



SAN SABA COUNTY TEXAS

AUDITED FINANCIAL REPORT

FOR THE YEAR ENDED
SEPTEMBER 30, 2011

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**ANNUAL FINANCIAL REPORT
SAN SABA COUNTY, TEXAS
YEAR ENDED SEPTEMBER 30, 2011**

TABLE OF CONTENTS

<u>Statement</u>	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1
REQUIRED SUPPLEMENTARY INFORMATION	
Management's Discussion and Analysis	3
BASIC FINANCIAL STATEMENTS:	
Governmentwide Financial Statements:	
1 Statement of Net Assets	10
2 Statement of Activities	11
Governmental Fund Financial Statements:	
3 Balance Sheet	13
4 Reconciliation of the Balance Sheet to the Statement of Net Assets	14
5 Statement of Revenues, Expenditures, and Changes in Fund Balances	15
6 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	16
7 Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) - General, Budgeted Special Revenue, and Debt Service Funds	17
Fiduciary Fund Financial Statements:	
8 Statement of Net Assets	18
9 Statement of Revenues, Expenditures, and Changes in Fund Balances	19
Notes to the Basic Financial Statements	20
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of Cash Receipts and Disbursements Compared with Budget	
10 General Fund	36
11 Road and Bridge Special Revenue Funds (Major)	48
SUPPLEMENTARY INFORMATION:	
12 Combining Balance Sheet - Special Revenue Funds	53
13 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds	55
14 Combining Balance Sheet - Capital Projects Funds	57
15 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Capital Projects Funds	58
16 Schedule of Cash Receipts and Disbursements Compared with Budget	
Nonmajor Special Revenue Funds	59
Capital Projects Funds	63
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	65

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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

I 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, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of San Saba, Texas, as of September 30, 2011, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated November 28, 2011, on my consideration of the County's internal control over financial reporting and my 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 my 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* and should be considered in assessing the results of my audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedule of cash receipts and disbursements compared to budget for the general fund and major road and bridge special revenue funds on pages 3 through 9, and 36 through 52 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government 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. Additional supplementary information can be found on pages 53 through 64. I have applied certain limited procedures to the required supplementary information and the additional 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County of San Saba Texas' financial statements as a whole. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.



Kevin Shahan, CPA
San Saba, Texas
November 28, 2011

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, 2011. 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 Assets and Statement of Activities (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 assets decreased \$140,363 or 2.96% from 2010 to 2011, due mainly to increased expenses for emergency management, increased law enforcement expenses, and increased public works expenses in fiscal year 2011.
- Total net assets are comprised of the following:
 - (1) \$2,866,249 invested in capital assets, net of accumulated depreciation of \$5,119,540, and outstanding debt of \$76,640 related to outstanding balances on capital leases.
 - (2) \$76,640 of restricted funds for payment of outstanding commitments on capital leases.
 - (3) \$205,433 of restricted funds by constraints imposed from outside the County such as grantors, laws, and regulations.
 - (4) \$1,530,225 of unrestricted funds, which represent the portion available to maintain the County's continuing obligations to the general public and creditors.
- The County's general fund reported total ending fund balance of \$1,293,365, \$1,193,214 of which is unassigned and \$100,151 of which is committed to a bank CD for local school funding. This compares to the prior year balance of \$940,806, resulting in an increase of \$352,559 or 37.5%.
- The County's total debt decreased \$32,829, or 30.0% due to payments on capital leases of \$32,829, with no new debt issuances related to capital lease agreements for fiscal year 2011. Precinct 3 entered into the most recent capital lease with CAT for a new motorgrader in fiscal year 2010.
- Total general revenues received by the County increased \$389,991, or 13.8%. The County received \$2,294,026 in ad valorem tax related revenues in 2011, an increase from 2010 of \$311,998 or 15.7%. An overall increase in the property tax base, in addition to an increase in the tax rates for the FY2010-2011 year, resulted in the increased tax revenues. Additionally, intergovernmental revenue from the City of San Saba, Texas increased \$88,398, or 61%, while emergency medical service revenues increased \$51,875, or 46%.
- Expenditures increased in 2011 compared to 2010 by \$281,632, or 7.6%, due mainly to increased expenditures for emergency management, increased law enforcement expenditures, and increased public works expenditures. A majority of the expenditure increase, \$156,537, is a result of the transition of the local emergency medical service from a joint venture with the City of San Saba in fiscal year 2010 to a fully managed department of the County in fiscal year 2011.
- The County received \$533,457 in federal and state grant revenues during 2011, including \$301,246 from the Office of Rural Community Affairs (which was accrued as a grant receivable in the prior

fiscal year), \$161,649 from the Texas Historic County Courthouse Preservation Grant, and \$66,606 from Texas Division of Emergency Management for law enforcement equipment, and the remainder for library books from the Lone Star Library Grant.

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. 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 Assets*. This is the County-wide statement of financial position presenting information that includes all of the County's assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets 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 Activities*, which reports how the County's net assets 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 Assets and the Statement of Activities 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 Assets. The County's net assets decreased to \$4,601,907 in fiscal year 2011 from \$4,742,270 in the prior fiscal year. Additional information regarding Capital Assets is available in the Notes to the Basic Financial Statements. For the year ended September 30, 2011 and 2010, net assets of the governmental activities changed as follows:

(Table I)
San Saba County, Texas
Net Assets

	Governmental Activities	
	2011	2010
Current and Other Assets	\$ 2,106,269	\$ 2,169,840
Capital and Non-current Assets	2,866,249	3,102,652
Total Assets	4,972,518	5,272,492
Current Liabilities	326,819	453,601
Long Term Liabilities	43,792	76,621
Total Liabilities	370,611	530,222
Net Assets		
Invested in Capital Assets net of related debt	2,789,609	2,993,183
Restricted	282,073	174,522
Unrestricted	1,530,225	1,574,565
Total Net Assets	\$ 4,601,907	\$ 4,742,270

Governmental activities for 2011 realized a decrease in net assets of \$140,363, or approximately 2.96% compared to a decrease of \$68,583, or approximately 1.4% in 2010. A portion of the net assets are restricted as to the purposes for which they can be used and are also invested in capital assets. Unrestricted Net Assets – the part of the net assets that are available for use in day-to-day operations without constraints established by legal requirements, debt covenants, or other legislation – decreased by \$44,340 in 2011, to a total of \$1,530,225. Increased ad valorem tax revenues, auto registration fees, court cost revenues, medical service revenues, and sales tax revenues increased the unrestricted funds balance in fiscal year 2011 in the general fund. However, overall the County's net asset position grew worse during the fiscal year 2011 due to greater expenditures in the special revenue funds compared to the prior year.

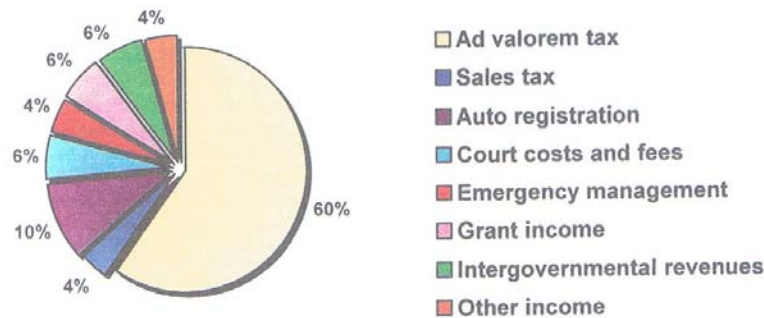
(Table II)
San Saba County, Texas
Summary of Changes in Net Assets

	Governmental Activities	
	2011	2010
Revenues		
Program revenues:		
Federal, state and local grants	\$ 312,458	\$ 537,601
Charges for services	320,776	275,773
General revenues:		
Property tax revenues	2,294,026	1,982,028
Sales taxes	144,913	129,989
Licenses and permits	389,668	386,222
Court costs, fines and fees	69,037	64,685
Rental revenues	18,000	17,485
Intergovernmental revenues	198,231	109,833
Sale of assets	-	47,766
Interest income	6,576	6,329
Miscellaneous revenue	90,733	76,856
Total revenues	<u>3,844,418</u>	<u>3,634,567</u>
Expenses		
General government	717,026	656,077
Administration of justice	366,014	362,495
Public safety	1,035,851	906,017
Public works	1,558,623	1,457,457
Public health and welfare	193,339	212,162
Culture and recreation	110,775	105,977
Interest on long-term debt	3,153	2,965
Total expenses	<u>\$ 3,984,781</u>	<u>\$ 3,703,150</u>
Change in net assets	(140,363)	(68,583)
Net assets – beginning of year	<u>\$ 4,742,270</u>	<u>\$ 4,810,853</u>
Net assets – end of year	<u>\$ 4,601,907</u>	<u>\$ 4,742,270</u>

As noted in Table II above, total program revenues decreased \$180,140 or 22% from 2010 after a prior year increase of \$211,701, or 35%. The decrease in 2011 was due to lower grant funding receipts by the County in 2011 compared to the prior year. Total grant revenues decreased \$225,143, or 41.9% from 2010 to 2011. The County's grant revenues included funding received from the Federal Emergency Management Agency of \$66,606, the Historic County Courthouse Preservation Grant of \$161,649 and the Lone Star Library Grant of \$3,956.

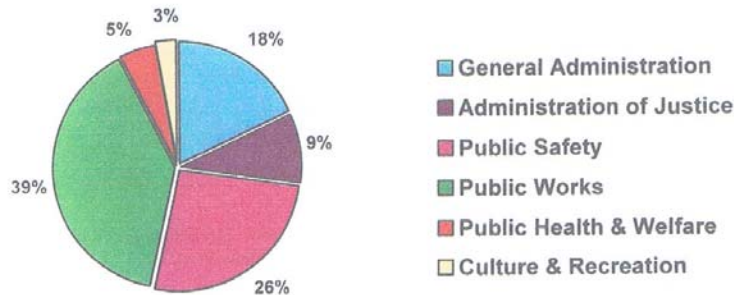
Total general revenues increased from 2010 to 2011 by \$389,991, or 13.8%. San Saba County ad valorem tax revenues increased by \$311,998, or 15.7%, due to an increase in the tax rates for the FY2010-2011 year, which resulted in increased tax revenues. The general fund property tax rates in 2011 increased to 0.6190/\$100 of property value, up from 0.5690/\$100 of property value in 2010. The Road and Bridge Fund tax rate increased in 2011 to 0.146/\$100 of property value, up from 0.143/\$100 of property value in 2010. The property tax base has remained stable at approximately \$293,678,325 of taxable value, which should help

to hold ad valorem tax revenues stable for the County in the near-term. As can be seen in the chart below for fiscal year 2011, the County is heavily reliant on ad valorem tax revenues to fund governmental operations.



Sales tax revenues increased in fiscal year 2011 by \$12,157, or 9.4% due to the addition of several new retail vendors and restaurants in San Saba County. Intergovernmental revenues also increased \$88,398, or 80% from the prior year due to a new interlocal agreement with the City of San Saba regarding emergency medical services provided by the San Saba County EMS. A restructuring of the emergency medical services continues to be monitored by the County as the hiring of full-time emergency medical staff became necessary for the continuance of local emergency services.

In general, expenditures increased from 2010 to 2011, including those for law enforcement and emergency management in addition to public works. The following chart presents a picture of the County's expenditures for fiscal year 2011:



General government expenditures increased by \$60,949, or 9.3%; Administration of justice remained relatively unchanged from the prior year, and public safety expenditures increased \$129,834, or 14.3% due to an increase of \$154,312 in emergency services expenditures for the hiring of full-time medical staff and personnel. The expenditures will continue to increase until the emergency services are fully staffed and functioning at anticipated levels as deemed necessary by management of San Saba County. Law enforcement expenditures decreased as a part of public safety by \$27,153, or 4.1%. Public works expenditures increased \$101,166, or 6.9% due to purchases of new equipment and machinery by precincts in 2011. Public health and welfare expenditures decreased from 2010 to 2011 by \$18,823, or 8.9% mainly due to a decrease in judicial administration expenditures in 2011 compared to 2010. These expenditures can be compared to the prior year by using the supplementary information attached to the annual financial statements, which show the expenditures by department for the County.

GENERAL FUND BUDGETARY HIGHLIGHTS

The adopted General Fund budget for fiscal year 2011 included revenues and expenditures of approximately \$2,783,432. This was an increase compared to the 2010 budget of \$92,073, or 3.4%. Over the course of the fiscal year 2011, the County revised its budget several times. Even with these adjustments, actual expenditures were \$463,465 below final budgeted amounts. The most significant positive expenditure variances were noted in the Public Service and Countywide departments, due to lower than expected indigent expenditures and lower than budgeted permanent improvements and professional fees. The Volunteer Ambulance and Sheriff departments also paid out less than expected for personnel salaries due to good planning and by not immediately replacing personnel following periods of turnover during 2011. Meanwhile, the County realized lower revenues than budgeted as a result of lower than expected ad valorem tax receipts and court cost revenues. This was offset by higher than budgeted sales tax receipts, auto registration receipts, and emergency medical service revenues for 2011 compared to 2010. Total revenues available for 2011 were \$2,639 below the final budgeted amount.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the close of fiscal year 2011, the County had \$2,866,249 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	
	2011	2010
Land	\$ 45,871	\$ 45,871
Buildings and improvements	528,535	528,535
Infrastructure improvements	3,655,302	3,850,117
Furniture and fixtures	342,859	324,315
Machinery and equipment	3,413,222	3,107,682
	7,985,789	7,856,520
Less Accumulated depreciation	(5,119,540)	(4,753,868)
Capital assets, net of depreciation	\$ 2,866,249	\$ 3,102,652

Major additions in 2011 included the capitalization of \$329,995 of new equipment purchased by precincts, including two new motorgraders. The Sheriff's department purchased new equipment of \$66,606 (of which \$66,606 was reimbursed by grant funds), the County paid professional fees for infrastructure improvements related to the Texas Historical Commission Grant, and the Library purchased books in the amount of \$19,604. Depreciation expense on capital assets for 2011 was \$490,683. An overall increase occurred in net fixed assets for fiscal year 2011 compared to 2010 due to fixed assets acquired through grants, the purchase of two new motorgraders, and due to operating expenditures, net of retirements.

