SAN SABA COUNTY
TEXAS

AUDITED FINANCIAL REPORT

FOR THE YEAR ENDED
SEPTEMBER 30, 2017

KEVIN SHAHAN, CPA
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ANNUAL FINANCIAL REPORT
SAN SABA COUNTY, TEXAS
YEAR ENDED SEPTEMBER 30, 2017

TABLE OF CONTENTS

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of San Saba, Texas (the County), as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of San Saba, Texas, as of September 30, 2017, 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.

Emphasis of Matters

As discussed in Note 7 to the financial statements, in 2015, the County adopted new accounting guidance prescribed by GASB 68 for its pension plan for a multiple employer, cost-sharing, defined benefit pension plan that has a special funding situation. Since GASB 68 implements new measurement criteria and reporting provisions, significant information has been added to the Governmentwide Financial Statements, Statement 1 discloses the County's Net Pension Liability and some deferred resource outflows and deferred resource inflows related to the County's pension plan. Statement 2 includes pension expenditures in addition to an increase to net position for disbursements made to the Texas County and District Retirement Services plan after the net pension liability measurement date of December 31, 2016, as a result of the new guidance. Our opinion is not modified with respect to the matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-9 and 38-55 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 19, 2018, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.

Kevin Shahan, CPA
San Saba, Texas

January 19, 2018

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, 2017. Please read it in conjunction with the independent auditor's report on page 1 and the County's financial statements, which begin on page 10.

USING THIS ANNUAL REPORT

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

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

FINANCIAL HIGHLIGHTS

- The County's net position decreased $25,899 or 0.5% from 2016 to 2017, as a result of increased sales tax, property tax, and auto registration receipts offset by increased general government, administration of justice, and public works expenditures.

- Total net position is comprised of the following:
  (1) $2,452,799 invested in capital assets, net of accumulated depreciation of $7,184,882.
  (2) $417,484 of restricted funds related to constraints imposed from outside the County such as grantors, laws, special revenue contracts, and regulations,
  (3) $2,017,930 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 $314,406, or 8.8%. The County received $2,810,940 in ad valorem tax related revenue collections in 2017, an increase from 2016 of $275,192, or 10.8%. Sales tax allocation receipts from the Texas State Comptroller increased $32,405, or 14.8%. Auto registration fee revenues increased $22,200, an increase of 5.4% from the prior year. Other general revenues remained relatively similar to the prior year.

- Expenditures increased in 2017 compared to 2016 by $480,952, or 12.3% due mainly to general government, administration of justice and public safety related expenditures. Notable increases were noted for inmate overflow, fire department and law enforcement supplies, as well as for juvenile programs and district court expenditures. Depreciation expense was $454,764 and permanent improvements were capitalized in the amount of $480,499. Pension expense was $252,689 in fiscal year 2017, an increase from $175,969 in the prior year. Increased outlays were also experienced for the emergency management service contract and health insurance costs for employees.

- There is no general obligation debt outstanding for the County as of September 30, 2017.

- In the Governmental Statements on page 13, the County's General Fund reported total ending fund balance of $2,084,297, $1,622,168 of which has been assigned for stabilization funds, $362,129 of which is unassigned, and $100,000 of which is committed to a bank CD for local school funding. This compares to the prior year balance of $2,113,531, resulting in a decrease of $29,234, or 1.4%.

- The County's operating grant revenues included $43,241 related to Crime Victim's Assistance funding, $7,033 for an indigent formula grant, and $48,533 for the Judge and County Attorney supplements. Grant funds in the amount of $236,215 were also received from the Texas Historic County Courthouse projects in fiscal year 2017. $178,285 of this was received related to the THC preservation project and additional grant revenues are expected in the 2017-2018 fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

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

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

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

Fund Financial Statements

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

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

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

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

Notes to the financial statements

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

Other information

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

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net Position. The County's net position decreased to $4,888,213 in fiscal year 2017 from $4,914,112 in the prior fiscal year, or 0.5%. Additional information regarding Capital Assets is available in the Notes to the Basic Financial Statements. For the year ended September 30, 2017 and 2016, the net position of the governmental activities changed as follows:

(Table I)
San Saba County, Texas
Net Position

	Governmental Activities	
	2017	**2016**
Current and Other Assets	$ 2,748,590	$ 2,754,218
Capital and Non-current Assets	2,452,799	2,342,899
Deferred Outflow of Resources	427,960	545,151
Total Assets	5,629,349	5,642,268
Current Liabilities	128,732	116,056
Long Term Liabilities	284,883	394,592
Total Liabilities	413,615	510,648
Deferred Inflow of Resources	327,521	217,508
Net Position		
Net investment in Capital Assets	2,452,799	2,293,735
Restricted	417,484	405,001
Unrestricted	2,017,930	2,215,376
Total Net Position	$ 4,888,213	$ 4,914,112

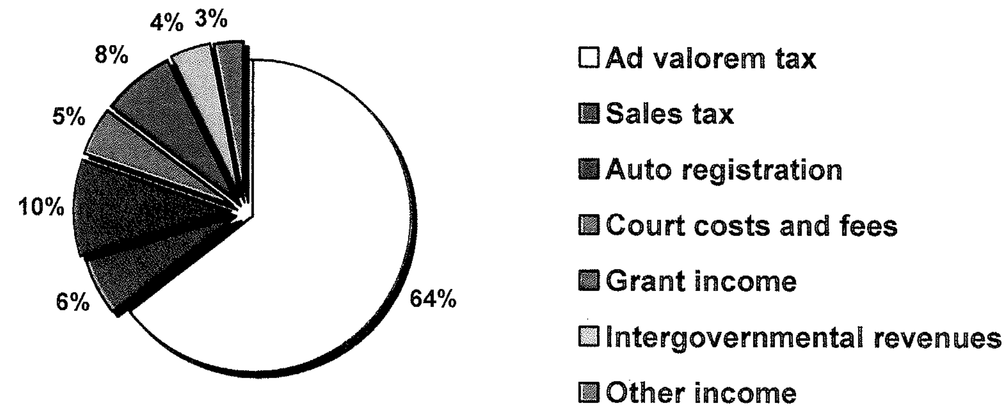
Governmental activities for 2017 realized a decrease in Net Position of $25,899, or 0.5% in 2017, compared to an increase of $235,769, or 5.0% in 2016. A portion of the Net Position is restricted as to the purposes for which it can be used, and a portion is invested in capital assets. Unrestricted Net Position – the part of net position that is available for use in day-to-day operations without constraints established by legal requirements, debt covenants, donors or other legislation – decreased by $197,446 to a total of $2,017,930. Although an increase in sales tax and property tax revenues was experienced in 2017, increased expenditures for permanent improvements, inmate overflow, juvenile programs, and law enforcement activities led to an overall decrease in fiscal year 2017 in the general fund Unrestricted Net Position. County permanent improvements to the courthouse of $480,499, in addition to a new Sheriff vehicle and fire department equipment increased the Net Investment in Capital Assets, which was also decreased by 2017 depreciation expense of $454,764. Restricted funds are for the Rylander Library Trust and other special revenue funds are detailed in Statement 13 in the notes to the financial statements.

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

	Governmental Activities	
Revenues	**2017**	**2016**
Program revenues:		
Federal, state and local grants	$ 335,022	$ 450,953
Charges for services	144,463	123,654
General revenues:		
Property tax revenues	2,810,940	2,535,748
Sales taxes	251,354	218,949
Licenses and permits	430,963	408,763
Court costs, fines and fees	71,120	64,198
Rental revenues	18,000	18,000
Intergovernmental revenues	176,947	177,272
Interest income	17,855	7,546
Miscellaneous revenue	96,614	128,911
Total revenues	4,353,278	4,133,994
Expenses		
General government	976,400	841,292
Administration of justice	546,111	463,626
Public safety	1,102,816	865,740
Public works	1,284,583	1,254,979
Public health and welfare	257,377	243,129
Culture and recreation	144,137	167,420
Utilities	67,753	62,039
Total expenses	$ 4,379,177	$ 3,898,225
Change in net position	(25,899)	235,769
Net position – beginning of year	$ 4,914,112	$ 4,678,343
Net position – end of year	$ 4,888,213	$ 4,914,112

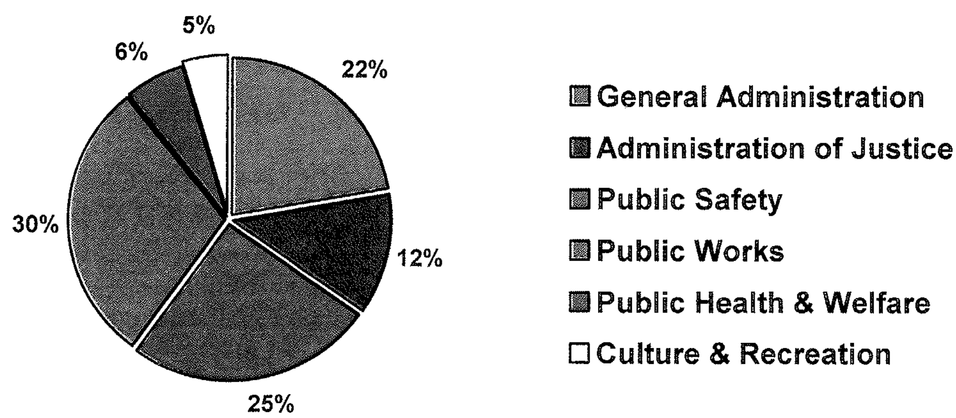
As noted in Table II above, total program revenues decreased $95,122, or 16.5% from 2016, after a prior year increase of $281,911, or 96.3%, mainly as a result of the Texas Historical Commission grant funds that were received in fiscal years 2016 and 2017. Total ad valorem tax revenues increased $275,192, or 10.8% due to increased property tax property valuations and very good collection rates. Sales tax revenues received from the Texas State Comptroller increased $32,405, or 14.8%. Crime Victim's Assistance grant revenues were $43,241 and the County Judge and Attorney annual supplements of $48,533 remained the same as in the prior year. Overall grant funds decreased at the County for 2017 by $115,931. Charges for services increased due to an increase in fees of office revenue generated by the Justice of the Peace compared to the prior year. Interlocal revenues remained very stable as interlocal agreements are now shared with the City of San Saba and the City of Richland Springs to fund the contracted emergency medical services provided to San Saba County as well as municipal court, dispatch services, and emergency management services.

Total revenues increased from 2016 to 2017 by $219,284, or 5.3%. This follows an increase in revenues from 2015 to 2016 of $397,145, or 10.6%. Program revenues as noted above decreased $95,122, or 16.5%. General revenues increased $314,406, or 8.8%, from the prior year. The increase in 2017 was mainly a result of an increase in local property tax valuations, which led to an increase in property tax revenues as noted above. The general fund property tax rate and the road and bridge fund tax rates remained unchanged at 0.6190/$100, and 0.1335/$100, of property value. The property tax base has increased in recent years and is at approximately $370M of taxable value. The values are expected to hold steady and potentially increase in the future, which should help to hold ad valorem tax revenues stable for the County in the near-term. As can be seen in Table II and the chart below for fiscal year 2017, 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 2017 by $32,405, or 14.8% due to the addition of new retail vendors and restaurants in San Saba County and a greater number of visitors to the area for tourism and local construction projects. Charges for services revenue increased $20,809, or 16.8% due mainly to increased fees collected by the Justice of the Peace. Federal and local grant revenues decreased with the Texas Historical Commission Project for emergency repairs to the electrical system and stairways. $57,930 in grant revenues were received in fiscal year 2017 related to the project. An additional $178,285 was received related to the newly started Texas Historical Commission Preservation Project on the San Saba County Courthouse. Additional grant revenues are expected in the coming year.

In general, expenditures increased compared to the prior year for all functions and programs except for public works and culture and recreation. Inmate overflow, juvenile program expenditures, and law enforcement and emergency management increased more than other expenditures. Court costs and general administration also increased compared to the prior year. The expenditures in Table II can be compared to the prior year by using the supplementary information attached to the annual financial statements, which show the expenditures by each department and fund for the County. The following chart presents a picture of the County's expenditures for fiscal year 2017:



GENERAL FUND BUDGETARY HIGHLIGHTS

The adopted General Fund budget for fiscal year 2017-2018 includes revenues and expenditures of approximately $3,280,000 (not including the THC permanent improvement line item). This is an increase compared to the prior year budget of $338,255, or 11.5% as a result of increased budget expectations for inmate overflow, law enforcement, jail operations, juvenile programs, and the related costs of tenancy in facilities away from the courthouse building. Budgeted expenditures for the Sheriff department of $481,213 are an increase of 43% from the prior year, and Jail department budgeted expenditures of $579,252 are an increase of 48% from the prior year. Jail and Sheriff increased budgeted line items are for inmate overflow, personnel and related costs, as well as capital outlay. These budget increases are related to the reduced capacity of allowed prisoners in the San Saba County Jail as determined by the Texas Jail Commission. The County will also have increased permanent improvement expenditures related to the new Texas Historical Commission Preservation Grant. The estimated project cost estimate is $6,770,550, of which the County is providing $2,105,000. $178,285 of the County's total has been expended as of September 30, 2017.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the close of fiscal year 2017, the County had $2,452,799 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 2017	Governmental Activities 2016
Land	$ 58,887	$ 58,887
Buildings and improvements	2,150,708	1,564,727
Infrastructure improvements	3,612,326	3,710,463
Furniture and fixtures	438,251	425,636
Machinery and equipment	3,377,509	3,313,303
	9,637,681	9,073,016
Less Accumulated depreciation	(7,184,882)	(6,730,117)
Capital assets, net of depreciation	$ 2,452,799	$ 2,342,899

Major additions in 2017 included a vehicle for the Sheriff's department of $31,048 and body cameras, in addition to $480,499 paid for permanent improvements to the County courthouse including electrical, structural, and restoration upgrades. Depreciation expense on capital assets for 2017 was $454,764. The permanent improvements to the County courthouse reduced by 2017 depreciation expense resulted in an overall increase of $109,900 in net fixed assets for fiscal year 2017 compared to 2016.

Long-term Debt

At the close of fiscal year end 2017, the County had no notes or general long-term debt outstanding.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The tax base for fiscal year 2017 is expected to remain stable at approximately $370M.
- The 2017 property tax rates will remain the same for the General Fund at $0.6190/$100 of taxable property value; and the Road & Bridge Fund at $0.1335/$100 of taxable property value
- Additional merchants have opened retail sales stores and restaurants within the County, which should lead to increased sales tax revenues in the future.
- The County entered into a grant funding agreement on July 22, 2016, with the Texas Historical Commission for the preservation of the San Saba County Courthouse. The estimated project cost estimate is $6,770,550, of which the County is providing $2,105,000. $178,285 of the County's allocated total has been expended and reimbursed as of September 30, 2017.

