.08 (1,129.15)
Payroll Tax - Social Security		1,485.01		1,485.01	1,408.43 (76.58)
Payroll Tax - Medicare		347.30		347.30	329.39 (17.91)
Retirement		2,299.38		2,299.38	2,245.43 (53.95)
Death Benefits		170.06		170.06	156.57 (13.49)
Unemployment		64.07		64.07	6.76 (57.31)
Worker's Compensation		82.38		82.38	86.56 4.18
TOTAL Municipal Court	\$	28,400.04	\$	28,400.04	\$ 27,055.70 \$ (1,344.34)
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	260.09 (239.91)
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	- (250.00)
Medical/Psychological		2,000.00		2,000.00	686.00 (1,314.00)
TOTAL County Court	\$	9,632.50	\$	9,632.50	\$ 946.09 \$ (8,686.41)
COURTHOUSE ANNEX					
Utilities	\$	-	\$	-	\$ - \$ -
Repairs/Maintenance		7,000.00		7,000.00	2,043.03 (4,956.97)
Capital Outlay		-		-	- -
TOTAL Courthouse Annex	\$	7,000.00	\$	7,000.00	\$ 2,043.03 \$ (4,956.97)
INTERFUND TRANSFERS					
		-		-	- -
TOTAL GENERAL FUND EXPENDITURE	\$	4,187,135.58	\$	4,187,135.58	\$ 3,685,726.97 \$ (501,408.61)

Cash fund balance, October 1, 2021	\$	1,208,541.53
Receipts		4,542,397.25
Interfund Transfers In		558,912.00
	\$	6,309,850.78
Disbursements		(3,685,726.97)
Interfund Transfers Out		(86,719.00)
Cash fund balance, September 30, 2022	\$	2,537,404.81

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, 2022

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	\$ 2,537,405
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Amounts reported for governmental activities in the Statement of Revenues,
Expenditures, and Changes in Net Position are different because:

The Permanent School Fund CD is included in the Restricted Fund Balance	100,000
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The governmental funds statement of revenues, expenditures and changes in fund balance includes accrued payroll, employee vacation, and expenses that were payable as of the year end financial statement date. These payables and accruals increased the fund balance of the governmental fund balance.	12,040
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Various other reclassifications and eliminations are necessary to convert from the budgetary basis of accounting to accrual basis of accounting. This includes the adjustments to receivables and the changes to other payables.	<div style="border-top: 1px solid black; display: inline-block;">(56,448)</div>
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Fund Balance Governmental Funds	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block;">\$ 2,592,997</div>
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The accompanying notes are an integral part of the financial statements.