Long-term Debt

At fiscal year end 2011, the County had \$76,640 in capital lease commitments outstanding versus \$109,469 at the end of 2010, a decrease of \$32,829, or 30%. The outstanding balance is related to a Precinct 3 lease commitment for a Caterpillar motorgrader used in operations. No other notes or general long-term debt is outstanding for which the County is liable.

(Table IV)
San Saba County, Texas
Long-term Debt

	Governmental Activities	
	<u>2011</u>	<u>2010</u>
Capital leases	\$ 76,640	\$ 109,469

More detailed information about the County's long-term liabilities is presented in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The tax base for fiscal year 2012 is expected to remain stable compared to 2011 at \$293,678,325.
- The 2012 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 \$0.1460/\$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 local Emergency Medical Service provided historically by volunteers, continues to be in a transitional phase of becoming staffed by full-time professional medical response teams. Additional funds may be required to fund the new emergency medical services that are to be provided in the future.

These factors were taken into account when adopting the County's budget for fiscal year 2012. The adopted General Fund budget for fiscal year 2012 included revenues and expenditures of approximately \$2,635,521. The newly configured Emergency Medical Service is a major program initiative that will have an impact on future budgets. All expenditures for emergency services are paid by the County and an interlocal agreement, as outlined in the financial statement footnotes, has been entered into with the City of San Saba to receive intergovernmental funding for the annual budget necessary to provide quality emergency services. The Special Revenue Budget adopted for the 2012 fiscal year is \$1,306,334.

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 ASSETS
SEPTEMBER 30, 2011

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Current Assets:			
Pooled cash and cash equivalents	\$ 1,916,060	\$ -	\$ 1,916,060
Non-pooled cash and cash equivalents	19,402		19,402
Investments – current	137,630		137,630
Taxes receivable	11,101		11,101
Grants receivable	22,076		22,076
Total current assets	<u>2,106,269</u>	<u>-</u>	<u>2,106,269</u>
Non-current Assets:			
Capital assets:			
Land	45,871		45,871
Buildings	280,907		280,907
Improvements	247,628		247,628
Infrastructure improvements	3,655,302		3,655,302
Furniture and fixtures	342,859		342,859
Machinery and equipment	3,413,222		3,413,222
Accumulated depreciation	(5,119,540)		(5,119,540)
Total non-current assets	<u>2,866,249</u>		<u>2,866,249</u>
Total assets	<u>\$ 4,972,518</u>	<u>\$ -</u>	<u>\$ 4,972,518</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	\$ 260,794	\$ -	\$ 260,794
Deferred revenues	33,177		33,177
Capital lease obligations	32,848		32,848
Total current liabilities	<u>326,819</u>	<u>-</u>	<u>326,819</u>
Non-current Liabilities:			
Capital lease obligations due in more than one year	43,792		43,792
Total liabilities	<u>370,611</u>	<u>-</u>	<u>370,611</u>
NET ASSETS			
Invested in capital assets, net of related debt	2,789,609		2,789,609
Restricted for:			
Debt service	76,640		76,640
Specific projects	205,433		205,433
Unrestricted	1,530,225		1,530,225
Total Net Assets	<u>\$ 4,601,907</u>	<u>\$ -</u>	<u>\$ 4,601,907</u>

The accompanying notes are integral part of the financial statements.

SAN SABA COUNTY, TEXAS
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2011

Functions/Programs	Expenses	Program Revenues		Net (Expense)/ Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General government				
General administration	\$ 648,631	\$ -	\$ 35,833	\$ -
Financial administration	48,828			
Elections	19,567			
Total general government	<u>717,026</u>	<u>-</u>	<u>35,833</u>	<u>-</u>
Administration of justice				
Courts	201,332	154,408	3,282	
Prosecutors	133,333	776		
Adult probation	788			
Juvenile programs	30,561			
Total administration of justice	<u>366,014</u>	<u>155,184</u>	<u>3,282</u>	<u>-</u>
Public safety				
Law enforcement	631,593			
Emergency management	404,258	165,592		
Total public safety	<u>1,035,851</u>	<u>165,592</u>	<u>-</u>	<u>-</u>
Public works				
County roads and bridges	1,510,311			228,255
General building maintenance	48,311			
Other public works	-			
Total public works	<u>1,558,622</u>	<u>-</u>	<u>-</u>	<u>228,255</u>
Public health and welfare	193,339		41,132	
Culture and recreation	110,775		3,956	
Resource development	-			
Interest on debt	3,154			
Total Governmental Activities	<u>307,268</u>	<u>-</u>	<u>45,088</u>	<u>-</u>
Total	<u>\$ 3,984,781</u>	<u>\$ 320,776</u>	<u>\$ 84,203</u>	<u>\$ 228,255</u>
				<u>\$ (3,351,547)</u>

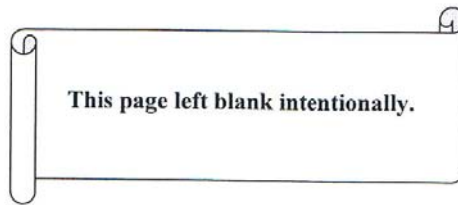
The accompanying notes are an integral part of the financial statements.

STATEMENT 2
(CONTINUED)

SAN SABA COUNTY, TEXAS
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2011

Changes in Net Assets:	Governmental Activities	Business-type Activities	Total
Net (expense)/revenue	\$ (3,351,547)	\$ -	\$ (3,351,547)
General Revenues:			
Taxes:			
Property taxes levied for general purposes	1,796,760		1,796,760
Property taxes levied for roads and bridges	455,481		455,481
Penalty and interest	41,785		41,785
Sales tax	142,146		142,146
Mixed drink tax	2,767		2,767
Retained fees & fines	55,497		55,497
Auto registration fees	389,667		389,667
911 Reimbursement	13,540		13,540
Rental income	18,000		18,000
Investment income	6,577		6,577
Intergovernmental income	198,231		198,231
Other income	90,733		90,733
Total general revenues and transfers	<u>\$ 3,211,184</u>	<u>\$ -</u>	<u>\$ 3,211,184</u>
Change in net assets	(140,363)		(140,363)
Net assets - beginning	<u>4,742,270</u>		<u>4,742,270</u>
Net assets - ending	<u>\$ 4,601,907</u>	<u>\$ -</u>	<u>\$ 4,601,907</u>

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



GOVERNMENTAL FUND FINANCIAL STATEMENTS

SAN SABA COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2011

	General Fund	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
ASSETS					
Pooled cash and cash equivalents	\$ 1,294,925	\$ 544,495	\$ -	\$ 76,640	\$ 1,916,060
Non-pooled cash and cash equivalents	19,402				19,402
Investments	100,151	37,479			137,630
Taxes receivable	31,277	1,900			33,177
Total Assets	\$ 1,445,755	\$ 583,874	\$ -	\$ 76,640	\$ 2,106,269
LIABILITIES and FUND BALANCES					
LIABILITIES					
Accounts payable	121,113	84,663	55,018		260,794
Deferred Revenues	31,277	1,900			33,177
Grant liabilities					-
Total Liabilities	\$ 152,390	\$ 86,563	\$ 55,018	\$ -	\$ 293,971
FUND BALANCES					
Restricted for Rylander Library Trust		53,244			53,244
Restricted for obligated projects		107,056	(55,018)		52,038
Restricted for San Saba County schools	100,151				100,151
Assigned for debt service				76,640	76,640
Unassigned	1,193,214	337,011			1,530,225
Total Fund Balances	\$ 1,293,365	\$ 497,311	\$ (55,018)	\$ 76,640	\$ 1,812,298
Total Liabilities and Fund Balances	\$ 1,445,755	\$ 583,874	\$ -	\$ 76,640	\$ 2,106,269

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

STATEMENT 4

SAN SABA COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE
SHEET TO THE STATEMENT OF NET ASSETS
SEPTEMBER 30, 2011

Total Fund Balances - Governmental Funds	\$ 1,812,298
Amounts reported for governmental activities in the Statement of Net Assets 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 assets.	2,993,183
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. Asset retirements are shown as reductions in capital assets and long-term debt in the government-wide financial statements. The net effect of the 2011 capital outlays net of retirements, is to increase net assets.	247,026
2011 depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net assets.	(490,683)
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 assets.	32,796
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. The net effect of these transactions is to increase net assets.	<u>7,287</u>
Net Assets of Governmental Activities	<u>\$ 4,601,907</u>

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

SAN SABA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2011

STATEMENT 5

	General Fund	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
REVENUES					
Tax revenues	\$ 1,983,459	\$ 455,481	\$ -	\$ -	\$ 2,438,940
Licenses and permits	19,302	370,365			389,667
Charges for services					
Court costs	150,740	3,667			154,407
Public health and welfare	179,132	16,200			195,332
Retained state fines and forfeitures	21,276	34,221			55,497
Grant revenue		3,956	228,255		232,211
Rent revenue	18,000				18,000
Interest revenue	6,383	194			6,577
Miscellaneous	48,788	50,594			99,382
Lateral road income		20,341			20,341
Intergovernmental revenue	234,064				234,064
	<u>\$ 2,661,144</u>	<u>\$ 955,019</u>	<u>\$ 228,255</u>	<u>\$ -</u>	<u>\$ 3,844,418</u>
EXPENDITURES					
General government					
General administration	433,987	20,077			454,064
Financial administration	48,828				48,828
Elections	19,567				19,567
Administration of justice					
Courts	181,154	20,178			201,332
Prosecutors	133,333				133,333
Adult probation	788				788
Juvenile programs	30,561				30,561
Public safety					
Law enforcement	631,593				631,593
Emergency management	390,223				390,223
Public works					
County roads and bridges		1,162,346			1,162,346
General building maintenance	48,311				48,311
Public health and welfare	193,339				193,339
Culture/recreation/education	107,442	3,333			110,775
Utilities	65,662	7,509			73,171
Capital outlay:					
General administration					
Infrastructure Improvements			137,020		137,020
Fixed asset purchases	23,796	19,603	66,607		110,006
Debt service:					
Principal				32,796	32,796
Interest and other charges				3,154	3,154
Total expenditures	<u>\$ 2,308,584</u>	<u>\$ 1,233,046</u>	<u>\$ 203,627</u>	<u>\$ 35,950</u>	<u>\$ 3,781,207</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 352,560</u>	<u>\$ (278,027)</u>	<u>\$ 24,628</u>	<u>\$ (35,950)</u>	<u>\$ 63,211</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers from other funds			1	3,121	3,122
Operating transfers to other funds	(1)	(3,121)			(3,122)
Net other financing sources (uses)	<u>\$ (1)</u>	<u>\$ (3,121)</u>	<u>\$ 1</u>	<u>\$ 3,121</u>	<u>\$ -</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	352,559	(281,148)	24,629	(32,829)	63,211
Fund balances, beginning	\$ 940,806	\$ 778,459	\$ (79,647)	\$ 109,469	\$ 1,749,087
Fund balances, ending	<u>\$ 1,293,365</u>	<u>\$ 497,311</u>	<u>\$ (55,018)</u>	<u>\$ 76,640</u>	<u>\$ 1,812,298</u>

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

SAN SABA COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2011

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

Net change in fund balances - total governmental funds	\$	63,211
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Amounts reported for governmental activities in the Statement of Activities
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 assets.		247,026
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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.		32,796
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Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. The net effect of these transactions is to decrease net assets.		7,288
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Depreciation is not recognized as an expense in governmental funds as it does not require the use of current financial resources while governmental activities report depreciation expense to allocate expenditures over the life of the assets.		(490,683)
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Change in Net Assets of Governmental Activities	\$	<u>(140,363)</u>
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The accompanying notes are an integral part of the financial statements.