These factors were taken into account when adopting the County's budget for fiscal year 2017-2018. The adopted General Fund budget for fiscal year 2017 includes revenues and expenditures of approximately $3,280,000 (not including grant expenditures). All expenditures for shared services including dispatch services, municipal court services, airport services, emergency medical services, 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 to receive intergovernmental funding for the annual budget necessary to provide such services. The Special Revenue Budget adopted for the 2017-2018 fiscal year is $1,323,458.

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.

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BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

SAN SABA COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2017

ASSETS	Governmental Activities	Business-type Activities	Total
Current Assets:			
Pooled cash and cash equivalents	$ 2,371,571	$ -	$ 2,371,571
Non-pooled cash and cash equivalents	22,552		22,552
Investments – current	137,984		137,984
Grant receivable	50,900		50,900
Taxes receivable	165,583		165,583
Total current assets	2,748,590	-	2,748,590
Non-current Assets:			
Capital assets:			
Land	58,887		58,887
Buildings	296,987		296,987
Improvements	1,853,721		1,853,721
Infrastructure improvements	3,612,326		3,612,326
Furniture and fixtures	438,251		438,251
Machinery and equipment	3,377,509		3,377,509
Accumulated depreciation	(7,184,882)		(7,184,882)
Total non-current assets	2,452,799	-	2,452,799
Deferred outflow of resources			
Deferred outflows related to TCDRS	427,960		427,960
Total assets	$ 5,629,349	$ -	$ 5,629,349
LIABILITIES			
Current Liabilities:			
Accounts payable	$ 128,732	$ -	$ 128,732
Noncurrent Liabilities:			
Net Pension Liability	284,883		284,883
Total liabilities	413,615	-	413,615
Deferred inflow of resources			
Deferred THC reimbursement	50,900		50,900
Deferred ad valorem tax revenues	165,583		165,583
Deferred inflows related to TCDRS	111,038		111,038
Total deferred inflow of resources	327,521	-	327,521
NET POSITION			
Invested in capital assets, net of related debt	2,452,799		2,452,799
Restricted for:			
Specific projects	417,484		417,484
Unrestricted	2,017,930		2,017,930
Total net position	$ 4,888,213	$ -	$ 4,888,213

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, 2017

		Program Revenues			
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Net (Expense)/ Revenue**
Governmental Activities:					
General government					
General administration	$ 903,151	$ -	$ 48,533	$ -	$ (854,618)
Financial administration	58,472				(58,472)
Elections	14,777				(14,777)
Total general government	976,400	-	48,533	-	(927,867)
Administration of justice					
Courts	313,056	144,147	-		(168,909)
Prosecutors	184,244	65			(184,179)
Adult probation	924				(924)
Juvenile programs	47,887				(47,887)
Total administration of justice	546,111	144,212	-	-	(401,899)
Public safety					
Law enforcement	886,192				(886,192)
Emergency management	216,624				(216,624)
Total public safety	1,102,816	-	-	-	(1,102,816)
Public works					
County roads and bridges	1,217,024	251			(1,216,773)
General building maintenance	67,559			236,215	168,656
Other public works	-				-
Total public works	1,284,583	251	-	236,215	(1,048,117)
Public health and welfare	257,377		50,274		(207,103)
Culture and recreation	144,137				(144,137)
Utilities	67,516				(67,516)
Interest on debt	237				(237)
Total Governmental Activities	469,267	-	50,274	-	(418,993)
Total	$ 4,379,177	$ 144,463	$ 98,807	$ 236,215	$ (3,899,692)

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, 2017

Changes in Net Position:	**Governmental Activities**	**Business-type Activities**	**Total**
Net (expense)/revenue	$ (3,899,692)	$ -	$ (3,899,692)
General Revenues:			
Taxes:			
Property taxes levied for general purposes	2,245,881		2,245,881
Property taxes levied for roads and bridges	502,088		502,088
Prior year taxes, penalties, and interest	62,971		62,971
Sales tax	251,354		251,354
Mixed drink tax	3,169		3,169
Retained fees & fines	71,120		71,120
Auto registration fees	430,963		430,963
Rental income	18,000		18,000
Investment income	17,855		17,855
Intergovernmental income	176,947		176,947
Other income	93,445		93,445
Total general revenues and transfers	$ 3,873,793	$ -	$ 3,873,793
Change in net position	(25,899)		(25,899)
Net position - beginning	4,914,112		4,914,112
Net position - ending	$ 4,888,213	$ -	$ 4,888,213

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

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GOVERNMENTAL FUND FINANCIAL STATEMENTS

SAN SABA COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2017

	General Fund	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
ASSETS					
Pooled cash and cash equivalents	$ 2,086,322	$ 285,249	$ -	$ -	$ 2,371,571
Non-pooled cash and cash equivalents	22,552				22,552
Investments	100,000	37,984			137,984
Grant receivable	50,900				50,900
Taxes receivable	134,626	30,957			165,583
Total Assets	$ 2,394,400	$ 354,190	$ -	$ -	$ 2,748,590
LIABILITIES and FUND BALANCES					
LIABILITIES					
Accounts payable	124,577	4,156			128,733
Total Liabilities	$ 124,577	$ 4,156	$ -	$ -	$ 128,733
Deferred inflow of resources					
Deferred grant income	50,900				50,900
Deferred ad valorem taxes	134,626	30,957			165,583
Total Deferred inflow of resources	$ 185,526	$ 30,957	$ -	$ -	$ 216,483
FUND BALANCES					
Restricted for Rylander Library Trust		91,872			91,872
Restricted for specific projects		225,612			225,612
Restricted for San Saba County schools	100,000				100,000
Assigned for stabilization	1,622,168				1,622,168
Unassigned	362,129	1,593			363,722
Total Fund Balances	$ 2,084,297	$ 319,077	$ -	$ -	$ 2,403,374
Total Liabilities and Fund Balances	$ 2,394,400	$ 354,190	$ -	$ -	$ 2,748,590

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, 2017

Total Fund Balances - Governmental Funds	$	2,403,374
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.		2,473,624
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.		569,499
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.		47,868
Current year depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.		(454,764)
The County's adjustment for GASB 68 includes the recognition of deferred outflows of resources of $427,960 and a net pension liability of $284,883; pension expense of $252,689 (lesss subsequent payments); and deferred inflows of resources of $111,038; the net effect of which is to decrease the net position.		(130,990)
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 $27,792. The net effect of these transactions is to increase net position.		(20,398)
Net Position of Governmental Activities	$	4,888,213

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, 2017

	General Fund	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
REVENUES					
Tax revenues	$ 2,551,426	$ 514,038	$ -	$ -	$ 3,065,464
Licenses and permits	23,312	407,651			430,963
Charges for services					
Court costs	142,124	2,088			144,212
Public health and welfare	5,050	20,834			25,884
Retained state fines and forfeitures	13,496	31,740			45,236
Grant revenue	243,248	43,241			286,489
Rent revenue	18,000				18,000
Interest revenue	17,724	131			17,855
Miscellaneous	31,853	42,237			74,090
Lateral road income		19,604			19,604
Intergovernmental revenue	225,480				225,480
	$ 3,271,713	$ 1,081,564	$ -	$ -	$ 4,353,277
EXPENDITURES					
General government					
General administration	557,139	7,204			564,343
Financial administration	58,472				58,472
Elections	14,777				14,777
Administration of justice					
Courts	266,106	46,951			313,057
Prosecutors	184,244				184,244
Adult probation	924				924
Juvenile programs	47,887				47,887
Public safety					
Law enforcement	886,192				886,192
Emergency management	216,624				216,624
Public works					
County roads and bridges		949,679			949,679
General building maintenance	67,559				67,559
Public health and welfare	216,959	40,418			257,377
Culture/recreation/education	127,584	16,553			144,137
Utilities	55,918	11,598			67,516
Capital outlay:					
Fixed asset purchases	543,951	25,547			569,498
Debt service:					
Principal				47,868	47,868
Interest and other charges				237	237
Total expenditures	$ 3,244,336	$ 1,097,950	$ -	$ 48,105	$ 4,390,391
Excess (deficiency) of revenues over expenditures	$ 27,377	$ (16,386)	$ -	$ (48,105)	$ (37,114)
OTHER FINANCING SOURCES (USES)					
Operating transfers from other funds	-	56,611	-	(1,059)	55,552
Operating transfers to other funds	(56,611)	1,059			(55,552)
Net other financing sources (uses)	$ (56,611)	$ 57,670	$ -	$ (1,059)	$ -
Excess (deficiency) of revenues and other sources over expenditures and other uses	(29,234)	41,284	-	(49,164)	(37,114)
Fund balances, beginning	$ 2,113,531	$ 277,793	$ -	$ 49,164	$ 2,440,488
Fund balances, ending	$ 2,084,297	$ 319,077	$ -	$ -	$ 2,403,374

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, 2017

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	$	(37,114)
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.		569,498
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.		47,868
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.		(454,764)
GASB 68 requires that certain expenditures be de-expended and recorded as deferred outflow of resources. These contributions made after the measurement date of 12/31/2016 increased net position by $89,660. 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 $252,689; the net effect of which led to a decrease in net position.		(163,029)
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 increase net position.		11,642
Change in Net Position of Governmental Activities	$	(25,899)

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, 2017

	General Fund			Special Revenue Fund			Debt Service Fund		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
REVENUES									
Tax Revenues	$ 2,683,589	$ 2,551,426	$ (132,163)	$ 548,406	$ 514,038	$ (34,369)	$ -	$ -	$ -
Licenses and Permits	20,000	23,312	3,312	440,000	407,651	(32,349)			
Court Costs and Pretrial Intervention	186,500	142,124	(44,376)	2,950	2,088	(862)			
Public Welfare	50	50	-	15,350	24,926	9,576			
Public Health	5,000	5,000	-	-	-	-			
Retained State Fines and Forfeitures	12,800	13,496	696	26,250	27,648	1,398			
Grant Revenue	4,593,070	243,248	(4,349,822)	42,000	43,241	1,241			
Rent Revenue	18,000	18,000	-	-	-	-			
Interest Income	8,000	17,724	9,724	100	131	31			
Miscellaneous	28,000	31,853	3,853	294,147	42,237	(251,910)			
Lateral road income	-	-	-	20,400	19,605	(795)			
Intergovernmental revenue	273,019	225,480	(47,539)	-	-	-			
Total revenues before prior year fund balanc	7,828,028	3,271,713	(4,556,315)	1,389,603	1,081,564	(308,038)	-	-	-
Prior year fund balance	2,113,531	2,113,531	-	277,793	277,793	-			
Total revenues and prior year fund balance	$ 9,941,559	$ 5,385,244	$ (4,556,315)	$ 1,667,396	$ 1,359,357	$ (308,038)	$ -	$ -	$ -
EXPENDITURES									
General Government									
General Administration	601,102	557,139	43,964	10,500	7,204	3,296			
Financial Administration	68,816	58,472	10,344						
Elections	21,724	14,777	6,947						
Administration of Justice									
Courts	286,086	266,106	19,980	56,752	46,951	9,801			
Prosecutors	208,412	184,244	24,168						
Adult Probation	1,075	924	151						
Juvenile Programs	32,264	47,887	(15,623)						
Public Safety									
Law Enforcement	1,030,190	886,192	143,998						
Emergency Management	284,705	216,624	68,082						
Public Works									
County Roads and Bridges				1,073,438	949,679	123,760			
General Building Maintenance	76,787	67,559	9,227						
Public Health and Welfare	250,973	216,959	34,013	42,000	40,418	1,582			
Culture/Recreation/Education	137,338	127,584	9,754	7,100	16,553	(9,453)			
Utilities	62,400	55,918	6,482	12,375	11,598	777			
Capital Outlay:									
Library Books and Publications				20,000	13,947	6,053			
Fixed Asset Purchases	6,859,119	543,951	6,315,168	263,146	11,600	251,545			
Debt Service:									
Principal							15,147	47,868	(32,721)
Interest and Fiscal Charges							997	237	761
Total Expenditures	$ 9,920,991	$ 3,244,336	$ 6,676,655	$ 1,485,310	$ 1,097,950	$ 387,363	$ 16,144	$ 48,105	$ (31,960)
Excess (deficiency) of revenues over expenditures	20,567	2,140,908	2,120,341	182,085	261,407	79,324	(16,144)	(48,105)	31,960
OTHER FINANCING SOURCES (USES)									
Operating transfers from other funds	-	-	-	-	57,670	57,670	-	-	-
Operating transfers to other funds	-	(56,611)	(56,611)	-	-	-	-	(1,059)	-
Total other financing sources (uses)	$ -	$ (56,611)	$ (56,611)	$ -	$ 57,670	$ 57,670	$ -	$ (1,059)	$ -
Excess (deficiency) of revenues and other sources over expenditures and other uses	20,567	2,084,297	2,063,730	182,085	319,077	136,995	-	(49,164)	49,164
Fund balances, beg (non-GAAP budgetary bas	$ (2,192,431)	$ 2,113,531	$ (78,900)	$ (208,557)	$ 277,793	$ 69,236	$ -	$ 49,164	$ (49,164)
Less prior year fund balance	2,192,431	(2,113,531)	78,900	208,557	(277,793)	(69,236)		-	
Fund Balances, end (non-GAAP budgetary ba	$ 20,567	$ 2,084,297	$ 2,063,730	$ 182,085	$ 319,077	$ 136,995	$ -	$ -	$ -
ADJUSTMENTS TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES:									
Encumbrances related to prior year budgets		-			-			-	
Fund Balances, ending (GAAP basis)		$ 2,084,297			$ 319,077			$ -	

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, 2017

		Agency Funds
ASSETS		
Pooled cash and cash equivalents	$	1,987,793
Cash and cash equivalents		697
457 Plan assets		53,874
Investments - current		30,761
Total assets	$	2,073,125
LIABILITIES		
Accounts payable		1,987,793
Due to beneficiaries		85,332
Total liabilities	$	2,073,125

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, 2017

		Agency Funds
OPERATING REVENUES:		
Sales Tax and auto registration fees	$	511,045
Court costs, fines and fees		263,359
Other revenues		88,902
Benefit plan receipts		49,142
Investment Income		4,757
Total additions	$	917,205
OPERATING EXPENSES:		
Transfers per Court Order		10,647
Transfers to Primary Government		464,931
Transfers to State Government		309,473
Total deductions	$	785,051
Change in net position	$	132,154

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

Beginning of Year	$	1,940,971
End of Year	$	2,073,125

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

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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, 2017, no other organizations have been combined for either blended or discrete presentation in the County's financial statements. The following organizations are not considered "related organizations":

Excluded from the reporting entity:

San Saba County Appraisal District
This is a separate entity providing property appraisal services to all taxing units within the county.

