



# SAN SABA COUNTY TEXAS

AUDITED FINANCIAL REPORT

FOR THE YEAR ENDED  
SEPTEMBER 30, 2014

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

**ANNUAL FINANCIAL REPORT  
SAN SABA COUNTY, TEXAS  
YEAR ENDED SEPTEMBER 30, 2014**

**TABLE OF CONTENTS**

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

***Kevin Shahan, CPA***  
***CERTIFIED PUBLIC ACCOUNTANT***  
**1102 W. Wallace Street • San Saba, TX 76877**  
**phone: (325) 372-4613 • fax: (206) 350-8240**  
***cpa@kevinshahan.com***

**INDEPENDENT AUDITOR'S REPORT**

Honorable County Judge and Commissioners  
of the Commissioners Court of San Saba County, Texas  
County of San Saba  
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, 2014, 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, 2014, 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 December 10, 2014, 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 10, 2014

## 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, 2014. 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 \$98,650 or 2.1% from 2013 to 2014, as a result of increased sales tax revenue receipts and decreased public works expenditures. Decreased outlays for road maintenance, equipment maintenance, permanent improvements, indigent healthcare, as well as medical and psychological expenditures were noted for 2014 compared to the prior year.
- Total net position is comprised of the following:
  - (1) \$2,172,471 invested in capital assets, net of accumulated depreciation of \$6,335,786.
  - (2) \$131,191 related to net receivables related to emergency medical services.
  - (3) \$380,232 of restricted funds by constraints imposed from outside the County such as grantors, laws, special revenue contracts, and regulations,
  - (4) \$2,194,538 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 decreased \$15,283, or 0.4%. The County received \$2,435,586 in ad valorem tax related revenue collections in 2014, a decrease from 2013 of \$38,524, or 1.6%. A decrease in prior year taxes, penalties, and interest collected resulted in the decreased tax revenues in 2014. Other general revenues remained relatively similar to the prior year.
- Expenditures increased in 2014 compared to 2013 by \$34,330 or 0.9%, due mainly to increased administration of justice for court and prosecution related expenditures. Salaries increased for all departments and overtime pay increased for personnel providing emergency medical services to the County. Decreased outlays for road maintenance, equipment maintenance and permanent improvements were experienced for public works in 2014 by the County precincts.
- There are no debt obligations outstanding for San Saba County as of September 30, 2014.
- The County's General Fund reported total ending fund balance of \$1,843,568, \$1,743,568 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 \$1,524,384, resulting in an increase of \$319,184, or 14.3%.
- The County's capital grant revenues of \$112,232 from federal and state grants decreased \$49,395 from the prior year. Grant funds of \$56,687 were received from CTCOG for Crime Scene and Patrol Equipment. Grant funding of \$43,241 was also received for the Crime Victim's Assistance Program, an increase of \$9,443 from the prior year. 2013 included grant funds of \$121,852 that were received from the Texas Historic County Courthouse Preservation Program. No such funding was received in 2014; however more funding is anticipated by the County under this program for 2015.

## 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 \$4,747,241 in fiscal year 2014 from \$4,648,591 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, 2014 and 2013, the net position of the governmental activities changed as follows:

(Table I)  
San Saba County, Texas  
Net Position

	Governmental Activities	
	<u>2014</u>	<u>2013</u>
Current and Other Assets	\$ 2,934,735	\$ 2,692,221
Capital and Non-current Assets	<u>2,172,471</u>	<u>2,416,570</u>
<b>Total Assets</b>	5,107,206	5,108,791
Current Liabilities	138,495	260,111
Long Term Liabilities	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>	138,495	260,111
Deferred Inflow of Resources	221,470	200,089
Net Position		
Net investment in Capital Assets	2,172,471	2,416,570
Restricted	380,232	359,460
Unrestricted	<u>2,194,538</u>	<u>1,872,561</u>
<b>Total Net Position</b>	<u>\$ 4,747,241</u>	<u>\$ 4,648,591</u>

Governmental activities for 2014 realized an increase in net position of \$98,650, or approximately 2.1% compared to an increase of \$179,359, or approximately 4.0% in 2013. A portion of the net position is restricted as to the purposes for which it can be used and a portion is invested in capital assets. Unrestricted Net Position – the part of net position that is available for use in day-to-day operations without constraints established by legal requirements, debt covenants, or other legislation – increased by \$321,977 in 2014, to a

total of \$2,194,538. Increased sales tax and fee revenues in addition to decreased public works expenditures increased the unrestricted funds balance in fiscal year 2014 in the general fund. The County's net position also increased in fiscal year 2014 due to decreased outlays for road maintenance, equipment maintenance, permanent improvements, indigent healthcare, as well as medical and psychological expenditures compared to the prior year.