STATEMENT 7

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, 2011

	General Fund			Special Revenue Fund			Debt Service Fund		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
REVENUES									
Tax Revenues	\$ 2,028,810	\$ 1,983,459	\$ (45,351)	\$ 464,420	\$ 455,481	\$ (8,939)	\$ -	\$ -	\$ -
Licenses and Permits	10,000	19,302	9,302	275,000	370,365	95,365	-	-	-
Court Costs	157,250	150,740	(6,510)	3,675	3,667	(8)	-	-	-
Public Welfare	143,100	165,592	22,492	15,900	19,483	3,583	-	-	-
Public Health	14,540	13,540	(1,000)	-	-	-	-	-	-
Retained State Fines and Forfeitures	20,825	21,276	451	43,100	30,939	(12,161)	-	-	-
Grant Revenue	8,000	-	(8,000)	-	3,956	3,956	-	-	-
Rent Revenue	18,000	18,000	-	-	-	-	-	-	-
Interest Income	10,000	6,383	(3,617)	675	194	(481)	-	-	-
Miscellaneous	33,500	48,788	15,288	23,400	50,594	27,194	-	-	-
Lateral road income	-	-	-	20,400	20,341	(59)	-	-	-
Intergovernmental revenue	216,638	234,064	17,426	-	-	-	-	-	-
Total revenues before prior year fund balance	2,660,663	2,661,144	482	846,570	955,019	108,449	-	-	-
Prior year fund balance	(938,605)	940,806	1,879,411	(775,200)	778,459	1,553,659	109,469	109,469	-
Total revenues and prior year fund balance	\$ 1,722,058	\$ 3,601,950	\$ 1,879,893	\$ 71,370	\$ 1,733,478	\$ 1,662,108	\$ 109,469	\$ 109,469	\$ -
EXPENDITURES									
General Government									
General Administration	477,218	433,987	43,231	29,300	20,077	9,223	-	-	-
Financial Administration	50,078	48,828	1,250	-	-	-	-	-	-
Elections	19,300	19,567	(267)	-	-	-	-	-	-
Administration of Justice									
Courts	197,295	181,154	16,141	16,636	20,178	(3,542)	-	-	-
Prosecutors	145,302	133,333	11,969	-	-	-	-	-	-
Adult Probation	1,000	788	212	-	-	-	-	-	-
Juvenile Programs	30,561	30,561	-	-	-	-	-	-	-
Public Safety									
Law Enforcement	670,839	631,593	39,246	-	-	-	-	-	-
Emergency Management	435,144	390,223	44,921	-	-	-	-	-	-
Public Works									
County Roads and Bridges	-	-	-	1,380,399	1,162,346	218,052	-	-	-
General Building Maintenance	74,305	48,311	25,994	-	-	-	-	-	-
Public Health and Welfare	219,792	193,339	26,453	-	-	-	-	-	-
Culture/Recreation/Education	109,089	107,442	1,647	3,400	3,333	67	-	-	-
Utilities	68,451	65,662	2,789	10,514	7,509	3,005	-	-	-
Capital Outlay:									
Library Books and Publications	-	-	-	18,600	19,603	(1,003)	-	-	-
Fixed Asset Purchases	31,450	23,796	7,654	16,427	-	16,427	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	32,796	32,796	-
Interest and Fiscal Charges	-	-	-	-	-	-	3,153	3,154	-
Total Expenditures	\$ 2,529,824	\$ 2,308,585	\$ 221,239	\$ 1,475,276	\$ 1,233,046	\$ 242,230	\$ 35,949	\$ 35,950	\$ -
Excess (deficiency) of revenues over expenditures	(807,766)	1,293,365	2,101,131	(1,403,906)	500,432	1,904,338	73,520	73,519	-
OTHER FINANCING SOURCES (USES)									
Operating transfers from other funds	-	-	-	-	-	-	3,121	3,121	-
Operating transfers to other funds	-	-	-	(3,121)	(3,121)	-	-	-	-
Capital Financing	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ (3,121)	\$ (3,121)	\$ -	\$ 3,121	\$ 3,121	\$ -
Excess (deficiency) of revenues and other sources over expenditures and other uses	(807,766)	1,293,365	2,101,131	(1,407,027)	497,311	1,904,338	76,642	76,640	-
Fund balances, beg (non-GAAP budgetary basis)	\$ (938,605)	\$ 940,806	\$ 1,873,293	\$ (775,200)	\$ 778,459	\$ 1,324,727	\$ 109,469	\$ 109,469	\$ -
Less prior year fund balance	985,212	(940,806)	(1,926,018)	775,200	(778,459)	(1,553,659)	(109,469)	(109,469)	-
Fund Balances, end (non-GAAP budgetary basis)	\$ (761,159)	\$ 1,293,365	\$ 2,048,406	\$ (1,407,027)	\$ 497,311	\$ 1,675,406	\$ 76,642	\$ 76,640	\$ -
ADJUSTMENTS TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES:									
Encumbrances related to prior year budgets	-	-	-	-	-	-	-	-	-
Fund Balances, ending (GAAP basis)	\$ 1,293,365	\$ 1,293,365	\$ -	\$ 497,311	\$ 497,311	\$ -	\$ 76,640	\$ 76,640	\$ -

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

FIDUCIARY FUND FINANCIAL STATEMENTS

SAN SABA COUNTY, TEXAS
STATEMENT OF NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2011

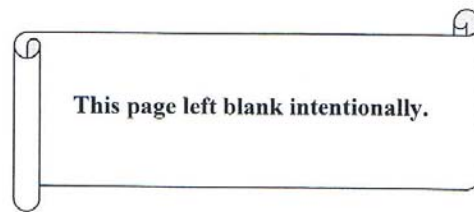
	<u>Agency Funds</u>
ASSETS	
Pooled cash and cash equivalents	\$ 157,896
Cash and cash equivalents	694
Investments - current	117,688
Total assets	<u>\$ 276,278</u>
LIABILITIES	
Accounts payable	157,896
Due to beneficiaries	118,382
Total liabilities	<u>\$ 276,278</u>

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

SAN SABA COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
YEAR ENDED SEPTEMBER 30, 2011

	Agency Funds
OPERATING REVENUES:	
Sales Tax	\$ 278,057
Court costs, fines and fees	305,975
Child Support Obligations	150
Investment Income	1,353
Total additions	<u>\$ 585,535</u>
OPERATING EXPENSES:	
Child Support Obligations	150
Transfers to Primary Government	367,223
Transfers to State Government	310,715
Total deductions	<u>\$ 678,088</u>
Change in net assets	\$ (92,553)
Net assets held for transfer to Primary Government, State Government or for the benefit of beneficiaries:	
Beginning of Year	<u>\$ 368,831</u>
End of Year	<u><u>\$ 276,278</u></u>

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



NOTES TO THE BASIC FINANCIAL STATEMENTS

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General Statement

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

B. Financial Reporting Entity

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

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

Included in the reporting entity:

San Saba County, Texas (Primary Government)

The County is a political subdivision of the State of Texas. The County is governed by the Commissioners Court, composed of four elected County Commissioners and an elected County Judge. Each of these officials serves a term of four years. The primary activities of the County include the construction and maintenance of county roads, provision of public safety through a sheriff's department, support of area fire protection and ambulance service, administration of justice, correctional facilities, health and welfare services, culture and recreation through libraries, and other social and administrative services.

For the year ended September 30, 2011, 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.

(I) 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.

Joint Ventures

A joint venture is an organization created through a contractual arrangement. The organization is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control, in which the participants retain (a) an ongoing financial interest or (b) an ongoing financial responsibility. The County participates in two joint ventures with the City of San Saba, Texas. The purpose of these joint ventures is to pool resources and to share the costs, risks, and rewards of providing goods or services to the general public of San Saba County, Texas.

The County participates in the following joint ventures, which are included in the reporting entity:

San Saba County Emergency Medical Services (EMS)

This volunteer organization provides countywide medical services whereby professional emergency crews respond to calls for medical assistance. The demand for its services continues to rise each year as the population increases and more people need such assistance. The County and the City of San Saba have historically shared in funding its net deficit each fiscal year. Beginning with fiscal year 2011, the County and City of San Saba entered into an interlocal agreement whereby the City of San Saba provides funding of \$84,000 per year to the County for the purpose of increasing the number of professional EMS responders and improving the level of medical care provided by the organization. The County agreed in return to place an oversight board in place to manage the operations of the EMS and to fund the remaining operations.

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 net deficit each fiscal year. The County records its 50% share of expenditures in the general fund.

The County continues to remain committed to providing financial support for these joint ventures.

C. Basis of Presentation

Government-wide Financial Statements:

The Statement of Net Assets and Statement of Activities 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.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

The Statement of Activities 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 given 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.

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. Since agency funds are custodial in nature (i.e. – assets equal liabilities), they do not involve the measurement of results of operations.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

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

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

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.

(I) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Additionally, the County reports the following fiduciary funds:

The *Agency Funds* account 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, Indigent Defense, Loan Star 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 during the 2011 fiscal year. Budgets are adopted on a basis consistent with generally accepted accounting principles.

On the basis of class, expenditures of the following departments exceeded the appropriated budget in fiscal year 2011:

Department	Class	Amount of Expenditures over Budget
County Judge	Personnel and related	68
County Judge	Other services and charges	252
County Clerk	Other services and charges	169
County Treasurer	Other services and charges	64
Tax Assessor-Collector	Personnel and related	302
Justice of the Peace	Personnel and related	57
911 Addressing	Supplies	757
Rylander Library	Personnel and related	53
Rylander Library	Supplies	122
Rylander Library	Other services and charges	180
Public Safety	Crimestoppers	351
County-wide	Other services and charges	846
District Court	Other services and charges	970
Volunteer Ambulance	Personnel and related	161
Volunteer Ambulance	Supplies	397
Emergency Management	Supplies	57
Emergency Management	Other services and charges	165
County Attorney	Personnel and related	57

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

County Attorney	Supplies	380
Sheriff	Personnel and related	82
Sheriff	Supplies	174
Sheriff	Other services and charges	391
Jail	Personnel and related	191
District Attorney	Supplies	666
Road & Bridge – General	Other services and charges	62
Road & Bridge – Precinct 1	Other services and charges	238
Road & Bridge – Precinct 1	Supplies	184
Road & Bridge – Precinct 2	Other services and charges	516
Road & Bridge – Precinct 4	Other services and charges	69
Indigent Defense Grant	Other services and charges	3,873

F. ASSETS, LIABILITIES, AND EQUITY

Cash and Investments

The County maintains and controls a cash pool for the reporting entity. Each fund's portion of the pool is displayed on its respective balance sheet as "pooled cash and cash equivalents". In addition non-pooled cash and investments are separately held and reflected in the respective funds as "non-pooled cash and cash equivalents" and "investments".

The 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.

On October 3, 2008, President George W. Bush signed the Emergency Economic Stabilization Act of 2008, which temporarily raised the basic limit on federal deposit insurance coverage from \$100,000 to \$250,000 per depositor. The temporary increase in deposit insurance coverage became effective immediately upon the President's signature. The legislation provides that the basic deposit insurance limit will return to \$100,000 after December 31, 2013.

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 Assets.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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 Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of assets is as follows:

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

Fund Financial Statements

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

Compensated Absences

The County Commissioners have adopted a policy whereby employees are paid lump sum payments for unused vacation time when they terminate employment with the County. Upon termination, up to 15 days of accumulated vacation at full pay will be paid if the employee meets prescribed conditions. The County does not pay its employees upon termination for accrued sick days.

The County has also adopted a County Sick Leave Pool program allowing employees to donate their sick leave time for others to use in the event of a catastrophic illness. To become a member of the program, an employee needs to donate a minimum of eight hours of their sick leave time during the year. Members can donate as many as 40 hours per year to the sick leave pool. When a member has a catastrophic illness, they may take up to the lesser of 1/3 of the days in the sick leave pool or 180 days.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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. The long-term debt balance consists of capital lease obligations payable to Caterpillar® for motorgrader leases in County precinct no. 3.

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

(I) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; 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

G. REVENUES, EXPENDITURES, AND EXPENSES

Sales Tax

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

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

Ad Valorem Tax

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

The County has contracted with the Appraisal District to assess the values of property and to collect the tax revenue generated. The Appraisal District deposits monies received directly into the County Tax Assessor-Collector's bank account. The Tax Assessor-Collector 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.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Interfund Transfers

Permanent reallocations of resources between funds of the reporting entity are classified as Interfund transfers. For the purposes of the Statement of Activities, 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 balance sheet.

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 were fully insured or collateralized.

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. Currently funds for Indigent Defense, Indigent Health, Rylander Library, Texas Historical Commission, Texas Division of Emergency Management, and other various grant funds have such restrictions.

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 2011 (2010 tax levy) was \$0.7650 per each \$100 assessed value. \$0.6190 was allocated to the General Fund and \$0.146 was allocated to the Road and Bridge Fund. The original 2011 tax levy on assessed valuations was \$2,266,477. Tax collections on current taxes assessed for fiscal year 2011 were approximately 95.57%.

(2) DEPOSITS AND INVESTMENTS

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.

Deposits at September 30, 2011, categorized by level of risk, are presented in the following table:

	Bank Balance	Category			Carrying Amount
		1	2	3	
POOLED DEPOSITS					
Pooled cash and cash equivalents					
General & Special Revenue	\$1,994,701	\$ 250,000	\$ 1,744,701		\$1,847,021
Fiduciary Funds					
County & District Clerk	35,574	35,574			35,574
NON-POOLED DEPOSITS					
Non-pooled cash and cash equivalents					
General Funds	20,858		20,858		20,858
Fiduciary Funds					
County & District Clerk	695	695			695
Ag Program	4,374	4,374			4,374
Justice of the Peace	1,595	1,595			113
Tax Assessor - Collector	62,798	62,798			63,802
County Attorney	27,039	27,039			26,088
Treasurer	24,016	24,016			24,016
Non-pooled certificates of deposit					
General Fund	100,151		100,151		100,151
Special Revenue	37,479		37,479		37,479
Fiduciary Funds					
District Clerk	117,688	117,688			117,688
Total Deposits	\$2,426,968	\$ 523,779	\$ 1,903,189	\$ -	\$2,277,859

3) CAPITAL ASSETS

Capital assets for governmental activities for the year ended September 30, 2011, are as follows:

	Balance September 30 2010	Additions	Retirements	Balance September 30 2011
Land	\$ 45,871	\$ -	\$ -	\$ 45,871
Buildings	280,907	-	-	280,907
Improvements	247,628	-	-	247,628
Infrastructure Improvements	3,850,117	137,020	-	3,987,137
Furniture & Fixtures	324,315	18,544	-	342,859
Machinery & Equipment	3,107,682	430,551	(125,011)	3,413,222
Contributed Capital	-	-	-	-
Totals at historical cost	\$ 7,856,520	\$ 586,115	\$ (125,011)	\$ 8,317,624
Less accumulated depreciation				
Buildings	(228,394)	(5,469)	-	(233,863)
Improvements	(186,323)	(9,005)	-	(195,328)
Infrastructure Improvements	(1,540,139)	(240,454)	-	(1,780,593)
Furniture & Fixtures	(256,667)	(20,507)	-	(277,174)
Machinery & Equipment	(2,542,345)	(212,248)	125,011	(2,632,582)
Total accumulated depreciation	(4,753,868)	(487,683)	125,011	(5,119,540)
Governmental Activities capital assets, net	\$ 3,102,652	\$ 98,432	\$ -	\$ 3,198,084

Depreciation expense was charged to governmental activities as follows:

General government administration	\$ 121,396
Road and bridge	355,252
Public safety	14,035
Total depreciation expense	<u>\$ 490,683</u>

(4) LEASE COMMITMENTS

Capital Leases

The County leases certain vehicles and equipment, consisting of motorgraders and other equipment to maintain the County's roads, under capital leases. There is only one motorgrader currently leased from Caterpillar®, which has an aggregate cost of \$167,500. The following is a schedule of the future aggregate minimum lease payments under the capital leases:

Year ending September 30:	Principal	Interest	Total
2012	\$ 21,491	\$ 2,308	\$ 23,799
2013	22,238	1,560	23,798
2014	23,022	777	23,799
2015	9,889	28	9,917
2016 and thereafter	-	-	-
	<u>\$ 76,640</u>	<u>\$ 4,673</u>	<u>\$ 81,313</u>

Operating Leases

As of September 30, 2011, the County had remaining lease commitments in the general fund of \$26,867 related to office equipment software and copier contracts. All leases are renewable one-year to five-year contracts. Expenditures related to such contracts for 2011 was \$29,055.

