



SAN SABA COUNTY TEXAS

AUDITED FINANCIAL REPORT

FOR THE YEAR ENDED
SEPTEMBER 30, 2013

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**ANNUAL FINANCIAL REPORT
SAN SABA COUNTY, TEXAS
YEAR ENDED SEPTEMBER 30, 2013**

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of San Saba, Texas (the County), as of and for the year ended September 30, 2013, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of San Saba, Texas, as of September 30, 2013, and the respective changes in financial position for the year then ended in accordance with U.S. generally accepted accounting principles.

Report on Internal Control Over Financial Reporting

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2013, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Report of Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplementary information found on pages 3 through 9, and 36 through 52 is presented for purpose of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied, including comparing and reconciling such information directly to the underlying accounting and other record used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our 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
December 3, 2013

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, 2013. Please read it in conjunction with the independent auditor's report on page 1 and the County's financial statements, which begin on page 10.

USING THIS ANNUAL REPORT

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

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

FINANCIAL HIGHLIGHTS

- The County's net position increased \$179,359 or 4.0% from 2012 to 2013, as a result of increased ad valorem tax revenue receipts and increased grant revenues. Increased outlays for retirement and health insurance, road maintenance, equipment maintenance, as well as medical and psychological expenditures were noted for 2013 compared to the prior year.
- Total net position is comprised of the following:
 - (1) \$2,416,570 invested in capital assets, net of accumulated depreciation of \$6,002,126.
 - (2) \$107,506 related to net receivables related to emergency medical services.
 - (3) \$359,460 of restricted funds by constraints imposed from outside the County such as grantors, laws, special revenue contracts, and regulations,
 - (4) \$1,765,055 of unrestricted funds, which represent the portion available to maintain the County's continuing obligations to the general public and creditors.
- Total general revenues received by the County increased \$175,514, or 6.5%. The County received \$2,474,110 in ad valorem tax related revenue collections in 2013, an increase from 2012 of \$148,271 or 6.4%. An increase in prior year taxes and penalties and interest collected resulted in the increased tax revenues. Additionally, emergency medical service (EMS) revenues increased \$36,969, or 19%, while, fees of office revenues decreased \$31,707, or 19.5%.
- Expenditures decreased in 2013 compared to 2012 by \$126,572 or 3.2%, due mainly to decreased depreciation expenditures for public works expenditures. Included in public works in the Governmental Fund Financial Statement No. 5 were county permanent improvements made to the San Saba County Courthouse of \$245,080. Improvements were made after the County received a grant award from the Texas Historical Commission of \$133,333. These expenditures are capitalized in the Governmentwide Financial Statement No. 2 and depreciated over their useful lives.
- The County's total debt decreased 100%, due to payments on capital leases of \$10,248. There are no debt obligations outstanding for San Saba County as of September 30, 2013.
- The County's General Fund reported total ending fund balance of \$1,524,384, \$1,424,384 of which is unassigned and \$100,000 of which is committed to a bank CD for local school funding. This compares to the prior year balance of \$1,427,534, resulting in an increase of \$96,850, or 6.8%.
- The County's capital grant revenues of \$161,627 from federal and state grants increased \$63,154 from the prior year. Grant funds of \$121,852 were received from the Texas Historic County Courthouse Preservation Program and \$33,798 was received for the Crime Victim's Assistance Program.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

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

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

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

Fund Financial Statements

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

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

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

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

Notes to the financial statements

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

Other information

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

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net Position. The County's net position increased to \$4,648,591 in fiscal year 2013 from \$4,469,232 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, 2013 and 2012, the net position of the governmental activities changed as follows:

(Table I)
San Saba County, Texas
Net Position

	Governmental Activities	
	2013	2012
Current and Other Assets	\$ 2,692,222	\$ 2,266,583
Capital and Non-current Assets	2,416,570	2,538,407
Total Assets	5,108,791	4,804,990
Current Liabilities	260,111	177,270
Long Term Liabilities	-	-
Total Liabilities	260,111	177,270
Deferred Inflow of Resources	200,089	158,488
Net Position		
Net investment in Capital Assets	2,416,570	2,528,159
Restricted	466,966	347,097
Unrestricted	1,765,055	1,593,976
Total Net Position	<u>\$ 4,648,591</u>	<u>\$ 4,469,232</u>

Governmental activities for 2013 realized an increase in net position of \$179,359, or approximately 4.0% compared to a decrease of \$132,675, or approximately 2.89% in 2012. A portion of the net position is restricted as to the purposes for which they can be used and are also invested in capital assets. Unrestricted Net Position – the part of net position that is available for use in day-to-day operations without constraints established by legal requirements, debt covenants, or other legislation – increased by \$171,079 in 2013, to a

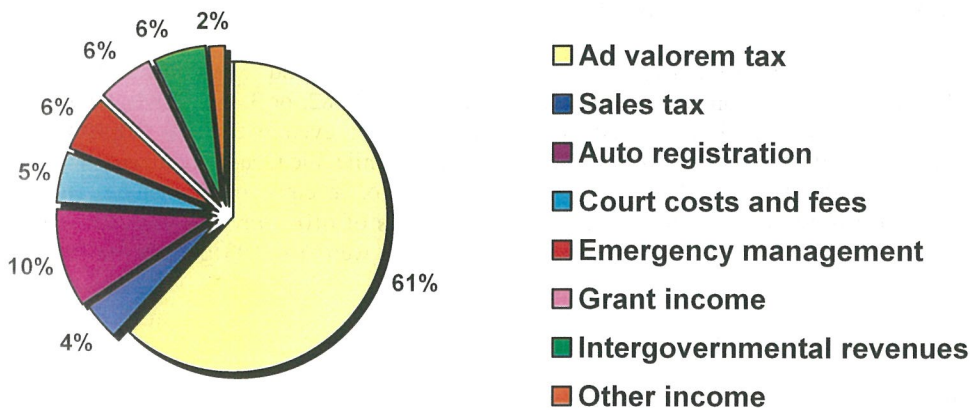
total of \$1,765,055. Increased ad valorem tax revenues related to penalties and interest, emergency medical service revenues, and sales tax revenues increased the unrestricted funds balance in fiscal year 2013 in the general fund. The County's net position decreased in fiscal year 2013 due to decreased fees of office from the loss of a DPS trooper in San Saba County in addition to increased outlays for retirement and health insurance, road maintenance, equipment maintenance, as well as medical and psychological expenditures were noted for 2013 compared to the prior year.

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

Revenues	Governmental Activities	
	2013	2012
Program revenues:		
Federal, state and local grants	\$ 224,432	\$ 151,603
Charges for services	364,056	444,203
General revenues:		
Property tax revenues	2,474,110	2,325,839
Sales taxes	161,367	157,824
Licenses and permits	405,176	411,795
Court costs, fines and fees	58,020	64,243
Rental revenues	15,900	18,700
Intergovernmental revenues	187,926	194,575
Interest income	6,459	7,151
Miscellaneous revenue	118,034	54,085
Total revenues	<u>4,015,480</u>	<u>3,830,018</u>
Expenses		
General government	729,235	703,325
Administration of justice	402,406	357,784
Public safety	1,033,404	1,099,339
Public works	1,316,195	1,439,596
Public health and welfare	246,037	254,321
Culture and recreation	108,326	106,183
Interest on long-term debt	518	2,145
Total expenses	<u>\$ 3,836,121</u>	<u>\$ 3,962,693</u>
Change in net position	179,359	(132,675)
Net position – beginning of year	<u>\$ 4,469,232</u>	<u>\$ 4,601,907</u>
Net position – end of year	<u>\$ 4,648,591</u>	<u>\$ 4,469,232</u>

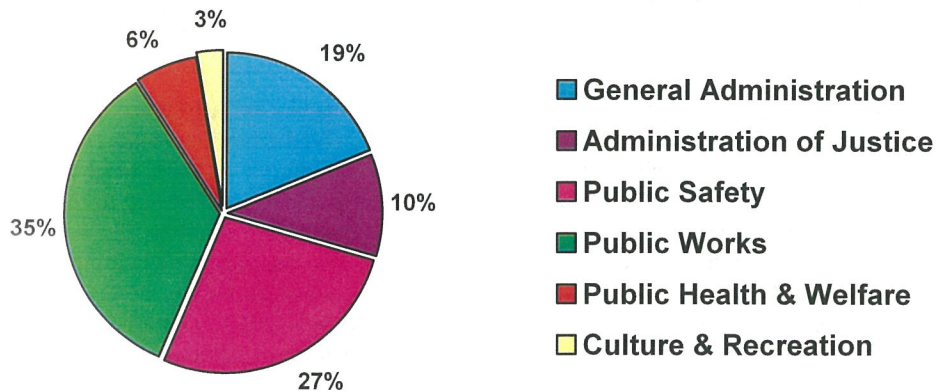
As noted in Table II above, total program revenues decreased \$7,318 or 1.2% from 2012 after a prior year decrease of \$37,428, or 5.9%. A decrease of 18% was noted in Charges for Services related to lower fees of office collected in the Justice of the Peace department and Emergency Management as 911 Addressing was completed. Grant revenues related to the Historic County Courthouse Preservation Grant of \$121,852, the Crime Victim's Assistance Grant of \$39,775, the County Judge and County Attorney annual supplements of \$35,833, and Rylander income of \$26,972 increased compared to the prior year by \$72,829.

Total revenues increased from 2012 to 2013 by \$185,462, or 4.8%. The increase in 2013 was due to an increase in ad valorem tax revenues from 2012 of \$148,271 or 6.4%. An increase in prior year taxes and penalties and interest collected resulted in the increased tax revenues. The general fund property tax rates in 2013 remained unchanged at 0.6190/\$100 of property value. The Road and Bridge Fund tax rate also remained unchanged in 2013 at 0.146/\$100 of property value. The property tax base has remained stable at approximately \$300M 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 2013, the County is heavily reliant on ad valorem tax revenues to fund governmental operations.



Sales tax revenues increased in fiscal year 2013 by \$3,543, or 2.2% due to the addition of new retail vendors and restaurants in San Saba County. Ad valorem tax revenues increased in 2013 due to collections on prior year taxes as well as penalties and interest. Emergency medical service revenues increased \$36,969 due to increased activity and successful collection efforts. The receivables of \$107,506 are net of an allowance for bad debt of \$107,505. A restructuring of the emergency medical services continues to be implemented by the County through the hiring of full-time emergency medical staff due to the community demand for higher levels of quality emergency services.

In general, expenditures remained relatively stable in 2013 compared to 2012, with an increase of \$25,910, or 3.7% in General Government expenses as a result of increased depreciation expense on infrastructure improvements, in addition to an increase of \$55,378, or 15.5% in Administration of Justice related to prosecution, court costs, and indigent defense expenditures. Public safety decreased \$65,935, or 6.0% due to lower personnel and fuel expenditures for the Jail and Sheriff departments. Public works decreased \$123,401, or 8.6% due in part to lower depreciation expense and lower expenditures by Precincts. The following chart presents a picture of the County's expenditures for fiscal year 2013:



General government remained relatively unchanged from the prior year with an increase noted in depreciation expense of \$27,314. Administration of justice increased mainly in the District Attorney, District Court, and County Attorney departments for personnel related costs. Public safety decreased \$65,935 due to lower personnel and fuel expenditures for the Jail and Sheriff departments. The emergency medical services department (EMS) expenditures increased by 0.5% with an increase noted in personnel costs, but a decrease noted in per diems, which is consistent with the prior year. Public works decreased \$123,401, or 8.6% due in part to lower depreciation expense and lower expenditures by Precincts. Precincts spent a lower amount of funds on cattleguards and fences in addition to capital outlay expenditures in 2013 compared to the prior year. Public health and welfare expenditures decreased from 2012 to 2013 by \$8,284, or 3.2% mainly due to lower indigent healthcare expenditures. 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 each department and fund for the County.

GENERAL FUND BUDGETARY HIGHLIGHTS

The adopted General Fund budget for fiscal year 2014 included revenues and expenditures of approximately \$2,723,403. This is an increase compared to the 2013 budget of \$87,882, or 3.3%. Over the course of the fiscal year 2013, the County revised its budget several times, yet even with these adjustments, actual expenditures were \$301,691 below final budgeted amounts. Meanwhile, the County realized greater revenues than budgeted as a result of higher than expected ad valorem tax receipts, other income, and insurance receipts. This was offset by lower than expected receipts for fees of office revenue for 2013 compared to 2012 as noted in Statement 10. Total revenues available for 2013 were \$97,593 greater the final budgeted amounts.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the close of fiscal year 2013, the County had \$2,416,570 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	
	2013	2012
Land	\$ 58,887	\$ 58,887
Buildings and improvements	769,740	528,535
Infrastructure improvements	3,612,326	3,612,326
Furniture and fixtures	397,300	382,101
Machinery and equipment	3,580,443	3,536,683
	8,418,696	8,118,533
Less Accumulated depreciation	(6,002,126)	(5,580,125)
Capital assets, net of depreciation	<u>\$ 2,416,570</u>	<u>\$ 2,538,407</u>

Major additions in 2013 included the capitalization of \$245,080 of permanent infrastructure improvements to the San Saba County Courthouse as a result of funds of \$121,852 received from the Texas Historic County Courthouse Preservation Program, which were used for roof and chimney repairs to the courthouse. Improvements were also made to the San Saba County Annex Building, for sidewalks, and to the courthouse furnace. The Sheriff department purchased digital, radar, and mobile equipment and vehicles were purchased in Precincts 2 and 3 in fiscal year 2013. The County Attorney office also purchased new computers and the Library purchased books in the amount of \$15,199. Depreciation expense on capital assets for 2013 was \$442,497. An overall decrease occurred in net fixed assets for fiscal year 2013 compared to 2012, due to depreciation expense on fixed assets, which was greater than the acquisition of additional fixed assets during the fiscal year.