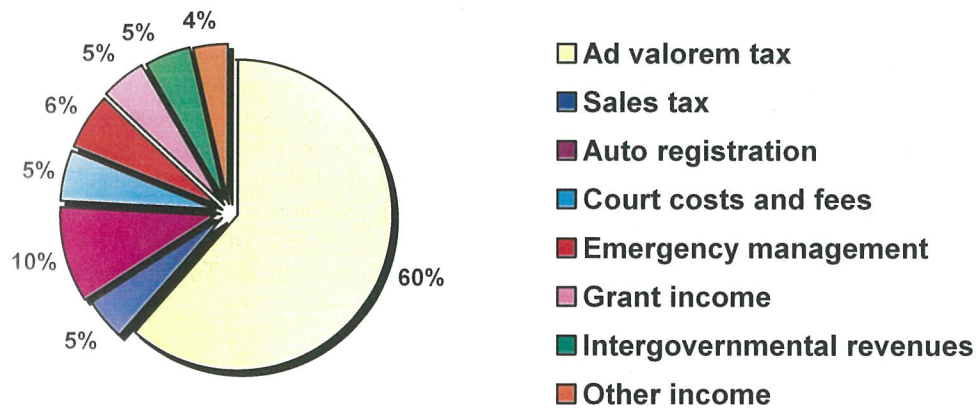
**(Table II)**  
**San Saba County, Texas**  
**Summary of Changes in Net Position**

<b>Revenues</b>	<b>Governmental Activities</b>	
	<b><u>2014</u></b>	<b><u>2013</u></b>
Program revenues:		
Federal, state and local grants	\$ 186,177	\$ 224,432
Charges for services	371,215	364,056
General revenues:		
Property tax revenues	2,435,586	2,474,110
Sales taxes	178,854	161,367
Licenses and permits	396,293	405,176
Court costs, fines and fees	70,933	58,020
Rental revenues	17,000	15,900
Intergovernmental revenues	187,073	187,926
Interest income	7,346	6,459
Miscellaneous revenue	<u>118,624</u>	<u>118,034</u>
Total revenues	<u>3,969,101</u>	<u>4,015,480</u>
<b>Expenses</b>		
General government	708,655	729,235
Administration of justice	485,920	402,406
Public safety	1,049,037	1,033,404
Public works	1,273,719	1,316,195
Public health and welfare	233,948	246,037
Culture and recreation	119,172	108,326
Interest on long-term debt	-	518
Total expenses	<u>\$ 3,870,451</u>	<u>\$ 3,836,121</u>
Change in net position	98,650	179,359
Net position – beginning of year	<u>\$ 4,648,591</u>	<u>\$ 4,469,232</u>
Net position – end of year	<u>\$ 4,747,241</u>	<u>\$ 4,648,591</u>

As noted in Table II above, total program revenues decreased \$31,096 or 5.3% from 2013, after a prior year decrease of \$7,318, or 1.2%. Total ad valorem tax revenues decreased 1.5% due to decreased collections for prior year taxes and penalties. CTCOG grant revenues of \$56,687 were received by the Sheriff Department for crime scene and patrol equipment, the Crime Victim's Assistance Grant of \$43,241 was also received, and the County Judge and County Attorney annual supplements of \$38,333 increased by \$2,500 for 2014 compared to the prior year. Grant revenues decreased in 2014 as the County also received funds in 2013 from the Historic County Courthouse Preservation Grant of \$121,852, which were not received in 2014. Local Rylander Library funds of \$35,612 were also received, but the total decrease in grant funds for 2014 was \$38,255.