(5) LONG-TERM DEBT

There is no general obligation debt outstanding at September 30, 2011.

Changes in Long-term Debt

The following is a summary of changes for County governmental activities in long-term debt for the year ended September 30, 2011:

			Balance			Balance
	Maturity	Interest	October 1			September 30
Description and Purpose	Date	Rate	2010	Issued	Retired	2011
<i>Lease Obligations Payable:</i>						
Road and Bridge Fund						
Lease Obligations Payable	2015	3.5%	\$ 109,469	-	32,829	\$ 76,640
Total Lease Obligations Payable			\$ 109,469	-	32,829	\$ 76,640

(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
\$367,852	\$591,258	\$ 198,231	\$ 1,157,341

(7) DEFINED BENEFIT PLAN

Plan Description. The County of San Saba provides retirement, disability, and death benefits for all of its full-time 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 509 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 TRCRS 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.

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 PLAN - Continued

Funding Policy. The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of the employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 8.08% for the months of the accounting year in 2011, and 8.47% for the months of the accounting year in 2010.

The deposit rate payable by the employee members for calendar year 2011 and 2010 is 7.0% as adopted by the governing body of the employer. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Annual Pension Cost. The required contribution was determined as part of the December 31, 2010 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2010 include (a) an 8.0% investment rate of return (net of administrative expenses), and (b) projected salary increases of 5.4%. Both (a) and (b) included an inflation component of 3.5%. 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 ten-year period. 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, 2010 was 20 years.

Funded Status and Funding Progress. As of December 31, 2010, the most recent actuarial valuation date, the plan was 92.0% funded. The actuarial accrued liability for benefits was \$3,186,094 and the actuarial value of assets was \$2,931,303, resulting in an unfunded actuarial accrued liability (UAAL) of \$254,791. The covered payroll (annual payroll of active employees covered by the plan) was \$1,045,873, and the ratio of the UAAL to the covered payroll was 24.36%.

The December 31, 2010 actuarial valuation is the most recent valuation. A comparison to the prior year information is as follows:

Actuarial Valuation Information

Actuarial valuation date	12/31/08	12/31/09	12/31/10
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percentage	level percentage	level percentage
	of payroll, open	of payroll, open	of payroll, closed
Amortization period in years	20.0	20.0	20.0
Asset valuation method	SAF: 10-yr	SAF: 10-yr	SAF: 10-yr
	smoothed value	smoothed value	smoothed value
	ESF: Fund value	ESF: Fund value	ESF: Fund value
Actuarial assumptions:			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.3%	5.4%	5.4%
Inflation ¹	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

Trend information for the Retirement Plan for the Employees of San Saba County

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
September 30, 2009	\$ 140,803	100%	\$ -
September 30, 2010	\$ 165,451	100%	\$ -
September 30, 2011	\$ 179,760	100%	\$ -

(7) DEFINED BENEFIT PLAN - Continued

Schedule of Funding Progress for the Retirement Plan
For the Employees of San Saba County

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/07	2,967,428	2,956,389	(11,039)	100.37 %	919,666	-1.20 %
12/31/08	3,058,848	3,273,671	214,823	93.44 %	941,053	-22.83 %
12/31/09	2,939,257	3,126,576	187,319	94.01 %	996,012	-18.81 %
12/31/10	2,931,303	3,186,094	254,791	92.00 %	1,045,873	-24.36 %

(8) OPTIONAL 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 Optional Group Term Life Fund (OGTLF). 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 OGTLF 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 OGTLF. 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 OGTLF 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 OGTLF for the years ended September 30, 2011 and 2010 were \$10,023 and \$10,763, which equaled the contractually required contributions each year. The premium rates for September 30, 2011 and 2010 were 0.85% and 1.04% respectively.

(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, 2011:

Transfer From	To Capital Projects Fund	To Road & Bridge General	To Road & Bridge Precincts	To Debt Service Fund	To Special Revenue	Total Transfers In/ (Out)
Road & Bridge General			1,168,736			1,168,736
Precincts				3,121		3,121
Total Transfers	\$ -	\$ -	\$ 1,168,736	\$ 3,121	\$ -	\$ 1,171,857

(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.

(10) RISK MANAGEMENT - Continued

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.

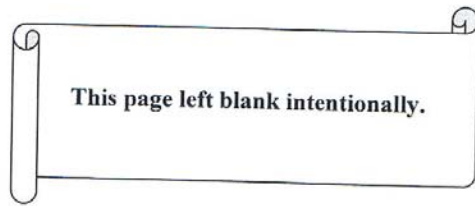
Claims against the County are expected to be paid by that public entity risk pool. Should the pool become insolvent, or otherwise unable to pay claims, the County may have to pay claims. There have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage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

(11) LITIGATION

There are no lawsuits currently pending against the County.

(12) NEW PRONOUNCEMENTS

In order to clarify the relationship between reserved fund balance and restricted net assets, 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. See Equity Classifications in Note I for additional equity classification information for governmental funds.



**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, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual (Over) Under Budget
REVENUES:				
Taxes	\$ 1,817,210.00	\$ 1,817,210.00	\$ 1,735,768.53	\$ 81,441.47
Taxes - Prior Year	61,000.00	61,000.00	60,991.94	8.06
Penalty & Interest	25,000.00	25,000.00	41,785.11	(16,785.11)
Sales Tax	125,000.00	125,000.00	142,146.40	(17,146.40)
Mixed Drink Tax	600.00	600.00	2,766.98	(2,166.98)
Fees of Office	167,000.00	149,400.00	148,765.82	634.18
Fees to Clerks	6,000.00	6,000.00	1,802.47	4,197.53
Fees for Peace Officers	15,000.00	15,000.00	16,466.70	(1,466.70)
Fees for Services of Prosecutors	1,500.00	1,500.00	776.33	723.67
Liquor Licenses	300.00	300.00	70.00	230.00
Auto Registration Fees	10,000.00	10,000.00	19,302.46	(9,302.46)
Jury Fees	850.00	850.00	292.27	557.73
Traffic Fees	1,750.00	1,750.00	1,867.26	(117.26)
County Transaction Fees	1,700.00	1,725.00	1,873.80	(148.80)
Child Safety	-	-	63.06	(63.06)
Traffic Law Failure to Appear	1,000.00	1,000.00	-	1,000.00
Court Appointed Attorney Fee	100.00	100.00	-	100.00
Judicial Education Fee	550.00	550.00	102.00	448.00
State Salary Supplement	35,833.33	35,833.33	35,833.33	-
Indigent Program Reimbursement	1,000.00	1,000.00	-	1,000.00
911 Reimbursement	13,540.00	13,540.00	13,540.00	-
Medicare	100,000.00	100,000.00	115,625.96	(15,625.96)
Medicaid	10,000.00	10,000.00	8,455.07	1,544.93
Other Insurance	25,000.00	25,000.00	37,191.15	(12,191.15)
Private Pay	8,000.00	8,000.00	4,256.54	3,743.46
Intergovernmental Revenue	180,804.54	180,804.54	198,230.69	(17,426.15)
Grant Income	8,000.00	8,000.00	-	8,000.00
Rental Income	18,000.00	18,000.00	18,000.00	-
Other Income	33,500.00	33,500.00	48,788.22	(15,288.22)
Interest Income	10,000.00	10,000.00	6,382.57	3,617.43
District Attorney State	3,120.38	3,120.38	-	3,120.38
TRANSFERS:				
Interfund Transfers In	-	-	-	-
Interdepartmental Transfers In	-	-	-	-
TOTAL GENERAL FUND REVENUES	\$ 2,681,358.25	\$ 2,663,783.25	\$ 2,661,144.66	\$ 2,638.59

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, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
COUNTY JUDGE				
Salary - Department Head	\$ 49,081.85	\$ 49,081.85	\$ 49,081.80	\$ (0.05)
Salary - #1	9,342.56	9,342.56	9,342.55	(0.01)
Payroll Tax - Social Security	3,622.31	3,622.31	3,035.80	(586.51)
Payroll Tax - Medicare	847.15	847.15	709.97	(137.18)
Retirement	4,777.66	4,777.66	4,778.12	0.46
Death Benefits	607.61	607.61	524.62	(82.99)
Health Insurance	10,531.40	10,531.40	10,218.84	(312.56)
Unemployment	29.21	29.21	14.28	(14.93)
Worker's Compensation	109.85	109.85	177.36	67.51
Office Supplies/Postage	2,000.00	2,000.00	800.89	(1,199.11)
Advertising & Required Publications	1,115.00	1,115.00	-	(1,115.00)
Travel/Dues/Conventions	6,955.40	6,955.40	6,574.46	(380.94)
Telephone	3,000.00	3,000.00	3,252.11	252.11
Repairs/Maintenance	300.00	300.00	-	(300.00)
Equipment Maintenance & Supplies	450.00	450.00	-	(450.00)
TOTAL County Judge	\$ 92,770.00	\$ 92,770.00	\$ 88,510.80	\$ (4,259.20)
COUNTY CLERK				
Salary - Department Head	\$ 15,044.44	\$ 15,044.44	\$ 15,044.40	\$ (0.04)
Salary - #6 or Part-Time	10,346.28	10,346.28	9,338.95	(1,007.33)
Payroll Tax - Social Security	1,574.22	1,574.22	1,511.78	(62.44)
Payroll Tax - Medicare	368.17	368.17	353.57	(14.60)
Retirement	2,076.33	2,076.33	1,993.44	(82.89)
Death Benefits	264.06	264.06	218.50	(45.56)
Unemployment	12.70	12.70	14.67	1.97
Worker's Compensation	47.74	47.74	76.19	28.45
Office Supplies/Postage	6,200.00	6,200.00	6,107.36	(92.64)
Travel/Dues/Conventions	450.00	450.00	403.98	(46.02)
Telephone	800.00	800.00	395.46	(404.54)
Repairs/Maintenance	300.00	300.00	391.78	91.78
Copier/Maintenance Contract	8,500.00	8,500.00	7,101.68	(1,398.32)
Capital Outlay	500.00	500.00	577.24	77.24
TOTAL County Clerk	\$ 46,483.94	\$ 46,483.94	\$ 43,529.00	\$ (2,954.94)

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, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
DISTRICT CLERK				
Salary - Department Head	\$ 15,044.44	\$ 15,044.44	\$ 15,044.40	\$ (0.04)
Salary - #1	20,692.56	20,692.56	20,692.10	(0.46)
Payroll Tax - Social Security	2,215.69	2,215.69	2,106.96	(108.73)
Payroll Tax - Medicare	518.19	518.19	492.84	(25.35)
Retirement	2,922.39	2,922.39	2,922.39	-
Death Benefits	371.66	371.66	320.75	(50.91)
Health Insurance	10,531.40	10,531.40	5,514.47	(5,016.93)
Unemployment	17.87	17.87	32.08	14.21
Worker's Compensation	67.19	67.19	107.25	40.06
Office Supplies/Postage	3,500.00	3,500.00	1,376.25	(2,123.75)
Travel/Dues/Conventions	350.00	350.00	130.00	(220.00)
Telephone	450.00	450.00	393.77	(56.23)
Repairs/Maintenance	150.00	150.00	-	(150.00)
Copier/Maintenance Contract	1,100.00	1,100.00	420.00	(680.00)
Capital Outlay	100.00	100.00	-	(100.00)
TOTAL District Clerk	\$ 58,031.39	\$ 58,031.39	\$ 49,553.26	\$ (8,478.13)
COUNTY TREASURER				
Salary - Department Head	\$ 30,088.88	\$ 30,088.88	\$ 30,088.80	\$ (0.08)
Salary - #1	3,651.62	3,651.62	3,651.60	(0.02)
Payroll Tax - Social Security	2,091.91	2,091.91	2,039.28	(52.63)
Payroll Tax - Medicare	489.24	489.24	477.00	(12.24)
Retirement	2,759.13	2,759.13	2,759.10	(0.03)
Death Benefits	350.90	350.90	302.76	(48.14)
Health Insurance	5,265.70	5,265.70	5,109.42	(156.28)
Unemployment	16.87	16.87	5.57	(11.30)
Worker's Compensation	63.44	63.44	106.14	42.70
Office Supplies/Postage	2,000.00	2,000.00	2,064.33	64.33
Other Supplies	200.00	200.00	132.00	(68.00)
Advertising & Required Publications	100.00	100.00	-	(100.00)
Travel/Dues/Conventions	2,200.00	2,200.00	1,660.10	(539.90)
Telephone	500.00	500.00	431.96	(68.04)
Repairs/Maintenance	300.00	300.00	-	(300.00)
TOTAL County Treasurer	\$ 50,077.69	\$ 50,077.69	\$ 48,828.06	\$ (1,249.63)