Long-term Debt

At the close of fiscal year end 2013, the County had no notes or general long-term debt is outstanding.

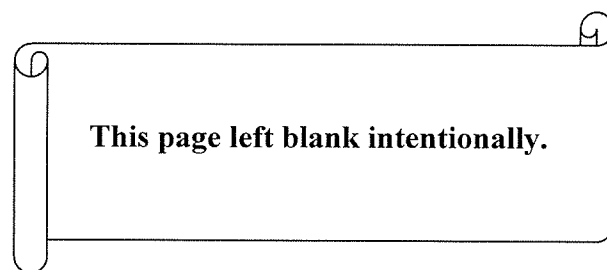
ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The tax base for fiscal year 2014 is expected to remain stable compared to 2013 at approximately \$300M.
- The 2014 property tax rates will remain the same for the General Fund at \$0.6190/\$100 of taxable property value; however the tax rate for the Road & Bridge Fund will be reduced to \$0.1335/\$100 of 2014 taxable property value compared to \$0.1460/\$100 of 2013 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.

These factors were taken into account when adopting the County's budget for fiscal year 2014. The adopted General Fund budget for fiscal year 2014 included revenues and expenditures of approximately \$2,723,403. All expenditures for shared services including dispatch services, municipal court services, airport services, emergency medical services, and fire department services are paid by the County and an interlocal agreement, as outlined in the financial statement footnotes, has been entered into with the City of San Saba to receive intergovernmental funding for the annual budget necessary to provide such services. The Special Revenue Budget adopted for the 2014 fiscal year is \$1,201,040.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have any questions about this report or need additional information, contact the County's business office, at the County of San Saba, Texas, 500 E. Wallace, San Saba, Texas, 76877.



BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

SAN SABA COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2013

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Current Assets:			
Pooled cash and cash equivalents	\$ 2,220,943	\$ -	\$ 2,220,943
Non-pooled cash and cash equivalents	26,034		26,034
Investments – current	137,649		137,649
Taxes receivable	191,888		191,888
Accounts receivable, net of allowance of \$131,395	107,506		107,506
Grants receivable	8,201		8,201
Total current assets	<u>2,692,222</u>	<u>-</u>	<u>2,692,222</u>
Non-current Assets:			
Capital assets:			
Land	58,887		58,887
Buildings	280,907		280,907
Improvements	488,833		488,833
Infrastructure improvements	3,612,326		3,612,326
Furniture and fixtures	397,300		397,300
Machinery and equipment	3,580,443		3,580,443
Accumulated depreciation	<u>(6,002,126)</u>		<u>(6,002,126)</u>
Total non-current assets	<u>2,416,570</u>		<u>2,416,570</u>
Total assets	<u><u>\$ 5,108,791</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,108,791</u></u>
LIABILITIES			
Current Liabilities:			
Accounts payable	\$ 260,111	\$ -	\$ 260,111
Capital lease obligations	<u>-</u>		<u>-</u>
Total liabilities	<u>260,111</u>	<u>-</u>	<u>260,111</u>
Deferred inflow of resources			
Deferred ad valorem tax revenues	191,888		191,888
Deferred grant revenues	<u>8,201</u>		<u>8,201</u>
Total deferred inflow of resources	<u>200,089</u>	<u>-</u>	<u>200,089</u>
NET POSITION			
Invested in capital assets, net of related debt	2,416,570		2,416,570
Restricted for:			
Debt service	-		-
Specific projects	466,966		466,966
Unrestricted	<u>1,765,055</u>		<u>1,765,055</u>
Total net position	<u><u>\$ 4,648,591</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,648,591</u></u>

The accompanying notes are integral part of the financial statements.

SAN SABA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
YEAR ENDED SEPTEMBER 30, 2013

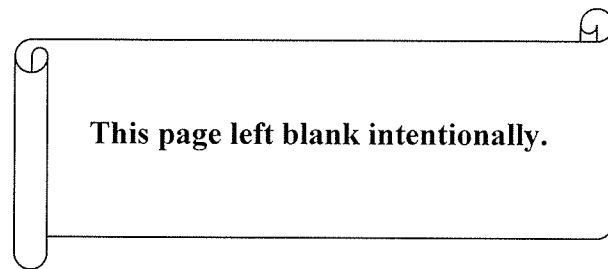
Functions/Programs	Expenses	Program Revenues		Net (Expense)/ Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General government				
General administration	\$ 660,759	\$ -	\$ 35,833	\$ -
Financial administration	53,017			
Elections	15,459			
Total general government	729,235	-	35,833	-
Administration of justice				
Courts	235,983	125,593	-	
Prosecutors	143,357	976		
Adult probation	179			
Juvenile programs	22,887			
Total administration of justice	402,406	126,569	-	-
Public safety				
Law enforcement	622,289			
Emergency management	411,115	237,487		
Total public safety	1,033,404	237,487	-	-
Public works				
County roads and bridges	1,264,551			
General building maintenance	51,644			121,852
Other public works	-			
Total public works	1,316,195	-	-	121,852
Public health and welfare	246,037		26,972	39,775
Culture and recreation	108,326			
Resource development	-			
Interest on debt	518			
Total Governmental Activities	354,881	-	26,972	39,775
Total	\$ 3,836,121	\$ 364,056	\$ 62,805	\$ 161,627

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

SAN SABA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
YEAR ENDED SEPTEMBER 30, 2013

Changes in Net Position:	Governmental Activities	Business-type Activities	Total
Net (expense)/revenue	\$ (3,247,633)	\$ -	\$ (3,247,633)
General Revenues:			
Taxes:			
Property taxes levied for general purposes	1,915,586		1,915,586
Property taxes levied for roads and bridges	490,862		490,862
Penalty and interest	67,662		67,662
Sales tax	159,509		159,509
Mixed drink tax	1,858		1,858
Retained fees & fines	58,020		58,020
Auto registration fees	405,176		405,176
Rental income	15,900		15,900
Investment income	6,459		6,459
Intergovernmental income	187,926		187,926
Other income	118,034		118,034
Total general revenues and transfers	<u>\$ 3,426,992</u>	<u>\$ -</u>	<u>\$ 3,426,992</u>
Change in net position	179,359		179,359
Net position - beginning	4,469,232		4,469,232
Net position - ending	<u>\$ 4,648,591</u>	<u>\$ -</u>	<u>\$ 4,648,591</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, 2013**

	General Fund	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
<u>ASSETS</u>					
Pooled cash and cash equivalents	\$ 1,593,095	\$ 374,913	\$ -	\$ -	\$ 1,968,008
Non-pooled cash and cash equivalents	26,034				26,034
Investments	100,000	37,649			137,649
Taxes receivable	155,579	36,308			191,887
Total Assets	\$ 1,874,708	\$ 448,870	\$ -	\$ -	\$ 2,323,578
<u>LIABILITIES and FUND BALANCES</u>					
LIABILITIES					
Accounts payable	194,745	66,198	-		260,943
Grant liabilities					-
Total Liabilities	\$ 194,745	\$ 66,198	\$ -	\$ -	\$ 260,943
Deferred inflow of resources					
Deferred ad valorem taxes	155,579	36,308			191,887
Total Deferred inflow of resources	\$ 155,579	\$ 36,308	\$ -	\$ -	\$ 191,887
FUND BALANCES					
Restricted for Rylander Library Trust		60,527			60,527
Restricted for obligated projects		198,933			198,933
Restricted for San Saba County schools	100,000				100,000
Assigned for debt service				-	-
Unassigned	1,424,384	86,904			1,511,288
Total Fund Balances	\$ 1,524,384	\$ 346,364	\$ -	\$ -	\$ 1,870,748
Total Liabilities and Fund Balances	\$ 1,874,708	\$ 448,870	\$ -	\$ -	\$ 2,323,578

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

SAN SABA COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE
SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2013

Total Fund Balances - Governmental Funds \$ 1,870,748

Amounts reported for governmental activities in the Statement
of Net Position are different because:

Capital assets used in governmental activities are not financial resources and are therefore, not reported in governmental funds. In addition, long-term liabilities are not due and payable in the current period and therefore, are not reported as liabilities in the funds. The net effect of including the beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities is to increase net position. 2,627,033

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 2013 capital outlays net of retirements, is to increase net position. 342,727

2013 depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position. (442,497)

Current year principal payments on capital lease obligations are expenditures in the fund financial statements, but are shown as reductions in long-term debt in the government-wide financial statements. The effect of removing them is to increase net position. 10,248

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 position. 240,332

Net Position of Governmental Activities \$ 4,648,591

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, 2013

STATEMENT 5

	General Fund	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
REVENUES					
Tax revenues	\$ 2,144,615	\$ 490,862	\$ -	\$ -	\$ 2,635,477
Licenses and permits	24,796	380,380			405,176
Charges for services					
Court costs	124,440	2,129			126,569
Public health and welfare	229,000	21,600			250,600
Retained state fines and forfeitures	19,041	38,979			58,020
Grant revenue		39,775	121,852		161,627
Rent revenue	15,900				15,900
Interest revenue	6,449	10			6,459
Miscellaneous	73,246	30,305			103,551
Lateral road income		19,655			19,655
Intergovernmental revenue	223,759				223,759
	<u>\$ 2,861,246</u>	<u>\$ 1,023,695</u>	<u>\$ 121,852</u>	<u>\$ -</u>	<u>\$ 4,006,793</u>
EXPENDITURES					
General government					
General administration	443,033	15,946			458,979
Financial administration	53,017				53,017
Elections	15,459				15,459
Administration of justice					
Courts	206,229	29,754			235,983
Prosecutors	143,357				143,357
Adult probation	179				179
Juvenile programs	22,887				22,887
Public safety					
Law enforcement	622,289				622,289
Emergency management	402,164				402,164
Public works					
County roads and bridges		977,740			977,740
General building maintenance	296,724				296,724
Public health and welfare	205,143	40,894			246,037
Culture/recreation/education	102,747	5,579			108,326
Utilities	63,139	7,285			70,424
Capital outlay:					
General administration			-		-
Infrastructure Improvements			245,080		245,080
Fixed asset purchases	46,269	51,378			97,647
Debt service:					
Principal				10,248	10,248
Interest and other charges				518	518
Total expenditures	<u>\$ 2,622,636</u>	<u>\$ 1,128,576</u>	<u>\$ 245,080</u>	<u>\$ 10,766</u>	<u>\$ 4,007,058</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 238,610</u>	<u>\$ (104,881)</u>	<u>\$ (123,228)</u>	<u>\$ (10,766)</u>	<u>\$ (265)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers from other funds		18,532	123,228	518	142,278
Operating transfers to other funds	(141,760)	(518)			(142,278)
Net other financing sources (uses)	<u>\$ (141,760)</u>	<u>\$ 18,014</u>	<u>\$ 123,228</u>	<u>\$ 518</u>	<u>\$ -</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	96,850	(86,867)	-	(10,248)	(265)
Fund balances, beginning	\$ 1,427,534	\$ 433,231	\$ -	\$ 10,248	\$ 1,871,013
Fund balances, ending	<u>\$ 1,524,384</u>	<u>\$ 346,364</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,870,748</u>

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

SAN SABA COUNTY, TEXAS

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN NET POSITION**

YEAR ENDED SEPTEMBER 30, 2013

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

Net change in fund balances - total governmental funds	\$	(265)
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Amounts reported for governmental activities in the Statement of Revenues,
Expenditures, and Changes in Net Position are different because:

Current year capital outlays are expenditures in the fund financial statements, but are shown as increases in capital assets in the government-wide financial statements. The effect of removing current year capital outlays is to increase net position.		342,727
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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.		10,248
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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 increase net position.		269,141
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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.		(442,497)
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Change in Net Position of Governmental Activities	\$	179,354
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The accompanying notes are an integral part of the financial statements.