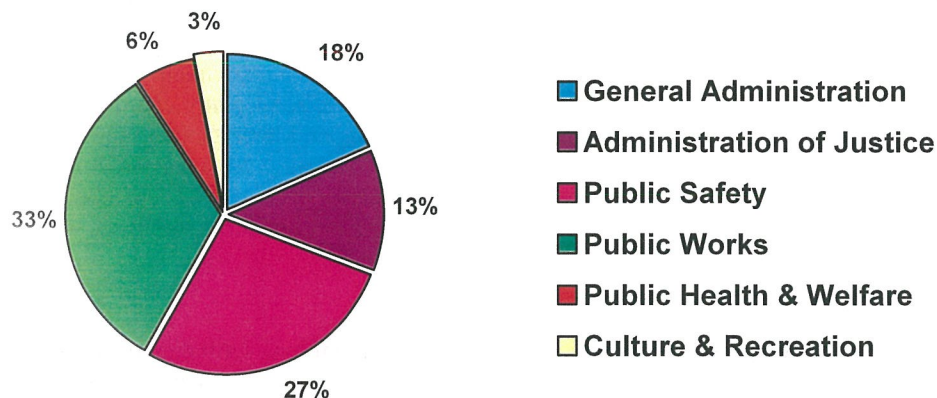
Total revenues decreased from 2013 to 2014 by \$46,379, or 1.5%. The decrease in 2014 was due to a decrease in ad valorem tax revenues of \$38,524, or 1.1%. A decrease in prior year taxes and penalties and interest collected resulted in the decreased tax revenues. The general fund property tax rates in 2013 remained unchanged at 0.6190/\$100 of property value. The Road and Bridge Fund tax rate decreased in 2014 to 0.1335/\$100 in 2014 from 0.146/\$100 of property value in 2013. The property tax base has remained stable at approximately \$305M 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 2014, the County is heavily reliant on ad valorem tax revenues to fund governmental operations.





Sales tax revenues increased in fiscal year 2014 by \$17,487, or 10.8% due to the addition of new retail vendors and restaurants in San Saba County as well as a greater number of community events. Ad valorem tax revenues decreased in 2014 due to a decrease in collection revenues from prior year taxes as well as penalties and interest. Emergency medical service revenues decreased \$6,329 due to poor collection results on EMS billing receivables, which are being addressed by the County. The receivables of \$131,191 are net of an allowance for bad debt of \$393,570. Emergency medical services were provided by San Saba County employees in fiscal year 2014; however as of October 1, 2014, the County has entered into an agreement with Capital EMS Services, an independent contractor, to provide emergency medical services to the citizens of San Saba County.

In general, expenditures remained relatively stable in 2014 compared to 2013, with a decrease of \$20,580, or 2.8% in General Government expenses as a result of decreased insurance and depreciation expense, in addition to an increase of \$83,514, or 20.7% in Administration of Justice related to increased prosecution and court costs and case management expenditures. Public safety increased \$15,633, or 1.5% due to higher personnel for the related departments. Public works decreased \$42,476, or 3.2% due to lower depreciation expense by \$12,595 and lower outlays for equipment and road maintenance supplies at precincts. The following chart presents a picture of the County's expenditures for fiscal year 2014:



General government remained relatively unchanged from the prior year with a decrease noted in depreciation expense of \$3,706. Administration of justice increased \$83,514, or 20.7%, due primarily to increased judicial services and case management expenditures related to District Court and District Attorney departments. Public safety increased \$15,633, or 1.5%, due to higher personnel costs for the EMS, Jail, and Sheriff departments. Public works decreased \$42,476, or 3.2% due to lower depreciation expense by \$12,595 and lower outlays for equipment maintenance and road maintenance supplies at the precincts compared to the prior year. Public health and welfare expenditures decreased from 2013 to 2014 by \$12,089, or 5.1% 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 2015 included revenues and expenditures of approximately \$3,432,679. This is an increase compared to the 2014 budget of \$709,276, or 26% due to the inclusion of a Texas Historical Commission budgeted line item expense of \$899,500 for courthouse permanent improvements. Over the course of the fiscal year 2014, the County revised its budget several times, yet even with these adjustments, actual expenditures were \$175,030 below final budgeted amounts. Meanwhile, the County realized greater revenues than budgeted as a result of higher than expected sales tax receipts, other income, and grant income received at the Sheriff's department. This was offset by lower than expected receipts for EMS billings for 2014 compared to 2013 as noted in Statement 10. Total revenues available for 2014 were \$79,188 greater than the final budgeted amounts.