San Saba County
Road and Bridge - General Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual Over (Under) Budget
RECEIPTS:				
Fines	\$ 23,000.00	\$ 23,000.00	\$ 17,693.00	\$ (5,307.00)
Road Tax	718,290.53	718,290.53	710,964.67	(7,325.86)
Road Tax - Prior Year	7,000.00	7,000.00	6,304.44	(695.56)
Road Tax - Penalty and Interest	5,800.00	5,800.00	8,439.87	2,639.87
Auto Registration Fees	440,000.00	440,000.00	400,596.19	(39,403.81)
Lateral Road Income	20,400.00	20,400.00	19,331.00	(1,069.00)
Other Income	-	-	761.58	761.58
TRANSFERS				
Interfund Transfer In	-	-	-	-
TOTAL Receipts	\$ 1,214,490.53	\$ 1,214,490.53	\$ 1,164,090.75	\$ (50,399.78)
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ 1,000.00	\$ 1,000.00	\$ 232.00	\$ (768.00)
Insurance	7,500.00	7,500.00	10,966.48	3,466.48
Repairs & Maintenance	1,000.00	1,000.00	-	(1,000.00)
County Permanent Improvements	14,000.00	14,000.00	3,230.25	(10,769.75)
TRANSFERS				
Interdepartmental Transfer Out	1,441,420.47	1,441,420.47	1,287,743.20	(153,677.27)
TOTAL Expenditures	\$ 1,464,920.47	\$ 1,464,920.47	\$ 1,302,171.93	\$ (162,748.54)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2021	\$ 653,833.63
Receipts	1,164,090.75
Transfers In	-
	<u>\$ 1,817,924.38</u>
Disbursements	(14,428.73)
Transfers Out	(1,287,743.20)
Cash Fund Balance, September 30, 2022	<u>\$ 515,752.45</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, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	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	\$ 44,409.50	\$ 44,409.50	\$ 44,409.48	\$ (0.02)
Salary - #1	38,211.69	38,211.69	39,014.00	802.31
Salary - #2	38,211.69	38,211.69	38,941.00	729.31
Salary #6 or Part-time	500.00	500.00	-	(500.00)
Overtime	500.00	500.00	-	(500.00)
Payroll tax - Social Security	7,553.64	7,553.64	6,947.01	(606.63)
Payroll tax - Medicare	1,766.58	1,766.58	1,624.68	(141.90)
Retirement	11,695.96	11,695.96	11,952.87	256.91
Death Benefits	865.01	865.01	841.38	(23.63)
Health Insurance	33,840.00	33,840.00	31,622.52	(2,217.48)
Unemployment	387.12	387.12	45.95	(341.17)
Worker's Compensation	2,332.11	2,332.11	1,682.86	(649.25)
Other Supplies	1,900.00	1,900.00	365.48	(1,534.52)
Uniforms	1,150.00	1,150.00	1,135.80	(14.20)
Travel/Dues/Conventions	1,200.00	1,200.00	1,240.49	40.49
Telephone	1,500.00	1,500.00	512.88	(987.12)
Utilities	3,000.00	3,000.00	2,877.76	(122.24)
Repairs/Maintenance	14,249.71	14,249.71	7,613.57	(6,636.14)
Fuel/Oil/Etc	20,745.00	20,745.00	20,698.52	(46.48)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	18,400.00	18,400.00	18,294.26	(105.74)
Road Maintenance Supplies	31,820.60	31,820.60	31,734.43	(86.17)
Cattle guards/fences	2,500.00	2,500.00	-	(2,500.00)
Capital Outlay	5,000.00	5,000.00	15,320.00	10,320.00
Contingency	36,700.00	36,700.00	6,195.00	(30,505.00)
Principal	13,828.12	13,828.12	13,828.12	-
Debt Service Interest	1,016.43	1,016.43	1,016.43	-
TOTAL Precinct No. 1	\$ 338,383.16	\$ 338,383.16	\$ 303,014.49	\$ (35,368.67)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2021	\$ -
Transfers in	303,014.49
Receipts	-
	<u>\$ 303,014.49</u>
Disbursements	(303,014.49)
Cash Fund Balance, September 30, 2022	<u><u>\$ -</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, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual Over (Under) Budget
RECEIPTS				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	-	-
TRANSFERS:				
Road and Bridge General	56,000.00	56,000.00	-	(56,000.00)
	\$ 56,000.00	\$ 56,000.00	\$ -	\$ (56,000.00)
DISBURSEMENTS:				
Salary - Department Head	\$ 44,409.50	\$ 44,409.50	\$ 44,409.48	\$ (0.02)
Salary - #1	38,211.69	38,211.69	38,191.04	(20.65)
Salary - #2	38,211.69	38,211.69	38,191.04	(20.65)
Salary #6 or Part-time	1,000.00	1,000.00	-	(1,000.00)
Overtime	1,000.00	1,000.00	-	(1,000.00)
Professional Fees/Contract Lab	-	-	-	-
Payroll tax - Social Security	7,615.64	7,615.64	7,456.08	(159.56)
Payroll tax - Medicare	1,781.08	1,781.08	1,743.78	(37.30)
Retirement	11,791.96	11,791.96	11,801.69	9.73
Death Benefits	872.11	872.11	851.83	(20.28)
Health Insurance	33,840.00	33,840.00	21,180.68	(12,659.32)
Unemployment	392.12	392.12	45.18	(346.94)
Worker's Compensation	2,360.31	2,360.31	1,646.16	(714.15)
Other Supplies	5,259.51	5,259.51	2,207.88	(3,051.63)
Uniforms	1,200.00	1,200.00	1,279.54	79.54
Travel/Dues/Conventions	1,050.00	1,050.00	797.67	(252.33)
Telephone	1,100.00	1,100.00	512.88	(587.12)
Utilities	2,200.00	2,200.00	362.94	(1,837.06)
Repairs/Maintenance	4,000.00	4,000.00	11,776.61	7,776.61
Fuel/Oil/Etc	20,745.00	20,745.00	20,825.97	80.97
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,048.36	(51.64)
Equipment Maintenance & Supplies	17,282.87	17,282.87	8,528.11	(8,754.76)
Road Maintenance Supplies	31,543.00	31,543.00	35,289.04	3,746.04
Cattle guards/fences	2,575.00	2,575.00	524.65	(2,050.35)
Capital Outlay	11,457.48	11,457.48	(5,000.00)	(16,457.48)
Contingency	56,000.00	56,000.00	-	(56,000.00)
Debt Service - Principal	13,774.28	13,774.28	50,666.50	36,892.22
Debt Service - Interest	2,915.32	2,915.32	2,915.32	-
TOTAL Precinct No. 2	\$ 357,688.56	\$ 357,688.56	\$ 301,252.43	\$ (56,436.13)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2021
Transfers in
Receipts