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, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
TAX ASSESSOR				
Salary - Department Head	\$ 16,892.00	\$ 16,892.00	\$ 16,892.04	\$ 0.04
Salary - #1	20,692.56	20,692.56	20,692.51	(0.05)
Salary - #2	20,692.56	20,692.56	20,508.45	(184.11)
Payroll Tax - Social Security	3,613.18	3,613.18	3,179.83	(433.35)
Payroll Tax - Medicare	845.02	845.02	743.71	(101.31)
Retirement	4,765.61	4,765.61	4,750.35	(15.26)
Death Benefits	606.08	606.08	521.28	(84.80)
Health Insurance	10,531.40	10,531.40	10,218.84	(312.56)
Unemployment	29.14	29.14	63.93	34.79
Worker's Compensation	505.64	505.64	807.14	301.50
Office Supplies/Postage	3,220.00	3,220.00	2,320.95	(899.05)
Other Supplies	300.00	300.00	30.00	(270.00)
Travel/Dues/Conventions	600.00	600.00	-	(600.00)
Voter Registrar	1,200.00	1,200.00	362.60	(837.40)
Telephone	1,500.00	1,500.00	1,281.99	(218.01)
Repairs/Maintenance	300.00	300.00	-	(300.00)
Capital Outlay	200.00	200.00	-	(200.00)
TOTAL Tax Assessor	\$ 86,493.19	\$ 86,493.19	\$ 82,373.62	\$ (4,119.57)
JUSTICE OF PEACE				
Salary - Department Head	\$ 30,186.78	\$ 30,186.78	\$ 30,186.72	\$ (0.06)
Salary - #1	20,692.56	20,692.56	20,692.45	(0.11)
Payroll Tax - Social Security	3,154.52	3,154.52	3,154.44	(0.08)
Payroll Tax - Medicare	737.75	737.75	737.88	0.13
Retirement	4,160.66	4,160.66	4,160.70	0.04
Death Benefits	529.15	529.15	456.57	(72.58)
Health Insurance	10,531.40	10,531.40	10,218.84	(312.56)
Unemployment	25.44	25.44	32.09	6.65
Worker's Compensation	95.66	95.66	152.71	57.05
Office Supplies/Postage	1,750.00	1,750.00	1,651.06	(98.94)
Travel/Dues/Conventions	1,500.00	1,500.00	1,000.02	(499.98)
Telephone	2,000.00	2,000.00	1,496.61	(503.39)
Copier/Maintenance Contract	2,500.00	2,500.00	2,258.41	(241.59)
TOTAL Justice of Peace	\$ 77,863.92	\$ 77,863.92	\$ 76,198.50	\$ (1,665.42)

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, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
COUNTY EXTENSION AGENTS				
Salary - Department Head	\$ 10,954.88	\$ 10,954.88	\$ 10,954.80	\$ (0.08)
Salary - #1	10,954.88	10,954.88	10,954.80	(0.08)
Salary - #2	20,692.56	20,692.56	20,692.10	(0.46)
Payroll Tax - Social Security	2,641.34	2,641.34	2,641.32	(0.02)
Payroll Tax - Medicare	617.73	617.73	617.76	0.03
Retirement	1,692.13	1,692.13	1,692.12	(0.01)
Death Benefits	215.20	215.20	185.73	(29.47)
Health Insurance	5,265.70	5,265.70	5,109.42	(156.28)
Unemployment	21.30	21.30	66.04	44.74
Worker's Compensation	80.10	80.10	127.87	47.77
Office Supplies/Postage	2,000.00	1,335.00	1,331.62	(3.38)
Other Supplies	200.00	200.00	34.25	(165.75)
Travel/Dues/Conventions	2,300.00	2,050.00	2,043.23	(6.77)
Continuing Education	550.00	150.00	94.86	(55.14)
Association Dues	300.00	300.00	155.00	(145.00)
Mileage	13,000.00	14,750.00	14,746.55	(3.45)
Telephone	1,780.00	1,345.00	1,259.50	(85.50)
Copier/Maintenance Contract	4,000.00	4,000.00	3,875.27	(124.73)
TOTAL County Extension Agents	\$ 77,265.82	\$ 77,265.82	\$ 76,582.24	\$ (683.58)
VETERANS SERVICE OFFICER				
Salary - Department Head	\$ 3,651.62	\$ 3,651.62	\$ 3,347.30	\$ (304.32)
Payroll Tax - Social Security	226.40	226.40	207.57	(18.83)
Payroll Tax - Medicare	52.95	52.95	48.51	(4.44)
Unemployment	1.83	1.83	5.09	3.26
Worker's Compensation	6.87	6.87	10.97	4.10
Office Supplies/Postage	100.00	100.00	-	(100.00)
Travel/Dues/Conventions	350.00	350.00	-	(350.00)
Telephone	480.00	480.00	402.09	(77.91)
TOTAL Veterans Service Officer	\$ 4,869.67	\$ 4,869.67	\$ 4,021.53	\$ (848.14)
911 ADDRESSING				
Salary - Department Head	\$ 11,350.00	\$ 11,350.00	\$ 11,349.93	\$ (0.07)
Payroll Tax - Social Security	703.70	703.70	559.65	(144.05)
Payroll Tax - Medicare	164.58	164.58	130.92	(33.66)
Retirement	928.15	928.15	927.62	(0.53)
Death Benefits	118.04	118.04	101.58	(16.46)
Unemployment	5.68	5.68	17.80	12.12
Worker's Compensation	21.34	21.34	32.07	10.73
Office Supplies/Postage	248.52	248.52	1,005.39	756.87
TOTAL 911 Addressing	\$ 13,540.01	\$ 13,540.01	\$ 14,124.96	\$ 584.95

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2011

STATEMENT 10
(CONTINUED)

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
LIBRARY				
Salary - Department Head	\$ 20,692.56	\$ 20,692.56	\$ 20,692.08	\$ (0.48)
Professional Fees/Contract Services	700.00	700.00	522.00	(178.00)
Payroll Tax - Social Security	1,282.94	1,282.94	1,282.92	(0.02)
Payroll Tax - Medicare	300.04	300.04	300.00	(0.04)
Retirement	1,692.13	1,692.13	1,692.12	(0.01)
Death Benefits	215.20	215.20	185.73	(29.47)
Health Insurance	5,265.70	5,265.70	5,109.42	(156.28)
Unemployment	10.35	10.35	32.08	21.73
Worker's Compensation	89.26	89.26	142.48	53.22
Other Supplies	300.00	300.00	421.79	121.79
Travel/Dues/Conventions	300.00	300.00	-	(300.00)
Telephone	425.00	425.00	352.05	(72.95)
Utilities	6,100.00	6,100.00	6,279.76	179.76
Repairs/Maintenance	250.00	250.00	127.15	(122.85)
Copier/Maintenance Contract	300.00	300.00	-	(300.00)
TOTAL Library	\$ 37,923.18	\$ 37,923.18	\$ 37,139.58	\$ (783.60)
PUBLIC SERVICE				
Salary #6 or Part-time	\$ 13,436.30	\$ 13,436.30	\$ 13,281.03	\$ (155.27)
Benefits	-	420.00	416.30	(3.70)
Judicial Administration	-	2,285.00	2,282.67	(2.33)
Payroll Tax - Social Security	833.05	833.05	747.16	(85.89)
Payroll Tax - Medicare	194.83	194.83	174.73	(20.10)
Retirement	1,098.75	1,098.75	1,086.12	(12.63)
Death Benefits	139.74	139.74	119.17	(20.57)
Unemployment	6.72	6.72	20.51	13.79
Worker's Compensation	25.26	25.26	40.34	15.08
Medical/Psychological	1,000.00	-	-	-
Legal	2,000.00	2,000.00	1,200.00	(800.00)
Indigent Health Care	145,465.00	145,465.00	122,532.10	(22,932.90)
Soil Conservation	12,002.53	12,002.53	12,000.00	(2.53)
Airport	5,000.00	3,715.00	3,530.00	(185.00)
Child Welfare Board	2,500.00	2,500.00	2,492.00	(8.00)
Children's Advocacy/CASA	1,320.00	1,320.00	1,320.00	-
HCCAA	8,000.00	7,580.00	6,587.00	(993.00)
MHMR	2,400.00	2,400.00	2,100.00	(300.00)
TOTAL Public Service	\$ 195,422.18	\$ 195,422.18	\$ 169,929.13	\$ (25,493.05)
PUBLIC SAFETY				
Salary - Department Head	\$ 3,545.27	\$ 3,545.27	\$ 3,545.28	\$ 0.01
Payroll Tax - Social Security	219.81	219.81	219.84	0.03
Payroll Tax - Medicare	51.41	51.41	51.36	(0.05)
Unemployment	1.77	1.77	5.49	3.72
Adult Probation	1,000.00	1,000.00	787.52	(212.48)
Crime Stoppers	500.00	500.00	851.47	351.47
Game Wardens	1,275.00	1,275.00	440.70	(834.30)
Highway Patrol	1,200.00	1,200.00	1,134.94	(65.06)
Trapper's Association	43,200.00	43,200.00	43,200.00	-
Insurance	7,500.00	9,380.00	9,379.49	(0.51)
Juvenile Probation/Detention	28,134.07	30,561.07	30,560.96	(0.11)
Fire Department	10,500.00	10,500.00	10,500.00	-
TOTAL Public Safety	\$ 97,127.33	\$ 101,434.33	\$ 100,677.05	\$ (757.28)

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, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
COUNTY-WIDE				
Professional Fees/Contract Services	\$ 25,000.00	\$ 25,000.00	\$ 12,521.09	\$ (12,478.91)
Health Insurance	13,650.58	13,650.58	-	(13,650.58)
Unemployment	5,000.00	5,000.00	2,257.13	(2,742.87)
Office Supplies/Postage	1,000.00	2,330.00	2,328.33	(1.67)
Other Supplies	1,500.00	1,500.00	1,097.40	(402.60)
Advertising & Required Publications	7,500.00	6,170.00	5,059.52	(1,110.48)
Travel/Dues/Conventions	2,500.00	2,500.00	1,751.71	(748.29)
Telephone	4,000.00	4,000.00	3,092.06	(907.94)
Utilities	35,000.00	35,000.00	33,814.36	(1,185.64)
Insurance	65,000.00	68,400.00	68,398.64	(1.36)
Repairs/Maintenance	15,000.00	7,300.00	7,294.00	(6.00)
CTTC-Telephone Contract	3,300.00	3,300.00	3,878.68	578.68
Copier/Maintenance Contract	5,000.00	5,000.00	4,702.45	(297.55)
County Permanent Improvements	20,000.00	20,000.00	-	(20,000.00)
Fees and Licenses	1,000.00	1,000.00	966.00	(34.00)
Audit	17,500.00	18,600.00	18,600.00	-
Central Appraisal District	93,720.36	93,720.36	93,720.40	0.04
Election Expense	15,000.00	19,300.00	19,567.23	267.23
TOTAL County-Wide	\$ 330,670.94	\$ 331,770.94	\$ 279,049.00	\$ (52,721.94)
JANITORIAL				
Salary - Department Head	\$ 23,126.97	\$ 23,126.97	\$ 20,230.49	\$ (2,896.48)
Salary - #6 or Part-time	5,000.00	5,000.00	4,762.38	(237.62)
Professional Fees/Contract Services	2,000.00	390.00	215.00	(175.00)
Payroll Tax - Social Security	1,743.87	1,743.87	1,549.53	(194.34)
Payroll Tax - Medicare	407.84	407.84	362.41	(45.43)
Retirement	2,300.08	1,700.08	1,656.50	(43.58)
Death Benefits	292.52	292.52	182.62	(109.90)
Unemployment	14.06	14.06	37.68	23.62
Worker's Compensation	962.81	1,562.81	1,558.56	(4.25)
Other Supplies	6,796.60	8,406.60	8,402.04	(4.56)
Telephone	360.00	360.00	282.00	(78.00)
Repairs/Maintenance	2,000.00	2,000.00	814.69	(1,185.31)
TOTAL Janitorial	\$ 45,004.75	\$ 45,004.75	\$ 40,053.90	\$ (4,950.85)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
FIRE DEPARTMENT				
Retirement	\$ 3,000.00	\$ 5,543.00	\$ 5,542.06	\$ (0.94)
Worker's Compensation	800.00	800.00	520.25	(279.75)
Other Supplies	1,500.00	1,500.00	302.75	(1,197.25)
Travel/Dues/Conventions	3,500.00	957.00	900.00	(57.00)
Telephone	1,200.00	1,200.00	658.04	(541.96)
Utilities	2,400.00	2,400.00	1,646.70	(753.30)
Repairs/Maintenance	15,000.00	15,000.00	13,404.31	(1,595.69)
Fuel/Oil/Etc	7,000.00	7,000.00	5,607.63	(1,392.37)
Equipment Maintenance & Supplies	6,000.00	13,300.00	13,277.75	(22.25)
Capital Outlay	10,000.00	2,700.00	-	(2,700.00)
TOTAL Fire Department	\$ 50,400.00	\$ 50,400.00	\$ 41,859.49	\$ (8,540.51)
DISTRICT COURT				
JUDICIAL				
Benefits	\$ 5,648.00	\$ 5,648.00	5,832.21	184.21
Judicial Administration	17,067.00	17,067.00	17,646.77	579.77
Office Supplies/Postage	2,595.00	2,595.00	585.32	(2,009.68)
Charges	539.00	539.00	745.25	206.25
Capital Outlay	103.00	103.00	-	(103.00)
SERVICES				
Professional Fees/Contract Labor	20,000.00	3,780.00	3,656.36	(123.64)
Judicial Administration	2,400.00	2,400.00	2,400.00	-
Appeals Records	1,000.00	2,220.00	2,218.00	(2.00)
Jury Fees	2,000.00	2,000.00	1,918.77	(81.23)
Medical/Psychological	1,000.00	1,000.00	258.00	(742.00)
TOTAL District Court	\$ 52,352.00	\$ 37,352.00	\$ 35,260.68	\$ (2,091.32)