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

This entity has its own governing board and is elected by the various taxing units which it serves; however the taxing units do not designate management or significantly influence operations. The Appraisal District's cost of operations is divided on a prorated basis among the various taxing units within the county. San Saba County's share of this cost is disclosed within the appropriate funds and functions that levy taxes.

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

Inter-local Agreements

The County and the City of San Saba, Texas participate in joint activities that are very similar in many aspects, such as the need for law enforcement, medical services, and emergency responders in shared geographical areas. The County participates in several joint activities with the City of San Saba, Texas, 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 is responsible for overseeing countywide emergency management and medical services whereby professional emergency personnel respond to calls for emergency management and/or medical assistance. The demand for emergency services continues to rise each year as the population increases and more people need such assistance. San Saba County municipalities share in funding the operations each fiscal year through inter-local agreements whereby the City of San Saba, Texas reimburses the County for 44% of the total cost of the current EMS service contract and $3,413 per annum related to Emergency Management Services. The City of San Saba paid $62,515 to the County for EMS services in 2017. The City of Richland Springs also shares in funding EMS services through an inter-local agreement whereby the City of Richland Springs reimburses the County for 4.5% of the total cost of EMS service contract. The City of Richland Springs paid $6,390 to the County for EMS services in 2017. The County contracts with an outside emergency medical service company, currently Lifeguard Ambulance Services, to provide emergency medical services to the citizens of San Saba County.

San Saba County Emergency Dispatcher 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 and the County share in the cost associated with dispatching services for criminal activity, domestic violence, fire, and emergency medical services. The City pays $80,340 per annum to cover its share of agreed upon services.

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 $3,231 in fiscal year 2016-2017 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 $21,057 for the fiscal year ending September 30, 2017 for its share of expenses related to the inter-local agreement.

San Saba Municipal Airport

An inter-local agreement exists between the City of San Saba and the County whereby costs are shared for operations of the municipal airport located north of San Saba, Texas. No expenditures were incurred related to the inter-local agreement for fiscal year ended September 30, 2017.

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 Drug Court Program for reimbursement of costs, 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.

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

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

they are both measurable and available. See Note (1)G and (1)I, for property tax information and Note (6) for intergovernmental revenue information.

The County has presented the following major governmental funds:

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

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

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

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

Additionally, the County reports the following fiduciary funds:

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

E. Budgetary Data

Budget Policies and Practices

The Commissioners Court adopts an annual budget in September of each year for the general fund, all special revenue funds (Road and Bridge, Rylander Library Trust, Records Management County Judicial, Law Library, etc.), and the debt service fund. Once approved, the Commissioners Court may amend the legally adopted budget during the year when unexpected modifications are required in estimated revenues and appropriations. Unencumbered appropriations for annually budgeted funds lapse at fiscal year-end.

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

Budgetary Control

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

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

during the 2016-2017 fiscal year. Budgets are adopted on a basis consistent with generally accepted accounting principles.

There were no departments for the County that were overbudget for total expenditures in FY2017; however, expenditures of the following departments exceeded the appropriated line item budgeted amounts in fiscal year 2017 by more than $100 for the following classes:

Department	Class	Amount of Expenditures over Budget
Judge	Capital Outlay	$3,802
County Treasurer	Office Supplies	1,124
Tax Assessor Collector	Travel/Dues/Training	568
Justice of the Peace	Travel/Dues/Training	616
Library	Telephone	169
Library	Repairs and Maintenance	308
Public Safety	Juvenile Probation and Detention	15,623
Public Safety	Fire Department	1,120
Janitorial	Other Supplies	795
Fire Department	Equipment Maintenance	904
District Court	Travel/Dues/Training	1,114
Judicial Services	Judicial Administration	200
County Attorney	Other services	986
County Attorney	Capital Outlay	1,281
Sheriff	Other Supplies	1,239
Sheriff	Repair and Maintenance	2,856
Sheriff	Fuel/Oil	3,835
Jail	Prisoner Meals	9,404
Jail	Medical/Psychological	3,345
County Court	Professional Fees	384
County Court	Case Managment	495
Courthouse Annex	Capital Outlay	5,450
Countywide	Professional Fees	2,330
Countywide	Travel/Dues/Training	1,074
Countywide	Copier Maintenance	1,555
Countywide	Leasehold Improvements	30,624
Road & Bridge – Precinct 1	Road Maintenance & Supplies	4,947
Road & Bridge – Precinct 2	Road Maintenance & Supplies	25,940
Road & Bridge – Precinct 2	Cattle guards and fences	666
Road & Bridge – Precinct 3	Debt Service Principal	32,721
Law Library	Legal and Professional	1,106
Justice Court Technology	Office Supplies	205
Justice Court Technology	Capital Outlay	1,452
Crime Victims Coordinator	Office Supplies	434

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".

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

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.

In October 2008, the Emergency Economic Stabilization Act of 2008 temporarily raised the basic limit on federal deposit insurance coverage from $100,000 to $250,000 per depositor. The signing of the Dodd-Frank Wall Street Reform and Consumer Protection Act made the higher amount of $250,000 permanent in July 2010.

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

Interfund Receivables and Payables

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

Capital Assets

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

Government-wide Statements

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

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

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

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

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 outlflows 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 fiducuiary net position have been determined on the same basis as they are reported by TCDRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Long-term Debt

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

Fund Equity

Government-wide Statements
Equity is classified as net position and displayed in three components:

a. Invested in capital assets, net of related debt – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any notes, mortgages, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position – consists of net positions with constraints placed on the use either by (1) external groups such as grantors, creditors, contributors, or other laws or regulations of other governments; or (2) law through constitutional provisions of enabling legislation.

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

c. Unrestricted net position – all other net positions that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

Fund Statements

In order to clarify the relationship between reserved fund balance and restricted net position, the GASB issued Statement No. 54 to be implemented for periods beginning after June 15, 2010. The objective of the new statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied. Fund balance reporting requirements were changed to depict the relative strength of the spending constraints placed on the purposes for which the resources can be used as follows:

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

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

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

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

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

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

G. REVENUES, EXPENDITURES, AND EXPENSES

Sales Tax

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

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

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

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:

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.

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

Revenue Restrictions

The County has various restrictions placed over certain revenue sources such as grants and contributions. These revenue sources involve contractual agreements entered into by the County whereby the funds may only be used for designated purposes as stated in the contract. Funds for Indigent Defense, Indigent Health, Rylander Library, Crime Victims Assistance, Texas Historical Commission, Texas Division of Emergency Management, and other various grant funds currently have such restrictions. On July 22, 2016, the County received a grant award of $4,665,550 from the Texas Historical Commission for the restoration of the San Saba County Courthouse. The total estimated project cost is $6,770,550, of which the County is responsible for $2,105,000.

I. AD VALOREM TAXES RECEIVABLE AND CALENDAR

The County's property tax is levied each October 1st, based upon 100% of the assessed value as of the prior January 1 for all real and personal property located in the County. A tax lien attaches to real property by state law on January 1 in the year of assessment to assure collection of property taxes levied. The tax rate for fiscal year 2017 (2016 tax levy) was $0.7525 per each $100 assessed value. $0.6190 was allocated to the General Fund and $0.1335 was allocated to the Road and Bridge Fund. The original 2017 tax levy on assessed valuations was $2,805,362. Tax collections on current taxes assessed for fiscal year 2017 were approximately 97.58%.

(2) DEPOSITS AND INVESTMENTS

Deposits at September 30, 2017, categorized by level of risk, are presented in the following table:

	Bank Balance	Category 1	Category 2	Category 3	Carrying Amount
POOLED DEPOSITS					
Pooled cash and cash equivalents					
General & Special Revenue	$2,587,477	$ 250,000	$ 2,337,477	$ -	$2,371,571
NON-POOLED DEPOSITS					
Non- pooled cash and cash equivalents					
General Funds					
MMA	19,766		19,766		19,766
Sheriff Forfeiture	2,786		2,786		2,786
Fiduciary Funds					
District Clerk - CNB	1,818,397	250,000		1,568,397	1,818,397
District Clerk - Arrowhead	132,333	132,333			132,333
County Clerk	3,728	3,728			3,728
Ag Program	5,711	5,711			5,594
Justice of the Peace	5,992	5,992			4,123
Tax Assessor – Collector	11,477	11,477			11,477
County Attorney	11,759	11,759			10,951
County Available School	1,189	1,189			1,189
Minor account	697	697			697
Non-pooled certificates of deposit					
General Fund	100,000		100,000		100,000
Special Revenue	37,984		37,984		37,984
Fiduciary Funds					
District Clerk	30,761	30,761			30,761
Total Deposits	$4,770,057	$ 703,647	$ 2,498,013	$1,568,397	$4,551,357

(2) DEPOSITS AND INVESTMENTS – *Continued*

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

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

Category 1 Deposits that are insured or collateralized with securities held by the County or by its agent in the County's name.

Category 2 Deposits, which are collateralized with securities, held by the pledging financial institution's trust department or agent in the County's name.

Category 3 Deposits which are not collateralized.

3) CAPITAL ASSETS

Capital assets for governmental activities for the year ended September 30, 2017, are as follows:

	Balance September 30 2016	Additions	Retirements	Balance September 30 2017
Land	$ 58,887	$ -	$ -	$ 58,887
Buildings	280,907	16,080	-	296,987
Improvements	1,381,957	471,764	-	1,853,721
Infrastructure Improvements	3,612,326	-	-	3,612,326
Furniture & Fixtures	425,636	12,615	-	438,251
Machinery & Equipment	3,313,303	64,206	-	3,377,509
Totals at historical cost	$ 9,073,016	$ 564,665	$ -	$ 9,637,681
Less accumulated depreciation				
Buildings	(228,805)	(4,760)	-	(233,565)
Improvements	(273,749)	(12,964)	-	(286,713)
Infrastructure Improvements	(2,850,899)	(272,929)	-	(3,123,828)
Furniture & Fixtures	(374,566)	(16,568)	-	(391,134)
Machinery & Equipment	(3,002,098)	(147,544)	-	(3,149,642)
Total accumulated depreciation	(6,730,117)	(454,765)	-	(7,184,882)
Governmental Activities capital assets, net	$ 2,342,899	$ 109,900	$ -	$ 2,452,799

Depreciation expense was charged to governmental activities as follows:

General government administration	$ 187,419
Road and bridge	267,345
Total depreciation expense	$ 454,764

(4) LEASE COMMITMENTS

Capital Leases

The County has leased certain vehicles and equipment, consisting of motorgraders and related equipment to maintain the County's roads, under capital leases. As of September 30, 2017, there were no outstanding lease commitments for San Saba County.

Operating Leases

As of September 30, 2017, the County had remaining operating lease commitments in the general fund of $37,364 related to office equipment software and copier contracts. All leases are renewable one-year to five-year contracts. Expenditures related to such contracts for 2017 were $32,734. Renewable month-to-month operating lease agreements to the Shook Family Trust, Mr. Robinson, and Arrowhead Bank for tenancy agreements are also in effect for $4,750 per month.

(5) LONG-TERM DEBT

There is no general obligation debt outstanding at September 30, 2017.

(6) INTERGOVERNMENTAL REVENUE

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

Federal	State	Local	Total
$50,274	$876,877	$ 186,547	$ 1,113,698

(7) DEFINED BENEFIT PENSION PLAN

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

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

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

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

(7) DEFINED BENEFIT PENSION PLAN - *Continued*

Employees covered by benefit terms.

Inactive employees or beneficiaries currently receiving benefits:	30
Average monthly benefit:	$799
Inactive employees entitled to but not yet receiving benefits	62
Active	41
Average monthly salary:	$2,569
Average age:	53.10
Average length of service in years:	10.65

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 8.9% for the months of the accounting year in 2016. 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, 2016, 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, 2016 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2016 include (a) an 8.0 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 4.9 percent. Both (a) and (b) included an inflation component of 3.0 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period. The five-year period helps stabilize employer rates while still ensuring that rates are reflective of current market conditions. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2016, was 12.6 years.

As of December 31, 2016, the most recent actuarial valuation date, the plan was 95.1% funded. The actuarial accrued liability for benefits was $6,243,369 and the actuarial value of assets was $5,935,822, resulting in an unfunded actuarial accrued liability (UAAL) of $307,547. The covered payroll (annual payroll of active employees covered by the plan) was $1,275,960, and the ratio of the net pension liability as a % of covered payroll was 22.33%.

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. The December 31, 2016 most recent actuarial valuation used the following assumptions in the measurement:

(7) DEFINED BENEFIT PENSION PLAN - *Continued*

Actuarial Valuation Information

Actuarial valuation date	12/31/13	12/31/14	12/31/15	12/31/16
Actuarial cost method	entry age	entry age	entry age	entry age
Amortization method	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, closed
Amortization period in years	20.0	20.0	20.0	20.0
Asset valuation method	SAF: 5-yr smoothed value	SAF: 5-yr smoothed value	SAF: 5-yr smoothed value	SAF: 5-yr smoothed value
Actuarial assumptions:				
Investment rate of return	8.0%	8.0%	8.0%	8.0%
Projected salary increases	4.9%	4.9%	4.9%	4.9%
Inflation [1]	3.0%	3.0%	3.0%	3.0%
Cost-of-living adjustments	0.0%	0.0%	0.0%	0.0%

Mortality rates were based on the RP-2000 Healthy Annuitant Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long-term rate of return on pension plan investments is 8 percent. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus) Inflation)
US Equities	Dow Jones U.S. Total Stock Market Index	13.50%	4.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	16.00%	7.70%
Global Equities	MSCI World (net) Index	1.50%	5.00%
International Equities - Developed	MSCI World Ex USA (net)	10.00%	4.70%
International Equities - Emerging	MSCI World Ex USA (net)	7.00%	5.70%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	60.00%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.70%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	3.83%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	10.00%	8.15%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	6.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	3.85%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.60%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	20.00%	3.85%
		100%	

Discount rate. The discount rate used to measure the total pension liability was 8.1 percent. This rate reflects the long-term assumed rate of return on assets for funding purposes of 8.00%, net of all expenses, increased by 0.10% to be gross of administrative expenses as required by GASB 68. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions,

(7) DEFINED BENEFIT PENSION PLAN - *Continued*

the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rates of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term rate of return on pension plan investments is 8%.