Disbursements
Cash Fund Balance, September 30, 2022

\$	-
	301,252.43
	-
\$	301,252.43
	(301,252.43)
\$	-

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, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual Over (Under) Budget
RECEIPTS				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Sale of Assets	-	-	-	-
Other Income	-	-	-	-
TRANSFERS:				
Road and Bridge General	55,000.00	55,000.00	-	(55,000.00)
	\$ 55,000.00	\$ 55,000.00	\$ -	\$ (55,000.00)
DISBURSEMENTS:				
Salary - Department Head	\$ 44,409.50	\$ 44,409.50	\$ 44,409.48	\$ (0.02)
Salary - #1	38,211.69	38,211.69	36,510.50	(1,701.19)
Salary - #2	38,211.69	38,211.69	37,672.05	(539.64)
Salary #6 or Part-time	50.00	50.00	-	(50.00)
Overtime	50.00	50.00	-	(50.00)
Professional Fees/Contract Labor	-	-	-	-
Payroll tax - Social Security	7,497.84	7,497.84	7,197.91	(299.93)
Payroll tax - Medicare	1,753.53	1,753.53	1,683.45	(70.08)
Retirement	11,609.56	11,609.56	11,582.95	(26.61)
Death Benefits	858.62	858.62	815.47	(43.15)
Health Insurance	33,840.00	33,840.00	29,876.40	(3,963.60)
Unemployment	382.62	382.62	46.90	(335.72)
Worker's Compensation	2,306.73	2,306.73	1,599.28	(707.45)
Other Supplies	4,000.00	4,000.00	1,129.81	(2,870.19)
Uniforms	1,200.00	1,200.00	609.63	(590.37)
Advertising & Required Publ	-	-	-	-
Travel/Dues/Conventions	1,100.00	1,100.00	1,023.41	(76.59)
Telephone	2,000.00	2,000.00	1,471.48	(528.52)
Utilities	1,500.00	1,500.00	1,239.86	(260.14)
Repairs/Maintenance	10,000.00	10,000.00	8,005.35	(1,994.65)
Fuel/Oil/Etc	21,844.00	21,844.00	21,290.32	(553.68)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	20,000.00	20,000.00	15,942.84	(4,057.16)
Road Maintenance Supplies	30,915.28	30,915.28	41,224.23	10,308.95
Cattle guards/fences	4,500.00	4,500.00	6,675.80	2,175.80
Fees & Licenses	-	-	-	-
Capital Outlay	-	-	3,828.65	3,828.65
Contingency	55,000.00	55,000.00	97.00	(54,903.00)
Debt Service - Principal	16,827.22	16,827.22	66,523.50	49,696.28
Debt Service - Interest	3,509.06	3,509.06	3,592.02	82.96
TOTAL Precinct No. 3	\$ 356,677.34	\$ 356,677.34	\$ 349,148.29	\$ (7,529.05)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2021	\$ -
Transfers in	349,148.29
Receipts	-
	<u>\$ 349,148.29</u>
Disbursements	<u>(349,148.29)</u>
Cash Fund Balance, September 30, 2022	<u><u>\$ -</u></u>

San Saba County
Road and Bridge - Precinct No. 4
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual Over (Under) Budget
RECEIPTS				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	56,850.00	56,850.00
TRANSFERS:				
Road and Bridge General	87,000.00	87,000.00		(87,000.00)
	\$ 87,000.00	\$ 87,000.00	\$ 56,850.00	\$ (30,150.00)
DISBURSEMENTS:				
Salary - Department Head	\$ 44,409.50	\$ 44,409.50	\$ 44,409.48	\$ (0.02)
Salary - #1	38,211.69	38,211.69	35,247.20	(2,964.49)
Salary - #2	38,211.69	38,211.69	38,186.40	(25.29)
Salary #6 or Part-time	1,000.00	1,000.00	-	(1,000.00)
Overtime	1,000.00	1,000.00	-	(1,000.00)
Payroll tax - Social Security	7,615.64	7,615.64	7,243.61	(372.03)
Payroll tax - Medicare	1,781.08	1,781.08	1,694.05	(87.03)
Retirement	11,791.96	11,791.96	11,504.34	(287.62)
Death Benefits	872.11	872.11	810.44	(61.67)
Health Insurance	33,840.00	33,840.00	20,700.02	(13,139.98)
Unemployment	392.12	392.12	43.69	(348.43)
Worker's Compensation	2,360.31	2,360.31	1,585.82	(774.49)
Other Supplies	1,250.00	1,250.00	641.32	(608.68)
Uniforms	1,000.00	1,000.00	926.01	(73.99)
Travel/Dues/Conventions	1,300.00	1,300.00	785.39	(514.61)
Telephone	1,200.00	1,200.00	512.88	(687.12)
Utilities	2,000.00	2,000.00	1,825.52	(174.48)
Repairs/Maintenance	12,500.00	12,500.00	28,657.77	16,157.77
Fuel/Oil/Etc	22,500.00	22,500.00	37,209.70	14,709.70
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	25,102.46	25,102.46	19,819.93	(5,282.53)
Road Maintenance Supplies	26,982.85	26,982.85	114,446.02	87,463.17
Cattle guards/fences	3,250.00	3,250.00	15,728.40	12,478.40
Capital Outlay	18,000.00	18,000.00	4,100.00	(13,900.00)
Contingency	87,000.00	87,000.00	-	(87,000.00)
Approved FEMA Budget	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
TOTAL Precinct No. 4	\$ 388,671.41	\$ 388,671.41	\$ 391,177.99	\$ 2,506.58

Schedule of Cash Balance

Cash Fund Balance, October 1, 2021	\$ -
Transfers in (out)	334,327.99
Receipts	56,850.00
	\$ 391,177.99
Disbursements	(391,177.99)
Cash Fund Balance, September 30, 2022	\$ -

SUPPLEMENTARY INFORMATION

**SAN SABA COUNTY, TEXAS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2022**

	Road and Bridge General	Rylander Library Trust Fund	Crime Victim's Fund	Records Mgmt & Preserv Fund	Jury Fund	Cash Bond Escrow	Law Library Fund	Court- house Security Fund	Judicial Education Fund	Indigent Defense Grant Fund
ASSETS										
Pooled Cash and Cash Equivalents	\$ 515,752	\$ 55,741	\$ -	\$ 194,784	\$ 17,678	\$ 10,700	\$ 11,374	\$ 10,674	\$ 3,475	\$ -
Non-Pooled Cash and Cash Equivalents										
Investments		38,993								
Taxes Receivable	63,185									
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	\$ 578,937	\$ 94,734	\$ -	\$ 194,784	\$ 17,678	\$ 10,700	\$ 11,374	\$ 10,674	\$ 3,475	\$ -
LIABILITIES										
Pooled Cash and Cash Equivalents										
Accounts Payable										
Accrued Liabilities										
State Fines Payable										
Deferred Revenue	63,185									
Certificates of Obligation										
Notes Payable										
Capital Leases Payable										
Total liabilities	63,185	-	-	-	-	-	-	-	-	-
FUND EQUITY										
Contributed Capital										
Investment in General Fixed Assets										
Fund Balance										
Reserved for Debt Service	36,443									
Reserved for Obligated Projects		94,734	-	194,784	17,678	10,700	11,374	10,674	3,475	-
Unreserved	479,309									
Total fund equity	\$ 515,752	\$ 94,734	\$ -	\$ 194,784	\$ 17,678	\$ 10,700	\$ 11,374	\$ 10,674	\$ 3,475	\$ -
Total liabilities and fund equity	\$ 578,937	\$ 94,734	\$ -	\$ 194,784	\$ 17,678	\$ 10,700	\$ 11,374	\$ 10,674	\$ 3,475	\$ -