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

At the close of fiscal year 2014, the County had \$2,172,471 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	
	2014	2013
Land	\$ 58,887	\$ 58,887
Buildings and improvements	815,730	769,740
Infrastructure improvements	3,612,326	3,612,326
Furniture and fixtures	404,954	397,300
Machinery and equipment	<u>3,616,360</u>	<u>3,580,443</u>
	8,508,257	8,418,696
Less Accumulated depreciation	<u>(6,335,786)</u>	<u>(6,002,126)</u>
Capital assets, net of depreciation	<u>\$ 2,172,471</u>	<u>\$ 2,416,570</u>

Major additions in 2014 included the capitalization of \$56,687 of Sheriff's department vehicles as a result of grant funds received from CTCOG. Improvements were also made to the County courthouse for electrical upgrades, chimney repairs, and for building improvements. Rylander Library made improvements to the restroom facilities and to the roof. Depreciation expense on capital assets for 2014 was \$438,790. An overall decrease occurred in net fixed assets for fiscal year 2014 compared to 2013, 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 2014, the County had no notes or general long-term debt outstanding, however the County entered into a debt agreement subsequent to year end for \$56,255 with Warren CAT for two motorgraders at Precinct 3.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The tax base for fiscal year 2015 is expected to remain stable at approximately \$305M.
- The 2015 property tax rates will remain the same for the General Fund at \$0.6190/\$100 of taxable property value; and the Road & Bridge Fund at \$0.1335/\$100 of taxable property value
- Additional merchants have opened retail sales stores and restaurants within the County, which should lead to increased sales tax revenues in the future.
- The County entered into a grant funding agreement with the Texas Historical Commission for the rehabilitation and restoration of the San Saba County Courthouse in fiscal year 2015. The estimated project cost estimate is \$899,500, of which the County is providing 50%.

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.



**This page left blank intentionally.**

## **BASIC FINANCIAL STATEMENTS**

## **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**SAN SABA COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2014**

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Current Assets:			
Pooled cash and cash equivalents	\$ 2,414,141	\$ -	\$ 2,414,141
Non-pooled cash and cash equivalents	30,222		30,222
Investments – current	137,711		137,711
Taxes receivable	212,709		212,709
Accounts receivable, net of allowance of \$393,570	131,191		131,191
Grants receivable	8,761		8,761
Total current assets	<u>2,934,735</u>	<u>-</u>	<u>2,934,735</u>
Non-current Assets:			
Capital assets:			
Land	58,887		58,887
Buildings	280,907		280,907
Improvements	534,823		534,823
Infrastructure improvements	3,612,326		3,612,326
Furniture and fixtures	404,954		404,954
Machinery and equipment	3,616,360		3,616,360
Accumulated depreciation	<u>(6,335,786)</u>		<u>(6,335,786)</u>
Total non-current assets	<u>2,172,471</u>		<u>2,172,471</u>
Total assets	<u><u>\$ 5,107,206</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,107,206</u></u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	\$ 138,495	\$ -	\$ 138,495
Capital lease obligations	<u>-</u>		<u>-</u>
Total liabilities	<u>138,495</u>	<u>-</u>	<u>138,495</u>
Deferred inflow of resources			
Deferred ad valorem tax revenues	212,709		212,709
Deferred grant revenues	<u>8,761</u>		<u>8,761</u>
Total deferred inflow of resources	<u>221,470</u>	<u>-</u>	<u>221,470</u>
<b>NET POSITION</b>			
Invested in capital assets, net of related debt	2,172,471		2,172,471
Restricted for:			
Debt service	-		-
Specific projects	380,232		380,232
Unrestricted	<u>2,194,538</u>		<u>2,194,538</u>
Total net position	<u><u>\$ 4,747,241</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,747,241</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, 2014**