Changes in the Net Pension Liability / (Asset)

	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, 2015	$ 6,036,683	$ 5,676,140	$ 360,543
Changes for the year:			
Service cost	176,649	-	176,649
Interest on total pension liability [1]	482,076	-	482,076
Effect of plan changes [2]	-	-	-
Effect of economic/demographic gains or losses	(222,076)	-	(222,076)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(76,503)	(76,503)	-
Benefit payments	(273,782)	(273,782)	-
Administrative expenses	-	(4,559)	4,559
Member contributions	-	89,317	(89,317)
Net investment income	-	410,892	(410,892)
Employer contributions	-	114,071	(114,071)
Other [3]	-	(97,412)	97,412
Balances as of December 31, 2016	$ 6,123,047	$ 5,838,164	$ 284,883

(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 8.10%, as well as what the San Saba County net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.10%), or 1 percentage point higher (9.10 %) than the current rate.

	1% Decrease	**Current Discount Rate**	**1% Increase**
	7.10%	8.10%	9.10%
Total Pension Liability	$ 6,777,068	$ 6,123,046	$ 5,567,428
Fiduciary Net Position	5,838,164	5,838,164	5,838,164
Net Pension liability / (asset)	$ 938,904	$ 284,882	$ (270,736)

Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions. For the year ended December 31, 2016, the County recognized pension expense of $252,689. At December 31, 2016, 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	$ 111,038	$ -
Changes in actuarial assumptions	-	-
Net difference between projected and actual earnings	-	338,300
Contributions paid to TRS subsequent to measurement date	-	89,660
TOTAL	$ 111,038	$ 427,960

(7) DEFINED BENEFIT PENSION PLAN - *Continued*

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

Year ended December 31:	
2017	$ 3,908
2018	114,947
2019	100,608
2020	7,798
2021	-
Thereafter	-

Pension Expense / (Income)

Pension Expense / (Income)	**January 1, 2016 to December 31, 2016**
Service cost	$ 176,649
Interest on total pension liability(1)	482,076
Effect of plan changes	-
Administrative expenses	4,559
Member contributions	(89,317)
Expected investment return net of investment expenses	(449,884)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(115,757)
Recognition of assumption changes or inputs	32,005
Recognition of gains or losses	114,947
Other(2)	97,412
Pension expense / (income)	$ 252,689

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

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

(8) GROUP TERM LIFE FUND

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

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

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, 2017 were $28,866, which equaled the contractually required contributions each year.

(9) INTERFUND TRANSACTIONS

During the course of normal operations, the County has transactions between funds, including transfers or resources to provide funding as approved in the County's budget. The accompanying table reflects such transactions as interfund transfers as of September 30, 2017:

Transfer From	To Debt Service Fund	To Road & Bridge General	To Road & Bridge Precincts	To Special Revenue	Total Transfers
General					
Indigent Defense				$ 32,121	$ 32,121
Special Revenue				24,490	24,490
Road & Bridge					
General	1,059		994,445		994,445
Total Transfers	$ 1,059		$ 994,445	$ 56,611	$ 1,051,056

(10) RISK MANAGEMENT

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

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

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

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

(11) LITIGATION

As of September 30, 2017, there are no pending lawsuits against the County.

(12) NEW PRONOUNCEMENTS

In June 2012, the GASB approved a new pronouncement Statement No. 68, *Accounting and Financial Reporting for Pensions,* which revises and establishes new financial reporting requirements for state and local governments that provide employees with pension benefits. GASB 68 replaces the requirements of GASB Statement No. 27, Accounting for Pensions by State and Local Governmental Employers, and Statement No. 50, Pension Disclosures, as they relate to governments that provide pensions. GASB 68 requires governments providing defined benefit pensions through entities such as the TCDRS to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits.

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an Amendment of GASB Statement No. 68,* requires employer contributions made between the measurement date, which is the date used to determine an employer's net pension liability, and the employer's fiscal year end be reported as a deferred outflow of resources. The statement "requires a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability".

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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, 2017

	Initial Budget Year Ended 30-Sep-17	Final Budget Year Ended 30-Sep-17	Actual Year Ended 30-Sep-17	Actual (Over) Under Budget
REVENUES:				
Taxes	$ 2,201,700.00	$ 2,401,589.00	$ 2,245,880.94	$ 155,708.06
Taxes - Prior Year	51,000.00	30,500.00	22,018.91	8,481.09
Penalty & Interest	25,000.00	30,000.00	29,002.06	997.94
Sales Tax	160,000.00	219,000.00	251,354.46	(32,354.46)
Mixed Drink Tax	2,500.00	2,500.00	3,169.43	(669.43)
Fees of Office	101,750.00	180,500.00	138,906.75	41,593.25
Fees to Clerks	6,000.00	1,500.00	1,259.58	240.42
Fees for Peace Officers	10,000.00	10,000.00	9,939.73	60.27
Fees for Services of Prosecutors	500.00	500.00	65.32	434.68
Liquor Licenses	100.00	500.00	125.00	375.00
Auto Registration Fees	17,000.00	20,000.00	23,311.79	(3,311.79)
Jury Fees	850.00	850.00	321.98	528.02
Traffic Fees	750.00	400.00	939.58	(539.58)
County Transaction Fees	1,200.00	1,050.00	1,194.49	(144.49)
Bond Forfeiture	-	-	1,035.00	(1,035.00)
Child Safety	500.00	-	50.00	(50.00)
Law Library Fund	2,000.00	2,000.00	-	2,000.00
Traffic Law Failure to Appear	1,500.00	1,850.00	1,832.49	17.51
Court Appointed Attorney Fee	50.00	50.00	-	50.00
Judicial Education Fee	150.00	150.00	-	150.00
State Salary Supplement	48,533.33	48,533.33	48,533.00	0.33
Indigent Program Reimbursement	5,000.00	5,000.00	5,000.00	-
Intergovernmental Revenue	187,613.95	224,485.60	176,946.87	47,538.73
Grant Income	95,767.08	4,593,070.00	243,248.30	4,349,821.70
Rental Income	18,000.00	18,000.00	18,000.00	-
Other Income	33,500.00	28,000.00	31,853.42	(3,853.42)
Supplement from Undesignated Reserve	-	-	-	-
Interest Income	8,000.00	8,000.00	17,723.60	(9,723.60)
District Attorney State Supplement	-	-	-	-
TRANSFERS:	-			-
Interfund Transfers In	-		-	-
Interdepartmental Transfers In	-	-	-	-
TOTAL GENERAL FUND REVENUES	$ 2,978,964.36	$ 7,828,027.93	$ 3,271,712.70	$ 4,556,315.23

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2017

		Initial Budget Year Ended 30-Sep-17		Final Budget Year Ended 30-Sep-17		Actual Year Ended 30-Sep-17		Actual Over (Under) Budget
COUNTY JUDGE								
Salary - Department He	$	60,658.76	$	60,658.80	$	60,658.80	$	-
Salary - #1		25,152.00		25,152.00		24,909.90		(242.10)
Payroll Tax - Social Sec		5,415.13		5,415.13		5,203.79		(211.34)
Payroll Tax - Medicare		1,266.44		0.44		1,216.97		1,216.53
Retirement		7,948.01		7,694.72		7,566.45		(128.27)
Death Benefits		611.39		550.25		590.87		40.62
Health Insurance		15,960.00		19,152.00		14,203.32		(4,948.68)
Unemployment		81.74		18.24		25.94		7.70
Worker's Compensation		515.31		323.16		384.99		61.83
Office Supplies/Postage		1,000.00		1,000.00		385.61		(614.39)
Other Supplies		-		-		46.70		46.70
Advertising & Required		1,115.00		1,115.00		768.60		(346.40)
Travel/Dues/Conventio		7,500.00		7,500.00		6,137.58		(1,362.42)
Telephone		3,500.00		3,500.00		2,928.40		(571.60)
Repairs/Maintenance		300.00		300.00		-		(300.00)
Equipment Maintenanc		450.00		450.00		-		(450.00)
Capital Outlay				-		3,801.96		3,801.96
TOTAL County Judge	$	131,473.78	$	132,829.74	$	128,829.88	$	(3,999.86)
COUNTY CLERK								
Salary - Department He	$	18,686.13	$	18,686.13	$	18,686.16	$	0.03
Salary - #6 or Part-Tim		11,478.58		14,352.00		11,244.24		(3,107.76)
Payroll Tax - Social Sec		1,870.21		2,048.36		1,855.75		(192.61)
Payroll Tax - Medicare		437.39		479.05		434.03		(45.02)
Retirement		2,744.99		2,910.66		2,646.18		(264.48)
Death Benefits		211.15		208.14		190.70		(17.44)
Unemployment		37.31		10.41		11.64		1.23
Worker's Compensation		177.97		122.24		134.65		12.41
Office Supplies/Postage		7,000.00		7,000.00		5,153.52		(1,846.48)
Travel/Dues/Conventio		625.00		625.00		539.63		(85.37)
Telephone		600.00		600.00		571.97		(28.03)
Repairs/Maintenance		300.00		300.00		150.00		(150.00)
Copier/Maintenance Co		10,100.00		11,500.00		7,586.05		(3,913.95)
Capital Outlay		500.00		500.00		493.40		(6.60)
TOTAL County Clerk	$	54,768.73	$	59,341.99	$	49,697.92	$	(9,644.07)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2017

	Initial Budget Year Ended 30-Sep-17	Final Budget Year Ended 30-Sep-17	Actual Year Ended 30-Sep-17	Actual Over (Under) Budget
DISTRICT CLERK				
Salary - Department He	$ 18,686.13	$ 18,686.13	$ 18,686.16	$ 0.03
Salary - #1	25,152.00	25,152.00	25,356.88	204.88
Payroll Tax - Social Sec	2,672.54	2,672.54	2,696.35	23.81
Payroll Tax - Medicare	625.03	625.03	630.63	5.60
Retirement	3,922.61	3,797.60	3,894.49	96.89
Death Benefits	301.74	271.56	280.76	9.20
Health Insurance	7,980.00	9,576.00	7,101.66	(2,474.34)
Unemployment	79.36	17.70	26.70	9.00
Worker's Compensation	258.64	162.20	198.15	35.95
Office Supplies/Postage	3,700.00	3,700.00	3,404.93	(295.07)
Travel/Dues/Conventio	600.00	600.00	225.00	(375.00)
Telephone	550.00	550.00	473.74	(76.26)
Repairs/Maintenance	150.00	150.00	246.00	96.00
Copier/Maintenance Co	1,400.00	1,400.00	1,077.32	(322.68)
Capital Outlay	100.00	100.00	-	(100.00)
TOTAL District Clerk	$ 66,178.05	$ 67,460.76	$ 64,298.77	$ (3,161.99)
COUNTY TREASURER				
Salary - Department He	$ 37,372.26	$ 37,372.26	$ 37,372.32	$ 0.06
Salary - #6 or Part Time	4,120.00	4,120.00	114.76	(4,005.24)
Payroll Tax - Social Sec	2,572.52	2,572.52	2,324.20	(248.32)
Payroll Tax - Medicare	601.64	601.64	543.62	(58.02)
Retirement	3,775.80	3,655.47	3,314.84	(340.63)
Death Benefits	290.45	261.40	238.97	(22.43)
Health Insurance	7,980.00	9,576.00	7,101.66	(2,474.34)
Unemployment	13.39	2.99	0.12	(2.87)
Worker's Compensation	244.80	153.52	169.04	15.52
Office Supplies/Postage	2,500.00	2,500.00	3,623.67	1,123.67
Other Supplies	100.00	100.00	-	(100.00)
Advertising & Required	50.00	50.00	-	(50.00)
Travel/Dues/Conventio	4,500.00	4,500.00	3,133.34	(1,366.66)
Telephone	600.00	1,050.00	535.09	(514.91)
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 Treasure	$ 67,020.86	$ 68,815.80	$ 58,471.63	$ (10,344.17)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2017

	Initial Budget Year Ended 30-Sep-17	Final Budget Year Ended 30-Sep-17	Actual Year Ended 30-Sep-17	Actual Over (Under) Budget
TAX ASSESSOR				
Salary - Department He	$ 21,407.90	$ 21,407.90	$ 21,407.88	$ (0.02)
Salary - #1	25,152.00	25,152.00	25,420.56	268.56
Salary - #2	25,152.00	25,152.00	18,948.72	(6,203.28)
Overtime	-	-	226.69	226.69
Payroll Tax - Social Sec	4,446.14	4,446.14	4,082.96	(363.18)
Payroll Tax - Medicare	1,039.82	1,039.82	954.86	(84.96)
Retirement	6,525.78	6,379.90	5,836.31	(543.59)
Death Benefits	501.98	466.77	420.19	(46.58)
Health Insurance	15,960.00	19,152.00	13,657.05	(5,494.95)
Unemployment	163.49	36.47	51.97	15.50
Worker's Compensation	423.10	265.33	296.53	31.20
Office Supplies/Postage	4,500.00	4,500.00	2,335.29	(2,164.71)
Other Supplies	300.00	300.00	-	(300.00)
Travel/Dues/Conventioi	1,000.00	1,500.00	2,068.39	568.39
Voter Registrar	3,000.00	3,000.00	115.25	(2,884.75)
Telephone	1,820.00	1,820.00	1,373.83	(446.17)
Repairs/Maintenance	300.00	300.00	-	(300.00)
Capital Outlay	1,200.00	1,200.00	-	(1,200.00)
TOTAL Tax Assessor	$ 112,892.21	$ 116,118.33	$ 97,196.48	$ (18,921.85)
JUSTICE OF PEACE				
Salary - Department He	$ 35,478.73	$ 35,478.73	$ 35,478.60	$ (0.13)
Salary - #1	25,152.00	25,152.00	25,045.97	(106.03)
Salary - Part-Time	-	-	-	-
Contract Labor	612.00	612.00	500.00	(112.00)
Payroll Tax - Social Sec	3,759.11	3,759.11	3,267.48	(491.63)
Payroll Tax - Medicare	879.15	879.15	764.12	(115.03)
Retirement	5,517.40	5,341.57	5,351.62	10.05
Death Benefits	424.42	381.97	386.19	4.22
Health Insurance	15,960.00	19,152.00	14,203.32	(4,948.68)
Unemployment	81.74	18.24	23.42	5.18
Worker's Compensation	357.72	224.33	282.44	58.11
Office Supplies/Postage	2,000.00	2,000.00	1,502.54	(497.46)
Travel/Dues/Conventioi	2,200.00	2,200.00	2,816.47	616.47
Telephone	1,800.00	2,439.40	1,746.72	(692.68)
Copier/Maintenance Co	2,550.00	2,550.00	2,214.55	(335.45)
TOTAL Justice of Peace	$ 96,772.27	$ 100,188.50	$ 93,583.44	$ (6,605.06)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2017