SAN SABA COUNTY, TEXAS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2022

Justice Court Tech Fund	Justice Court Bldg Fund	Crime Task Fund	Covid Relief Fund	Pretrial Inter- vention Fund	HAVA Election 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												
\$ 12,885	\$ 1,244	\$ 3,940	\$ 8,914	\$ 4,664	\$ -	\$ 3,218	\$ (40)	\$ 1,135,456	\$ 140	\$ 800	\$ 84	\$ 856,027
												1,135,456
												38,993
												63,185
												-
												-
												-
												-
												-
												-
												-
\$ 12,885	\$ 1,244	\$ 3,940	\$ 8,914	\$ 4,664	\$ -	\$ 3,218	\$ (40)	\$ 1,135,456	\$ 140	\$ 800	\$ 84	\$ 2,093,661
LIABILITIES												
												\$ -
												-
												-
												63,185
												-
												-
												-
												-
												-
												63,185
FUND EQUITY												
												-
												-
												-
												36,443
												1,514,724
												479,309
\$ 12,885	\$ 1,244	\$ 3,940	\$ 8,914	\$ 4,664	\$ -	\$ 3,218	\$ (40)	\$ 1,135,456	\$ 140	\$ 800	\$ 84	\$ 2,030,476
\$ 12,885	\$ 1,244	\$ 3,940	\$ 8,914	\$ 4,664	\$ -	\$ 3,218	\$ (40)	\$ 1,135,456	\$ 140	\$ 800	\$ 84	\$ 2,093,661

SAN SABA COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2022

	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	\$ 725,709										
Licenses and Permits	400,596										
Charges for Services											
Court Costs									396		
Fees of Office					9,145	(4,699)		3,742			
Court Appointed Attorney Fee											1,272
Retained State Fines/Forfeitures	17,693						(3,000)				
Grant Revenue											
Interest Income			75								
Miscellaneous	762	56,850	19,965			12,866					
Lateral Road Income	19,331										
	\$ 1,164,091	\$ 56,850	\$ 20,040	\$ -	\$ 9,145	\$ 8,167	\$ (3,000)	\$ 3,742	\$ 396	\$ -	\$ 1,272
EXPENDITURES											
General Government											
General Administration	11,199										
Administration of Justice											
Courts											47,679
Public Health and Welfare				40,312					3,592		
Public Works											
County Roads and Bridges		1,178,486									
General Building Maintenance											
Culture/Recreation/Education			5,683								
Utilities		9,316									
Capital Outlay:											
Library Books and Publications			15,004								
Fixed Asset Purchases	3,231	18,249			3,484						
Debt Service:											
Principal		131,018									
Interest and Fiscal Charges		7,524									
Total Expenditures	\$ 14,430	\$ 1,344,593	\$ 20,687	\$ 40,312	\$ 3,484	\$ -	\$ -	\$ -	\$ 3,592	\$ -	\$ 47,679
Excess (deficiency) of revenues over expenditures	1,149,661	(1,287,743)	(647)	(40,312)	5,661	8,167	(3,000)	3,742	(3,196)	-	(46,407)
OTHER FINANCING SOURCES (USES)											
Operating transfers from (to) funds	(1,287,743)	\$ 1,287,743		40,312							46,407
Capital Financing											
Net other financing sources (uses)	\$ (1,287,743)	\$ 1,287,743	\$ -	\$ 40,312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,407
Excess (deficiency) of revenues and other sources over expenditures and other uses	(138,082)	-	(647)	-	5,661	8,167	(3,000)	3,742	(3,196)	-	-
Fund Balance, beginning	653,834	-	95,381	-	189,123	9,511	13,700	7,632	13,870	3,475	-
Fund Balance, ending	\$ 515,752	\$ -	\$ 94,734	\$ -	\$ 194,784	\$ 17,678	\$ 10,700	\$ 11,374	\$ 10,674	\$ 3,475	\$ -