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	\$ 644,792	\$ -	\$ 38,333	\$ -	\$ (606,459)
Financial administration	52,031				(52,031)
Elections	11,832				(11,832)
Total general government	708,655	-	38,333	-	(670,322)
Administration of justice					
Courts	296,964	137,610	-		(159,354)
Prosecutors	161,770	886			(160,884)
Adult probation	917				(917)
Juvenile programs	26,269				(26,269)
Total administration of justice	485,920	138,496	-	-	(347,424)
Public safety					
Law enforcement	623,776			56,687	(567,089)
Emergency management	425,261	231,158			(194,103)
Total public safety	1,049,037	231,158	-	56,687	(761,192)
Public works					
County roads and bridges	1,173,595	1,561			(1,172,034)
General building maintenance	100,124				(100,124)
Other public works	-				-
Total public works	1,273,719	1,561	-	-	(1,272,158)
Public health and welfare	233,948		35,612	55,545	(142,791)
Culture and recreation	119,172				(119,172)
Resource development	-				-
Interest on debt	-				-
Total Governmental Activities	353,120	-	35,612	55,545	(261,963)
Total	\$ 3,870,451	\$ 371,215	\$ 73,945	\$ 112,232	\$ (3,313,059)

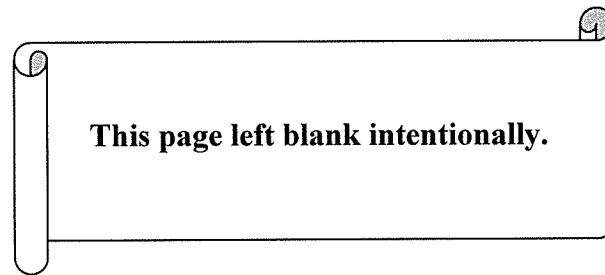
*The accompanying notes are an integral part of the financial statements.*



**SAN SABA COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION**  
**YEAR ENDED SEPTEMBER 30, 2014**

<b>Changes in Net Position:</b>	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
Net (expense)/revenue	\$ (3,313,059)	\$ -	\$ (3,313,059)
General Revenues:			
Taxes:			
Property taxes levied for general purposes	2,304,555		2,304,555
Property taxes levied for roads and bridges	74,251		74,251
Penalty and interest	56,780		56,780
Sales tax	178,854		178,854
Mixed drink tax	2,652		2,652
Retained fees & fines	70,933		70,933
Auto registration fees	396,293		396,293
Rental income	17,000		17,000
Investment income	7,346		7,346
Intergovernmental income	187,073		187,073
Other income	115,972		115,972
Total general revenues and transfers	<u>\$ 3,411,709</u>	<u>\$ -</u>	<u>\$ 3,411,709</u>
Change in net position	98,650		98,650
Net position - beginning	4,648,591		4,648,591
Net position - ending	<u>\$ 4,747,241</u>	<u>\$ -</u>	<u>\$ 4,747,241</u>

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



**This page left blank intentionally.**

# **GOVERNMENTAL FUND FINANCIAL STATEMENTS**

**SAN SABA COUNTY, TEXAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2014**

	<b>General Fund</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Total Governmental Funds</b>
<b><u>ASSETS</u></b>					
Pooled cash and cash equivalents	\$ 1,846,793	\$ 395,127	\$ -	\$ -	\$ 2,241,920
Non-pooled cash and cash equivalents	30,222				30,222
Investments	100,000	37,711			137,711
Grants receivable	8,761				8,761
Taxes receivable	173,212	39,497			212,709
<b>Total Assets</b>	<b>\$ 2,158,988</b>	<b>\$ 472,335</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,631,323</b>
<b><u>LIABILITIES and FUND BALANCES</u></b>					
<b>LIABILITIES</b>					
Accounts payable	133,447	5,048	-		138,495
Grant liabilities					-
<b>Total Liabilities</b>	<b>\$ 133,447</b>	<b>\$ 5,048</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 138,495</b>
<b>Deferred inflow of resources</b>					
Deferred grant revenues	8,761				8,761
Deferred ad valorem taxes	173,212	39,497			212,709
<b>Total Deferred inflow of resources</b>	<b>\$ 181,973</b>	<b>\$ 39,497</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 221,470</b>
<b>FUND BALANCES</b>					
Restricted for Rylander Library Trust		70,851			70,851
Restricted for obligated projects		209,381			209,381
Restricted for San Saba County schools	100,000				100,000
Assigned for debt service				-	-
Unassigned	1,743,568	147,558			1,891,126
<b>Total Fund Balances</b>	<b>\$ 1,843,568</b>	<b>\$ 427,790</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,271,358</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,158,988</b>	<b>\$ 472,335</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,631,323</b>