SAN SABA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - GENERAL, BUDGETED SPECIAL REVENUE, AND DEBT SERVICE FUNDS
YEAR ENDED SEPTEMBER 30, 2013

REVENUES	General Fund			Special Revenue Fund			Debt Service Fund		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Tax Revenues	\$ 2,077,976	\$ 2,144,615	\$ 66,639	\$ 472,864	\$ 490,862	\$ 17,998	\$ -	\$ -	\$ -
Licenses and Permits	20,000	24,796	4,796	350,000	380,380	30,380			
Court Costs	160,675	124,440	(36,235)	3,825	2,129	(1,696)			
Public Welfare	199,850	229,000	29,150	15,450	24,667	9,217			
Public Health	5,000	-	(5,000)	-	-	-			
Retained State Fines and Forfeitures	15,300	19,041	3,741	35,000	35,912	912			
Grant Revenue	-	-	-	42,000	39,775	(2,225)			
Rent Revenue	18,000	15,900	(2,100)	-	-	-			
Interest Income	10,000	6,449	(3,551)	1,100	10	(1,090)			
Miscellaneous	25,060	73,246	48,186	178,400	30,305	(148,095)			
Lateral road income	-	-	-	20,400	19,655	(745)			
Intergovernmental revenue	231,792	223,759	(8,033)	-	-	-			
Total revenues before prior year fund bal	2,763,653	2,861,246	97,593	1,119,039	1,023,695	(95,344)	-	-	-
Prior year fund balance	(661,500)	1,427,534	2,089,034	(1,870,031)	433,231	2,303,262	10,248	10,248	-
Total revenues and prior year fund bal	\$ 2,102,153	\$ 4,288,780	\$ 2,186,627	\$ (750,992)	\$ 1,456,926	\$ 2,207,918	\$ 10,248	\$ 10,248	\$ -
EXPENDITURES									
General Government									
General Administration	491,912	443,033	48,879	30,247	15,946	14,301			
Financial Administration	59,654	53,017	6,637						
Elections	25,000	15,459	9,541						
Administration of Justice									
Courts	220,150	206,229	13,921	-	29,754	(29,754)			
Prosecutors	152,644	143,357	9,287						
Adult Probation	1,000	179	821						
Juvenile Programs	25,634	22,887	2,747						
Public Safety									
Law Enforcement	677,436	622,289	55,147						
Emergency Management	437,960	402,164	35,796						
Public Works									
County Roads and Bridges				1,083,571	977,740	105,831			
General Building Maintenance	170,596	296,724	(126,128)						
Public Health and Welfare	211,630	205,143	6,487	41,500	40,894	606			
Culture/Recreation/Education	113,796	102,747	11,049	5,750	5,579	171			
Utilities	71,800	63,139	8,661	8,887	7,285	1,602			
Capital Outlay:									
Library Books and Publications				17,250	15,199	2,051			
Fixed Asset Purchases	77,133	46,269	30,864	25,450	36,179	(10,729)			
Debt Service:									
Principal							10,248	10,248	-
Interest and Fiscal Charges							518	518	-
Total Expenditures	\$ 2,736,345	\$ 2,622,636	\$ 113,709	\$ 1,212,655	\$ 1,128,576	\$ 84,079	\$ 10,766	\$ 10,766	\$ -
Excess (deficiency) of revenues over expenditures	(634,192)	1,666,144	2,300,336	(1,963,647)	328,350	2,291,997	(518)	(518)	-
OTHER FINANCING SOURCES (USES)									
Operating transfers from other funds	-	-	-	-	18,532	18,532	518	518	-
Operating transfers to other funds	-	(141,760)	(141,760)	(518)	(518)	-	-	-	-
Total other financing sources (uses)	\$ -	\$ (141,760)	\$ (141,760)	\$ (518)	\$ 18,014	\$ 18,532	\$ 518	\$ 518	\$ -
Excess (deficiency) of revenues and other sources over expenditures and other uses	(634,192)	1,524,384	2,158,576	(1,964,165)	346,364	2,310,529	10,248	-	-
Fund balances, beg (non-GAAP budgetary bas	\$ (761,159)	\$ 1,293,365	\$ 1,873,293	\$ (1,870,031)	\$ 433,231	\$ 1,324,727	\$ 10,248	\$ 10,248	\$ -
Less prior year fund balance	761,159	(1,293,365)	(2,054,524)	1,870,031	(433,231)	(2,303,262)	(10,248)	(10,248)	-
Fund Balances, end (non-GAAP budgetary bas	\$ (634,192)	\$ 1,524,384	\$ 1,977,345	\$ (1,964,165)	\$ 346,364	\$ 1,331,994	\$ 10,248	\$ -	\$ -
ADJUSTMENTS TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES:									
Encumbrances related to prior year budgets		-			-			-	
Fund Balances, ending (GAAP basis)		\$ 1,524,384			\$ 346,364			\$ -	

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

FIDUCIARY FUND FINANCIAL STATEMENTS

SAN SABA COUNTY, TEXAS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2013

	<u>Agency Funds</u>
ASSETS	
Pooled cash and cash equivalents	\$ 106,325
Cash and cash equivalents	695
Investments - current	<u>60,677</u>
Total assets	<u><u>\$ 167,697</u></u>
LIABILITIES	
Accounts payable	106,325
Due to beneficiaries	<u>61,372</u>
Total liabilities	<u><u>\$ 167,697</u></u>

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

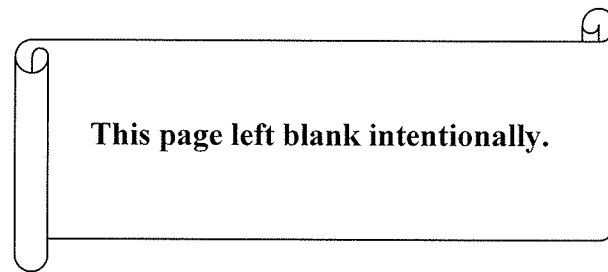
SAN SABA COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
YEAR ENDED SEPTEMBER 30, 2013

	<u>Agency Funds</u>
OPERATING REVENUES:	
Sales Tax	\$ 381,583
Court costs, fines and fees	262,980
Pass-through grant revenues	128,540
Investment Income	<u>1,356</u>
Total additions	<u>\$ 774,459</u>
OPERATING EXPENSES:	
Transfers to Not-for-Profit Organizations	128,540
Transfers to Primary Government	369,198
Transfers to State Government	<u>354,082</u>
Total deductions	<u>\$ 851,820</u>
Change in net position	<u>\$ (77,361)</u>

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

Beginning of Year	<u>\$ 245,058</u>
End of Year	<u><u>\$ 167,697</u></u>

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



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NOTES TO THE BASIC FINANCIAL STATEMENTS

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General Statement

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

B. Financial Reporting Entity

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

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

Included in the reporting entity:

San Saba County, Texas (Primary Government)

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

For the year ended September 30, 2013, no other organizations have been combined for either blended or discrete presentation in the County's financial statements. The following organizations are not considered "related organizations":

Excluded from the reporting entity:

San Saba County Appraisal District

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

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

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

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

Inter-local Agreements

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

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

The County is responsible for overseeing countywide emergency management and medical services whereby professional emergency personnel respond to calls for emergency management and/or medical assistance. The demand for emergency services continues to rise each year as the population increases and more people need such assistance. The County and the City of San Saba share in funding the operations each fiscal year through an inter-local agreement whereby the City pays \$80,000 to the County per annum related to the EMS services and \$2,938 per annum related to Emergency Management Services.

San Saba County Emergency Dispatcher Services

San Saba County provides dispatching services from the San Saba County Jail in the case of emergencies involving medical, fire, and police. The City of San Saba and the County share in the cost associated with dispatching services for criminal activity, domestic violence, fire, and emergency medical services. The City pays \$78,000 per annum to cover its share of agreed upon services.

San Saba Volunteer Fire Department

This volunteer organization provides countywide emergency fire and rescue services whereby trained professionals respond to automobile, marine, and equipment accidents, as well as potentially disastrous circumstances such as grassfires and house fires. The County and the City of San Saba share in funding its annual operations. The County records its 50% share of expenditures in the general fund. The City paid the County \$5,075 in fiscal year 2012 for equipment and supplies related to fire department operations.

San Saba County Municipal Court Costs

An inter-local agreement exists between the City of San Saba and the County whereby costs are shared for municipal court functions. The City of San Saba reimbursed the County \$20,150 for the fiscal year ending September 30, 2013 for its share of expenses related to the inter-local agreement.

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

San Saba Municipal Airport

An inter-local agreement exists between the City of San Saba and the County whereby costs are shared for operations of the municipal airport located north of San Saba, Texas. No expenses were incurred related to the inter-local agreement for fiscal year ended September 30, 2013.

The County and City of San Saba continue to remain committed to providing financial support for these joint activities.

C. Basis of Presentation

Government-wide Financial Statements:

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

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

Fund Financial Statements

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

Governmental Funds

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

General Fund –

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

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.

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

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.

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.

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

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

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

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

Additionally, the County reports the following fiduciary funds:

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

E. Budgetary Data

Budget Policies and Practices

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

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

Budgetary Control

Each fund's appropriated budget is prepared on a detailed line item basis. Revenues are budgeted by source. Expenditures are budgeted by fund and by department. The legal level of budgetary control is at the department level. The County Treasurer has authority to transfer appropriation balances from one expenditure category to another within a department. Budget revisions are subject to approval by the Commissioners Court. The reported supplementary budget data notes the original budgeted amounts and the final budget, which was revised for amendments authorized during the 2012-2013 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 2013 by more than \$100 for the following accounts and departments:

<u>Department</u>	<u>Class</u>	<u>Amount of Expenditures over Budget</u>
District Clerk	Personnel and related	250
Tax Assessor-Collector	Personnel and related	555
Tax Assessor-Collector	Other services and charges	119

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

County Extension Agents	Other services and charges	119
Veteran's Service Officer	Personnel and related	115
Public Service	Other services and charges	275
Public Safety	Personnel and related	111
Public Safety	Crimestoppers	417
Public Safety	Other services and charges	5,394
County-wide	Other services and charges	141,965
Janitorial	Personnel and related	1,219
Janitorial	Other services and charges	735
Fire Department	Personnel and related	902
Fire Department	Other services and charges	8,770
District Court	Other services and charges	4,373
Volunteer Ambulance	Personnel and related	26,001
Volunteer Ambulance	Other services and charges	179
Emergency Management	Personnel and related	1,393
County Attorney	Personnel and related	250
County Attorney	Other services and charges	250
Sheriff	Personnel and related	196
Jail	Personnel and related	3,852
District Attorney	Personnel and related	3,770
District Attorney	Other services and charges	276
Municipal Court	Personnel and related	101
Road & Bridge – Precinct 1	Personnel and related	112
Road & Bridge – Precinct 2	Personnel and related	850
Road & Bridge – Precinct 3	Personnel and related	213
Road & Bridge – Precinct 4	Personnel and related	217
Road & Bridge – Precinct 4	Personnel and related	148
Rylander Library	Utilities	317
Crime Victims Assistance	Personnel and related	494

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.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

Interfund Receivables and Payables

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

Capital Assets

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

Government-wide Statements

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

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

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

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.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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.

Estimates

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

Long-term Debt

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

Fund Equity

Government-wide Statements

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

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

Fund Statements

In order to clarify the relationship between reserved fund balance and restricted net position, the GASB issued Statement No. 54 to be implemented for periods beginning after June 15, 2010. The objective of the new statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied.

Fund balance reporting requirements were changed to depict the relative strength of the spending constraints placed on the purposes for which the resources can be used as follows:

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

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

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

Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; 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 Revenues, Expenses, and Changes in Net Position, all Interfund transfers between individual governmental funds have been eliminated.

Reservations of equity show amounts that are not appropriate for expenditure, or are legally restricted for specific uses and purposes. Generally, the purpose is indicated in the fund name or account title on the face of the Statement of Net Position.

H. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

Fund Accounting Requirements

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

Deposits and Investments Laws and Regulations

In accordance with state law, all uninsured deposits of municipal funds in financial institutions must be secured with acceptable collateral valued at the lower of market or par. Acceptable collateral includes certain U.S. Government or Government Agency securities. As required by 12 U.S.C.A. Section 1823(3), all financial institutions pledging collateral to the County must have a written collateral agreement approved by the board of directors or loan committee. As reflected in Note (2), all deposits 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 2013 (2012 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 2013 tax levy on assessed valuations was \$2,309,910. Tax collections on current taxes assessed for fiscal year 2013 were approximately 97.74%.

(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, 2013, categorized by level of risk, are presented in the following table:

	Bank Balance	Category			Carrying Amount
		1	2	3	
<u>POOLED DEPOSITS</u>					
Pooled cash and cash equivalents					
General & Special Revenue	\$2,258,265	\$ 250,000	\$ 1,970,943		\$2,220,943
Fiduciary Funds					
County & District Clerk	30,485	30,485			30,485
<u>NON-POOLED DEPOSITS</u>					
Non-pooled cash and cash equivalents					
General Funds	26,033		26,033		26,033
Fiduciary Funds					
County & District Clerk	695	695			695
Ag Program	4,860	4,860			4,860
Justice of the Peace	6,205	6,205			6,205
Tax Assessor – Collector	55,764	55,764			55,764
County Attorney	8,740	8,740			8,740
County Available School	272	272			272
Non-pooled certificates of deposit					
General Fund	100,000		100,000		100,000
Special Revenue	37,648		37,648		37,648
Fiduciary Funds					
District Clerk	60,677	60,677			60,677
Total Deposits	\$2,589,644	\$ 417,698	\$ 2,134,624	\$ -	\$2,552,322

3) CAPITAL ASSETS

Capital assets for governmental activities for the year ended September 30, 2013, are as follows:

	Balance September 30 2012	Additions	Retirements	Balance September 30 2013
Land	\$ 58,887	\$ -	\$ -	\$ 58,887
Buildings	280,907	-	-	280,907
Improvements	247,628	241,205	-	488,833
Infrastructure Improvements	3,612,326	-	-	3,612,326
Furniture & Fixtures	382,101	15,199	-	397,300
Machinery & Equipment	3,536,683	64,256	(20,496)	3,580,443
Totals at historical cost	\$ 8,18,532	\$ 320,660	\$ (20,496)	\$ 8,418,696
Less accumulated depreciation				
Buildings	(239,332)	(5,469)	-	(244,801)
Improvements	(204,333)	(15,412)	-	(219,745)
Infrastructure Improvements	(2,015,719)	(199,429)	-	(2,215,148)
Furniture & Fixtures	(302,417)	(23,213)	-	(325,630)
Machinery & Equipment	(2,818,324)	(198,974)	20,496	(2,996,802)
Total accumulated depreciation	(5,580,125)	(442,497)	20,496	(6,002,126)
Governmental Activities capital assets, net	\$ 2,538,407	\$ (121,837)	\$ -	\$ 2,416,570

Depreciation expense was charged to governmental activities as follows:

General government administration	\$ 131,355
Road and bridge	302,191
Public safety	<u>8,951</u>
Total depreciation expense	<u>\$ 442,497</u>

(4) LEASE COMMITMENTS

Operating Leases

As of September 30, 2013, the County had remaining operating lease commitments in the general fund of \$39,744 related to office equipment software and copier contracts. All leases are renewable one-year to five-year contracts. Expenditures related to such contracts for 2013 were \$33,524.