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, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
VOLUNTEER AMBULANCE				
Salary - Department Head	\$ 36,096.00	\$ 36,096.00	\$ 35,903.32	\$ (192.68)
Salary - #1	34,990.00	24,190.00	16,892.36	(7,297.64)
Salary - #2	23,808.00	23,808.00	16,284.92	(7,523.08)
Salary - #4	14,241.35	14,241.35	14,241.36	0.01
Salary - #6 or Part-time	83,633.00	58,633.00	58,228.85	(404.15)
Overtime	16,000.00	16,000.00	7,307.94	(8,692.06)
Payroll Tax - Social Security	12,943.64	12,943.64	9,127.10	(3,816.54)
Payroll Tax - Medicare	3,027.14	3,027.14	2,134.48	(892.66)
Retirement	17,077.25	7,107.25	6,836.95	(270.30)
Death Benefits	2,171.19	2,171.19	738.06	(1,433.13)
Health Insurance	21,062.80	16,862.80	11,524.47	(5,338.33)
Unemployment	104.38	104.38	265.31	160.93
Worker's Compensation	5,287.56	9,487.56	9,484.59	(2.97)
Office Supplies/Postage	425.00	425.00	173.25	(251.75)
Other Supplies	15,000.00	24,970.00	24,964.95	(5.05)
Per Diem/Incidental/Exp Reimb	45,700.00	81,500.00	81,488.00	(12.00)
Travel/Dues/Conventions	300.00	300.00	299.00	(1.00)
Continuing Education/ Dues	2,000.00	2,000.00	-	(2,000.00)
Telephone	3,750.00	3,750.00	2,971.68	(778.32)
Utilities	3,700.00	7,950.00	7,932.40	(17.60)
Repairs/Maintenance	12,500.00	5,850.00	4,558.85	(1,291.15)
Fuel/Oil/Etc	13,000.00	15,400.00	15,380.13	(19.87)
Equipment Maintenance & Supplies	1,700.00	1,700.00	2,097.34	397.34
Copier/Maintenance Contract	5,500.00	5,500.00	5,147.05	(352.95)
Medical/Psychological	500.00	500.00	-	(500.00)
Capital Outlay	5,000.00	5,000.00	5,238.00	238.00
TOTAL Volunteer Ambulance	\$ 379,517.31	\$ 379,517.31	\$ 339,220.36	\$ (40,296.95)
EMERGENCY MANAGEMENT				
Salary - Department Head	\$ 4,868.84	\$ 4,868.84	\$ 4,868.88	\$ 0.04
Payroll Tax - Social Security	301.87	301.87	289.68	(12.19)
Payroll Tax - Medicare	70.60	70.60	67.80	(2.80)
Retirement	398.15	398.15	398.10	(0.05)
Death Benefits	50.64	50.64	43.71	(6.93)
Unemployment	2.43	2.43	7.48	5.05
Worker's Compensation	9.15	9.15	14.61	5.46
Office Supplies/Postage	75.00	75.00	132.00	57.00
Other Supplies	100.00	100.00	-	(100.00)
Advertising & Required Publications	650.00	650.00	630.40	(19.60)
Travel/Dues/Conventions	2,500.00	2,500.00	2,665.49	165.49
Telephone	450.00	710.00	717.39	7.39
Capital Outlay	100.00	100.00	-	(100.00)
TOTAL Emergency Management	\$ 9,576.68	\$ 9,836.68	\$ 9,835.54	\$ (1.14)

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, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
COUNTY ATTORNEY				
Salary - Department Head	\$ 50,973.75	\$ 50,973.75	\$ 50,973.72	\$ (0.03)
Payroll Tax - Social Security	3,160.37	3,160.37	3,160.32	(0.05)
Payroll Tax - Medicare	739.12	739.12	739.08	(0.04)
Retirement	4,168.38	4,168.38	4,168.35	(0.03)
Death Benefits	530.13	530.13	457.53	(72.60)
Health Insurance	5,265.70	5,265.70	5,109.42	(156.28)
Unemployment	25.49	25.49	-	(25.49)
Worker's Compensation	95.84	95.84	152.99	57.15
Office Supplies/Postage	2,000.00	2,000.00	2,380.44	380.44
Travel/Dues/Conventions	800.00	800.00	-	(800.00)
Telephone	2,300.00	2,300.00	2,216.17	(83.83)
Repairs/Maintenance	600.00	600.00	-	(600.00)
Capital Outlay	2,500.00	2,500.00	1,781.19	(718.81)
TOTAL County Attorney	\$ 73,158.78	\$ 73,158.78	\$ 71,139.21	\$ (2,019.57)
SHERIFF				
Salary - Department Head	\$ 16,892.00	\$ 16,892.00	\$ 16,891.92	\$ (0.08)
Salary - #1	32,728.25	32,728.25	32,728.20	(0.05)
Salary - #2	31,672.50	31,672.50	23,336.22	(8,336.28)
Salary - #3	31,672.50	31,672.50	13,094.30	(18,578.20)
Salary - #4	28,840.00	28,840.00	28,118.96	(721.04)
Payroll Tax - Social Security	8,791.93	8,791.93	6,637.91	(2,154.02)
Payroll Tax - Medicare	2,056.18	2,056.18	1,552.47	(503.71)
Retirement	11,596.12	9,336.12	9,330.71	(5.41)
Death Benefits	1,474.77	1,474.77	1,021.92	(452.85)
Health Insurance	26,328.50	22,328.50	20,437.68	(1,890.82)
Unemployment	70.90	70.90	152.77	81.87
Worker's Compensation	5,154.68	6,364.68	6,363.89	(0.79)
Office Supplies/Postage	3,000.00	3,000.00	2,778.90	(221.10)
Other Supplies	2,000.00	2,000.00	2,174.35	174.35
Uniforms	3,000.00	3,000.00	2,118.70	(881.30)
Advertising & Required Publications	-	-	144.00	144.00
Travel/Dues/Conventions	3,000.00	3,000.00	2,193.63	(806.37)
Case Management	3,500.00	4,810.00	4,802.60	(7.40)
Telephone	3,500.00	4,550.00	4,796.85	246.85
Repairs/Maintenance	10,000.00	14,000.00	13,999.04	(0.96)
Fuel/Oil/Etc	30,000.00	35,340.00	35,336.20	(3.80)
Equipment Maintenance & Supplies	-	-	40.94	40.94
Capital Outlay	22,000.00	15,350.00	15,000.00	(350.00)
TOTAL Sheriff	\$ 277,278.33	\$ 277,278.33	\$ 243,052.16	\$ (34,226.17)

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, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
JAIL				
Salary - Department Head	\$ 25,338.00	\$ 26,023.00	\$ 26,023.49	\$ 0.49
Salary - #1	24,282.25	25,781.25	25,780.35	(0.90)
Salary - #2	24,282.25	25,101.25	25,101.63	0.38
Salary - #3	24,282.25	25,561.25	25,561.69	0.44
Salary - #4	24,282.25	24,282.25	24,078.29	(203.96)
Salary - #6 or Part-time	17,472.00	33,292.00	33,291.90	(0.10)
Overtime	7,000.00	12,070.00	12,068.84	(1.16)
Payroll Tax - Social Security	9,110.22	10,605.22	10,601.60	(3.62)
Payroll Tax - Medicare	2,130.62	2,480.62	2,479.44	(1.18)
Retirement	10,587.16	11,277.16	11,276.64	(0.52)
Death Benefits	1,346.46	1,346.46	1,239.16	(107.30)
Health Insurance	26,328.50	24,108.50	23,859.04	(249.46)
Unemployment	73.47	73.47	264.33	190.86
Worker's Compensation	3,721.58	5,941.58	5,940.74	(0.84)
Office Supplies/Postage	3,500.00	3,500.00	3,042.46	(457.54)
Other Supplies	5,000.00	3,960.00	3,814.82	(145.18)
Uniforms	1,800.00	1,800.00	1,568.52	(231.48)
Travel/Dues/Conventions	3,000.00	218.00	147.50	(70.50)
Case Management	1,500.00	-	-	-
Telephone	2,300.00	2,300.00	1,259.52	(1,040.48)
Utilities	17,000.00	17,000.00	15,989.06	(1,010.94)
Repairs/Maintenance	7,500.00	3,000.00	2,933.22	(66.78)
Copier/Maintenance Contract	3,000.00	3,000.00	2,538.44	(461.56)
Prisoner Meals	18,700.00	12,135.00	10,361.33	(1,773.67)
Inmate Overflow	90,000.00	69,580.00	69,382.50	(197.50)
Medical/Psychological	2,500.00	11,600.00	11,597.04	(2.96)
Capital Outlay	5,000.00	5,000.00	1,775.97	(3,224.03)
TOTAL Jail	\$ 361,037.01	\$ 361,037.01	\$ 351,977.52	\$ (9,059.49)
DISTRICT ATTORNEY				
Salary - Department Head	\$ 51,463.07	\$ 51,463.07	\$ 44,790.08	\$ (6,672.99)
Payroll Tax - Social Security	4,021.58	4,021.58	2,769.63	(1,251.95)
Payroll Tax - Medicare	627.69	627.69	649.63	21.94
Retirement	3,890.10	3,890.10	3,549.77	(340.33)
Health Insurance	7,597.42	7,597.42	7,136.48	(460.94)
Unemployment	231.58	231.58	86.61	(144.97)
Worker's Compensation	466.94	466.94	179.77	(287.17)
Office Supplies/Postage	564.48	564.48	941.84	377.36
Other Supplies	1,854.72	1,854.72	1,137.67	(717.05)
Travel/Dues/Conventions	967.68	967.68	521.91	(445.77)
Continuing Education/Dues	1,128.96	1,128.96	1,010.11	(118.85)
Telephone	1,128.96	1,128.96	416.73	(712.23)
Equipment Maintenance & Supplies	-	-	288.69	288.69
Copier/Maintenance Contract	699.65	699.65	496.46	(203.19)
TOTAL District Attorney	\$ 74,642.83	\$ 74,642.83	\$ 63,975.38	\$ (10,667.45)

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, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
MUNICIPAL COURT				
Salary - Department Head	\$ 7,128.00	\$ 7,128.00	\$ 7,128.00	\$ -
Salary - #1	9,356.00	9,356.00	9,356.03	0.03
Payroll Tax - Social Security	1,022.00	1,022.00	1,022.04	0.04
Payroll Tax - Medicare	239.00	239.00	238.92	(0.08)
Retirement	1,396.00	1,396.00	1,347.93	(48.07)
Death Benefits	171.00	171.00	147.99	(23.01)
Unemployment	4.70	4.70	14.49	9.79
Worker's Compensation	31.00	31.00	49.82	18.82
TOTAL Municipal Court	\$ 19,347.70	\$ 19,347.70	\$ 19,305.22	\$ (42.48)
COUNTY COURT				
Professional Fees/Contract Services	\$ 2,800.00	\$ 2,800.00	\$ 485.68	\$ (2,314.32)
Judicial Administration	500.00	500.00	487.82	(12.18)
Jury Fees	500.00	500.00	-	(500.00)
Medical/Psychological	1,000.00	1,000.00	(137.00)	(1,137.00)
TOTAL County Court	\$ 4,800.00	\$ 4,800.00	\$ 836.50	\$ (3,963.50)
CRIME VICTIMS COORDINATOR				
Salary - Department Head	\$ 13,436.29	\$ 13,436.29	\$ 13,281.21	\$ (155.08)
Payroll Tax - Social Security	833.05	833.05	747.23	(85.82)
Payroll Tax - Medicare	194.83	194.83	174.77	(20.06)
Retirement	1,098.75	1,098.75	1,086.17	(12.58)
Death Benefits	139.74	139.74	119.23	(20.51)
Health Insurance	5,265.70	5,265.70	5,109.42	(156.28)
Unemployment	6.72	6.72	20.61	13.89
Worker's Compensation	25.26	25.26	50.11	24.85
Travel/Dues/Conventions	500.00	500.00	-	(500.00)
TOTAL Crime Victims Coordinator	\$ 21,500.34	\$ 21,500.34	\$ 20,588.75	\$ (911.59)
COURTHOUSE ANNEX				
Repairs/Maintenance	\$ 2,000.00	\$ 2,000.00	\$ 962.82	\$ (1,037.18)
TOTAL Courthouse Annex	\$ 2,000.00	\$ 2,000.00	\$ 962.82	\$ (1,037.18)
INTERFUND TRANSFERS				
TOTAL GENERAL FUND EXPENDITURES	\$ 2,539,154.99	\$ 2,529,821.99	\$ 2,308,584.26	\$ (220,326.14)

Cash fund balance, October 1, 2010	\$ 940,805.91
Receipts	2,661,144.66
Interfund Transfers In	-
Disbursements	\$ 3,601,950.57
Interfund Transfers Out	(2,308,584.26)
Cash fund balance, September 30, 2011	\$ 1,293,366.31

San Saba County
Road and Bridge - General Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
RECEIPTS:				
Fines	\$ 35,000.00	\$ 35,000.00	\$ 27,431.67	\$ (7,568.33)
Road Tax	448,037.00	448,037.00	427,928.75	(20,108.25)
Road Tax - Prior Year	10,000.00	10,000.00	16,585.22	6,585.22
Road Tax - Penalty and Interest	6,382.77	6,382.77	10,966.69	4,583.92
Auto Registration Fees	275,000.00	275,000.00	370,365.24	95,365.24
Other Income	3,000.00	3,000.00	2,835.88	(164.12)
TRANSFERS				
Interfund Transfer In	-	-	-	-
TOTAL Receipts	\$ 777,419.77	\$ 777,419.77	\$ 856,113.45	\$ 78,693.68
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ 1,000.00	\$ 1,000.00	\$ 513.35	\$ (486.65)
Insurance	18,500.00	19,500.00	19,562.40	62.40
Repairs & Maintenance	1,000.00	-	-	-
County Permanent Improvements	8,800.00	8,800.00	-	(8,800.00)
TRANSFERS				
Interdepartmental Transfer Out	-	-	1,158,328.64	1,158,328.64
TOTAL Expenditures	\$ 29,300.00	\$ 29,300.00	\$ 1,178,404.39	\$ 1,149,104.39

Schedule of Cash Balance

Cash Fund Balance, October 1, 2010	\$ 743,227.82
Receipts	856,113.45
Interfund Transfers In	-
Disbursements	\$ 1,599,341.27
Interfund Transfers Out	(20,075.75)
Cash Fund Balance, September 30, 2011	(1,165,615.64)
	<u>\$ 413,649.88</u>

STATEMENT 11
(CONTINUED)