*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, 2014**

<b>Total Fund Balances - Governmental Funds</b>	<b>\$ 2,271,358</b>
---	---------------------

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.	2,777,843
--	-----------

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 2014 capital outlays net of retirements, is to increase net position.	175,896
---	---------

2014 depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.	(438,790)
--	-----------

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.	(39,066)
---	----------

<b>Net Position of Governmental Activities</b>	<b><u>\$ 4,747,241</u></b>
--	----------------------------

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

**SAN SABA COUNTY, TEXAS** **STATEMENT 5**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2014**

	General Fund	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
<b><u>REVENUES</u></b>					
Tax revenues	\$ 2,167,238	\$ 449,854	\$ -	\$ -	\$ 2,617,092
Licenses and permits	20,294	375,999			396,293
Charges for services					
Court costs	137,081	1,416			138,497
Public health and welfare	203,463	22,410			225,873
Retained state fines and forfeitures	21,304	49,630			70,934
Grant revenue		55,545	-		55,545
Rent revenue	17,000				17,000
Interest revenue	7,283	63			7,346
Miscellaneous	108,826	41,416			150,242
Lateral road income		37,103			37,103
Intergovernmental revenue	225,406				225,406
	<u>\$ 2,907,895</u>	<u>\$ 1,033,436</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,941,331</u>
<b><u>EXPENDITURES</u></b>					
General government					
General administration	420,714	19,968			440,682
Financial administration	52,031				52,031
Elections	11,832				11,832
Administration of justice					
Courts	225,496	71,469			296,965
Prosecutors	161,770				161,770
Adult probation	917				917
Juvenile programs	26,269				26,269
Public safety					
Law enforcement	623,776				623,776
Emergency management	416,881				416,881
Public works					
County roads and bridges		817,162			817,162
General building maintenance	100,124				100,124
Public health and welfare	192,913	41,035			233,948
Culture/recreation/education	112,851	6,321			119,172
Utilities	54,915	8,381			63,296
Capital outlay:					
Fixed asset purchases	134,432	41,464			175,896
Total expenditures	<u>\$ 2,534,921</u>	<u>\$ 1,005,800</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,540,721</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 372,974</u>	<u>\$ 27,636</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 400,610</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers from other funds	-	53,790	-	-	53,790
Operating transfers to other funds	(53,790)	-			(53,790)
Net other financing sources (uses)	<u>\$ (53,790)</u>	<u>\$ 53,790</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	319,184	81,426	-	-	400,610
Fund balances, beginning	<u>\$ 1,524,384</u>	<u>\$ 346,364</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,870,748</u>
Fund balances, ending	<u><u>\$ 1,843,568</u></u>	<u><u>\$ 427,790</u></u>	<u><u>-</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,271,358</u></u>

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

**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, 2014***

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

<b>Net change in fund balances - total governmental funds</b>	<b>\$ 400,610</b>
---	-------------------

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.	175,896
--	---------

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.	(39,065)
---	----------

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.	<u>(438,790)</u>
--	------------------

<b>Change in Net Position of Governmental Activities</b>	<b><u><u>\$ 98,650</u></u></b>
--	--------------------------------