		Initial Budget Year Ended 30-Sep-17		Final Budget Year Ended 30-Sep-17		Actual Year Ended 30-Sep-17		Actual Over (Under) Budget
COUNTY EXTENSION AGENTS								
Salary - Department He	$	12,796.31	$	12,796.31	$	12,796.32	$	0.01
Salary - #1		12,796.31		12,796.31		12,796.32		0.01
Salary - #2		25,152.00		25,152.00		25,229.92		77.92
Payroll Tax - Social Sec		3,146.17		3,146.17		3,017.91		(128.26)
Payroll Tax - Medicare		735.80		735.80		705.77		(30.03)
Retirement		2,288.83		2,215.89		2,230.90		15.01
Death Benefits		355.21		319.69		160.85		(158.84)
Health Insurance		7,980.00		9,576.00		7,101.66		(2,474.34)
Unemployment		164.92		36.79		53.27		16.48
Worker's Compensation		299.39		187.76		113.50		(74.26)
Office Supplies/Postage		2,000.00		2,000.00		1,175.60		(824.40)
Other Supplies		200.00		200.00		-		(200.00)
Travel/Dues/Conventio		3,500.00		4,600.00		4,486.70		(113.30)
Continuing Education		550.00		550.00		-		(550.00)
Association Dues		300.00		300.00		300.00		-
Mileage		15,000.00		15,000.00		13,272.76		(1,727.24)
Telephone		1,480.00		1,480.00		1,345.40		(134.60)
Copier/Maintenance Co		4,450.00		4,450.00		4,255.72		(194.28)
Capital Outlay	$	-	$	-		-		-
TOTAL County Extensio	$	93,194.94	$	95,542.72	$	89,042.60	$	(6,500.12)
VETERANS SERVICE OFFICER								
Salary - Department He	$	5,118.52	$	5,118.52	$	5,118.48	$	(0.04)
Payroll Tax - Social Sec		317.35		317.35		317.35		-
Payroll Tax - Medicare		74.22		74.22		74.16		(0.06)
Retirement		465.79		450.94		452.61		1.67
Death Benefits		35.83		32.25		32.67		0.42
Unemployment		16.64		3.71		5.37		1.66
Worker's Compensation		30.20		18.94		23.04		4.10
Office Supplies/Postage		150.00		150.00		35.99		(114.01)
Travel/Dues/Conventio		550.00		550.00		328.49		(221.51)
Telephone		480.00		490.00		495.28		5.28
TOTAL Veterans Service	$	7,238.55	$	7,205.93	$	6,883.44	$	(322.49)
LIBRARY								
Salary - Department He	$	24,106.55	$	24,106.55	$	24,106.56	$	0.01
Salary - #6 or Part- Tim		946.50		946.50		942.00		(4.50)
Payroll Tax - Social Sec		1,494.61		1,494.61		1,553.01		58.40
Payroll Tax - Medicare		349.55		349.55		363.23		13.68
Retirement		2,193.70		2,123.79		2,131.59		7.80
Death Benefits		168.75		151.87		77.76		(74.11)
Health Insurance		7,980.00		9,576.00		7,101.66		(2,474.34)
Unemployment		78.35		17.48		26.36		8.88
Worker's Compensation		132.59		98.84		110.63		11.79
Other Supplies		350.00		350.00		251.83		(98.17)
Travel/Dues/Conventio		300.00		300.00		-		(300.00)
Telephone		600.00		600.00		769.11		169.11
Utilities		6,000.00		6,000.00		6,081.35		81.35
Repairs/Maintenance		800.00		800.00		1,107.76		307.76
Capital Outlay		880.00		880.00		-		(880.00)
TOTAL Library	$	46,380.60	$	47,795.19	$	44,622.85	$	(3,172.34)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2017

		Initial Budget Year Ended 30-Sep-17		Final Budget Year Ended 30-Sep-17		Actual Year Ended 30-Sep-17		Actual Over (Under) Budget
PUBLIC SERVICE								
Salary - Indigent Payrol	$	16,082.31	$	16,082.31	$	16,130.26	$	47.95
Benefits		-		-		-		-
Judicial Administration		-		-		-		-
Payroll Tax - Social Sec		997.10		997.10		935.36		(61.74)
Payroll Tax - Medicare		233.19		233.19		218.78		(14.41)
Retirement		1,463.49		1,416.85		1,426.34		9.49
Death Benefits		112.58		101.32		102.84		1.52
Health Insurance (Indig		7,980.00		9,576.00		7,101.66		(2,474.34)
Unemployment		52.27		11.66		24.35		12.69
Worker's Compensation		94.89		59.50		51.08		(8.42)
Travel/Dues/Conventio		-		-		182.33		182.33
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		176,136.00		192,127.00		168,175.68		(23,951.32)
Soil Conservation		6,000.00		6,000.00		6,000.00		-
Airport		6,246.18		602.11		-		(602.11)
Child Welfare Board		3,500.00		3,500.00		(408.53)		(3,908.53)
Children's Advocacy/C		1,660.00		1,660.00		1,521.63		(138.37)
HCCAA		8,000.00		8,000.00		6,414.00		(1,586.00)
MHMR		2,400.00		2,400.00		2,200.00		(200.00)
TOTAL Public Service	$	233,958.01	$	245,767.04	$	211,275.78	$	(34,491.26)
PUBLIC SAFETY								
Adult Probation	$	1,075.00	$	1,075.00	$	924.15	$	(150.85)
Crime Stoppers		950.00		950.00		712.20		(237.80)
Game Wardens		475.00		475.00		145.97		(329.03)
Highway Patrol		1,100.00		1,100.00		1,199.92		99.92
Trapper's Association		43,200.00		43,200.00		43,200.00		-
Insurance		2,000.00		2,000.00		-		(2,000.00)
Juvenile Probation/Dete		32,264.00		32,264.00		47,886.67		15,622.67
Fire Department		27,500.00		27,500.00		28,620.00		1,120.00
TOTAL Public Safety	$	108,564.00	$	108,564.00	$	122,688.91	$	14,124.91

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2017

	Initial Budget Year Ended 30-Sep-17	Final Budget Year Ended 30-Sep-17	Actual Year Ended 30-Sep-17	Actual Over (Under) Budget
COUNTY-WIDE				
Professional Fees/Contr	$ 13,500.00	$ 16,500.00	$ 18,830.31	$ 2,330.31
Health Insurance	-	-	85.59	85.59
Unemployment	-	-	-	-
Worker's Compensation	-	-	-	
Office Supplies/Postage	2,000.00	2,000.00	418.42	(1,581.58)
Other Supplies	1,500.00	1,500.00	2,097.92	597.92
Advertising & Required	2,500.00	500.00	237.20	(262.80)
Travel/Dues/Conventioi	2,500.00	500.00	1,574.10	1,074.10
Telephone	4,720.00	4,720.00	2,491.99	(2,228.01)
Utilities	30,000.00	35,000.00	33,760.78	(1,239.22)
Insurance	53,000.00	50,000.00	41,703.82	(8,296.18)
Repairs/Maintenance	12,500.00	12,500.00	8,542.16	(3,957.84)
CTTC-Telephone Contr	4,712.25	4,775.75	4,239.25	(536.50)
Copier/Maintenance Co	7,000.00	7,000.00	8,555.26	1,555.26
County Permanent Impr	118,877.82	6,745,805.00	480,499.47	(6,265,305.53)
Fees and Licenses	500.00	500.00	129.95	(370.05)
Contingency	109,926.60	74,368.11	104,992.26	30,624.15
Audit	25,000.00	33,000.00	22,200.00	(10,800.00)
Central Appraisal Distri	97,148.52	97,148.52	97,148.48	(0.04)
Election Expense	21,723.97	21,723.97	14,777.18	(6,946.79)
Capital Outlay	-	-	-	-
TOTAL County-Wide	$ 507,109.16	$ 7,107,541.35	$ 842,284.14	$ (6,265,257.21)
JANITORIAL				
Salary - Department He	$ 26,556.73	$ 26,556.73	$ 26,751.12	$ 194.39
Salary - #6 or Part-time	13,000.00	13,000.00	9,340.00	(3,660.00)
Payroll Tax - Social Sec	2,452.52	2,452.52	2,217.93	(234.59)
Payroll Tax - Medicare	573.57	573.57	518.71	(54.86)
Retirement	3,599.66	3,484.95	3,162.89	(322.06)
Death Benefits	276.90	249.21	227.73	(21.48)
Unemployment	128.56	28.68	36.68	8.00
Worker's Compensation	1,827.52	1,443.82	1,359.19	(84.63)
Other Supplies	6,796.60	6,796.60	7,591.30	794.70
Uniforms	-	-	74.97	74.97
Telephone	360.00	700.00	714.65	14.65
Repairs/Maintenance	2,000.99	2,000.99	469.35	(1,531.64)
TOTAL Janitorial	$ 57,573.05	$ 57,287.07	$ 52,464.52	$ (4,822.55)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2017

	Initial Budget Year Ended 30-Sep-17	Final Budget Year Ended 30-Sep-17	Actual Year Ended 30-Sep-17	Actual Over (Under) Budget
FIRE DEPARTMENT				
Retirement	$ 3,000.00	$ 3,000.00	$ 4,172.54	$ 1,172.54
Worker's Compensation	1,500.00	1,500.00	1,473.42	(26.58)
Other Supplies	1,500.00	1,500.00	-	(1,500.00)
Travel/Dues/Conventioı	2,775.00	2,775.00	-	(2,775.00)
Telephone	900.00	1,050.00	948.86	(101.14)
Utilities	2,400.00	2,400.00	1,169.70	(1,230.30)
Insurance	5,500.00	7,500.00	7,359.00	(141.00)
Repairs/Maintenance	7,000.00	7,000.00	3,442.65	(3,557.35)
Fuel/Oil/Etc	7,000.00	7,000.00	3,758.42	(3,241.58)
Equipment Maintenanc	10,175.00	8,175.00	9,079.59	904.59
Capital Outlay	9,225.00	9,225.00	9,216.00	(9.00)
TOTAL Fire Department	$ 50,975.00	$ 51,125.00	$ 40,620.18	$ (10,504.82)
DISTRICT COURT				
JUDICIAL SERVICES				
Court Reporter	$ 20,479.00	$ 20,479.00	$ 20,482.80	$ 3.80
Judicial Administration	2,400.00	2,400.00	-	(2,400.00)
Payroll Taxes	867.00	867.00	1,436.87	569.87
Retirement	1,280.00	1,280.00	2,336.63	1,056.63
Death Benefits	53.00	53.00	81.26	28.26
Health Insurance	3,600.00	3,600.00	3,619.35	19.35
Unemployment	20.00	20.00	33.88	13.88
Worker's Compensation	135.00	135.00	96.31	(38.69)
Office Supplies/Postage	68.00	68.00	10.62	(57.38)
Other Supplies	222.00	222.00	189.28	(32.72)
Advertising & Required	464.00	464.00	43.20	(420.80)
Travel/Dues/Conventioı	449.00	449.00	1,563.09	1,114.09
Continuing Education/I	625.00	625.00	387.48	(237.52)
Telephone	177.00	177.00	-	(177.00)
Professional Liability Ir	272.00	272.00	221.70	(50.30)
Repairs and Maint	74.00	74.00	86.18	12.18
Equipment Contract	244.00	244.00	250.10	6.10
Miscellaneous	68.00	68.00	40.36	(27.64)
Capital Outlay	133.00	133.00	-	(133.00)
JUDICIAL SERVICES				
Professional Fees/Contr	45,000.00	55,000.00	50,665.61	(4,334.39)
Judicial Administration	2,400.00	2,400.00	2,600.00	200.00
Law Books	400.00	400.00	-	(400.00)
Appeals Records	3,000.00	3,000.00	-	(3,000.00)
Case Management		-	28.00	28.00
Fees & Licenses			-	-
Jury Fees	2,500.00	750.00	270.00	(480.00)
Medical/Psychological	1,000.00	1,000.00		(1,000.00)
TOTAL District Court	$ 85,930.00	$ 94,180.00	$ 84,442.72	$ (9,737.28)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2017

	Initial Budget Year Ended 30-Sep-17	Final Budget Year Ended 30-Sep-17	Actual Year Ended 30-Sep-17	Actual Over (Under) Budget
VOLUNTEER AMBULANCE				
Professional Fees	$ 142,000.00	$ 225,000.00	$ 167,663.00	$ (57,337.00)
Fuel/Oil/Etc	-	-	-	-
Equipment Maintenance	-	-	-	-
Copier/Maintenance Co	-		-	-
Medical/Psychological	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL Volunteer Ambu	$ 142,000.00	$ 225,000.00	$ 167,663.00	$ (57,337.00)
EMERGENCY MANAGEMENT				
Salary - Department He	$ 11,320.40	$ 11,320.40	$ 11,353.50	$ 33.10
Payroll Tax - Social Sec	701.86	701.86	658.36	(43.50)
Payroll Tax - Medicare	164.15	164.15	153.95	(10.20)
Retirement	1,030.16	997.33	1,003.86	6.53
Death Benefits	79.24	71.32	72.44	1.12
Unemployment	36.79	8.21	4.40	(3.81)
Worker's Compensation	66.79	41.89	72.55	30.66
Office Supplies/Postage	150.00	150.00	79.37	(70.63)
Other Supplies	100.00	50.00	-	(50.00)
Advertising & Required	150.00	150.00	120.00	(30.00)
Travel/Dues/Conventio	5,000.00	5,000.00	3,828.57	(1,171.43)
Telephone	1,500.00	1,550.00	1,379.05	(170.95)
Capital Outlay	75.00	75.00	-	(75.00)
TOTAL Emergency Man	$ 20,374.39	$ 20,280.16	$ 18,726.05	$ (1,554.11)
COUNTY ATTORNEY				
Salary - Department He	$ 58,761.63	$ 58,761.63	$ 58,761.60	$ (0.03)
Salary - #1	3,086.30	4,318.64	3,065.70	(1,252.94)
Payroll Tax - Social Sec	3,834.57	3,910.98	3,323.12	(587.86)
Payroll Tax - Medicare	896.80	914.66	777.11	(137.55)
Retirement	5,628.16	5,557.37	5,466.98	(90.39)
Death Benefits	432.94	397.41	491.06	93.65
Health Insurance	7,980.00	9,576.00	7,101.66	(2,474.34)
Unemployment	10.03	3.13	7.63	4.50
Worker's Compensation	364.90	233.40	276.82	43.42
Office Supplies/Postage	5,240.49	5,240.49	3,539.43	(1,701.06)
Other Supplies	-	-	73.90	73.90
Travel/Dues/Conventio	2,820.00	2,820.00	2,319.86	(500.14)
Telephone	3,670.00	3,670.00	4,656.54	986.54
Repairs/Maintenance	1,736.00	1,736.00	1,605.52	(130.48)
Capital Outlay	1,714.00	1,714.00	2,995.00	1,281.00
TOTAL County Attorney	$ 96,175.82	$ 98,853.71	$ 94,461.93	$ (4,391.78)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2017