(5) LONG-TERM DEBT

There is no general obligation debt outstanding at September 30, 2013.

(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
\$168,315	\$626,877	\$ 186,832	\$ 982,024

(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 624 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.

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 9.24% for the months of the accounting year in 2013, and 8.70% for the months of the accounting year in 2012.

The deposit rate payable by the employee members for calendar year 2013 and 2012 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, 2012 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2012 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, 2012 was 20 years.

Funded Status and Funding Progress. As of December 31, 2012, the most recent actuarial valuation date, the plan was 88.49% funded. The actuarial accrued liability for benefits was \$3,439,258 and the actuarial value of assets was \$3,043,298, resulting in an unfunded actuarial accrued liability (UAAL) of \$395,960. The covered payroll (annual payroll of active employees covered by the plan) was \$1,141,179, and the ratio of the UAAL to the covered payroll was 34.70%.

(7) DEFINED BENEFIT PLAN - *Continued*

The December 31, 2012 actuarial valuation is the most recent valuation. A comparison to the prior year information is as follows:

Actuarial Valuation Information

Actuarial valuation date	12/31/10	12/31/11	12/31/12
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, closed
Amortization period in years	20.0	20.0	20.0
Asset valuation method	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value
<i>Actuarial assumptions:</i>			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.4%	5.4%	5.4%
Inflation ¹	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

**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 %
12/31/11	3,106,073	3,454,961	348,888	89.90%	1,138,304	30.65%
12/31/12	3,043,298	3,439,258	395,960	88.49%	1,141,179	34.70%

(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.

(8) OPTIONAL GROUP TERM LIFE FUND - *Continued*

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, 2013 and 2012 were \$8,105 and \$7,925, which equaled the contractually required contributions each year. The premium rates for September 30, 2013 and 2012 were 0.67% and 0.64% 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, 2013:

Transfer From	To Capital Projects Fund	<u>To Road & Bridge</u> General Precincts		To Debt Service Fund	To Special Revenue	Total Transfers In/ (Out)
General						
Indigent Defense					\$ 18,532	\$ 18,532
Restoration	123,228					123,228
Road & Bridge						
General			1,031,282			1,031,282
Precincts				518		518
Total Transfers	\$ 123,228	\$ -	\$ 1,031,282	\$ 518	\$ 18,532	\$ 1,173,560

(10) RISK MANAGEMENT

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

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

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

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

(11) LITIGATION

There are no lawsuits currently pending against the County.

(12) NEW PRONOUNCEMENTS

In June 2011, the GASB approved a new pronouncement Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, which established new guidelines for reporting deferred outflows and deferred inflows of resources, as well as net position in the statement of financial position. The new guidelines amend the composition required by GASB Statement No. 34, which required the presentation of assets, liabilities, and net assets. The deferred ad valorem taxes and grant revenue receipts are affected by this new pronouncement and are reported differently than previously issued financial statements. The statement specifies that the statement of net position should report all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Net position is to be displayed in three components: net investment in capital assets, restricted, and unrestricted.

In May 2012, GASB issued Statement No. 65, to clarify which financial statement items should continue to be presented as assets and liabilities and which should be classified as deferred outflows and deferred inflows of resources, as well as which items should be treated as current period expenditures or revenues. This Statement issued by GASB also amends GASB Statement No. 34.

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

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REQUIRED
SUPPLEMENTARY INFORMATION

San Saba County, Texas
Schedule of Cash Receipts and Disbursements As Compared with Budget
General Fund
For the Year Ended September 30, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual (Over) Under Budget
REVENUES:				
Taxes	\$ 1,849,975.86	\$ 1,849,975.86	\$ 1,801,571.96	\$ 48,403.90
Taxes - Prior Year	61,000.00	61,000.00	114,013.90	(53,013.90)
Penalty & Interest	25,000.00	25,000.00	67,662.20	(42,662.20)
Sales Tax	140,000.00	140,000.00	159,509.02	(19,509.02)
Mixed Drink Tax	2,000.00	2,000.00	1,858.00	142.00
Fees of Office	149,725.00	149,725.00	112,080.36	37,644.64
Fees to Clerks	6,000.00	6,000.00	10,651.85	(4,651.85)
Fees for Peace Officers	10,000.00	10,000.00	14,559.53	(4,559.53)
Fees for Services of Prosecutors	500.00	500.00	976.46	(476.46)
Liquor Licenses	300.00	300.00	-	300.00
Auto Registration Fees	20,000.00	20,000.00	24,796.14	(4,796.14)
Jury Fees	850.00	850.00	555.78	294.22
Traffic Fees	2,000.00	2,000.00	879.44	1,120.56
County Transaction Fees	1,950.00	1,950.00	1,119.84	830.16
Fines	-	-	200.00	(200.00)
Bond Forfeiture	-	-	750.00	(750.00)
Child Safety	750.00	750.00	200.00	550.00
Traffic Law Failure to Appear	1,000.00	1,000.00	1,567.00	(567.00)
Justice Court Technology Fund	3,500.00	3,500.00	-	3,500.00
Court Appointed Attorney Fee	100.00	100.00	-	100.00
Judicial Education Fee	150.00	150.00	141.00	9.00
State Salary Supplement	35,833.33	35,833.33	35,833.33	-
Indigent Program Reimbursement	5,000.00	5,000.00	-	5,000.00
911 Reimbursement	-	-	-	-
Medicare	140,000.00	140,000.00	137,785.59	2,214.41
Medicaid	10,000.00	10,000.00	16,781.01	(6,781.01)
Other Insurance	38,000.00	38,000.00	66,002.91	(28,002.91)
Private Pay	11,000.00	11,000.00	8,230.03	2,769.97
Intergovernmental Revenue	194,798.77	193,238.77	187,926.12	5,312.65
Sale of Assets	-	-	912.50	(912.50)
Rental Income	18,000.00	18,000.00	15,900.00	2,100.00
Other Income	23,500.00	25,060.00	72,333.18	(47,273.18)
Interest Income	10,000.00	10,000.00	6,448.54	3,551.46
District Attorney State	2,720.00	2,720.00	-	2,720.00
TRANSFERS:				
Interfund Transfers In	-	-	-	-
Interdepartmental Transfers In	-	-	-	-
TOTAL GENERAL FUND REVENUES	\$ 2,763,652.96	\$ 2,763,652.96	\$ 2,861,245.69	\$ (97,592.73)

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, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
COUNTY JUDGE				
Salary - Department Head	\$ 49,763.49	\$ 49,763.49	\$ 49,763.52	\$ 0.03
Salary - #1	21,106.41	21,106.41	21,193.16	86.75
Payroll Tax - Social Security	4,393.93	4,393.93	4,122.07	(271.86)
Payroll Tax - Medicare	1,027.61	1,027.61	964.01	(63.60)
Retirement	6,452.70	6,452.70	6,428.27	(24.43)
Death Benefits	469.51	469.51	232.64	(236.87)
Health Insurance	11,204.88	11,204.88	10,794.50	(410.38)
Unemployment	47.49	47.49	101.47	53.98
Worker's Compensation	516.63	516.63	361.26	(155.37)
Office Supplies/Postage	2,000.00	2,000.00	1,857.31	(142.69)
Advertising & Required Publications	1,115.00	1,115.00	-	(1,115.00)
Travel/Dues/Conventions	6,955.40	6,955.40	5,008.87	(1,946.53)
Telephone	3,000.00	3,000.00	2,590.14	(409.86)
Repairs/Maintenance	300.00	300.00	-	(300.00)
Equipment Maintenance & Supplies	450.00	450.00	-	(450.00)
Capital Outlay	-	-	-	-
TOTAL County Judge	\$ 108,803.05	\$ 108,803.05	\$ 103,417.22	\$ (5,385.83)
COUNTY CLERK				
Salary - Department Head	\$ 15,345.33	\$ 15,345.33	\$ 15,345.36	\$ 0.03
Salary - #6 or Part-Time	10,553.21	10,553.21	8,824.02	(1,729.19)
Payroll Tax - Social Security	1,605.71	1,605.71	1,498.55	(107.16)
Payroll Tax - Medicare	375.53	375.53	350.45	(25.08)
Retirement	2,358.06	2,358.06	1,613.95	(744.11)
Death Benefits	171.58	171.58	50.24	(121.34)
Unemployment	23.74	23.74	24.06	0.32
Worker's Compensation	188.80	188.80	124.91	(63.89)
Office Supplies/Postage	7,000.00	7,000.00	4,390.95	(2,609.05)
Travel/Dues/Conventions	550.00	550.00	290.00	(260.00)
Telephone	800.00	800.00	468.19	(331.81)
Repairs/Maintenance	300.00	300.00	300.00	-
Copier/Maintenance Contract	9,500.00	9,500.00	7,110.59	(2,389.41)
Legal	-	-	100.00	100.00
Capital Outlay	500.00	500.00	125.51	(374.49)
TOTAL County Clerk	\$ 49,271.96	\$ 49,271.96	\$ 40,616.78	\$ (8,655.18)

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, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
DISTRICT CLERK				
Salary - Department Head	\$ 15,345.33	\$ 15,345.33	\$ 15,345.25	\$ (0.08)
Salary - #1	21,106.41	21,106.41	21,173.67	67.26
Payroll Tax - Social Security	2,260.01	2,260.01	2,155.48	(104.53)
Payroll Tax - Medicare	528.55	528.55	504.10	(24.45)
Retirement	3,318.93	3,318.93	3,307.87	(11.06)
Death Benefits	241.49	241.49	120.33	(121.16)
Health Insurance	5,602.44	5,602.44	5,852.00	249.56
Unemployment	47.49	47.49	101.28	53.79
Worker's Compensation	265.73	265.73	186.05	(79.68)
Office Supplies/Postage	3,700.00	3,700.00	2,856.10	(843.90)
Travel/Dues/Conventions	350.00	350.00	50.00	(300.00)
Telephone	450.00	450.00	444.32	(5.68)
Repairs/Maintenance	150.00	150.00	-	(150.00)
Copier/Maintenance Contract	1,100.00	1,100.00	740.25	(359.75)
Capital Outlay	100.00	100.00	-	(100.00)
TOTAL District Clerk	\$ 54,566.38	\$ 54,566.38	\$ 52,836.70	\$ (1,729.68)
COUNTY TREASURER				
Salary - Department Head	\$ 30,690.66	\$ 30,690.66	\$ 30,690.60	\$ (0.06)
Salary - #6 or Part Time	10,553.21	10,553.21	5,801.98	(4,751.23)
Payroll Tax - Social Security	2,557.12	2,557.12	2,225.30	(331.82)
Payroll Tax - Medicare	598.04	598.04	520.36	(77.68)
Retirement	3,755.25	3,755.25	3,241.79	(513.46)
Death Benefits	273.24	273.24	134.34	(138.90)
Health Insurance	5,602.44	5,602.44	5,397.25	(205.19)
Unemployment	23.74	23.74	13.02	(10.72)
Worker's Compensation	300.66	300.66	193.14	(107.52)
Office Supplies/Postage	2,000.00	2,474.09	2,363.28	(110.81)
Other Supplies	200.00	200.00	55.00	(145.00)
Advertising & Required Publications	100.00	100.00	52.70	(47.30)
Travel/Dues/Conventions	2,200.00	1,725.91	1,730.04	4.13
Telephone	500.00	500.00	485.66	(14.34)
Repairs/Maintenance	300.00	300.00	112.50	(187.50)
TOTAL County Treasurer	\$ 59,654.36	\$ 59,654.36	\$ 53,016.96	\$ (6,637.40)