*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, 2014**

	General Fund			Special Revenue Fund			Debt Service Fund		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
<b>REVENUES</b>									
Tax Revenues	\$ 2,136,429	\$ 2,167,238	\$ 30,809	\$ 462,587	\$ 449,854	\$ (12,733)	\$ -	\$ -	\$ -
Licenses and Permits	15,000	20,294	5,294	350,000	375,999	25,999			
Court Costs	131,950	137,081	5,131	1,500	1,416	(84)			
Public Welfare	234,367	203,463	(30,904)	2,000	24,604	22,604			
Public Health	5,000	-	(5,000)	-	-	-			
Retained State Fines and Forfeitures	13,550	21,304	7,754	37,150	47,436	10,286			
Grant Revenue	-	56,687	56,687	42,000	55,545	13,545			
Rent Revenue	18,000	17,000	(1,000)	-	-	-			
Interest Income	5,000	7,283	2,283	100	63	(37)			
Miscellaneous	33,500	52,139	18,639	180,000	41,416	(138,584)			
Lateral road income	-	-	-	20,400	37,103	16,703			
Intergovernmental revenue	235,911	225,406	(10,505)	-	-	-			
Total revenues before prior year fund bal	2,828,707	2,907,895	79,188	1,095,737	1,033,436	(62,301)	-	-	-
Prior year fund balance	1,524,384	1,524,384	-	346,364	346,364	-			
Total revenues and prior year fund bal	\$ 4,353,091	\$ 4,432,279	\$ 79,188	\$ 1,442,101	\$ 1,379,800	\$ (62,301)	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>									
General Government									
General Administration	446,288	420,714	25,574	21,500	19,968	1,532			
Financial Administration	64,394	52,031	12,363						
Elections	16,550	11,832	4,718						
Administration of Justice									
Courts	248,013	225,496	22,517	68,275	71,469	(3,194)			
Prosecutors	169,847	161,770	8,077						
Adult Probation	1,000	917	83						
Juvenile Programs	26,269	26,269	-						
Public Safety									
Law Enforcement	674,106	623,776	50,330						
Emergency Management	461,684	416,881	44,803						
Public Works									
County Roads and Bridges				1,059,154	817,162	241,992			
General Building Maintenance	106,700	100,124	6,576						
Public Health and Welfare	216,792	192,913	23,879	42,000	41,035	965			
Culture/Recreation/Education	122,462	112,851	9,611	6,958	6,321	637			
Utilities	65,414	54,915	10,499	10,250	8,381	1,869			
Capital Outlay:									
Library Books and Publications				22,692	19,325	3,367			
Fixed Asset Purchases	90,430	134,432	(44,002)	39,166	22,139	17,027			
Debt Service:									
Principal									
Interest and Fiscal Charges									
Total Expenditures	\$ 2,709,949	\$ 2,534,921	\$ 175,028	\$ 1,269,995	\$ 1,005,800	\$ 264,195	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over expenditures	1,643,142	1,897,358	254,216	172,106	374,000	201,894	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>									
Operating transfers from other funds	-	-	-	-	53,790	53,790	-	-	-
Operating transfers to other funds	-	(53,790)	(53,790)	-	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ (53,790)	\$ (53,790)	\$ -	\$ 53,790	\$ 53,790	\$ -	\$ -	\$ -
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,643,142	1,843,568	200,426	172,106	427,790	255,684			
Fund balances, beg (non-GAAP budgetary bas	\$ (634,192)	\$ 1,524,384	\$ 2,158,576	\$ (1,964,165)	\$ 346,364	\$ 2,310,529	\$ -	\$ -	\$ -
Less prior year fund balance	634,192	(1,524,384)	(2,158,576)	1,964,165	(346,364)	(2,310,529)			
Fund Balances, end (non-GAAP budgetary bas	\$ 1,643,142	\$ 1,843,568	\$ 200,426	\$ 172,106	\$ 427,790	\$ 255,684	\$ -	\$ -	\$ -
<b>ADJUSTMENTS TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES:</b>									
Encumbrances related to prior year budgets		-			-			-	
Fund Balances, ending (GAAP basis)		\$ 1,843,568			\$ 427,790			\$ -	

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, 2014**

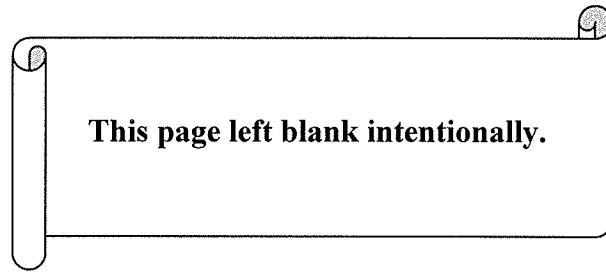
	<u>Agency Funds</u>
<b>ASSETS</b>	
Pooled cash and cash equivalents	\$ 74,503
Cash and cash equivalents	696
Investments - current	48,135
Total assets	<u>\$ 123,334</u>
<b>LIABILITIES</b>	
Accounts payable	74,503
Due to beneficiaries	48,831
Total liabilities	<u>\$ 123,334</u>