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, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
RECEIPTS				
Lateral Road Income	\$ 5,100.00	\$ 5,100.00	\$ 5,085.29	\$ (14.71)
Sale of Assets	-	-	630.00	630.00
Other Income	-	-	113.57	113.57
TRANSFERS:				
Road and Bridge - FEMA Fund	162,000.00	162,000.00	-	(162,000.00)
Total Receipts and Transfers	\$ 167,100.00	\$ 167,100.00	\$ 5,828.86	\$ (161,271.14)
DISBURSEMENTS:				
Salary - Department Head	\$ 31,647.44	\$ 31,647.44	\$ 31,647.36	\$ (0.08)
Salary - #1	27,995.80	27,995.80	27,807.36	(188.44)
Salary - #2	27,995.80	27,995.80	27,888.10	(107.70)
Salary #6 or Part-time	2,882.34	1,152.34	-	(1,152.34)
Overtime	1,181.76	1,181.76	-	(1,181.76)
FICA - Social Security	5,685.59	5,685.59	5,415.24	(270.35)
FICA - Medicare	1,329.70	1,329.70	1,266.51	(63.19)
Retirement	7,263.32	7,263.32	7,141.88	(121.44)
Death Benefits	923.74	923.74	783.66	(140.08)
Health Insurance	15,797.10	15,797.10	15,328.26	(468.84)
Unemployment	45.85	45.85	86.53	40.68
Worker's Compensation	3,464.48	5,194.48	5,192.38	(2.10)
Other Supplies	2,500.00	4,000.00	3,781.13	(218.87)
Uniforms	650.00	650.00	500.28	(149.72)
Travel/Dues/Conventions	600.00	600.00	385.00	(215.00)
Telephone	1,100.00	1,000.00	430.10	(569.90)
Utilities	2,500.00	2,500.00	2,218.63	(281.37)
Repairs/Maintenance	6,500.00	1,700.00	1,699.83	(0.17)
Fuel/Oil/Etc	30,000.00	20,100.00	20,338.43	238.43
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	25,000.00	39,700.00	39,883.92	183.92
Road Maintenance Supplies	20,000.00	20,100.00	20,094.65	(5.35)
Cattle guards/fences	2,500.00	2,500.00	2,451.29	(48.71)
Capital Outlay	7,249.61	5,749.61	2,500.00	(3,249.61)
Approved FEMA Budget	162,000.00	162,000.00	147,410.18	(14,589.82)
TOTAL Precinct No. 1	\$ 391,912.53	\$ 391,912.53	\$ 369,350.72	\$ (22,561.81)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2010	\$ -
Transfers in	363,521.86
Receipts	5,828.86
Disbursements	\$ 369,350.72
Cash Fund Balance, September 30, 2011	(369,350.72)
	\$ -

STATEMENT 11
(CONTINUED)

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, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
RECEIPTS				
Lateral Road Income	\$ 5,100.00	\$ 5,100.00	\$ 5,085.29	\$ (14.71)
Other Income	-	-	4,260.44	4,260.44
TRANSFERS:				
Road and Bridge - FEMA Fund	56,594.57	56,594.57	-	(56,594.57)
	\$ 61,694.57	\$ 61,694.57	\$ 9,345.73	\$ (52,348.84)
DISBURSEMENTS:				
Salary - Department Head	\$ 31,647.44	\$ 31,647.44	\$ 31,647.36	\$ (0.08)
Salary - #1	27,995.80	27,995.80	27,995.80	-
Salary - #2	27,995.80	27,995.80	27,995.77	(0.03)
Salary #6 or Part-time	2,882.34	1,152.34	-	(1,152.34)
Overtime	1,181.76	1,181.76	-	(1,181.76)
FICA - Social Security	5,685.59	5,685.59	5,405.14	(280.45)
FICA - Medicare	1,329.70	1,329.70	1,264.20	(65.50)
Retirement	7,263.32	7,263.32	7,166.68	(96.64)
Death Benefits	923.74	923.74	786.63	(137.11)
Health Insurance	15,797.10	15,797.10	15,328.26	(468.84)
Unemployment	45.85	45.85	86.78	40.93
Worker's Compensation	3,464.48	5,194.48	5,192.38	(2.10)
Other Supplies	5,000.00	5,000.00	474.97	(4,525.03)
Uniforms	650.00	650.00	491.71	(158.29)
Travel/Dues/Conventions	650.00	650.00	535.00	(115.00)
Telephone	1,500.00	1,500.00	430.10	(1,069.90)
Utilities	750.00	750.00	1,266.44	516.44
Repairs/Maintenance	10,976.00	10,976.00	5,838.12	(5,137.88)
Fuel/Oil/Etc	30,000.00	30,000.00	25,965.23	(4,034.77)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	15,000.00	28,250.00	28,245.30	(4.70)
Road Maintenance Supplies	21,000.00	21,000.00	18,000.81	(2,999.19)
Cattle guards/fences	2,500.00	2,500.00	102.00	(2,398.00)
Capital Outlay	19,427.61	6,177.61	-	(6,177.61)
Approved FEMA Budget	33,594.57	33,594.57	5,785.18	(27,809.39)
Debt Service - Principal	13,825.00	13,825.00	13,822.53	(2.47)
Debt Service - Interest	280.00	280.00	277.78	(2.22)
TOTAL Precinct No. 2	\$ 286,466.10	\$ 286,466.10	\$ 229,204.17	\$ (57,261.93)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2010
Transfers in
Receipts
Disbursements
Cash Fund Balance, September 30, 2011

\$	-
	219,858.44
	9,345.73
\$	229,204.17
	(229,204.17)
\$	-

STATEMENT 11
(CONTINUED)

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, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
RECEIPTS				
Lateral Road Income	\$ 5,100.00	\$ 5,100.00	\$ 5,085.29	\$ (14.71)
Sale of Assets	-	-	-	-
Other Income	-	-	133.98	133.98
TRANSFERS:				
Road and Bridge - FEMA fund	75,000.00	75,000.00	-	(75,000.00)
	\$ 80,100.00	\$ 80,100.00	\$ 5,219.27	\$ (74,880.73)
DISBURSEMENTS:				
Salary - Department Head	\$ 31,647.44	\$ 31,647.44	\$ 31,647.36	\$ (0.08)
Salary - #1	27,995.80	27,995.80	27,995.79	(0.01)
Salary - #2	27,995.80	27,995.80	27,888.10	(107.70)
Salary #6 or Part-time	2,305.87	545.87	-	(545.87)
Overtime	1,181.76	1,181.76	-	(1,181.76)
FICA - Social Security	5,649.85	5,649.85	5,389.71	(260.14)
FICA - Medicare	1,321.34	1,321.34	1,260.60	(60.74)
Retirement	7,263.32	7,263.32	7,157.97	(105.35)
Death Benefits	923.74	923.74	785.71	(138.03)
Health Insurance	15,797.10	15,797.10	15,328.26	(468.84)
Unemployment	45.56	45.56	86.58	41.02
Worker's Compensation	3,434.45	5,194.45	5,192.38	(2.07)
Other Supplies	4,000.00	4,000.00	2,986.10	(1,013.90)
Uniforms	650.00	650.00	436.62	(213.38)
Travel/Dues/Conventions	525.00	525.00	385.00	(140.00)
Telephone	960.00	960.00	430.10	(529.90)
Utilities	500.00	953.54	953.54	-
Repairs/Maintenance	10,000.00	10,000.00	8,695.69	(1,304.31)
Fuel/Oil/Etc	26,599.00	21,413.19	21,209.32	(203.87)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	10,000.00	14,342.77	14,342.77	-
Road Maintenance Supplies	17,576.00	17,122.46	12,314.52	(4,807.94)
Cattle guards/fences	3,300.00	4,143.04	4,143.04	-
Capital Outlay	1,000.00	1,000.00	-	(1,000.00)
Approved FEMA Budget	75,000.00	75,000.00	-	(75,000.00)
Debt Service - Principal	20,000.00	20,000.00	18,973.28	(1,026.72)
Debt Service - Interest	4,000.00	4,000.00	2,875.36	(1,124.64)
TOTAL Precinct No. 3	\$ 304,772.03	\$ 304,772.03	\$ 215,577.80	\$ (89,194.23)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2010	\$ -
Transfers in	210,358.53
Receipts	5,219.27
	\$ 215,577.80
Disbursements	(215,577.80)
Cash Fund Balance, September 30, 2011	\$ -

STATEMENT 11
(CONTINUED)

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, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
RECEIPTS				
Lateral Road Income	\$ 5,100.00	\$ 5,100.00	\$ 5,085.28	\$ (14.72)
Sale of Assets	-	-	10,575.00	10,575.00
Other Income	-	-	4,135.65	4,135.65
TRANSFERS:				
Road and Bridge - FEMA Fund	194,346.98	194,346.98	2,500.00	(191,846.98)
	\$ 199,446.98	\$ 199,446.98	\$ 22,295.93	\$ (177,151.05)
DISBURSEMENTS:				
Salary - Department Head	\$ 31,647.44	\$ 31,647.44	\$ 31,647.36	\$ (0.08)
Salary - #1	27,995.80	27,995.80	27,295.91	(699.89)
Salary - #2	27,995.80	27,995.80	27,968.90	(26.90)
Salary #6 or Part-time	3,112.92	1,332.92	480.00	(852.92)
FICA - Social Security	5,626.62	5,626.62	5,418.28	(208.34)
FICA - Medicare	1,315.90	1,315.90	1,267.22	(48.68)
Retirement	7,421.24	7,421.24	7,107.94	(313.30)
Death Benefits	943.82	943.82	780.44	(163.38)
Health Insurance	15,797.10	15,797.10	15,328.26	(468.84)
Unemployment	45.38	45.38	86.31	40.93
Worker's Compensation	3,414.93	5,194.93	5,192.38	(2.55)
Other Supplies	1,250.00	2,650.00	2,647.79	(2.21)
Uniforms	650.00	650.00	718.94	68.94
Travel/Dues/Conventions	500.00	500.00	385.00	(115.00)
Telephone	1,500.00	1,500.00	430.10	(1,069.90)
Utilities	350.00	1,350.00	1,350.12	0.12
Repairs/Maintenance	6,174.00	7,794.00	7,791.83	(2.17)
Fuel/Oil/Etc	30,000.00	19,890.00	17,727.54	(2,162.46)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	16,000.00	19,450.00	19,438.13	(11.87)
Road Maintenance Supplies	15,000.00	25,790.00	25,786.39	(3.61)
Cattle guards/fences	3,500.00	6,140.00	6,136.90	(3.10)
Capital Outlay	3,500.00	3,500.00	-	(3,500.00)
Approved FEMA Budget	194,346.98	183,556.98	176,800.00	(6,756.98)
Debt Service - Principal	17,406.00	17,406.00	-	(17,406.00)
Debt Service - Interest	3,595.00	3,595.00	-	(3,595.00)
TOTAL Precinct No. 4	\$ 424,188.93	\$ 424,188.93	\$ 386,885.74	\$ (37,303.19)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2010
Transfers in (out)
Receipts
Disbursements
Cash Fund Balance, September 30, 2011

\$ -
364,589.81
22,295.93
\$ 386,885.74
(386,885.74)
\$ -

SUPPLEMENTARY INFORMATION

SAN SABA COUNTY, TEXAS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2011

	Road and Bridge General	Road and Bridge Precincts	Rylander Library Trust Fund	Records Management and Preservation Fund	Law Library Fund
<u>ASSETS</u>					
Pooled Cash and Cash Equivalents	\$ 413,650	\$ 7,287	\$ 15,765	\$ 139,576	\$ 7,601
Non-Pooled Cash and Cash Equivalents					
Investments			37,479		
Taxes Receivable	1,900				
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	\$ 415,550	\$ 7,287	\$ 53,244	\$ 139,576	\$ 7,601
<u>LIABILITIES</u>					
Pooled Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable		7,287			
Accrued Liabilities					
State Fines Payable					
Deferred Revenue	1,900				
Certificates of Obligation					
Notes Payable					
Capital Leases Payable					
Total liabilities	1,900	7,287	-	-	-
<u>FUND EQUITY</u>					
Contributed Capital					
Investment in General Fixed Assets					
Fund Balance					
Reserved for Debt Service	76,640				
Reserved for Obligated Projects	(1)	-	53,244	139,576	7,601
Unreserved	337,011				
Total fund equity	\$ 413,650	\$ -	\$ 53,244	\$ 139,576	\$ 7,601
Total liabilities and fund equity	\$ 415,550	\$ 7,287	\$ 53,244	\$ 139,576	\$ 7,601

SAN SABA COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
 YEAR ENDED SEPTEMBER 30, 2011

	Road and Bridge General	Road and Bridge Precincts	Rylander Library Trust Fund	Records Management & Preservation Fund	Law Library Fund
REVENUES					
Tax Revenues	\$ 455,481				
Licenses and Permits	370,365				
Charges for Services					
Court Costs					
Fees of Office				13,627	2,573
Court Appointed Attorney Fee					
Retained State Fines and Forfeitures	27,432				
Grant Revenue					
Interest Income			194		
Miscellaneous	2,836	19,849	27,506		
Lateral Road Income		20,341			
	<u>\$ 856,114</u>	<u>\$ 40,190</u>	<u>\$ 27,700</u>	<u>\$ 13,627</u>	<u>\$ 2,573</u>
EXPENDITURES					
General Government					
General Administration	20,076				1
Financial Administration					
Administration of Justice					
Courts					
Public Works					
County Roads and Bridges		1,162,346			
General Building Maintenance					
Culture/Recreation/Education			1,703		
Resource Development					
Utilities		7,509			
Capital Outlay:					
Library Books and Publications			16,949		
Fixed Asset Purchases					
Permanent Improvements					
Debt Service:					
Principal		32,796			
Interest and Fiscal Charges		3,154			
Total Expenditures	<u>\$ 20,076</u>	<u>\$ 1,205,805</u>	<u>\$ 18,652</u>	<u>\$ -</u>	<u>\$ 1</u>
Excess (deficiency) of revenues over expenditures	<u>836,038</u>	<u>(1,165,616)</u>	<u>9,048</u>	<u>13,627</u>	<u>2,572</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers from (to) other funds	(1,165,616)	\$ 1,165,616	(1)	-	-
Capital Financing					
Net Other financing sources (uses)	<u>\$ (1,165,616)</u>	<u>\$ 1,165,616</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(329,578)	-	9,047	13,627	2,572
Fund Balance, beginning	743,228	-	44,197	125,949	5,029
Fund Balance, ending	<u>\$ 413,650</u>	<u>\$ -</u>	<u>\$ 53,244</u>	<u>\$ 139,576</u>	<u>\$ 7,601</u>