	Initial Budget Year Ended 30-Sep-17	Final Budget Year Ended 30-Sep-17	Actual Year Ended 30-Sep-17	Actual Over (Under) Budget
SHERIFF				
Salary - Department He	$ 21,407.90	$ 21,407.90	$ 21,407.88	$ (0.02)
Salary - #1	38,765.79	38,765.79	39,667.80	902.01
Salary - #2	37,617.45	37,617.45	38,202.06	584.61
Salary - #3	37,617.45	37,617.45	39,012.51	1,395.06
Salary - #4	37,617.45	37,617.45	39,133.77	1,516.32
Salary - #5	-	37,617.45	-	(37,617.45)
Salary - #6	-	37,617.45	-	(37,617.45)
Overtime	16,000.00	12,000.00	13,135.46	1,135.46
Professional Fees/Contr	-	-	4,125.00	4,125.00
Payroll Tax - Social Sec	11,719.62	16,384.18	11,722.97	(4,661.21)
Payroll Tax - Medicare	2,740.88	3,831.78	2,741.67	(1,090.11)
Retirement	17,201.37	23,281.39	16,851.58	(6,429.81)
Death Benefits	1,323.18	1,664.84	1,215.13	(449.71)
Health Insurance	31,920.00	67,032.00	35,508.30	(31,523.70)
Unemployment	544.76	666.98	179.90	(487.08)
Worker's Compensation	5,481.76	6,340.39	4,379.62	(1,960.77)
Office Supplies/Postage	1,500.00	3,000.00	2,169.35	(830.65)
Other Supplies	1,800.00	8,295.00	9,533.95	1,238.95
Uniforms	1,800.00	3,000.00	3,666.25	666.25
Advertising & Required	1,000.00	1,000.00	367.64	(632.36)
Travel/Dues/Conventio	1,000.00	2,000.00	1,129.78	(870.22)
Case Management	4,500.00	4,500.00	1,129.50	(3,370.50)
Impress Funds	1,000.00	1,000.00	-	(1,000.00)
Telephone	4,750.00	4,750.00	6,564.93	1,814.93
Repairs/Maintenance	8,000.00	10,000.00	12,855.78	2,855.78
Fuel/Oil/Etc	28,000.00	24,205.00	28,040.13	3,835.13
Equipment Maintenance	-	-	-	-
Capital Outlay	22,000.00	54,000.00	38,137.89	(15,862.11)
TOTAL Sheriff	$ 335,307.61	$ 495,212.50	$ 370,878.85	$ (124,333.65)

STATEMENT 10
(CONTINUED)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2017

		Initial Budget Year Ended 30-Sep-17		Final Budget Year Ended 30-Sep-17		Actual Year Ended 30-Sep-17		Actual Over (Under) Budget
JAIL								
Salary - Department He	$	29,159.33	$	29,159.33	$	31,048.42	$	1,889.09
Salary - #1		28,011.01		28,011.01		28,843.81		832.80
Salary - #2		28,011.01		28,011.01		28,447.13		436.12
Salary - #3		28,011.01		28,011.01		28,907.90		896.89
Salary - #4		28,011.01		28,011.11		28,519.11		508.00
Salary - #5		-		28,011.01		-		(28,011.01)
Salary - #6 or Part-time		19,097.67		-		18,794.17		18,794.17
Overtime		16,000.00		14,000.00		26,457.07		12,457.07
Payroll Tax - Social Sec		10,930.67		11,483.29		11,171.52		(311.77)
Payroll Tax - Medicare		2,556.37		2,685.61		2,612.60		(73.01)
Retirement		16,043.40		16,317.39		16,883.42		566.03
Death Benefits		1,234.11		1,166.85		1,179.88		13.03
Health Insurance		39,900.00		57,456.00		35,508.30		(21,947.70)
Unemployment		572.98		134.28		281.33		147.05
Worker's Compensation		5,112.73		4,074.72		4,390.16		315.44
Office Supplies/Postage		2,000.00		3,000.00		3,586.97		586.97
Other Supplies		2,000.00		2,000.00		823.69		(1,176.31)
Uniforms		800.00		1,000.00		(134.98)		(1,134.98)
Travel/Dues/Conventioı		1,500.00		2,000.00		192.02		(1,807.98)
Case Management		3,000.00		11,500.00		-		(11,500.00)
Telephone		2,720.00		2,720.00		3,579.94		859.94
Utilities		19,000.00		19,000.00		14,906.07		(4,093.93)
Repairs/Maintenance		8,000.00		10,000.00		6,816.00		(3,184.00)
Fuel, Oil, Etc		-		10,000.00		58.30		(9,941.70)
Copier/Maintenance Co		3,000.00		3,000.00		2,780.42		(219.58)
Prisoner Meals		23,000.00		10,000.00		19,404.09		9,404.09
Inmate Overflow		60,000.00		175,000.00		169,077.50		(5,922.50)
Medical/Psychological		7,000.00		7,000.00		10,344.50		3,344.50
Capital Outlay		5,500.00		46,500.00		13,102.24		(33,397.76)
TOTAL Jail	$	390,171.30	$	579,252.62	$	507,581.58	$	(71,671.04)
DISTRICT ATTORNEY								
Salary - Department He	$	59,846.00	$	70,230.00	$	64,016.11	$	(6,213.89)
Salary - Part-time		4,254.00		3,000.00		-		(3,000.00)
Court Reporter		1,256.00		1,289.00		-		(1,289.00)
Payroll Taxes		4,727.00		6,086.00		4,884.02		(1,201.98)
Retirement		7,032.00		8,919.00		7,695.47		(1,223.53)
Death Benefits		229.00		255.00		-		(255.00)
Health Insurance		10,846.00		12,881.00		10,910.15		(1,970.85)
Unemployment		99.00		127.00		107.31		(19.69)
Worker's Compensation		521.00		658.00		492.72		(165.28)
Office Supplies/Postage		1,109.00		1,137.00		-		(1,137.00)
Other Supplies		2,587.00		2,653.00		1,503.18		(1,149.82)
Travel/Dues/Conventioı		666.00		682.00		458.33		(223.67)
Continuing Education/I		1,035.00		1,266.00		649.09		(616.91)
Case Management		-		-		6.22		6.22
Telephone		781.00		801.00		813.25		12.25
Repairs/Maintenance		222.00		228.00		196.28		(31.72)
Copier/Maintenance Cc		591.00		681.00		758.22		77.22
Capital Outlay		370.00		379.00		286.51		(92.49)
TOTAL District Attorney	$	96,171.00	$	111,272.00	$	92,776.86	$	(18,495.14)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2017

		Initial Budget Year Ended 30-Sep-17		Final Budget Year Ended 30-Sep-17		Actual Year Ended 30-Sep-17		Actual Over (Under) Budget
MUNICIPAL COURT								
Salary - Department He	$	10,223.56	$	10,530.27	$	10,223.64	$	(306.63)
Salary - #1		7,789.00		8,022.67		7,749.55		(273.12)
Payroll Tax - Social Sec		1,116.78		1,150.28		966.27		(184.01)
Payroll Tax - Medicare		261.19		269.03		226.00		(43.03)
Retirement		1,747.22		1,800.49		1,589.23		(211.26)
Death Benefits		133.30		137.30		114.73		(22.57)
Unemployment		33.74		34.75		8.01		(26.74)
Worker's Compensation		60.31		62.21		85.36		23.15
TOTAL Municipal Court	$	21,365.10	$	22,007.00	$	20,962.79	$	(1,044.21)
COUNTY COURT								
Professional Fees/Contr	$	-	$	1,000.00	$	1,384.48	$	384.48
Judicial Administration		500.00		500.00		389.74		(110.26)
Case Management		1,000.00		100.00		595.13		495.13
Jury Fees		250.00		250.00		-		(250.00)
Medical/Psychological		250.00		500.00		449.00		(51.00)
TOTAL County Court	$	2,000.00	$	2,350.00	$	2,818.35	$	468.35
COURTHOUSE ANNEX								
Repairs/Maintenance	$	7,000.00	$	7,000.00	$	1,102.50	$	(5,897.50)
Capital Outlay		-		-		5,450.00		5,450.00
TOTAL Courthouse Ann	$	7,000.00	$	7,000.00	$	6,552.50	$	(447.50)
INTERFUND TRANSFE		-		-				-
TOTAL GENERAL FUN	$	2,830,594.43	$	9,920,991.41	$	3,268,825.17	$	(6,652,166.24)

Cash fund balance, October 1, 2016	$	2,058,482.55
Receipts		3,271,712.70
Interfund Transfers In		-
	$	5,330,195.25
Disbursements		(3,268,825.17)
Interfund Transfers Out		(56,611.46)
Cash fund balance, September 30, 2017	$	2,004,758.62

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, 2017

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	$ 2,004,759
Amounts reported for governmental activities in the Statement of Revenues, Expenditures, and Changes in Net Position are different because:	
The governmental funds statement of revenues, expenditures and changes in fund balance includes accrued payroll, employee vacation, and expenses that were payable as of the year end financial statement date. These payables and accruals increased the fund balance of the governmental fund balance.	82,023
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.	(2,485)
Fund Balance Governmental Funds	$ 2,084,297

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, 2017

	Initial Budget Year Ended 30-Sep-17	Final Budget Year Ended 30-Sep-17	Actual Year Ended 30-Sep-17	Actual Over (Under) Budget
RECEIPTS:				
Fines	$ 20,000.00	$ 23,000.00	$ 22,742.00	$ (258.00)
Road Tax	492,259.00	535,606.00	502,087.64	(33,518.36)
Road Tax - Prior Year	10,000.00	7,000.00	5,203.17	(1,796.83)
Road Tax - Penalty and Interest	5,500.00	5,800.00	6,746.69	946.69
Auto Registration Fees	360,000.00	440,000.00	407,651.02	(32,348.98)
Lateral Road Income	33,000.00	20,400.00	19,605.10	(794.90)
Other Income	260,152.03	267,496.52	250.00	(267,246.52)
TRANSFERS				
Interfund Transfer In	-	-	-	-
TOTAL Receipts	$ 1,180,911.03	$ 1,299,302.52	$ 964,285.62	$ (335,016.90)

DISBURSEMENTS:				
Professional Fees/Contract Services	$ 1,000.00	$ 1,000.00	$ -	$ (1,000.00)
Insurance	15,000.00	7,500.00	7,203.86	(296.14)
Repairs & Maintenance	1,000.00	1,000.00	-	(1,000.00)
County Permanent Improvements	1,000.00	1,000.00	-	(1,000.00)
TRANSFERS				
Interdepartmental Transfer Out	1,295,380.96	1,298,958.25	-	(1,298,958.25)
TOTAL Expenditures	$ 1,313,380.96	$ 1,309,458.25	$ 7,203.86	$ (1,302,254.39)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2016	$ 38,956.10
Receipts	964,285.62
Transfers In	-
	$ 1,003,241.72
Disbursements	(7,203.86)
Transfers Out	(994,445.19)
Cash Fund Balance, September 30, 2017	$ 1,592.67

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, 2017

	Initial Budget Year Ended 30-Sep-17	Final Budget Year Ended 30-Sep-17	Actual Year Ended 30-Sep-17	Actual Over (Under) Budget
RECEIPTS				
Lateral Road Income	$ -	$ -	$ -	$ -
Other Income	-	-	125.00	125.00
TRANSFERS:				
Road and Bridge General	17,000.00	-	-	-
Total Receipts and Transfers	$ 17,000.00	$ -	$ 125.00	$ 125.00
DISBURSEMENTS:				
Salary - Department Head	$ 38,067.48	$ 38,067.48	$ 38,067.48	$ -
Salary - #1	32,050.18	32,050.18	32,188.90	138.72
Salary - #2	32,050.18	32,050.18	32,188.90	138.72
Salary #6 or Part-time	500.00	500.00	-	(500.00)
Overtime	500.00	500.00	-	(500.00)
Payroll tax - Social Security	6,377.11	6,396.41	6,351.61	(44.80)
Payroll tax - Medicare	1,491.42	1,495.93	1,485.50	(10.43)
Retirement	9,359.96	9,089.09	9,058.58	(30.51)
Death Benefits	720.00	649.96	653.09	3.13
Health Insurance	23,940.00	28,728.00	21,304.98	(7,423.02)
Unemployment	210.56	47.20	51.25	4.05
Worker's Compensation	3,343.96	2,504.71	2,640.12	135.41
Other Supplies	1,900.00	1,900.00	958.11	(941.89)
Uniforms	1,150.00	1,150.00	962.41	(187.59)
Travel/Dues/Conventions	700.00	800.00	766.36	(33.64)
Telephone	1,100.00	1,100.00	1,129.97	29.97
Utilities	3,000.00	3,000.00	2,249.26	(750.74)
Repairs/Maintenance	14,649.71	14,649.71	10,738.02	(3,911.69)
Fuel/Oil/Etc	25,000.00	20,745.00	16,270.01	(4,474.99)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	23,400.00	23,400.00	19,920.74	(3,479.26)
Road Maintenance Supplies	32,890.00	32,890.00	37,837.04	4,947.04
Cattle guards/fences	2,500.00	2,500.00	1,267.85	(1,232.15)
Capital Outlay	20,000.00	35,000.00	235.45	(34,764.55)
TOTAL Precinct No. 1	$ 280,000.56	$ 294,313.85	$ 241,425.63	$ (52,888.22)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2016	$ -
Transfers in	241,300.63
Receipts	125.00
	$ 241,425.63
Disbursements	(241,425.63)
Cash Fund Balance, September 30, 2017	$ -