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, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
TAX ASSESSOR				
Salary - Department Head	\$ 17,229.84	\$ 17,229.84	\$ 17,229.84	\$ -
Salary - #1	21,106.41	21,106.41	21,552.91	446.50
Salary - #2	21,106.41	21,106.41	20,802.00	(304.41)
Payroll Tax - Social Security	3,685.45	3,685.45	3,406.84	(278.61)
Payroll Tax - Medicare	861.92	861.92	796.77	(65.15)
Retirement	5,412.25	5,412.25	5,390.05	(22.20)
Death Benefits	393.81	393.81	195.62	(198.19)
Health Insurance	11,204.88	11,204.88	10,794.50	(410.38)
Unemployment	94.98	94.98	202.85	107.87
Worker's Compensation	925.69	925.69	647.14	(278.55)
Office Supplies/Postage	3,720.00	3,720.00	3,034.82	(685.18)
Other Supplies	300.00	300.00	109.91	(190.09)
Travel/Dues/Conventions	600.00	600.00	206.79	(393.21)
Voter Registrar	3,000.00	2,848.00	1,379.38	(1,468.62)
Telephone	1,500.00	1,652.00	1,771.43	119.43
Repairs/Maintenance	300.00	300.00	-	(300.00)
Capital Outlay	200.00	200.00	45.00	(155.00)
TOTAL Tax Assessor	\$ 91,641.64	\$ 91,641.64	\$ 87,565.85	\$ (4,075.79)
JUSTICE OF PEACE				
Salary - Department Head	\$ 30,790.52	\$ 30,790.52	\$ 30,600.33	\$ (190.19)
Salary - #1	21,106.41	21,106.41	20,926.11	(180.30)
Salary - Part-Time	600.00	-	-	-
Professional Fees/Contract Lab	-	600.00	600.00	-
Payroll Tax - Social Security	3,254.81	3,254.81	3,176.92	(77.89)
Payroll Tax - Medicare	761.21	761.21	743.01	(18.20)
Retirement	4,725.22	4,725.22	4,667.10	(58.12)
Death Benefits	343.82	343.82	170.20	(173.62)
Health Insurance	11,204.88	11,204.88	10,794.50	(410.38)
Unemployment	48.84	48.84	87.15	38.31
Worker's Compensation	382.69	382.69	264.51	(118.18)
Office Supplies/Postage	2,000.00	1,900.00	1,570.67	(329.33)
Travel/Dues/Conventions	1,500.00	1,600.00	1,568.50	(31.50)
Telephone	1,750.00	1,750.00	1,763.11	13.11
Copier/Maintenance Contract	2,750.00	2,750.00	2,809.24	59.24
TOTAL Justice of Peace	\$ 81,218.40	\$ 81,218.40	\$ 79,741.35	\$ (1,477.05)

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, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
COUNTY EXTENSION AGENTS				
Salary - Department Head	\$ 11,173.98	\$ 11,173.98	\$ 11,255.10	\$ 81.12
Salary - #1	11,173.98	11,173.98	3,724.64	(7,449.34)
Salary - #2	21,106.41	21,106.41	20,985.45	(120.96)
Payroll Tax - Social Security	2,694.17	2,694.17	2,166.73	(527.44)
Payroll Tax - Medicare	630.09	630.09	506.72	(123.37)
Retirement	1,921.74	1,921.74	1,907.99	(13.75)
Death Benefits	139.83	139.83	69.68	(70.15)
Health Insurance	5,602.44	5,602.44	4,942.50	(659.94)
Unemployment	97.77	97.77	141.22	43.45
Worker's Compensation	316.77	316.77	189.02	(127.75)
Office Supplies/Postage	2,000.00	2,000.00	1,933.56	(66.44)
Other Supplies	200.00	200.00	200.00	-
Travel/Dues/Conventions	2,500.00	2,500.00	2,309.99	(190.01)
Continuing Education	550.00	550.00	335.00	(215.00)
Association Dues	300.00	300.00	110.00	(190.00)
Mileage	14,000.00	14,000.00	14,116.18	116.18
Telephone	1,780.00	1,780.00	1,397.33	(382.67)
Copier/Maintenance Contract	4,750.00	4,750.00	4,411.03	(338.97)
TOTAL County Extension Agents	\$ 80,937.18	\$ 80,937.18	\$ 70,702.14	\$ (10,235.04)
VETERANS SERVICE OFFICER				
Salary - Department Head	\$ 3,724.65	\$ 3,724.65	\$ 3,724.64	\$ (0.01)
Payroll Tax - Social Security	230.93	230.93	230.92	(0.01)
Payroll Tax - Medicare	54.01	54.01	54.00	(0.01)
Retirement	-	-	114.72	114.72
Unemployment	8.38	8.38	11.11	2.73
Worker's Compensation	27.15	27.15	16.88	(10.27)
Office Supplies/Postage	150.00	350.00	318.83	(31.17)
Travel/Dues/Conventions	550.00	350.00	36.25	(313.75)
Telephone	480.00	480.00	460.70	(19.30)
TOTAL Veterans Service Officer	\$ 5,225.12	\$ 5,225.12	\$ 4,968.05	\$ (257.07)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2013

STATEMENT 10
(CONTINUED)

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
LIBRARY				
Salary - Department Head	\$ 21,106.41	\$ 21,106.41	\$ 21,106.38	\$ (0.03)
Professional Fees/Contract Services	700.00	783.00	783.00	-
Payroll Tax - Social Security	1,308.60	1,308.60	1,308.60	-
Payroll Tax - Medicare	306.04	306.04	306.00	(0.04)
Retirement	1,921.74	1,921.74	1,912.24	(9.50)
Death Benefits	139.83	139.83	69.12	(70.71)
Health Insurance	5,602.44	5,602.44	5,397.25	(205.19)
Unemployment	47.49	47.49	59.10	11.61
Worker's Compensation	126.48	126.48	88.56	(37.92)
Other Supplies	300.00	300.00	262.69	(37.31)
Travel/Dues/Conventions	300.00	300.00	122.04	(177.96)
Telephone	400.00	400.00	202.31	(197.69)
Utilities	6,500.00	6,500.00	5,911.10	(588.90)
Repairs/Maintenance	300.00	569.15	427.15	(142.00)
Copier/Maintenance Contract	300.00	(52.15)	-	52.15
TOTAL Library	\$ 39,359.03	\$ 39,359.03	\$ 37,955.54	\$ (1,403.49)
PUBLIC SERVICE				
Salary #6 or Part-time	\$ 13,705.03	\$ 18,202.14	\$ 17,427.63	\$ (774.51)
Benefits	-	-	-	-
Judicial Administration	-	-	-	-
Payroll Tax - Social Security	849.71	1,128.53	1,037.90	(90.63)
Payroll Tax - Medicare	198.72	263.92	242.75	(21.17)
Retirement	1,247.84	1,657.05	1,600.67	(56.38)
Death Benefits	90.80	121.72	46.07	(75.65)
Health Insurance (Indigent Director)	5,602.44	5,602.44	5,397.25	-
Unemployment	30.84	40.70	79.61	38.91
Worker's Compensation	99.91	132.64	92.05	(40.59)
Medical/Psychological	3,500.00	3,500.00	1,593.00	(1,907.00)
Travel/Dues/Conventions	2,000.00	1,455.00	454.67	(1,000.33)
Legal	1,200.00	1,200.00	1,475.00	275.00
Indigent Health Care	145,600.00	152,081.12	152,081.12	-
Soil Conservation	6,000.00	6,000.00	6,000.00	-
Airport	15,000.00	2,000.00	2,000.00	-
Child Welfare Board	500.00	2,500.00	2,473.00	(27.00)
Children's Advocacy/CASA	1,320.00	1,320.00	1,210.00	(110.00)
HCCAA	8,000.00	8,000.00	6,514.00	(1,486.00)
MHMR	2,400.00	2,400.00	1,925.00	(475.00)
TOTAL Public Service	\$ 207,345.29	\$ 207,605.26	\$ 201,649.72	\$ (5,750.35)
PUBLIC SAFETY				
Salary - Department Head	\$ 3,616.18	\$ 3,616.18	\$ 3,616.08	\$ (0.10)
Payroll Tax - Social Security	224.20	224.20	224.19	(0.01)
Payroll Tax - Medicare	52.43	52.43	52.44	0.01
Retirement	-	-	111.36	111.36
Unemployment	8.14	8.14	10.13	1.99
Adult Probation	1,000.00	1,000.00	179.31	(820.69)
Crime Stoppers	500.00	500.00	916.65	416.65
Game Wardens	1,275.00	1,275.00	454.33	(820.67)
Highway Patrol	1,200.00	1,200.00	916.31	(283.69)
Trapper's Association	43,200.00	43,200.00	43,200.00	-
Insurance	7,500.00	7,500.00	12,893.68	5,393.68
Juvenile Probation/Detention	25,633.67	25,633.67	22,887.47	(2,746.20)
Fire Department	10,500.00	10,500.00	10,500.00	-
TOTAL Public Safety	\$ 94,709.62	\$ 94,709.62	\$ 95,961.95	\$ 1,252.33

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, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
COUNTY-WIDE				
Professional Fees/Contract Services	\$ 38,543.20	\$ 35,197.08	\$ 20,244.84	\$ (14,952.24)
Health Insurance	-	-	(1,007.23)	(1,007.23)
Unemployment	-	5,615.00	5,613.38	(1.62)
Office Supplies/Postage	2,000.00	2,000.00	1,878.24	(121.76)
Other Supplies	1,500.00	1,500.00	1,455.37	(44.63)
Advertising & Required Publications	7,500.00	7,500.00	2,816.06	(4,683.94)
Travel/Dues/Conventions	2,500.00	2,500.00	2,086.61	(413.39)
Telephone	4,600.00	4,600.00	2,505.48	(2,094.52)
Utilities	35,000.00	35,000.00	31,121.59	(3,878.41)
Insurance	60,000.00	60,000.00	52,615.62	(7,384.38)
Repairs/Maintenance	30,000.00	19,332.00	6,038.39	(13,293.61)
CTTC-Telephone Contract	3,300.00	4,115.00	4,114.92	(0.08)
Copier/Maintenance Contract	3,000.00	6,450.00	6,446.71	(3.29)
County Permanent Improvements	30,000.00	103,611.16	245,080.04	141,468.88
Fees and Licenses	1,000.00	1,000.00	1,495.90	495.90
Audit	20,000.00	20,000.00	18,600.00	(1,400.00)
Central Appraisal District	89,867.90	89,867.90	89,867.92	0.02
Election Expense	25,000.00	25,000.00	15,459.06	(9,540.94)
Capital Outlay	-	1,350.00	1,347.57	(2.43)
TOTAL County-Wide	\$ 353,811.10	\$ 424,638.14	\$ 507,780.47	\$ 83,142.33
JANITORIAL				
Salary - Department Head	\$ 23,589.51	\$ 23,589.51	\$ 22,288.70	\$ (1,300.81)
Salary - #6 or Part-time	6,765.66	6,765.66	7,170.26	404.60
Professional Fees/Contract Services	-	-	-	-
Payroll Tax - Social Security	1,882.02	1,882.02	1,826.45	(55.57)
Payroll Tax - Medicare	440.15	440.15	427.16	(12.99)
Retirement	2,147.82	2,147.82	2,213.63	65.81
Death Benefits	156.28	156.28	73.88	(82.40)
Unemployment	68.30	68.30	90.70	22.40
Worker's Compensation	1,445.91	1,445.91	973.01	(472.90)
Other Supplies	6,796.60	7,180.91	7,915.62	734.71
Telephone	360.00	360.00	323.20	(36.80)
Repairs/Maintenance	2,000.99	1,616.68	1,063.70	(552.98)
TOTAL Janitorial	\$ 45,653.24	\$ 45,653.24	\$ 44,366.31	\$ (1,286.93)

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, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
FIRE DEPARTMENT				
Retirement	\$ 3,000.00	\$ 3,000.00	\$ 3,901.56	\$ 901.56
Worker's Compensation	800.00	800.00	800.00	-
Other Supplies	1,500.00	1,500.00	119.26	(1,380.74)
Travel/Dues/Conventions	3,500.00	3,500.00	600.00	(2,900.00)
Telephone	1,200.00	1,200.00	881.23	(318.77)
Utilities	2,400.00	2,400.00	2,062.78	(337.22)
Repairs/Maintenance	15,000.00	15,000.00	3,694.22	(11,305.78)
Fuel/Oil/Etc	7,000.00	7,000.00	5,595.14	(1,404.86)
Equipment Maintenance & Supplies	6,000.00	6,000.00	12,785.48	6,785.48
Copier/Computer Maint Contract	-	-	1,250.00	1,250.00
Capital Outlay	15,000.00	15,000.00	1,225.25	(13,774.75)
TOTAL Fire Department	\$ 55,400.00	\$ 55,400.00	\$ 32,914.92	\$ (22,485.08)
DISTRICT COURT				
JUDICIAL				
Benefits	\$ 6,533.00	\$ 6,533.00	6,491.73	(41.27)
Professional Fees	2,400.00	2,400.00	201.38	(2,198.62)
Judicial Administration	17,948.00	17,948.00	18,044.80	96.80
Court Reporter	-	-	128.00	128.00
Office Supplies/Postage	2,708.00	2,708.00	6,132.93	3,424.93
Charges	400.00	400.00	791.07	391.07
Capital Outlay	248.00	248.00	-	(248.00)
SERVICES				
Professional Fees/Contract Labor	20,000.00	20,000.00	12,603.27	(7,396.73)
Judicial Administration	2,400.00	2,400.00	2,400.00	-
Case Management	-	-	332.67	332.67
Appeals Records	3,000.00	3,000.00	301.50	(2,698.50)
Jury Fees	3,000.00	3,000.00	2,940.34	(59.66)
Medical/Psychological	1,000.00	1,000.00	-	(1,000.00)
TOTAL District Court	\$ 59,637.00	\$ 59,637.00	\$ 50,367.69	\$ (9,269.31)