STATEMENT 16
CONTINUED

SAN SABA COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2022

Justice Court Tech Fund	Justice Court Bldg Fund	Crime Task Fund	Covid Relief Fund	Pretrial Inter- vention Fund	HAVA Election 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												
												725,709
												400,596
				5,790								6,186
									140	800	84	9,212
												1,272
354	91											15,138
					66,894			588,056				654,950
								155				230
												90,443
												19,331
\$ 354	\$ 91	\$ -	\$ -	\$ 5,790	\$ 66,894	\$ -	\$ -	\$ 588,211	\$ 140	\$ 800	\$ 84	\$ 1,923,067
EXPENDITURES												
												11,199
1,354				8,771								57,804
		530	2,980									47,414
												1,178,486
												-
					66,894		1,574					74,151
												9,316
												15,004
								40,886				65,850
												131,018
												7,524
\$ 1,354	\$ -	\$ 530	\$ 2,980	\$ 8,771	\$ 66,894	\$ -	\$ 1,574	\$ 40,886	\$ -	\$ -	\$ -	\$ 1,597,766
(1,000)	91	(530)	(2,980)	(2,981)		-	(1,574)	547,325	140	800	84	325,301
OTHER FINANCING SOURCES (USES)												
												86,719
												-
\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,719
(1,000)	91	(530)	(2,980)	(2,981)	-	-	(1,574)	547,325	140	800	84	412,020
13,885	1,153	4,470	11,894	7,645	-	3,218	1,534	588,131	-	-	-	1,618,456
\$ 12,885	\$ 1,244	\$ 3,940	\$ 8,914	\$ 4,664	\$ -	\$ 3,218	\$ (40)	\$ 1,135,456	\$ 140	\$ 800	\$ 84	\$ 2,030,476

San Saba County
Rylander Library Trust Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual Over (Under) Budget
RECEIPTS:				
Interest Income	\$ 100.00	\$ 100.00	\$ 75.09	\$ (24.91)
Other Income	26,800.00	26,800.00	19,964.95	(6,835.05)
TOTAL Receipts	\$ 26,900.00	\$ 26,900.00	\$ 20,040.04	\$ (6,859.96)
DISBURSEMENTS:				
Professional Fees/Contract Labor	\$ 800.00	\$ 800.00	\$ 106.75	\$ (693.25)
Office Supplies/Postage	400.00	400.00	462.94	62.94
Other Supplies	200.00	200.00	548.14	348.14
Telephone	4,100.00	4,100.00	697.47	(3,402.53)
Copier/Computer Maint Contract	650.00	650.00	3,293.88	2,643.88
Fees/Licenses	750.00	750.00	574.00	(176.00)
Capital Outlay - Books	20,000.00	20,000.00	15,003.67	(4,996.33)
TOTAL Disbursements	\$ 26,900.00	\$ 26,900.00	\$ 20,686.85	\$ (6,213.15)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2021	\$ 95,381.18
Receipts	20,040.04
	<u>\$ 115,421.22</u>
Disbursements	(20,686.85)
Cash Fund Balance, September 30, 2022	<u>\$ 94,734.37</u>

San Saba County
Records Management & Preservation
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual Over (Under) Budget
RECEIPTS:				
Fees of Office	\$ 12,000.00	\$ 12,000.00	\$ 9,145.62	\$ (2,854.38)
TOTAL Receipts	\$ 12,000.00	\$ 12,000.00	\$ 9,145.62	\$ (2,854.38)
DISBURSEMENTS:				
Office Supplies and Postage	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	3,484.23	3,484.23
TOTAL Disbursements	\$ -	\$ -	\$ 3,484.23	\$ 3,484.23

Schedule of Cash Balance

Cash Fund Balance, October 1, 2021	\$ 189,122.66
Receipts	9,145.62
	<u>\$ 198,268.28</u>
Disbursements	(3,484.23)
Cash Fund Balance, September 30, 2022	<u>\$ 194,784.05</u>

San Saba County
Law Library
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual Over (Under) Budget
RECEIPTS:				
Law Library Fund	\$ 3,100.00	\$ 3,100.00	\$ 3,742.30	\$ 642.30
TOTAL Receipts	\$ 3,100.00	\$ 3,100.00	\$ 3,742.30	\$ 642.30
DISBURSEMENTS:				
Legal	\$ -	\$ -	\$ -	\$ -
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash Fund Balance, October 1, 2021	\$ 7,632.10
Receipts	3,742.30
	\$ 11,374.40
Disbursements	-
Cash Fund Balance, September 30, 2022	<u>\$ 11,374.40</u>

San Saba County
Courthouse Security Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual Over (Under) Budget
RECEIPTS:				
Fees of Office	\$ 3,000.00	\$ 3,000.00	\$ 395.79	\$ (2,604.21)
Fees to Clerks	-	-	-	-
TOTAL Receipts	\$ 3,000.00	\$ 3,000.00	\$ 395.79	\$ (2,604.21)
DISBURSEMENTS:				
Salary and Part-time	\$ -	\$ -	\$ 3,037.26	\$ 3,037.26
Payroll tax - Social Security	-	-	188.29	188.29
Payroll tax - Medicare	-	-	44.04	44.04
Retirement	-	-	298.58	298.58
Death Benefits	-	-	20.81	20.81
Unemployment	-	-	2.89	2.89
Worker's Compensation	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL Disbursements	\$ -	\$ -	\$ 3,591.87	\$ 3,591.87

Schedule of Cash Balance

Cash Fund Balance, October 1, 2021	\$ 13,870.57
Receipts	395.79
	\$ 14,266.36
Disbursements	(3,591.87)
Cash Fund Balance, September 30, 2022	<u>\$ 10,674.49</u>

San Saba County
County Judicial Education Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual Over (Under) Budget
RECEIPTS:				
Judicial Education Fee	\$ 400.00	\$ 400.00	\$ -	\$ (400.00)
TOTAL Receipts	\$ 400.00	\$ 400.00	\$ -	\$ (400.00)
DISBURSEMENTS:				
Other Supplies	\$ -	\$ -	\$ -	\$ -
Telephone	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash Fund Balance, October 1, 2021	\$ 3,474.89
Receipts	-
	<u>\$ 3,474.89</u>
Disbursements	-
Cash Fund Balance, September 30, 2022	<u><u>\$ 3,474.89</u></u>