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, 2017

	Initial Budget Year Ended 30-Sep-17	Final Budget Year Ended 30-Sep-17	Actual Year Ended 30-Sep-17	Actual Over (Under) Budget
RECEIPTS				
Lateral Road Income	$ -	$ -	$ -	$ -
Other Income	-	-	7,767.00	7,767.00
TRANSFERS:				
Road and Bridge General	105,152.03	-	-	-
	$ 105,152.03	$ -	$ 7,767.00	$ 7,767.00
DISBURSEMENTS:				
Salary - Department Head	$ 38,067.48	$ 38,067.48	$ 38,067.48	$ -
Salary - #1	32,050.18	32,050.18	32,188.90	138.72
Salary - #2	32,050.18	32,050.18	32,180.10	129.92
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	6,439.11	6,458.41	6,285.11	(173.30)
Payroll tax - Medicare	1,505.92	1,510.43	1,469.84	(40.59)
Retirement	9,450.96	9,177.19	9,057.79	(119.40)
Death Benefits	727.00	656.26	653.03	(3.23)
Health Insurance	23,940.00	28,728.00	21,241.68	(7,486.32)
Unemployment	213.81	47.92	51.23	3.31
Worker's Compensation	3,391.46	2,539.91	2,423.75	(116.16)
Other Supplies	5,459.51	5,459.51	558.03	(4,901.48)
Uniforms	1,000.00	1,000.00	852.25	(147.75)
Travel/Dues/Conventions	650.00	650.00	766.36	116.36
Telephone	1,675.00	1,675.00	1,729.30	54.30
Utilities	2,200.00	2,200.00	2,197.64	(2.36)
Repairs/Maintenance	14,000.00	14,000.00	16,454.34	2,454.34
Fuel/Oil/Etc	30,000.00	25,745.00	17,927.03	(7,817.97)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	660.00	(4,440.00)
Equipment Maintenance & Supplies	17,500.00	17,500.00	16,536.07	(963.93)
Road Maintenance Supplies	22,820.00	22,820.00	48,760.11	25,940.11
Cattle guards/fences	2,575.00	2,575.00	3,241.15	666.15
Capital Outlay	115,152.03	97,819.52	11,364.63	(86,454.89)
TOTAL Precinct No. 2	$ 367,967.64	$ 349,829.99	$ 264,665.82	$ (85,164.17)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2016	$ -
Transfers in	256,898.82
Receipts	7,767.00
	$ 264,665.82
Disbursements	(264,665.82)
Cash Fund Balance, September 30, 2017	$ -

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, 2017

	Initial Budget Year Ended 30-Sep-17	Final Budget Year Ended 30-Sep-17	Actual Year Ended 30-Sep-17	Actual Over (Under) Budget
RECEIPTS				
Lateral Road Income	$ -	$ -	$ -	$ -
Other Income	-	-	9,484.65	9,484.65
TRANSFERS:				
Road and Bridge General	84,000.00	-	-	-
	$ 84,000.00	$ -	$ 9,484.65	$ 9,484.65
DISBURSEMENTS:				
Salary - Department Head	$ 38,067.48	$ 38,067.48	$ 38,067.48	$ -
Salary - #1	32,050.18	32,050.18	31,973.16	(77.02)
Salary - #2	32,050.18	32,050.18	32,188.90	138.72
Salary #6 or Part-time	50.00	50.00	-	(50.00)
Overtime	50.00	50.00	-	(50.00)
Payroll tax - Social Security	6,340.61	6,340.61	6,227.43	(113.18)
Payroll tax - Medicare	1,482.88	1,482.88	1,456.42	(26.46)
Retirement	9,306.37	9,009.80	9,039.59	29.79
Death Benefits	715.87	644.29	651.67	7.38
Health Insurance	23,940.00	28,728.00	21,304.98	(7,423.02)
Unemployment	208.65	46.55	50.96	4.41
Worker's Compensation	3,315.99	2,473.03	2,415.95	(57.08)
Other Supplies	4,000.00	4,000.00	20.00	(3,980.00)
Uniforms	1,200.00	1,200.00	691.85	(508.15)
Travel/Dues/Conventions	700.00	700.00	766.36	66.36
Telephone	1,000.00	1,000.00	964.47	(35.53)
Utilities	1,200.00	1,200.00	951.98	(248.02)
Repairs/Maintenance	10,000.00	10,000.00	17,653.61	7,653.61
Fuel/Oil/Etc	26,599.00	22,344.00	11,680.26	(10,663.74)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	35,000.00	35,000.00	35,082.63	82.63
Road Maintenance Supplies	52,620.00	52,620.00	10,981.49	(41,638.51)
Cattle guards/fences	3,500.00	3,500.00	2,904.17	(595.83)
Capital Outlay	43,028.99	19,075.99	-	(19,075.99)
Debt Service - Principal	15,146.98	15,146.98	47,868.03	32,721.05
Debt Service - Interest	997.48	997.48	236.59	(760.89)
TOTAL Precinct No. 3	$ 347,670.66	$ 322,877.45	$ 278,277.98	$ (44,599.47)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2016	$ -
Transfers in	268,793.33
Receipts	9,484.65
	$ 278,277.98
Disbursements	(278,277.98)
Cash Fund Balance, September 30, 2017	$ -

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, 2017

	Initial Budget Year Ended 30-Sep-17	Final Budget Year Ended 30-Sep-17	Actual Year Ended 30-Sep-17	Actual Over (Under) Budget
RECEIPTS				
Lateral Road Income	$ -	$ -	$ -	$ -
Other Income	-	-	9,160.00	9,160.00
TRANSFERS:				
Road and Bridge General	37,000.00	-		-
	$ 37,000.00	$ -	$ 9,160.00	$ 9,160.00
DISBURSEMENTS:				
Salary - Department Head	$ 38,067.48	$ 38,067.48	$ 38,067.48	$ -
Salary - #1	32,050.18	32,050.18	32,188.90	138.72
Salary - #2	32,050.18	32,050.18	32,165.79	115.61
Salary #6 or Part-time	1,000.00	1,000.00	-	(1,000.00)
Overtime	1,000.00	1,000.00	138.69	(861.31)
Payroll tax - Social Security	6,439.11	6,458.41	6,323.70	(134.71)
Payroll tax - Medicare	1,505.92	1,510.43	1,478.95	(31.48)
Retirement	9,450.96	9,177.19	9,068.75	(108.44)
Death Benefits	727.00	656.26	653.76	(2.50)
Health Insurance	23,940.00	28,728.00	14,203.32	(14,524.68)
Unemployment	213.81	47.92	51.43	3.51
Worker's Compensation	3,391.46	2,539.91	2,428.43	(111.48)
Other Supplies	1,250.00	1,250.00	677.95	(572.05)
Uniforms	1,000.00	1,000.00	860.40	(139.60)
Travel/Dues/Conventions	700.00	900.00	881.63	(18.37)
Telephone	650.00	700.00	848.50	148.50
Utilities	1,500.00	1,500.00	1,526.61	26.61
Repairs/Maintenance	14,736.00	14,736.00	20,049.81	5,313.81
Fuel/Oil/Etc	30,000.00	25,745.00	11,306.59	(14,438.41)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	15,300.00	15,300.00	16,571.00	1,271.00
Road Maintenance Supplies	47,420.00	47,420.00	41,800.72	(5,619.28)
Cattle guards/fences	3,750.00	3,750.00	220.00	(3,530.00)
Capital Outlay	28,500.00	61,250.00	-	(61,250.00)
TOTAL Precinct No. 4	$ 299,742.10	$ 331,936.96	$ 236,612.41	$ (95,324.55)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2016	$ -
Transfers in (out)	227,452.41
Receipts	9,160.00
	$ 236,612.41
Disbursements	(236,612.41)
Cash Fund Balance, September 30, 2017	$ -

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SUPPLEMENTARY INFORMATION

SAN SABA COUNTY, TEXAS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2017

	Road and Bridge General	Rylander Library Trust Fund	Crime Victim's Assistance Fund	Records Management & Preservation Fund	Law Library Fund
ASSETS					
Pooled Cash and Cash Equivalents	$ 1,593	$ 53,888	$ -	$ 156,291	$ 9,841
Non-Pooled Cash and Cash Equivalents					
Investments		37,984			
Taxes Receivable	30,957				
Grants Receivable					
Due from Other Funds					
Land					
Buildings					
Improvements					
Infrastructure Improvements					
Furniture and Fixtures					
Machinery and Equipment					
Amounts to be Provided for Retirement of Long-Term Debt					
Total assets	$ 32,550	$ 91,872	$ -	$ 156,291	$ 9,841
LIABILITIES					
Pooled Cash and Cash Equivalents	$ -	$ -	$ 4,156	$ -	$ -
Accounts Payable					
Accrued Liabilities					
State Fines Payable					
Deferred Revenue	30,957				
Certificates of Obligation					
Notes Payable					
Capital Leases Payable					
Total liabilities	30,957	-	4,156	-	-
FUND EQUITY					
Contributed Capital					
Investment in General Fixed Assets					
Fund Balance					
Reserved for Debt Service					
Reserved for Obligated Projects		91,872	(4,156)	156,291	9,841
Unreserved	1,593				
Total fund equity	$ 1,593	$ 91,872	$ (4,156)	$ 156,291	$ 9,841
Total liabilities and fund equity	$ 32,550	$ 91,872	-	$ 156,291	$ 9,841

SAN SABA COUNTY, TEXAS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2017

Courthouse Security Fund	Judicial Education Fund	Indigent Defense Grant Fund	Justice Court Technology Fund	Pretrial Intervention	Truancy Prevention & Detection Fund	Law Enforcement Education Fund	Total for Special Reserve Funds
ASSETS							
$ 26,887	$ 3,428	$ -	$ 11,799	$ 15,456	$ 2,661	$ 3,405	$ 285,249
							-
							37,984
							30,957
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
$ 26,887	$ 3,428	$ -	$ 11,799	$ 15,456	$ 2,661	$ 3,405	$ 354,190
LIABILITIES							
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,156
							-
							-
							-
							30,957
							-
							-
							-
-	-	-	-	-	-	-	35,113
FUND EQUITY							
							-
							-
							-
							-
26,887	3,428	-	11,799	15,456	2,661	3,405	317,484
							1,593
$ 26,887	$ 3,428	$ -	$ 11,799	$ 15,456	$ 2,661	$ 3,405	$ 319,077
$ 26,887	$ 3,428	$ -	$ 11,799	$ 15,456	$ 2,661	$ 3,405	$ 354,190

SAN SABA COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2017

	Road and Bridge General	Road and Bridge Precincts	Rylander Library Trust Fund	Crime Victim's Assistance Fund	Records Management & Preservation Fund
REVENUES					
Tax Revenues	$ 514,038				
Licenses and Permits	407,651				
Charges for Services					
Court Costs					
Fees of Office					13,319
Court Appointed Attorney Fee					
Retained State Fines and Forfeitures	22,742				
Grant Revenue				43,241	
Interest Income			131		
Miscellaneous	251	26,537	15,372		
Lateral Road Income	19,604				
	$ 964,286	$ 26,537	$ 15,503	$ 43,241	$ 13,319
EXPENDITURES					
General Government					
General Administration	7,204				
Administration of Justice					
Courts					
Public Health and Welfare				40,418	
Public Works					
County Roads and Bridges		949,679			
General Building Maintenance					
Culture/Recreation/Education			5,193		
Resource Development					
Utilities		11,598			
Capital Outlay:					
Library Books and Publications			13,948		
Fixed Asset Purchases		11,600			
Debt Service:					
Principal		47,868			
Interest and Fiscal Charges		237			
Total Expenditures	$ 7,204	$ 1,020,982	$ 19,141	$ 40,418	$ -
Excess (deficiency) of revenues over expenditures	957,082	(994,445)	(3,638)	2,823	13,319
OTHER FINANCING SOURCES (USES)					
Operating transfers from (to) other funds	(994,445)	$ 994,445	20,583		-
Capital Financing			-		
Net Other financing sources (uses)	$ (994,445)	$ 994,445	$ 20,583	$ -	$ -
Excess (deficiency of revenues and other sources over expenditures and other uses	(37,363)	-	16,945	2,823	13,319
Fund Balance, beginning	38,956	-	74,927	(6,979)	142,972
Fund Balance, ending	$ 1,593	$ -	$ 91,872	$ (4,156)	$ 156,291

SAN SABA COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2017

Law Library Fund	Courthouse Security Fund	Judicial Education Fund	Indigent Defense Grant Fund	Justice Court Technology Fund	Pretrial Intervention Fund	Truancy Prevention & Detection Fund	Law Enforcement Education Fund	Total for Special Revenue Funds
REVENUES								
								514,038
								407,651
	2,088							2,088
3,305					4,210			20,834
			4,092					4,092
				2,082		1,613	1,211	27,648
								43,241
								131
		76					1	42,237
								19,604
$ 3,305	$ 2,088	$ 76	$ 4,092	$ 2,082	$ 4,210	$ 1,613	$ 1,212	$ 1,081,564
EXPENDITURES								
								7,204
			36,213	3,669	7,069			46,951
								40,418
								949,679
								-
11,106							254	16,553
								-
								11,598
								13,948
								11,600
								47,868
(1)								236
$ 11,105	$ -	$ -	$ 36,213	$ 3,669	$ 7,069	$ -	$ 254	$ 1,146,055
(7,800)	2,088	76	(32,121)	(1,587)	(2,859)	1,613	958	(64,491)
OTHER FINANCING SOURCES (USES)								
-	-	-	32,121	-	3,907	-	-	56,611
								-
$ -	$ -	$ -	$ 32,121	$ -	$ 3,907	$ -	$ -	$ 56,611
(7,800)	2,088	76	-	(1,587)	1,048	1,613	958	(7,880)
17,641	24,799	3,352	-	13,386	14,408	1,048	2,447	326,957
$ 9,841	$ 26,887	$ 3,428	$ -	$ 11,799	$ 15,456	$ 2,661	$ 3,405	$ 319,077

San Saba County
Rylander Library Trust Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2017

	Initial Budget Year Ended 30-Sep-17	Final Budget Year Ended 30-Sep-17	Actual Year Ended 30-Sep-17	Actual Over (Under) Budget
RECEIPTS:				
Interest Income	$ 100.00	$ 100.00	$ 131.39	$ 31.39
Other Income	26,650.00	26,650.00	15,371.45	(11,278.55)
TOTAL Receipts	$ 26,750.00	$ 26,750.00	$ 15,502.84	$ (11,247.16)
DISBURSEMENTS:				
Professional Fees/Contract Labor	$ 800.00	800.00	$ 426.75	$ (373.25)
Office Supplies/Postage	400.00	400.00	129.07	(270.93)
Other Supplies	200.00	200.00	69.95	(130.05)
Copier/Computer Maint Contract	4,100.00	4,100.00	3,816.75	(283.25)
Telephone	400.00	600.00	-	(600.00)
Fees/Licenses	750.00	750.00	750.00	-
Capital Outlay - Books	20,000.00	20,000.00	13,947.95	(6,052.05)
TOTAL Disbursements	$ 26,650.00	$ 26,850.00	$ 19,140.47	$ (7,709.53)

Schedule of Cash Balance

Cash fund balance, October 1, 2016	$ 74,927.24
Transfers in	$ 20,582.92
Receipts	15,502.84
	$ 111,013.00
Disbursements	(19,140.47)
Cash fund balance, September 30, 2017	$ 91,872.53

San Saba County
Records Management & Preservation
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2017

	Initial Budget Year Ended 30-Sep-17	Final Budget Year Ended 30-Sep-17	Actual Year Ended 30-Sep-17	Actual Over (Under) Budget
RECEIPTS:				
Fees of Office	$ 11,700.00	$ 12,400.00	$ 13,319.17	$ 919.17
TOTAL Receipts	$ 11,700.00	$ 12,400.00	$ 13,319.17	$ 919.17
DISBURSEMENTS:				
Office Supplies and Postage	$ -	$ -	$ -	$ -
Capital Outlay	-	50,000.00	-	(50,000.00)
TOTAL Disbursements	$ -	$ 50,000.00	$ -	$ (50,000.00)