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, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
VOLUNTEER AMBULANCE				
Salary - Department Head	\$ 32,000.00	\$ 32,000.00	\$ 31,999.92	\$ (0.08)
Salary - #1	30,000.00	30,000.00	29,871.04	(128.96)
Salary - #2	28,000.00	28,000.00	27,883.00	(117.00)
Salary - #3	26,000.00	26,000.00	24,492.08	
Salary - #4	2,000.00	2,000.00	-	(2,000.00)
Salary - #6 or Part-time	72,864.00	72,864.00	91,593.10	18,729.10
Overtime	6,840.00	6,840.00	2,556.83	(4,283.17)
Professional Fees	13,930.00	13,930.00	18,453.48	4,523.48
Payroll Tax - Social Security	12,257.65	12,257.65	12,908.85	651.20
Payroll Tax - Medicare	2,866.71	2,866.71	3,019.03	152.32
Retirement	11,366.68	11,366.68	13,033.94	1,667.26
Death Benefits	827.07	827.07	337.98	(489.09)
Health Insurance	22,409.76	22,409.76	19,375.00	(3,034.76)
Unemployment	444.83	444.83	722.17	277.34
Worker's Compensation	8,023.37	8,023.37	5,061.94	(2,961.43)
Office Supplies/Postage	670.00	670.00	708.97	38.97
Other Supplies	35,000.00	33,624.01	26,834.12	(6,789.89)
Per Diem/Incidental/Exp Reimb	43,680.00	43,680.00	17,922.00	(25,758.00)
Travel/Dues/Conventions	500.00	500.00	491.26	(8.74)
Continuing Education/ Dues	1,500.00	1,500.00	835.10	(664.90)
Telephone	3,750.00	3,750.00	3,929.13	179.13
Utilities	9,900.00	9,900.00	7,056.88	(2,843.12)
Repairs/Maintenance	6,600.00	6,600.00	6,693.31	93.31
Fuel/Oil/Etc	17,000.00	17,000.00	13,187.55	(3,812.45)
Equipment Maintenance & Supplies	6,600.00	6,600.00	4,804.35	(1,795.65)
Copier/Maintenance Contract	5,500.00	5,500.00	4,485.62	(1,014.38)
Medical/Psychological	-	-	-	-
Capital Outlay	1,500.00	2,875.99	2,875.99	-
TOTAL Volunteer Ambulance	\$ 402,030.07	\$ 402,030.07	\$ 371,132.64	\$ (29,389.51)
EMERGENCY MANAGEMENT				
Salary - Department Head	\$ 9,512.02	\$ 5,014.91	\$ 5,742.84	\$ 727.93
Payroll Tax - Social Security	589.75	310.93	341.94	31.01
Payroll Tax - Medicare	137.92	72.72	79.95	7.23
Retirement	866.07	456.86	522.84	65.98
Death Benefits	63.02	32.10	30.26	(1.84)
Unemployment	21.40	11.54	27.48	15.94
Worker's Compensation	69.34	36.61	25.34	(11.27)
Office Supplies/Postage	150.00	91.00	91.00	-
Other Supplies	100.00	0.00	-	-
Advertising & Required Publications	650.00	550.00	516.00	(34.00)
Travel/Dues/Conventions	2,750.00	3,625.00	3,416.56	(208.44)
Telephone	500.00	504.00	543.46	39.46
Capital Outlay	75.00	0.00	-	-
TOTAL Emergency Management	\$ 15,484.52	\$ 10,705.67	\$ 11,337.67	\$ 632.00

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, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
COUNTY ATTORNEY				
Salary - Department Head	\$ 51,576.56	\$ 51,576.56	\$ 51,576.57	\$ 0.01
Payroll Tax - Social Security	3,197.75	3,197.75	2,822.11	(375.64)
Payroll Tax - Medicare	747.86	747.86	660.00	(87.86)
Retirement	4,697.34	4,697.34	4,672.84	(24.50)
Death Benefits	341.69	341.69	168.93	(172.76)
Health Insurance	5,602.44	5,602.44	5,852.00	249.56
Unemployment	-	-	-	-
Worker's Compensation	375.98	375.98	262.89	(113.09)
Office Supplies/Postage	2,500.00	2,417.03	2,417.03	-
Travel/Dues/Conventions	800.00	260.13	225.00	(35.13)
Telephone	2,300.00	2,390.71	2,640.00	249.29
Repairs/Maintenance	600.00	675.16	675.16	-
Capital Outlay	2,500.00	3,456.97	3,079.00	(377.97)
TOTAL County Attorney	\$ 75,239.62	\$ 75,739.62	\$ 75,051.53	\$ (688.09)
SHERIFF				
Salary - Department Head	\$ 17,229.84	\$ 17,229.84	\$ 17,229.84	\$ -
Salary - #1	33,382.82	33,382.82	26,834.64	(6,548.18)
Salary - #2	32,305.95	32,305.95	32,155.92	(150.03)
Salary - #3	32,305.95	32,305.95	31,599.92	(706.03)
Salary - #4	29,416.80	21,916.80	15,508.51	(6,408.29)
Payroll Tax - Social Security	8,967.76	8,967.76	7,577.83	(1,389.93)
Payroll Tax - Medicare	2,097.30	2,097.30	1,772.30	(325.00)
Retirement	13,169.60	13,169.60	10,894.10	(2,275.50)
Death Benefits	958.25	958.25	405.57	(552.68)
Health Insurance	28,012.20	20,512.20	12,783.48	(7,728.72)
Unemployment	286.68	286.68	482.69	196.01
Worker's Compensation	5,187.71	5,187.71	3,191.97	(1,995.74)
Office Supplies/Postage	3,000.00	3,000.00	3,008.98	8.98
Other Supplies	3,000.00	3,000.00	3,003.33	3.33
Uniforms	3,000.00	5,306.74	5,306.74	-
Advertising & Required Publications	1,000.00	1,000.00	506.40	(493.60)
Travel/Dues/Conventions	3,000.00	3,000.00	1,711.77	(1,288.23)
Case Management	4,500.00	4,500.00	3,043.09	(1,456.91)
Telephone	4,500.00	4,500.00	3,191.17	(1,308.83)
Repairs/Maintenance	10,000.00	12,234.77	12,234.77	-
Fuel/Oil/Etc	50,000.00	36,458.49	27,457.48	(9,001.01)
Equipment Maintenance & Supplies	-	-	-	-
Capital Outlay	22,000.00	46,000.00	30,860.06	(15,139.94)
TOTAL Sheriff	\$ 307,320.86	\$ 307,320.86	\$ 250,760.56	\$ (56,560.30)

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, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
JAIL				
Salary - Department Head	\$ 25,844.76	\$ 25,844.76	\$ 24,859.96	\$ (984.80)
Salary - #1	24,767.90	24,767.90	26,960.51	2,192.61
Salary - #2	24,767.90	24,767.90	24,560.54	(207.36)
Salary - #3	24,767.90	24,767.90	25,147.16	379.26
Salary - #4	24,767.90	24,767.90	24,372.48	(395.42)
Salary - #6 or Part-time	17,821.44	17,821.44	13,899.42	(3,922.02)
Overtime	7,000.00	7,374.63	7,938.98	564.35
Payroll Tax - Social Security	9,283.74	9,283.74	8,753.74	(530.00)
Payroll Tax - Medicare	2,171.20	2,171.20	2,047.24	(123.96)
Retirement	12,010.98	12,010.98	12,385.50	374.52
Death Benefits	873.95	873.95	453.14	(420.81)
Health Insurance	28,012.20	28,012.20	21,984.00	(6,028.20)
Unemployment	278.76	278.76	620.79	342.03
Worker's Compensation	5,370.50	5,370.50	3,780.23	(1,590.27)
Office Supplies/Postage	4,500.00	4,500.00	3,110.91	(1,389.09)
Other Supplies	4,000.00	4,000.00	3,982.25	(17.75)
Uniforms	1,800.00	2,391.06	2,391.06	-
Travel/Dues/Conventions	3,000.00	2,837.30	1,261.43	(1,575.87)
Case Management	1,500.00	1,500.00	1,425.03	(74.97)
Telephone	2,300.00	2,300.00	1,674.71	(625.29)
Utilities	18,000.00	18,000.00	16,986.03	(1,013.97)
Repairs/Maintenance	7,500.00	7,500.00	5,530.40	(1,969.60)
Copier/Maintenance Contract	3,000.00	3,000.00	2,675.98	(324.02)
Prisoner Meals	18,700.00	16,951.78	14,743.10	(2,208.68)
Inmate Overflow	90,000.00	59,902.70	59,892.50	(10.20)
Medical/Psychological	8,000.00	35,042.53	35,042.53	-
Capital Outlay	5,000.00	9,000.00	8,104.67	(895.33)
TOTAL Jail	\$ 375,039.13	\$ 375,039.13	\$ 354,584.29	\$ (20,454.84)
DISTRICT ATTORNEY				
Salary - Department Head	\$ 55,666.80	\$ 55,666.80	\$ 50,569.23	\$ (5,097.57)
Payroll Tax - Social Security	4,346.64	4,346.64	3,737.55	(609.09)
Payroll Tax - Medicare	-	-	-	-
Retirement	4,573.91	4,573.91	8,344.40	3,770.49
Health Insurance	9,657.89	9,657.89	5,108.50	(4,549.39)
Unemployment	120.00	120.00	92.29	(27.71)
Worker's Compensation	240.00	240.00	169.03	(70.97)
Office Supplies/Postage	732.00	732.00	585.13	(146.87)
Other Supplies	1,708.00	1,708.00	552.91	(1,155.09)
Travel/Dues/Conventions	720.00	720.00	996.26	276.26
Continuing Education/Dues	960.00	960.00	529.67	(430.33)
Telephone	910.40	910.40	343.83	(566.57)
Equipment Maintenance & Supplies	-	-	-	-
Copier/Maintenance Contract	725.60	725.60	355.79	(369.81)
TOTAL District Attorney	\$ 80,361.24	\$ 80,361.24	\$ 71,384.59	\$ (8,976.65)

STATEMENT 10
(CONTINUED)

San Saba County, Texas
Schedule of Cash Receipts and Disbursements as Compared with Budget
General Fund
For the Year Ended September 30, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
MUNICIPAL COURT				
Salary - Department Head	\$ 7,341.89	\$ 7,341.89	\$ 7,442.40	\$ 100.51
Salary - #1	9,636.68	9,636.68	9,729.33	92.65
Payroll Tax - Social Security	1,052.67	1,052.67	1,057.28	4.61
Payroll Tax - Medicare	246.18	246.18	247.29	1.11
Retirement	1,546.00	1,546.00	1,556.64	10.64
Death Benefits	112.47	112.47	55.38	(57.09)
Unemployment	21.74	21.74	40.54	18.80
Worker's Compensation	70.25	70.25	70.25	-
TOTAL Municipal Court	\$ 20,027.88	\$ 20,027.88	\$ 20,199.11	\$ 171.23
COUNTY COURT				
Professional Fees/Contract Services	\$ 2,800.00	\$ 2,800.00	\$ 2,672.50	\$ (127.50)
Judicial Administration	500.00	500.00	411.94	(88.06)
Jury Fees	500.00	500.00	-	(500.00)
Medical/Psychological	1,000.00	1,000.00	-	(1,000.00)
TOTAL County Court	\$ 4,800.00	\$ 4,800.00	\$ 3,084.44	\$ (1,715.56)
COURTHOUSE ANNEX				
Repairs/Maintenance	\$ 2,000.00	\$ 2,000.00	\$ 1,239.14	\$ (760.86)
TOTAL Courthouse Annex	\$ 2,000.00	\$ 2,000.00	\$ 1,239.14	\$ (760.86)
INTERFUND TRANSFERS				
	-	-	-	-
TOTAL GENERAL FUND EXPENDITURES	\$ 2,669,536.69	\$ 2,736,344.85	\$ 2,622,635.62	\$ (111,996.12)

Cash fund balance, October 1, 2012	\$ 1,427,533.93
Receipts	2,861,245.69
	<u>\$ 4,288,779.62</u>
Disbursements	(2,622,635.62)
Interfund Transfers Out	(141,760.00)
Cash fund balance, September 30, 2013	<u>\$ 1,524,384.00</u>