San Saba County
Indigent Defense Grant Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual Over (Under) Budget
RECEIPTS:				
Court Appointed Attorney Fee	\$ 1,000.00	\$ 1,000.00	\$ 1,271.61	\$ 271.61
TOTAL Receipts	\$ 1,000.00	\$ 1,000.00	\$ 1,271.61	\$ 271.61
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ 27,500.00	\$ 27,500.00	\$ 47,678.50	\$ 20,178.50
TOTAL Disbursements	\$ 27,500.00	\$ 27,500.00	\$ 47,678.50	\$ 20,178.50

Schedule of Cash Balance

Cash Fund Balance, October 1, 2021	\$ -
Transfers In from General Fund	46,406.89
Receipts	<u>1,271.61</u>
	<u>\$ 47,678.50</u>
Disbursements	(47,678.50)
Cash Fund Balance, September 30, 2022	<u><u>\$ -</u></u>

San Saba County
Justice Court Technology Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual Over (Under) Budget
RECEIPTS:				
Justice Court Technology Fund	\$ 500.00	\$ 500.00	\$ 354.14	\$ (145.86)
TOTAL Receipts	\$ 500.00	\$ 500.00	\$ 354.14	\$ (145.86)
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
Office Supplies/Postage	-	-	-	-
Travel/Dues/Conventions	700.00	700.00	-	(700.00)
Repairs/Maintenance	-	-	-	-
Copier/Computer Maint Contract	1,500.00	1,500.00	1,355.00	(145.00)
Capital Outlay	-	-	-	-
TOTAL Disbursements	\$ 2,200.00	\$ 2,200.00	\$ 1,355.00	\$ (845.00)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2021	\$ 13,885.67
Receipts	354.14
	<u>\$ 14,239.81</u>
Disbursements	(1,355.00)
Cash Fund Balance, September 30, 2022	<u>\$ 12,884.81</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, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual Over (Under) Budget
RECEIPTS:				
Fees of Office	\$ 1,000.00	\$ 1,000.00	\$ 90.77	\$ (909.23)
TOTAL Receipts	\$ 1,000.00	\$ 1,000.00	\$ 90.77	\$ (909.23)
DISBURSEMENTS:				
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -
Copier/Computer Maint Contract	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash Fund Balance, October 1, 2021	\$ 1,153.13
Receipts	90.77
	<u>\$ 1,243.90</u>
Disbursements	-
Cash Fund Balance, September 30, 2022	<u>\$ 1,243.90</u>

San Saba County
Law Enforcement Education Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	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	1,500.00	1,500.00	1,574.04	74.04
Capital Outlay- Books	-	-	-	-
TOTAL Disbursements	\$ 1,500.00	\$ 1,500.00	\$ 1,574.04	\$ 74.04

Schedule of Cash Balance

Cash Fund Balance, October 1, 2021	\$ 1,534.24
Receipts	-
	<u>\$ 1,534.24</u>
Disbursements	(1,574.04)
Cash Fund Balance, September 30, 2022	<u>\$ (39.80)</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, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	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, 2021	\$ 3,218.21
Receipts	-
Cash Fund Balance, September 30, 2022	<u>\$ 3,218.21</u>

San Saba County
HAVA Election Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual Over (Under) Budget
RECEIPTS:				
Grant income	\$ -	\$ -	\$ 66,893.75	\$ 66,893.75
Other income	-	-	-	-
TOTAL Receipts	\$ -	\$ -	\$ 66,893.75	\$ 66,893.75
DISBURSEMENTS:				
Election Expenses	\$ -	\$ -	\$ 66,893.75	\$ 66,893.75
TOTAL Disbursements	\$ -	\$ -	\$ 66,893.75	\$ 66,893.75

Schedule of Cash Balance

Cash Fund Balance, October 1, 2021	\$ -
Receipts	66,893.75
	<u>\$ 66,893.75</u>
Disbursements	(66,893.75)
Cash Fund Balance, September 30, 2022	<u><u>\$ -</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, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual Over (Under) Budget
RECEIPTS:				
Fees of Office	\$ -	\$ -	\$ 140.00	\$ 140.00
Other income	-	-	-	-
TOTAL Receipts	\$ -	\$ -	\$ 140.00	\$ 140.00
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash Fund Balance, October 1, 2021	\$ -
Receipts	140.00
Cash Fund Balance, September 30, 2022	<u><u>\$ 140.00</u></u>

San Saba County
Justice Court Support Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual Over (Under) Budget
RECEIPTS:				
Fees of Office	\$ -	\$ -	\$ 800.00	\$ 800.00
Other income	-	-	-	-
TOTAL Receipts	\$ -	\$ -	\$ 800.00	\$ 800.00
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash Fund Balance, October 1, 2021	\$ -
Receipts	800.00
Cash Fund Balance, September 30, 2022	<u>\$ 800.00</u>

San Saba County
Language Access Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual Over (Under) Budget
RECEIPTS:				
Fees of Office	\$ -	\$ -	\$ 84.00	\$ 84.00
Other income	-	-	-	-
TOTAL Receipts	\$ -	\$ -	\$ 84.00	\$ 84.00
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash Fund Balance, October 1, 2021	\$ -
Receipts	84.00
Cash Fund Balance, September 30, 2022	<u>\$ 84.00</u>