SAN SABA COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2011

Courthouse Security Fund	Judicial Education Fund	Indigent Defense Grant Fund	Justice Court Technology Fund	Lone Star Libraries Grant Fund	Tocker Grant Fund	Total for Special Revenue Funds
REVENUES						
						455,481
						370,365
3,667						3,667
		3,282				16,200
			3,507			3,282
				3,956	-	30,939
						3,956
	404					194
						50,594
						20,341
\$ 3,667	\$ 404	\$ 3,282	\$ 3,507	\$ 3,956	\$ -	\$ 955,019
EXPENDITURES						
						20,077
						-
		18,873	1,305			20,178
						1,162,346
			331	1,299	-	-
						3,333
						-
						7,509
		(2)		2,656		19,603
						-
						-
						32,796
\$ -	\$ -	\$ 18,871	\$ 1,636	\$ 3,955	\$ -	\$ 3,154
						1,268,996
3,667	404	(15,589)	1,871	1	-	(313,977)
OTHER FINANCING SOURCES (USES)						
-	-	-	-	1	-	-
\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -
3,667	404	(15,589)	1,871	2	-	(313,977)
17,949	2,431	(61,787)	10,900	-	32	887,928
\$ 21,616	\$ 2,835	\$ (77,376)	\$ 12,771	\$ 2	\$ 32	\$ 573,951

SAN SABA COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECT FUNDS
SEPTEMBER 30, 2011

	Historic County Courthouse Preservation	Homeland Security	Total for Capital Projects
<u>ASSETS</u>			
Pooled Cash and Cash Equivalents	\$ -	\$ -	\$ -
Non-Pooled Cash and Cash Equivalents			
Grants Receivable			
Land			
Buildings			
Improvements			
Infrastructure Improvements			
Furniture and Fixtures			
Machinery and Equipment			
Total assets	\$ -	\$ -	\$ -
<u>LIABILITIES</u>			
Interfund Payable	55,018		55,018
Deferred Revenues			
Total liabilities	\$ 55,018	\$ -	\$ 55,018
<u>FUND EQUITY</u>			
Fund Balance			
Reserved for Debt Service			
Reserved for Obligated Projects	(55,018)		(55,018)
Unreserved			
Total fund equity	\$ (55,018)	\$ -	\$ (55,018)
Total liabilities and fund equity	\$ -	\$ -	\$ -

SAN SABA COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 CAPITAL PROJECT FUNDS
 YEAR ENDED SEPTEMBER 30, 2011

	Historic County Courthouse Preservation	Homeland Security	Total for Capital Projects
REVENUES			
Grant Revenue	\$ 161,649	\$ 66,606	\$ 228,255
Intergovernmental Revenue	-	-	-
Total Revenues	\$ 161,649	\$ 66,606	\$ 228,255
EXPENDITURES			
Capital Outlay:			
General Administration	\$ -	\$ -	\$ -
Professional Fees/Contract Services	137,020	-	137,020
Equipment	-	66,606	66,606
Total Expenditures	\$ 137,020	\$ 66,606	\$ 203,627
Excess (deficiency) of revenues over expenditures	24,629	-	24,629
OTHER FINANCING SOURCES (USES)			
Operating transfers (to)/from other funds	-	-	-
Net Other financing sources (uses)	-	-	-
Excess (deficiency of revenues and other sources over expenditures and other uses)	24,629	-	24,629
Fund Balance, beginning	(79,647)	-	(79,647)
Fund Balance, ending	\$ (55,018)	\$ -	\$ (55,018)

San Saba County
 Rylander Library Trust Fund
 Schedule of Cash Receipts and Disbursements as Compared with Budget
 For the Year Ended September 30, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
RECEIPTS:				
Interest Income	\$ 675.00	\$ 675.00	\$ 193.72	\$ (481.28)
Other Income	20,000.00	20,000.00	27,505.72	7,505.72
TOTAL Receipts	\$ 20,675.00	\$ 20,675.00	\$ 27,699.44	\$ 7,024.44
DISBURSEMENTS:				
Office Supplies/Postage	\$ 750.00	\$ 750.00	\$ 207.00	\$ (543.00)
Other Supplies	750.00	750.00	156.49	(593.51)
Copier/Computer Maint Contract	1,500.00	1,500.00	1,340.00	(160.00)
Telephone	400.00	400.00	-	(400.00)
Capital Outlay - Books	18,600.00	18,600.00	16,948.60	(1,651.40)
TOTAL Disbursements	\$ 22,000.00	\$ 22,000.00	\$ 18,652.09	\$ (3,347.91)

Schedule of Cash Balance

Cash fund balance, October 1, 2010	\$ 44,197.13
Receipts	27,699.44
Disbursements	\$ 71,896.57
Transfers In	(18,652.09)
Cash fund balance, September 30, 2011	<u>\$ 53,244.48</u>

San Saba County
 Records Management & Preservation
 Schedule of Cash Receipts and Disbursements as Compared with Budget
 For the Year Ended September 30, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
RECEIPTS:				
Fees of Office	\$ 13,900.00	\$ 13,900.00	\$ 13,626.75	\$ (273.25)
TOTAL Receipts	\$ 13,900.00	\$ 13,900.00	\$ 13,626.75	\$ (273.25)
DISBURSEMENTS:				
Other Supplies	\$ -	\$ -	\$ -	\$ -
Capital Outlay - Books	-	-	-	-
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash fund balance, October 1, 2010	\$ 125,949.17
Receipts	13,626.75
Disbursements	\$ 139,575.92
Cash fund balance, September 30, 2011	<u>\$ 139,575.92</u>

STATEMENT 16
(CONTINUED)

San Saba County
Law Library
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
RECEIPTS:				
Law Library Fund	\$ 2,000.00	\$ 2,000.00	\$ 2,572.71	\$ 572.71
TOTAL Receipts	\$ 2,000.00	\$ 2,000.00	\$ 2,572.71	\$ 572.71
DISBURSEMENTS:				
Advertising and Required Publications	\$ -	\$ -	\$ -	\$ -
Capital Outlay - Books	-	-	-	-
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash fund balance, October 1, 2010	\$ 5,028.69
Receipts	2,572.71
	<u>\$ 7,601.40</u>
Disbursements	-
Cash fund balance, September 30, 2011	<u>\$ 7,601.40</u>

San Saba County
Courthouse Security Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
RECEIPTS:				
Fees of Office	\$ 3,675.00	\$ 3,675.00	\$ 3,666.99	\$ (8.01)
Fees to Clerks	-	-	-	-
TOTAL Receipts	\$ 3,675.00	\$ 3,675.00	\$ 3,666.99	\$ (8.01)
DISBURSEMENTS:				
Other Supplies	\$ -	\$ -	\$ -	\$ -
Advertising & Required Publications	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash fund balance, October 1, 2010	\$ 17,948.54
Receipts	3,666.99
	<u>\$ 21,615.53</u>
Disbursements	-
Cash fund balance, September 30, 2011	<u>\$ 21,615.53</u>

STATEMENT 16
(CONTINUED)

San Saba County
County Judicial Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
RECEIPTS:				
Judicial Education Fee	\$ 400.00	\$ 400.00	\$ 403.56	\$ 3.56
TOTAL Receipts	\$ 400.00	\$ 400.00	\$ 403.56	\$ 3.56
DISBURSEMENTS:				
Other Supplies	\$ -	\$ -	\$ -	\$ -
Telephone	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash fund balance, October 1, 2010	\$ 2,431.47
Receipts	403.56
	<u>\$ 2,835.03</u>
Disbursements	-
Cash fund balance, September 30, 2011	<u>\$ 2,835.03</u>

San Saba County
Indigent Defense Grant Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
RECEIPTS:				
Court Appointed Attorney Fee	\$ 5,100.00	\$ 5,100.00	\$ 3,282.17	\$ (1,817.83)
Grant Income	-	-	-	-
TOTAL Receipts	\$ 5,100.00	\$ 5,100.00	\$ 3,282.17	\$ (1,817.83)
DISBURSEMENTS:				
General Administration	\$ -	\$ -	\$ 75.00	\$ 75.00
Professional Fees/Contract Services	15,000.00	15,000.00	18,798.30	3,798.30
TOTAL Disbursements	\$ 15,000.00	\$ 15,000.00	\$ 18,873.30	\$ 3,873.30

Schedule of Cash Balance

Cash fund balance, October 1, 2010	\$ (61,786.95)
Receipts	3,282.17
	<u>\$ (58,504.78)</u>
Disbursements	(18,873.30)
Cash fund balance, September 30, 2011	<u>\$ (77,378.08)</u>

STATEMENT 16
(CONTINUED)

San Saba County
Justice Court Technology Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
RECEIPTS:				
Justice Court Technology Fund	\$ 3,000.00	\$ 3,000.00	\$ 3,506.88	\$ 506.88
TOTAL Receipts	\$ 3,000.00	\$ 3,000.00	\$ 3,506.88	\$ 506.88
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ 130.00	\$ 130.00	\$ 130.00	\$ -
Office Supplies/Postage	331.00	331.00	330.88	(0.12)
Copier/Computer Maint Contract	1,175.00	1,175.00	1,175.00	-
Capital Outlay	-	-	-	-
TOTAL Disbursements	\$ 1,636.00	\$ 1,636.00	\$ 1,635.88	\$ (0.12)

Schedule of Cash Balance

Cash fund balance, October 1, 2010	\$ 10,900.14
Receipts	3,506.88
	<u>\$ 14,407.02</u>
Disbursements	(1,635.88)
Cash fund balance, September 30, 2011	<u>\$ 12,771.14</u>

San Saba County
Lone Star Libraries Grant Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
RECEIPTS:				
Grant Income	\$ -	\$ -	\$ 3,956.00	\$ 3,956.00
TOTAL Receipts	\$ -	\$ -	\$ 3,956.00	\$ 3,956.00
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ -	\$ -	\$ 487.00	\$ 487.00
Other Supplies	-	-	598.00	598.00
Travel/Dues/Conventions	-	-	213.50	213.50
Capital Outlay-Library Books	-	-	2,655.51	2,655.51
TOTAL Disbursements	\$ -	\$ -	\$ 3,954.01	\$ 3,954.01

Schedule of Cash Balance

Cash fund balance, October 1, 2010	\$ -
Receipts	3,956.00
	<u>\$ 3,956.00</u>
Disbursements	(3,954.01)
Cash fund balance, September 30, 2011	<u>\$ 1.99</u>

STATEMENT 16
(CONTINUED)

San Saba County
Tocker Foundation Grant
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
RECEIPTS:				
Grant Income	\$ -	\$ -	\$ -	\$ -
TOTAL Receipts	\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
Travel/Dues/Conventions	-	-	-	-
Other Supplies	-	-	-	-
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash fund balance, October 1, 2010	\$ 32.40
Receipts	-
Disbursements	\$ 32.40
Cash fund balance, September 30, 2011	\$ -
	\$ 32.40

San Saba County
Historic Courthouse Preservation Program
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
RECEIPTS:				
Grant Refunds	\$ -	\$ -	\$ 161,649.18	\$ 161,649.18
TOTAL Receipts	\$ -	\$ -	\$ 161,649.18	\$ 161,649.18
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ -	\$ -	\$ 137,020.27	\$ 137,020.27
TOTAL Disbursements	\$ -	\$ -	\$ 137,020.27	\$ 137,020.27

Schedule of Cash Balance

Cash fund balance, October 1, 2010	\$ (79,646.56)
Receipts	161,649.18
Disbursements	\$ 82,002.62
Cash fund balance, September 30, 2011	(137,020.27)
	\$ (55,017.65)

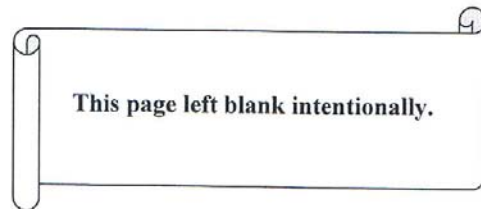
STATEMENT 16
(CONTINUED)

San Saba County
Homeland Security Grant
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2011

	Initial Budget Year Ended 30-Sep-11	Final Budget Year Ended 30-Sep-11	Actual Year Ended 30-Sep-11	Actual Over (Under) Budget
RECEIPTS:				
Grant Income	\$ -	\$ -	\$ 66,606.25	\$ 66,606.25
TOTAL Receipts	\$ -	\$ -	\$ 66,606.25	\$ 66,606.25
DISBURSEMENTS:				
Capital Outlay	\$ -	\$ -	\$ 66,606.25	\$ 66,606.25
TOTAL Disbursements	\$ -	\$ -	\$ 66,606.25	\$ 66,606.25

Schedule of Cash Balance

Cash fund balance, October 1, 2010	\$ -
Receipts	66,606.25
Interfund Transfers in	-
Disbursements	\$ 66,606.25
Cash fund balance, September 30, 2011	(66,606.25)
	\$ -



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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*

INDEPENDENT AUDITOR'S REPORT

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

We have audited 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, 2011, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 28, 2011. 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.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance

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

We noted certain matters that we reported to management of the County, in a separate letter dated November 28, 2011.

This report is intended solely for the information and use of management, commissioners, and others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read 'K. Shahan', with a stylized flourish at the end.

Kevin Shahan, CPA
San Saba, Texas
November 28, 2011