San Saba County
Road and Bridge - General Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
RECEIPTS:				
Fines	\$ 35,000.00	\$ 35,000.00	\$ 33,959.40	\$ (1,040.60)
Road Tax	456,481.00	456,481.00	444,285.72	(12,195.28)
Road Tax - Prior Year	10,000.00	10,000.00	29,254.89	19,254.89
Road Tax - Penalty and Interest	6,382.77	6,382.77	17,321.19	10,938.42
Auto Registration Fees	350,000.00	350,000.00	380,379.76	30,379.76
Lateral Road Income	20,400.00	20,400.00	19,654.92	(745.08)
Other Income	153,000.00	153,000.00	2,645.01	(150,354.99)
TRANSFERS				
Interfund Transfer In	-	-	-	-
TOTAL Receipts	\$ 1,031,263.77	\$ 1,031,263.77	\$ 927,500.89	\$ (103,762.88)
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ 1,000.00	\$ 1,000.00	\$ -	\$ (1,000.00)
Insurance	18,500.00	18,500.00	15,945.88	(2,554.12)
Repairs & Maintenance	1,000.00	1,000.00	-	(1,000.00)
County Permanent Improvements	9,746.95	9,746.95	-	(9,746.95)
TRANSFERS				
Interdepartmental Transfer Out	1,117,908.16	1,117,908.16	1,031,282.26	(86,625.90)
TOTAL Expenditures	\$ 1,148,155.11	\$ 1,148,155.11	\$ 1,047,228.14	\$ (100,926.97)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2012	\$ 206,631.00
Receipts	927,500.89
Interfund Transfers In	-
	\$ 1,134,131.89
Disbursements	(15,945.88)
Interfund Transfers Out	(1,031,282.26)
Cash Fund Balance, September 30, 2013	<u>\$ 86,903.75</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, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
RECEIPTS				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Sale of Assets	-	-	-	-
Other Income	-	-	687.50	687.50
TRANSFERS:				
Road and Bridge General	266,978.26	266,978.26	256,807.81	(10,170.45)
Total Receipts and Transfers	\$ 266,978.26	\$ 266,978.26	\$ 257,495.31	\$ (9,482.95)
DISBURSEMENTS:				
Salary - Department Head	\$ 32,280.39	\$ 32,280.39	\$ 32,280.36	\$ (0.03)
Salary - #1	28,555.72	28,555.72	28,583.16	27.44
Salary - #2	28,555.72	28,555.72	28,638.07	82.35
Salary #6 or Part-time	1,020.00	-	-	-
Overtime	1,000.00	-	-	-
FICA - Social Security	5,667.53	5,667.53	5,549.10	(118.43)
FICA - Medicare	1,325.47	1,325.47	1,297.81	(27.66)
Retirement	8,230.18	8,230.18	8,089.21	(140.97)
Death Benefits	598.85	598.85	292.87	(305.98)
Health Insurance	16,807.32	16,807.32	16,191.75	(615.57)
Unemployment	133.05	133.05	244.56	111.51
Worker's Compensation	4,154.04	4,154.04	2,806.15	(1,347.89)
Other Supplies	2,500.00	1,500.00	1,452.77	(47.23)
Uniforms	1,150.00	1,350.00	1,348.91	(1.09)
Travel/Dues/Conventions	600.00	643.25	643.25	-
Telephone	1,100.00	544.97	416.36	(128.61)
Utilities	2,500.00	2,500.00	2,404.26	(95.74)
Repairs/Maintenance	6,000.00	3,075.33	2,823.71	(251.62)
Fuel/Oil/Etc	25,000.00	25,000.00	23,088.95	(1,911.05)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,411.78	5,411.78	-
Equipment Maintenance & Supplies	28,400.00	27,185.00	24,708.49	(2,476.51)
Road Maintenance Supplies	30,000.00	69,274.67	69,273.84	(0.83)
Cattle guards/fences	2,500.00	1,950.00	1,949.95	(0.05)
Capital Outlay	33,800.00	-	-	-
Capital Outlay Other	-	-	-	-
TOTAL Precinct No. 1	\$ 266,978.27	\$ 264,743.27	\$ 257,495.31	\$ (7,247.96)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2012	\$ -
Transfers in	256,807.81
Receipts	687.50
	<u>\$ 257,495.31</u>
Disbursements	(257,495.31)
Cash Fund Balance, September 30, 2013	<u><u>\$ -</u></u>

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, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
RECEIPTS				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	-	-
TRANSFERS:				
Road and Bridge General	266,977.39	266,977.39	237,678.39	(29,299.00)
	\$ 266,977.39	\$ 266,977.39	\$ 237,678.39	\$ (29,299.00)
DISBURSEMENTS:				
Salary - Department Head	\$ 32,280.39	\$ 32,280.39	\$ 32,280.36	\$ (0.03)
Salary - #1	28,555.72	28,555.72	28,749.45	193.73
Salary - #2	28,555.72	28,555.72	28,593.86	38.14
Salary #6 or Part-time	2,939.99	2,939.99	-	(2,939.99)
Overtime	1,181.76	1,181.76	-	(1,181.76)
FICA - Social Security	5,797.84	5,797.84	5,518.38	(279.46)
FICA - Medicare	1,355.95	1,355.95	1,290.57	(65.38)
Retirement	8,246.72	8,246.72	8,119.82	(126.90)
Death Benefits	600.05	600.05	293.56	(306.49)
Health Insurance	16,807.32	16,807.32	16,191.75	(615.57)
Unemployment	137.77	137.77	245.24	107.47
Worker's Compensation	4,293.16	4,293.16	2,801.73	(1,491.43)
Other Supplies	3,000.00	3,000.00	313.31	(2,686.69)
Uniforms	1,000.00	1,470.00	1,514.99	44.99
Travel/Dues/Conventions	650.00	650.00	643.25	(6.75)
Telephone	1,000.00	1,000.00	641.79	(358.21)
Utilities	1,500.00	1,500.00	765.38	(734.62)
Repairs/Maintenance	9,000.00	9,000.00	5,418.52	(3,581.48)
Fuel/Oil/Etc	30,000.00	30,000.00	28,945.59	(1,054.41)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	1,225.00	(3,875.00)
Equipment Maintenance & Supplies	27,500.00	24,580.00	19,816.50	(4,763.50)
Road Maintenance Supplies	40,900.00	40,900.00	37,758.72	(3,141.28)
Cattle guards/fences	2,575.00	2,575.00	137.50	(2,437.50)
Capital Outlay	14,000.00	16,450.00	16,413.12	(36.88)
Capital Outlay Other	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
TOTAL Precinct No. 2	\$ 266,977.39	\$ 266,977.39	\$ 237,678.39	\$ (29,299.00)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2012	\$ -
Transfers in	237,678.39
Receipts	-
	\$ 237,678.39
Disbursements	(237,678.39)
Cash Fund Balance, September 30, 2013	\$ -

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, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
RECEIPTS				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Sale of Assets	-	-	-	-
Other Income	-	-	-	-
TRANSFERS:				
Road and Bridge General	291,975.95	291,975.95	246,049.49	(45,926.46)
	<u>\$ 291,975.95</u>	<u>\$ 291,975.95</u>	<u>\$ 246,049.49</u>	<u>\$ (45,926.46)</u>
DISBURSEMENTS:				
Salary - Department Head	\$ 32,280.39	\$ 32,280.39	\$ 32,280.36	\$ (0.03)
Salary - #1	28,555.72	28,555.72	27,755.05	(800.67)
Salary - #2	28,555.72	28,555.72	28,259.42	(296.30)
Salary #6 or Part-time	51.00	51.00	-	(51.00)
Overtime	50.00	50.00	13.73	(36.27)
FICA - Social Security	5,548.55	5,548.55	5,415.52	(133.03)
FICA - Medicare	1,297.65	1,297.65	1,266.53	(31.12)
Retirement	8,143.68	8,143.68	8,013.25	(130.43)
Death Benefits	592.55	592.55	286.99	(305.56)
Health Insurance	16,807.32	16,807.32	15,737.00	(1,070.32)
Unemployment	128.73	128.73	236.18	107.45
Worker's Compensation	4,027.02	4,027.02	2,732.61	(1,294.41)
Other Supplies	4,000.00	3,975.19	1,095.79	(2,879.40)
Uniforms	1,110.00	1,492.20	1,492.20	-
Travel/Dues/Conventions	525.00	643.25	643.25	-
Telephone	500.00	500.00	301.13	(198.87)
Utilities	500.00	1,000.00	903.68	(96.32)
Repairs/Maintenance	10,000.00	9,000.00	7,064.41	(1,935.59)
Fuel/Oil/Etc	26,599.00	26,599.00	26,015.41	(583.59)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	23,787.63	37,787.63	36,951.91	(835.72)
Road Maintenance Supplies	39,616.00	36,616.00	20,886.96	(15,729.04)
Cattle guards/fences	3,200.00	4,832.40	4,832.40	-
Capital Outlay	1,000.00	7,999.83	7,999.83	-
Other Capital Outlay	50,000.00	30,392.13	10,765.88	(19,626.25)
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
TOTAL Precinct No. 3	<u>\$ 291,975.96</u>	<u>\$ 291,975.96</u>	<u>\$ 246,049.49</u>	<u>\$ (45,926.47)</u>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2012	\$ -
Transfers in	246,049.49
Receipts	-
	<u>\$ 246,049.49</u>
Disbursements	(246,049.49)
Cash Fund Balance, September 30, 2013	<u>\$ -</u>

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, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
RECEIPTS				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Sale of Assets	-	-	-	-
Other Income	-	-	-	-
TRANSFERS:				
Road and Bridge General	291,976.57	291,976.57	290,746.57	(1,230.00)
	\$ 291,976.57	\$ 291,976.57	\$ 290,746.57	\$ (1,230.00)
DISBURSEMENTS:				
Salary - Department Head	\$ 32,280.39	\$ 32,280.39	\$ 32,280.36	\$ (0.03)
Salary - #1	28,555.72	28,555.72	28,536.93	(18.79)
Salary - #2	28,555.72	28,555.72	27,565.12	(990.60)
Salary #6 or Part-time	3,175.18	858.75	877.50	18.75
Overtime	-	135.37	135.37	-
FICA - Social Security	5,739.15	5,739.15	5,542.51	(196.64)
FICA - Medicare	1,342.22	1,342.22	1,296.30	(45.92)
Retirement	8,139.13	8,139.13	8,009.31	(129.82)
Death Benefits	592.22	592.22	288.93	(303.29)
Health Insurance	16,807.32	16,807.32	16,191.75	(615.57)
Unemployment	135.64	135.64	244.93	109.29
Worker's Compensation	4,233.88	4,233.88	2,782.33	(1,451.55)
Other Supplies	1,250.00	2,350.00	2,341.94	(8.06)
Uniforms	1,200.00	1,109.09	1,109.09	-
Travel/Dues/Conventions	700.00	643.25	643.25	-
Telephone	600.00	600.00	514.35	(85.65)
Utilities	1,100.00	1,242.11	1,338.13	96.02
Repairs/Maintenance	6,500.00	21,024.28	21,034.85	10.57
Fuel/Oil/Etc	30,000.00	30,542.21	30,690.27	148.06
Lateral Road Fuel, Oil, Etc.	5,100.00	5,192.61	5,192.16	(0.45)
Equipment Maintenance & Supplies	16,000.00	29,648.41	29,648.41	-
Road Maintenance Supplies	58,220.00	70,534.10	70,532.78	(1.32)
Cattle guards/fences	3,750.00	2,950.00	2,950.00	-
Capital Outlay	38,000.00	1,000.00	1,000.00	-
Approved FEMA Budget	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
TOTAL Precinct No. 4	\$ 291,976.57	\$ 294,211.57	\$ 290,746.57	\$ (3,465.00)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2012	\$ -
Transfers in (out)	290,746.57
Receipts	-
	\$ 290,746.57
Disbursements	(290,746.57)
Cash Fund Balance, September 30, 2013	\$ -

SUPPLEMENTARY INFORMATION

SAN SABA COUNTY, TEXAS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2013

	Road and Bridge General	Rylander Library Trust Fund	Crime Victim's Assistance Fund	Records Management and Preservation Fund	Law Library Fund
<u>ASSETS</u>					
Pooled Cash and Cash Equivalents	\$ 145,848	\$ 22,878	\$ -	\$ 146,162	\$ 12,267
Non-Pooled Cash and Cash Equivalents					
Investments		37,649			
Taxes Receivable	36,308				
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	\$ 182,156	\$ 60,527	\$ -	\$ 146,162	\$ 12,267
<u>LIABILITIES</u>					
Pooled Cash and Cash Equivalents	\$ 1	\$ -	\$ 7,254	\$ -	\$ -
Accounts Payable	58,943				
Accrued Liabilities					
State Fines Payable					
Deferred Revenue	36,308				
Certificates of Obligation					
Notes Payable					
Capital Leases Payable					
Total liabilities	95,252	-	7,254	-	-
<u>FUND EQUITY</u>					
Contributed Capital					
Investment in General Fixed Assets					
Fund Balance					
Reserved for Debt Service					
Reserved for Obligated Projects		60,527	(7,254)	146,162	12,267
Unreserved	86,904				
Total fund equity	\$ 86,904	\$ 60,527	\$ (7,254)	\$ 146,162	\$ 12,267
Total liabilities and fund equity	\$ 182,156	\$ 60,527	\$ -	\$ 146,162	\$ 12,267

SAN SABA COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2013

	Road and Bridge General	Road and Bridge Precincts	Rylander Library Trust Fund	Crime Victim's Assistance Fund	Records Management & Preservation Fund
REVENUES					
Tax Revenues	\$ 490,862				
Licenses and Permits	380,380				
Charges for Services					
Court Costs					
Fees of Office					17,043
Court Appointed Attorney Fee					
Retained State Fines and Forfeitures	33,959				
Grant Revenue				33,798	
Interest Income			10		
Miscellaneous	2,645	688	26,972		
Lateral Road Income	19,655				
	\$ 927,501	\$ 688	\$ 26,982	\$ 33,798	\$ 17,043
EXPENDITURES					
General Government					
General Administration	15,946				
Financial Administration					
Administration of Justice					
Courts				40,893	
Public Works					
County Roads and Bridges		988,506			
General Building Maintenance					
Culture/Recreation/Education			5,579		
Resource Development					
Utilities		7,285			
Capital Outlay:					
Library Books and Publications			15,199		
Fixed Asset Purchases		36,179			
Debt Service:					
Principal					
Interest and Fiscal Charges					
Total Expenditures	\$ 15,946	\$ 1,031,970	\$ 20,778	\$ 40,893	\$ -
Excess (deficiency) of revenues over expenditures	911,555	(1,031,282)	6,204	(7,095)	17,043
OTHER FINANCING SOURCES (USES)					
Operating transfers from (to) other funds	(1,031,282)	\$ 1,031,282	-		-
Capital Financing					
Net Other financing sources (uses)	\$ (1,031,282)	\$ 1,031,282	\$ -	\$ -	\$ -
Excess (deficiency) of revenues and other sources over expenditures and other uses	(119,727)	-	6,204	(7,095)	17,043
Fund Balance, beginning	206,631	-	54,323	(159)	129,119
Fund Balance, ending	\$ 86,904	\$ -	\$ 60,527	\$ (7,254)	\$ 146,162