Schedule of Cash Balance

Cash fund balance, October 1, 2016	$ 142,971.81
Receipts	13,319.17
	$ 156,290.98
Disbursements	-
Cash fund balance, September 30, 2017	$ 156,290.98

San Saba County
Law Library
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2017

	Initial Budget Year Ended 30-Sep-17	Final Budget Year Ended 30-Sep-17	Actual Year Ended 30-Sep-17	Actual Over (Under) Budget
RECEIPTS:				
Law Library Fund	$ 2,700.00	$ 2,950.00	$ 3,304.67	$ 354.67
TOTAL Receipts	$ 2,700.00	$ 2,950.00	$ 3,304.67	$ 354.67
DISBURSEMENTS:				
Advertising and Required Publications	$ -	$ -	$ -	$ -
Legal	1,800.00	10,000.00	11,106.19	1,106.19
TOTAL Disbursements	$ 1,800.00	$ 10,000.00	$ 11,106.19	$ 11,106.19

Schedule of Cash Balance

Cash fund balance, October 1, 2016	$ 17,640.50
Receipts	3,304.67
	$ 20,945.17
Disbursements	(11,106.19)
Cash fund balance, September 30, 2017	$ 9,838.98

San Saba County
Courthouse Security Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2017

	Initial Budget Year Ended 30-Sep-17	Final Budget Year Ended 30-Sep-17	Actual Year Ended 30-Sep-17	Actual Over (Under) Budget
RECEIPTS:				
Fees of Office	$ 1,500.00	$ 1,750.00	$ 2,087.57	$ 337.57
Fees to Clerks	-	-	-	-
TOTAL Receipts	$ 1,500.00	$ 1,750.00	$ 2,087.57	$ 337.57
DISBURSEMENTS:				
Other Supplies	$ -	$ -	$ -	$ -
Copier/Computer Maint Contract	-	-	-	-
Contingency	-	-	-	-
TOTAL Disbursements	$ -	$ -	$ -	$ -

Schedule of Cash Balance

Cash fund balance, October 1, 2016	$ 24,799.17
Receipts	2,087.57
	$ 26,886.74
Disbursements	-
Cash fund balance, September 30, 2017	$ 26,886.74

San Saba County
County Judicial Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2017

	Initial Budget Year Ended 30-Sep-17	Final Budget Year Ended 30-Sep-17	Actual Year Ended 30-Sep-17	Actual Over (Under) Budget
RECEIPTS:				
Judicial Education Fee	$ 400.00	$ 400.00	$ 76.03	$ (323.97)
TOTAL Receipts	$ 400.00	$ 400.00	$ 76.03	$ (323.97)
DISBURSEMENTS:				
Other Supplies	$ -	$ -	$ -	$ -
Telephone	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL Disbursements	$ -	$ -	$ -	$ -

Schedule of Cash Balance

Cash fund balance, October 1, 2016	$ 3,351.95
Receipts	76.03
	$ 3,427.98
Disbursements	-
Cash fund balance, September 30, 2017	$ 3,427.98

San Saba County
Indigent Defense Grant Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2017

	Initial Budget Year Ended 30-Sep-17	Final Budget Year Ended 30-Sep-17	Actual Year Ended 30-Sep-17	Actual Over (Under) Budget
RECEIPTS:				
Court Appointed Attorney Fee	$ -	$ 1,000.00	$ 4,091.76	$ 3,091.76
TOTAL Receipts	$ -	$ 1,000.00	$ 4,091.76	$ 3,091.76
DISBURSEMENTS:				
Professional Fees/Contract Services	$ 42,500.00	$ 37,500.00	$ 36,213.42	$ (1,286.58)
TOTAL Disbursements	$ 42,500.00	$ 37,500.00	$ 36,213.42	$ (1,286.58)

Schedule of Cash Balance

Cash fund balance, October 1, 2016	$ -
Transfers In from General Fund	32,121.66
Receipts	4,091.76
	$ 36,213.42
Disbursements	(36,213.42)
Cash fund balance, September 30, 2017	$ -

San Saba County
Justice Court Technology Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2017

	Initial Budget Year Ended 30-Sep-17	Final Budget Year Ended 30-Sep-17	Actual Year Ended 30-Sep-17	Actual Over (Under) Budget
RECEIPTS:				
Justice Court Technology Fund	$ 1,500.00	$ 1,850.00	$ 2,081.57	$ 231.57
TOTAL Receipts	$ 1,500.00	$ 1,850.00	$ 2,081.57	$ 231.57
DISBURSEMENTS:				
Professional Fees/Contract Services	$ -	$ -	$ -	$ -
Office Supplies/Postage	-	-	204.72	204.72
Travel/Dues/Conventions	100.00	700.00	572.05	(127.95)
Copier/Computer Maint Contract	1,350.00	1,500.00	1,440.00	(60.00)
Capital Outlay	-	-	1,451.92	1,451.92
TOTAL Disbursements	$ 1,450.00	$ 2,200.00	$ 3,668.69	$ 1,468.69

Schedule of Cash Balance

Cash fund balance, October 1, 2016	$ 13,386.13
Receipts	2,081.57
	$ 15,467.70
Disbursements	(3,668.69)
Cash fund balance, September 30, 2017	$ 11,799.01

San Saba County
Law Enforcement Education Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2017

	Initial Budget Year Ended 30-Sep-17	Final Budget Year Ended 30-Sep-17	Actual Year Ended 30-Sep-17	Actual Over (Under) Budget
RECEIPTS:				
Law Enforcement Education	$ 1,200.00	$ 1,200.00	$ 1,211.47	$ 11.47
TOTAL Receipts	$ 1,200.00	$ 1,200.00	$ 1,211.47	$ 11.47
DISBURSEMENTS:				
Professional Fees/Contract Services	$ -	$ -	$ -	$ -
Other Supplies	-	-	114.00	114.00
Travel/Dues/Conventions	100.00	250.00	139.80	(110.20)
Capital Outlay-Library Books	-	-	-	-
TOTAL Disbursements	$ 100.00	$ 250.00	$ 253.80	$ 3.80

Schedule of Cash Balance

Cash fund balance, October 1, 2016	$ 2,447.37
Receipts	1,211.47
	$ 3,658.84
Disbursements	(253.80)
Cash fund balance, September 30, 2017	$ 3,405.04

San Saba County
Truancy Prevention and Detection Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2017

	Initial Budget Year Ended 30-Sep-17	Final Budget Year Ended 30-Sep-17	Actual Year Ended 30-Sep-17	Actual Over (Under) Budget
RECEIPTS:				
Truancy Prevention and Detection	$ -	$ -	$ 910.04	$ 910.04
Fees of Office			$ 703.11	
TOTAL Receipts	$ -	$ -	$ 1,613.15	$ 910.04
DISBURSEMENTS:				
Professional Fees/Contract Services	$ -	$ -	$ -	$ -
TOTAL Disbursements	$ -	$ -	$ -	$ -

Schedule of Cash Balance

Cash fund balance, October 1, 2016	$ 1,047.68
Receipts	1,613.15
Cash fund balance, September 30, 2017	$ 2,660.83

Crime Victim's Assistance Grant
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2017

	Initial Budget Year Ended 30-Sep-17	Final Budget Year Ended 30-Sep-17	Actual Year Ended 30-Sep-17	Actual Over (Under) Budget
RECEIPTS:				
Grant Income	$ 42,000.00	$ 42,000.00	$ 43,241.16	$ 1,241.16
TOTAL Receipts	$ 42,000.00	$ 42,000.00	$ 43,241.16	$ 1,241.16
DISBURSEMENTS:				
Salary - Department Head	$ 28,232.34	$ 27,000.00	$ 28,033.60	$ 1,033.60
Payroll Tax - Social Security	1,750.41	1,674.00	1,661.45	(12.55)
Payroll Tax - Medicare	409.37	391.50	388.61	(2.89)
Retirement	2,569.14	2,378.70	2,478.23	99.53
Death Benefits	197.63	170.10	178.57	8.47
Health Insurance	7,980.00	9,576.00	7,101.66	(2,474.34)
Unemployment	91.76	19.58	15.82	(3.76)
Worker's Compensation	166.57	99.90	126.12	26.22
Office Supplies/Postage	-	-	433.68	433.68
Travel/Dues/Conventions	602.78	690.22	-	(690.22)
Telephone	-	-	-	-
Equipment Maint & Supplies	-	-	-	-
Copier/Computer Maint Contract	-	-	-	-
TOTAL Disbursements	$ 42,000.00	$ 42,000.00	$ 40,417.74	$ (1,582.26)

Schedule of Cash Balance

Cash fund balance, October 1, 2016	$ (6,979.52)
Receipts	43,241.16
	$ 36,261.64
Disbursements	(40,417.74)
Cash fund balance, September 30, 2017	$ (4,156.10)

San Saba County
Pretrial Intervention
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2017

	Initial Budget Year Ended 30-Sep-17	Final Budget Year Ended 30-Sep-17	Actual Year Ended 30-Sep-17	Actual Over (Under) Budget
RECEIPTS:				
Pretrial Intervention	$ 7,500.00	$ -	$ 4,210.00	$ 4,210.00
TOTAL Receipts	$ 7,500.00	$ -	$ 4,210.00	$ 4,210.00
DISBURSEMENTS:				
Salary - #1	$ 6,000.00	$ 6,000.00	$ 6,016.41	$ 16.41
Payroll tax - Social Security	372.00	372.00	356.55	(15.45)
Payroll tax - Medicare	87.00	87.00	83.36	(3.64)
Retirement	546.00	528.60	531.87	3.27
Death Benefits	42.00	37.80	38.34	0.54
Unemployment	19.50	4.35	15.06	10.71
Worker's Compensation	35.40	22.20	27.06	4.86
Professional Fees/Contract Services	-	-	-	-
TOTAL Disbursements	$ 7,101.90	$ 7,051.95	$ 7,068.65	$ 16.70

Schedule of Cash Balance

Cash fund balance, October 1, 2016	$ 14,408.36
Transfers in	$ 3,906.57
Receipts	4,210.00
	$ 22,524.93
Disbursements	(7,068.65)
Cash fund balance, September 30, 2017	$ 15,456.28

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

	Year ended December 31		
Total Pension Liability	**2016**	**2015**	**2014**
Service Cost	$ 176,649	$ 168,518	$ 184,929
Interest on the Total Pension Liability	482,075	454,802	424,458
Effect of plan changes	-	(12,225)	-
Effect of assumption changes or inputs	-	64,010	-
Effect of economic/demographic (gains) or losses	(222,076)	(9,437)	4,431
Refund of contributions	(76,503)	-	-
Benefit payments, including refunds of employee contributions	(273,782)	(266,451)	(247,000)
Net Change in Total Pension Liability	86,363	399,217	366,818
Total Pension Liability - Beginning	6,036,683	5,637,466	5,270,648
Total Pension Liability - Ending (a)	$ 6,123,046	$ 6,036,683	$ 5,637,466
Plan Fiduciary Net Position			
Employer contributions	$ 114,071	$ 107,392	$ 136,540
Member contributions	89,317	87,310	96,935
Refund of contributions	(76,503)	-	-
Investment income net of investment expenses	410,892	1,862	367,150
Benefit payments, including refunds of employee contributions	(273,782)	(266,451)	(247,000)
Administrative expense	(4,559)	(4,098)	(4,271)
Other	(97,410)	22,652	8,451
Net Change in Plan Fiduciary Net Position	162,026	(51,333)	357,805
Plan Fiduciary Net Position - Beginning	5,676,138	5,727,471	5,369,666
Plan Fiduciary Net Position - Ending (b)	$ 5,838,164	$ 5,676,138	$ 5,727,471
Net Pension Liability - Ending (a) - (b)	$ 284,882	$ 360,545	$ (90,005)
Plan Fidiciary Net Position as a Percentage of Total Pension Liability	95.35%	94.03%	101.60%
Covered employee payroll	$ 1,275,960	$ 1,247,291	$ 1,384,784
Net Pension Liability as a Percentage of Covered Employee Payroll	22.33%	28.91%	-6.50%

Notes to Schedule:

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

SAN SABA COUNTY TEXAS
SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

	Original Amount	Date Established	Original Recognition Period (1)	Amount Recognized in 12/31/2016 Expenses [1]	Balance of Deferred Inflows 12/31/2016	Balance of Deferred Outflows 12/31/2016
Investment (gains) or losses						
	$ 38,992	12/31/2016	5.0	$ 7,798	$ -	$ 31,194
	464,048	12/31/2015	5.0	92,810	-	371,239
	71,693	12/31/2014	5.0	14,339	-	43,016
Economic/ demografic (gains) or losses						
	(222,076)	12/31/2016	2.0	(111,038)	111,038	-
	(9,437)	12/31/2015	2.0	(4,719)	-	-
	4,430	12/31/2014	2.0	-	-	-
Assumption changes or inputs						
	-	12/31/2016	2.0	-	-	-
	64,010	12/31/2015	2.0	32,005	-	-
	-	12/31/2014	2.0	-	-	-
Employer contributions made subsequent to measurement date [2]						
	$ 89,660	9/30/2017	-	-	-	89,660

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

[2] Employer contributions made subsequent to measurement date of December 31, 2016.

SAN SABA COUNTY, TEXAS
SCHEDULE OF SAN SABA COUNTY CONTRIBUTIONS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
FOR FISCAL YEAR 2016

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
2007	67,320	67,320	0	919,666	7.3%
2008	59,475	59,475	0	941,053	6.3%
2009	36,645	36,645	0	996,012	6.4%
2010	88,585	88,585	0	1,045,873	8.5%
2011	91,975	91,975	0	1,138,304	8.1%
2012	99,283	99,283	0	1,141,179	8.7%
2013	118,119	118,119	(15)	1,278,349	9.2%
2014	136,540	136,540	0	1,384,784	9.9%
2015	107,392	107,392	0	1,247,291	8.6%
2016	114,071	114,071	0	1,275,960	8.9%

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.

(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 Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	12.6 years (based on contribution rate calculated in 12/31/16 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	3.0%
Salary Increases	Varies by age and service. 4.9% average over career including inflation
Investment Rate of Return	8% net of 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	In the 2015 acturial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scall AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.
Change in Plan Provisions Reflected in the Schedule	2015: No changes in plan provisions. 2016: No changes in plan provisions.

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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, 2017, 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 19, 2018.

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*.

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.

Kevin Shahan, CPA, PLLC
San Saba, Texas
January 19, 2018