San Saba County
Crime Victim's Assistance
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual Over (Under) Budget
RECEIPTS:				
Grant Income	\$ -	\$ -	\$ -	\$ -
TOTAL Receipts	\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS:				
Salary - Department Head	\$ 25,153.96	\$ 25,153.96	\$ 25,139.29	\$ (14.67)
Payroll Tax - Social Security	1,559.55	1,559.55	1,558.66	(0.89)
Payroll Tax - Medicare	367.73	367.73	364.60	(3.13)
Retirement	2,414.78	2,414.78	2,456.22	41.44
Death Benefits	178.59	178.59	172.91	(5.68)
Health Insurance	11,280.00	11,280.00	10,540.84	(739.16)
Unemployment	125.77	125.77	14.64	(111.13)
Worker's Compensation	72.95	72.95	64.56	(8.39)
TOTAL Disbursements	\$ 41,153.33	\$ 41,153.33	\$ 40,311.72	\$ (841.61)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2021	\$ -
Transfers In from General Fund	40,311.72
Receipts	-
	<u>\$ 40,311.72</u>
Disbursements	(40,311.72)
Cash Fund Balance, September 30, 2022	<u><u>\$ -</u></u>

San Saba County
Crime Task Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual Over (Under) Budget
DISBURSEMENTS:				
Case Management	\$ -	\$ -	\$ 530.00	\$ 530.00
TOTAL Disbursements	\$ -	\$ -	\$ 530.00	\$ 530.00

Schedule of Cash Balance

Cash Fund Balance, October 1, 2021	\$ 4,470.00
Disbursements	(530.00)
Cash Fund Balance, September 30, 2022	<u><u>\$ 3,940.00</u></u>

San Saba County
Cash Bond Escrow Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual Over (Under) Budget
RECEIPTS:				
Bond Forfeiture Income	\$ -	\$ -	\$ (3,000.00)	\$ (3,000.00)
TOTAL Receipts	\$ -	\$ -	\$ (3,000.00)	\$ (3,000.00)
<u>Schedule of Cash Balance</u>				
Cash Fund Balance, October 1, 2021			\$ 13,700.00	
Receipts			(3,000.00)	
Cash Fund Balance, September 30, 2022			<u>\$ 10,700.00</u>	

San Saba County
Jury Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual Over (Under) Budget
RECEIPTS:				
Fees of Office	\$ -	\$ -	\$ (4,698.98)	\$ (4,698.98)
Other Income	-	-	12,866.12	12,866.12
TOTAL Receipts	\$ -	\$ -	\$ 8,167.14	\$ (4,698.98)
<u>Schedule of Cash Balance</u>				
Cash Fund Balance, October 1, 2021			\$ 9,510.69	
Receipts			8,167.14	
Cash Fund Balance, September 30, 2022			<u>\$ 17,677.83</u>	

San Saba County
America Rescue Plan Funds
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual Over (Under) Budget
RECEIPTS:				
Other income	\$ -	\$ -	\$ 588,056.50	\$ 588,056.50
Interest income			154.08	154.08
TOTAL Receipts	\$ -	\$ -	\$ 588,210.58	\$ 588,210.58
DISBURSEMENTS:				
Capital Outlay	-	-	40,885.87	40,885.87
TOTAL Disbursements	\$ -	\$ -	\$ 40,885.87	\$ 629,250.53

Schedule of Cash Balance

Cash Fund Balance, October 1, 2021	\$ 588,131.12
Receipts	588,210.58
	<u>1,176,341.70</u>
Disbursements	(40,885.87)
Cash Fund Balance, September 30, 2022	<u>\$ 1,135,455.83</u>

San Saba County
COVID Relief Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual Over (Under) Budget
RECEIPTS:				
Other income	\$ -	\$ -	\$ -	\$ -
TOTAL Receipts	\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS:				
Office Supplies/Postage	\$ -	\$ -	\$ 720.23	\$ 720.23
Other Supplies	-	-	85.44	85.44
Travel/Dues/Conventions	-	-	154.76	154.76
Repairs and Maintenance	-	-	20.20	20.20
Professional Fees/Contract Services	-	-	2,000.00	2,000.00
Election Expense	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL Disbursements	\$ -	\$ -	\$ 2,980.63	\$ -

Schedule of Cash Balance

Cash Fund Balance, October 1, 2021	\$ 11,894.66
Receipts	-
	<u>\$ 11,894.66</u>
Transfers Out to General Fund	-
Disbursements	(2,980.63)
Cash Fund Balance, September 30, 2022	<u>\$ 8,914.03</u>

Pretrial Intervention
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2022

	Initial Budget Year Ended 30-Sep-22	Final Budget Year Ended 30-Sep-22	Actual Year Ended 30-Sep-22	Actual Over (Under) Budget
RECEIPTS:				
Pretrial Intervention	\$ 8,600.00	\$ 8,600.00	\$ 5,790.00	\$ (2,810.00)
TOTAL Receipts	\$ 8,600.00	\$ 8,600.00	\$ 5,790.00	\$ (2,810.00)
DISBURSEMENTS:				
Salary - #1	\$ 7,410.04	\$ 7,410.04	\$ 7,406.69	\$ (3.35)
Payroll tax - Social Security	459.42	459.42	459.14	(0.28)
Payroll tax - Medicare	107.45	107.45	107.36	(0.09)
Retirement	711.36	711.36	723.69	12.33
Death Benefits	52.61	52.61	50.89	(1.72)
Unemployment	37.05	37.05	4.20	(32.85)
Worker's Compensation	21.49	21.49	18.55	(2.94)
Professional Fees/Contract Services	-	-	-	-
TOTAL Disbursements	\$ 8,799.42	\$ 8,799.42	\$ 8,770.52	\$ (28.90)
Schedule of Cash Balance				
Cash Fund Balance, October 1, 2021			\$ 7,644.52	
Receipts			5,790.00	
			<u>\$ 13,434.52</u>	
Disbursements			(8,770.52)	
Cash Fund Balance, September 30, 2022			<u>\$ 4,664.00</u>	