SAN SABA COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2013

Law Library Fund	Courthouse Security Fund	Judicial Education Fund	Indigent Defense Grant Fund	Justice Court Technology Fund	Pretrial Intervention	Tocker Grant Fund	Total for Special Revenue Funds
REVENUES							
							490,862
							380,380
	2,129						2,129
2,711					1,846		21,600
			3,067				3,067
				1,953			35,912
			5,977				39,775
							10
							30,305
							19,655
\$ 2,711	\$ 2,129	\$ -	\$ 9,044	\$ 1,953	\$ 1,846	\$ -	\$ 1,023,695
EXPENDITURES							
							15,946
							-
525			27,610	1,619			70,647
							988,506
							-
							5,579
							-
							7,285
							15,199
							36,179
							-
							-
\$ 525	\$ -	\$ -	\$ 27,610	\$ 1,619	\$ -	\$ -	\$ 1,139,341
2,186	2,129	-	(18,566)	334	1,846	-	(115,646)
OTHER FINANCING SOURCES (USES)							
-	-	-	18,566	-	-	(34)	18,532
							-
\$ -	\$ -	\$ -	\$ 18,566	\$ -	\$ -	\$ (34)	\$ 18,532
2,186	2,129	-	-	334	1,846	(34)	(97,114)
10,081	25,340	2,965	-	15,144	-	34	443,478
\$ 12,267	\$ 27,469	\$ 2,965	\$ -	\$ 15,478	\$ 1,846	\$ -	\$ 346,364

**SAN SABA COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECT FUNDS
SEPTEMBER 30, 2013**

	Historic County Courthouse Preservation	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>		
Accounts Payable		-
Deferred Revenues		
Total liabilities	\$ -	\$ -
<u>FUND EQUITY</u>		
Fund Balance		
Reserved for Debt Service		
Reserved for Obligated Projects		-
Unreserved		
Total fund equity	\$ -	\$ -
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, 2013

	Historic County Courthouse Preservation	Total for Capital Projects
REVENUES		
Grant Revenue	\$ 121,852	\$ 121,852
Intergovernmental Revenue	-	-
Total Revenues	<u>\$ 121,852</u>	<u>\$ 121,852</u>
EXPENDITURES		
Capital Outlay:		
General Administration	\$ -	\$ -
Professional Fees/Contract Services	245,080	245,080
Equipment	-	-
Total Expenditures	<u>\$ 245,080</u>	<u>\$ 245,080</u>
Excess (deficiency) of revenues over expenditures	<u>(123,228)</u>	<u>(123,228)</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers (to)/from other funds	123,228	123,228
Net Other financing sources (uses)	<u>123,228</u>	<u>123,228</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses)	-	-
Fund Balance, beginning	-	-
Fund Balance, ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

San Saba County
Rylander Library Trust Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
RECEIPTS:				
Interest Income	\$ 1,100.00	\$ 1,100.00	\$ 9.92	\$ (1,090.08)
Other Income	25,000.00	25,000.00	26,971.59	1,971.59
TOTAL Receipts	\$ 26,100.00	\$ 26,100.00	\$ 26,981.51	\$ 881.51
DISBURSEMENTS:				
Professional Fees/Contract Labor	\$ 700.00	700.00	\$ 574.50	\$ (125.50)
Office Supplies/Postage	400.00	604.95	599.48	(5.47)
Other Supplies	200.00	100.00	98.68	(1.32)
Copier/Computer Maint Contract	3,300.00	3,300.00	3,239.00	(61.00)
Telephone	400.00	295.05	-	(295.05)
Utilities	-	-	317.13	317.13
Fees/Licenses	750.00	750.00	750.00	-
Capital Outlay - Books	17,250.00	17,250.00	15,198.99	(2,051.01)
TOTAL Disbursements	\$ 23,000.00	\$ 23,000.00	\$ 20,777.78	\$ (2,222.22)

Schedule of Cash Balance

Cash fund balance, October 1, 2012	\$ 54,323.44
Receipts	26,981.51
	<u>\$ 81,304.95</u>
Disbursements	(20,777.78)
Transfers In	-
Cash fund balance, September 30, 2013	<u><u>\$ 60,527.17</u></u>

San Saba County
Records Management & Preservation
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
RECEIPTS:				
Fees of Office	\$ 13,450.00	\$ 13,450.00	\$ 17,042.57	\$ 3,592.57
TOTAL Receipts	\$ 13,450.00	\$ 13,450.00	\$ 17,042.57	\$ 3,592.57
DISBURSEMENTS:				
Other Supplies	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash fund balance, October 1, 2012	\$ 129,119.06
Receipts	17,042.57
	<u>\$ 146,161.63</u>
Disbursements	-
Cash fund balance, September 30, 2013	<u><u>\$ 146,161.63</u></u>

San Saba County
Law Library
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
RECEIPTS:				
Law Library Fund	\$ 2,000.00	\$ 2,000.00	\$ 2,711.30	\$ 711.30
TOTAL Receipts	\$ 2,000.00	\$ 2,000.00	\$ 2,711.30	\$ 711.30
DISBURSEMENTS:				
Advertising and Required Publications	\$ -	\$ -	\$ 525.73	\$ 525.73
Capital Outlay - Books	-	-	-	-
TOTAL Disbursements	\$ -	\$ -	\$ 525.73	\$ 525.73

Schedule of Cash Balance

Cash fund balance, October 1, 2012	\$ 10,081.46
Receipts	2,711.30
	<u>\$ 12,792.76</u>
Disbursements	(525.73)
Cash fund balance, September 30, 2013	<u>\$ 12,267.03</u>

San Saba County
Courthouse Security Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
RECEIPTS:				
Fees of Office	\$ 3,825.00	\$ 3,825.00	\$ 2,129.11	\$ (1,695.89)
Fees to Clerks	-	-	-	-
TOTAL Receipts	\$ 3,825.00	\$ 3,825.00	\$ 2,129.11	\$ (1,695.89)
DISBURSEMENTS:				
Other Supplies	\$ -	\$ -	\$ -	\$ -
Advertising & Required Publications	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash fund balance, October 1, 2012	\$ 25,339.60
Receipts	2,129.11
	<u>\$ 27,468.71</u>
Disbursements	-
Cash fund balance, September 30, 2013	<u>\$ 27,468.71</u>

San Saba County
County Judicial Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
RECEIPTS:				
Judicial Education Fee	\$ 400.00	\$ 400.00	\$ -	\$ (400.00)
TOTAL Receipts	\$ 400.00	\$ 400.00	\$ -	\$ (400.00)
DISBURSEMENTS:				
Other Supplies	\$ -	\$ -	\$ -	\$ -
Telephone	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash fund balance, October 1, 2012	\$ 2,965.36
Receipts	-
	<u>\$ 2,965.36</u>
Disbursements	-
Cash fund balance, September 30, 2013	<u><u>\$ 2,965.36</u></u>

San Saba County
Indigent Defense Grant Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
RECEIPTS:				
Court Appointed Attorney Fee	\$ -	\$ -	\$ 3,067.22	\$ 3,067.22
Grant Income	-	-	5,976.75	5,976.75
TOTAL Receipts	\$ -	\$ -	\$ 9,043.97	\$ 9,043.97
DISBURSEMENTS:				
General Administration	\$ -	\$ -	\$ -	\$ -
Professional Fees/Contract Services	-	-	27,609.90	27,609.90
TOTAL Disbursements	\$ -	\$ -	\$ 27,609.90	\$ 27,609.90

Schedule of Cash Balance

Cash fund balance, October 1, 2012	\$ -
Transfers In from General Fund	18,565.93
Receipts	<u>9,043.97</u>
	<u>\$ 27,609.90</u>
Disbursements	(27,609.90)
Cash fund balance, September 30, 2013	<u><u>\$ -</u></u>

San Saba County
Justice Court Technology Fund
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
RECEIPTS:				
Justice Court Technology Fund	\$ -	\$ -	\$ 1,953.40	\$ 1,953.40
TOTAL Receipts	\$ -	\$ -	\$ 1,953.40	\$ 1,953.40
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
Office Supplies/Postage	-	-	1,619.86	1,619.86
Copier/Computer Maint Contract	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL Disbursements	\$ -	\$ -	\$ 1,619.86	\$ 1,619.86

Schedule of Cash Balance

Cash fund balance, October 1, 2012	\$ 15,144.13
Receipts	1,953.40
	<u>\$ 17,097.53</u>
Disbursements	(1,619.86)
Cash fund balance, September 30, 2013	<u>\$ 15,477.67</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, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
RECEIPTS:				
Grant Income	\$ -	\$ -	\$ -	\$ -
TOTAL Receipts	\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
Other Supplies	-	-	-	-
Travel/Dues/Conventions	-	-	-	-
Capital Outlay-Library Books	-	-	-	-
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash fund balance, October 1, 2012	\$ 1.99
Receipts	-
	<u>\$ 1.99</u>
Transfer to General Fund	(1.99)
Cash fund balance, September 30, 2013	<u>\$ -</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, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	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, 2012	\$ 32.40
Receipts	-
	<u>\$ 32.40</u>
Transfer to General Fund	(32.40)
Cash fund balance, September 30, 2013	<u>\$ -</u>

Crime Victim's Assistance Grant
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
RECEIPTS:				
Grant Income	\$ 42,000.00	\$ 42,000.00	\$ 33,798.38	\$ (8,201.62)
TOTAL Receipts	\$ 42,000.00	\$ 42,000.00	\$ 33,798.38	\$ (8,201.62)
DISBURSEMENTS:				
Salary - Department Head	\$ 27,410.04	\$ 27,410.04	\$ 27,903.85	\$ 493.81
Payroll Tax - Social Security	1,699.42	1,699.42	1,730.05	30.63
Payroll Tax - Medicare	397.45	397.45	404.60	7.15
Retirement	2,495.68	2,495.68	2,529.18	33.50
Death Benefits	181.59	181.59	89.53	(92.06)
Health Insurance	5,602.44	5,602.44	4,487.75	(1,114.69)
Unemployment	61.67	61.67	78.99	17.32
Worker's Compensation	199.81	199.81	139.48	(60.33)
Travel/Dues/Conventions	1,000.00	72.22	107.35	35.13
Office Supplies/Postage	951.89	1,437.98	1,437.98	-
Telephone	1,000.00	550.74	593.41	42.67
Equipment Maint & Supplies	1,000.00	1,390.95	1,390.95	-
TOTAL Disbursements	\$ 41,999.99	\$ 41,499.99	\$ 40,893.12	\$ (606.87)

Schedule of Cash Balance

Cash fund balance, October 1, 2012	\$ (158.84)
Receipts	33,798.38
	<u>\$ 33,639.54</u>
Disbursements	(40,893.12)
Cash fund balance, September 30, 2013	<u>\$ (7,253.58)</u>

San Saba County
Pretrial Intervention
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
RECEIPTS:				
Grant Refunds	\$ -	\$ -	\$ 1,846.00	\$ 1,846.00
TOTAL Receipts	\$ -	\$ -	\$ 1,846.00	\$ 1,846.00
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
TOTAL Disbursements	\$ -	\$ -	\$ -	\$ -

Schedule of Cash Balance

Cash fund balance, October 1, 2012	\$ -
Receipts	1,846.00
Disbursements	-
Cash fund balance, September 30, 2013	<u><u>\$ 1,846.00</u></u>

San Saba County
Historic Courthouse Preservation Program
Schedule of Cash Receipts and Disbursements as Compared with Budget
For the Year Ended September 30, 2013

	Initial Budget Year Ended 30-Sep-13	Final Budget Year Ended 30-Sep-13	Actual Year Ended 30-Sep-13	Actual Over (Under) Budget
RECEIPTS:				
Grant Refunds	\$ -	\$ -	\$ 121,851.58	\$ 121,851.58
TOTAL Receipts	\$ -	\$ -	\$ 121,851.58	\$ 121,851.58
DISBURSEMENTS:				
Professional Fees/Contract Services	\$ -	\$ -	\$ 245,080.04	\$ 245,080.04
TOTAL Disbursements	\$ -	\$ -	\$ 245,080.04	\$ 245,080.04

Schedule of Cash Balance

Cash fund balance, October 1, 2012	\$ (61,831.05)
Receipts	121,851.58
General Fund Transfer In	185,059.51
	<u>\$ 245,080.04</u>
Disbursements	(245,080.04)
Cash fund balance, September 30, 2013	<u><u>\$ -</u></u>

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of San Saba, Texas (the County) as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 3, 2013.

Internal Control over Financial Reporting

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

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

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

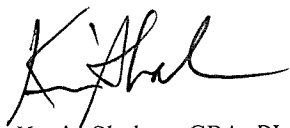
Compliance and Other Matters

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

We noted certain matters that we reported to management of the County, in a separate letter dated December 3, 2013.

Purpose of this Report

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



Kevin Shahan, CPA, PLLC
San Saba, Texas
December 3, 2013