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

	Year ended December 31							
	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service Cost	\$ 218,686	\$ 199,350	\$ 179,181	\$ 187,307	\$ 172,716	\$ 176,649	\$ 168,518	\$ 184,929
Interest on the Total Pension Liability	634,414	604,705	573,009	539,144	498,047	482,075	454,802	424,458
Effect of plan changes	(1)	-	-	-	-	-	(12,225)	-
Effect of assumption changes or inputs	(66,458)	392,134	-	-	53,598	-	64,010	-
Effect of economic/demographic (gains) or losses	(294,970)	44	(67,465)	18,326	79,512	(222,076)	(9,437)	4,431
Refund of contributions	(46,524)	(15,190)	(26,804)	(32,167)	-	(76,503)	-	-
Benefit payments, incl refunds of employee contr	(308,002)	(297,707)	(287,450)	(290,547)	(299,908)	(273,782)	(266,451)	(247,000)
Net Change in Total Pension Liability	137,145	883,336	370,471	422,063	503,965	86,363	399,217	366,818
Total Pension Liability - Beginning	8,302,881	7,419,545	7,049,074	6,627,011	6,123,046	6,036,683	5,637,466	5,270,648
Total Pension Liability - Ending (a)	\$ 8,440,026	\$ 8,302,881	\$ 7,419,545	\$ 7,049,074	\$ 6,627,011	\$ 6,123,046	\$ 6,036,683	\$ 5,637,466
Plan Fiduciary Net Position								
Employer contributions	\$ 145,164	\$ 156,662	\$ 133,961	\$ 120,612	\$ 121,582	\$ 114,071	\$ 107,392	\$ 136,540
Member contributions	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	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	(354,526)	(312,896)	(287,450)	(290,547)	(299,908)	(273,782)	(266,451)	(247,000)
Administrative expense	(5,248)	(5,886)	(5,589)	(5,115)	(4,390)	(4,559)	(4,098)	(4,271)
Other	(449)	(516)	(1,457)	(2,381)	(1,138)	(97,410)	22,652	8,451
Net Change in Plan Fiduciary Net Position	1,656,246	709,198	966,389	(233,814)	763,603	162,026	(51,333)	357,805
Plan Fiduciary Net Position - Beginning	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)	\$ 9,699,786	\$ 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)	\$ (1,259,760)	\$ 259,341	\$ 85,203	\$ 681,121	\$ 25,244	\$ 284,882	\$ 360,545	\$ (90,005)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	114.93%	96.88%	98.85%	90.34%	99.62%	95.35%	94.03%	101.60%
Covered employee payroll	\$ 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 Payroll	-76.45%	15.89%	5.53%	47.72%	1.83%	22.33%	28.91%	-6.50%

Notes to Schedule:

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

SAN SABA COUNTY TEXAS
SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021

	Original Amount	Date Established	Original Recognition Period (1)	Amount Recognized in 12/31/20XX Expenses (1)	Balance of Deferred Inflows 12/31/2021	Balance of Deferred Outflows 12/31/2021
Investment (gains) or losses						
\$ (1,148,374)	12/31/2021		5.0	\$ (229,675)	\$ 918,699	\$ -
(165,441)	12/31/2020		5.0	(33,088)	99,265	-
(533,168)	12/31/2019		5.0	(106,634)	213,266	-
654,518	12/31/2018		5.0	130,904	-	130,902
(381,427)	12/31/2017		5.0	(76,287)	-	-
Economic/ demographic (gains) or losses						
\$ (294,970)	12/31/2021		2.0	(147,485)	147,485	-
43	12/31/2020		3.0	14	-	15
(67,465)	12/31/2019		3.0	(22,489)	-	-
Assumption changes or inputs						
\$ (66,458)	12/31/2021		2.0	(33,229)	33,229	-
392,134	12/31/2020		3.0	130,711	-	130,712
-	12/31/2019		3.0	-	-	-
Employer contributions made subsequent to measurement date (2)						
\$ 132,248	9/30/2022					132,248

⁽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	55	352	N/A
Current inactive members	68	0	N/A
Current Retirees and Beneficiaries	31	0	N/A
Total (Recognition Period is Rounded)	154	352	2

⁽²⁾ Employer contributions made subsequent to measurement date of December 31, 2021.

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%

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	17.5 years (based on contribution rate calculated in 12/31/21 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-2014 Healthy Annuitant Mortality Table for males and 120% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% 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.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule. 2021: No changes in plan provisions were reflected in the Schedule.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of San Saba, Texas (the County) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 25, 2023.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

We noted certain matters that we reported to management of the County in a separate letter dated January 25, 2023.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "K. J. O'Neil", written in a cursive style.

San Saba, Texas
January 25, 2023