*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, 2014**

	<u>Agency Funds</u>
OPERATING REVENUES:	
Sales Tax	\$ 416,288
Court costs, fines and fees	273,657
Pass-through grant revenues	4,710
Investment Income	<u>111</u>
Total additions	<u>\$ 694,766</u>
OPERATING EXPENSES:	
Transfers to Not-for-Profit Organizations	4,710
Transfers to Primary Government	405,295
Transfers to State Government	<u>329,124</u>
Total deductions	<u>\$ 739,129</u>
Change in net position	<u>\$ (44,363)</u>
Net Position held for transfer to Primary Government, State Government or for the benefit of beneficiaries:	
Beginning of Year	<u>\$ 167,697</u>
End of Year	<u><u>\$ 123,334</u></u>

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



## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

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

**A. General Statement**

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

**B. Financial Reporting Entity**

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

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

Included in the reporting entity:

*San Saba County, Texas (Primary Government)*

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

For the year ended September 30, 2014, 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 \$3,154 per annum related to Emergency Management Services. These services were provided by San Saba County employees in fiscal year 2014, however as of October 1, 2014, the County has entered into an agreement with Capital EMS Services, an independent contractor, to provide emergency medical services to the citizens of San Saba County.

***San Saba County Emergency Dispatcher Services***

San Saba County provides dispatching services from the San Saba County Jail in the case of emergencies involving medical, fire, and police. The City of San Saba and the County share in the cost associated with dispatching services for criminal activity, domestic violence, fire, and emergency medical services. The City pays \$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 \$6,234 in fiscal year 2013-2014 for equipment and supplies related to fire department operations.

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

***San Saba County Municipal Court Costs***

An inter-local agreement exists between the City of San Saba and the County whereby costs are shared for municipal court functions. The City of San Saba reimbursed the County \$19,685 for the fiscal year ending September 30, 2014 for its share of expenses related to the inter-local agreement.

***San Saba Municipal Airport***

An inter-local agreement exists between the City of San Saba and the County whereby costs are shared for operations of the municipal airport located north of San Saba, Texas. No expenses were incurred related to the inter-local agreement for fiscal year ended September 30, 2014.

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.



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

*Special Revenue Fund –*

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

*Capital Projects Fund –*

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

*Debt Service Fund –*

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

**Fiduciary Funds (Not included in government-wide statements)**

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

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

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

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

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

The revenues susceptible to accrual are property taxes, intergovernmental revenues, grant revenues, and investment income. All other miscellaneous revenue items are considered measurable and available only when the County receives cash. Investment earnings are recorded as earned, since

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

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

The County has presented the following major governmental funds:

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

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

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

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

Additionally, the County reports the following fiduciary funds:

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

**E. Budgetary Data**

**Budget Policies and Practices**

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

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

**Budgetary Control**

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

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

during the 2013-2014 fiscal year. Budgets are adopted on a basis consistent with generally accepted accounting principles.

There were no departments for the County that were overbudget for total expenditures in FY2014; however, expenditures of the following departments exceeded the appropriated line item budgeted amounts in fiscal year 2014 by more than \$100 for the following classes:

<b>Department</b>	<b>Class</b>	<b>Amount of Expenditures over Budget</b>
County Judge	Personnel and related	\$ 217
Tax Assessor-Collector	Personnel and related	427
Justice of the Peace	Personnel and related	549
County Extension Agents	Personnel and related	185
Veteran's Service Officer	Personnel and related	115
Public Service	Personnel and related	5,603
Public Safety	Other services and charges	1,269
Judicial Services	Other services and charges	325
Janitorial	Personnel and related	184
County Attorney	Personnel and related	213
Sheriff	Personnel and related	500
Sheriff	Capital Outlay	56,158
Jail	Personnel and related	120
Jail	Supplies	159
Jail	Other services and charges	122
Crime Victims Assistance	Personnel and related	125
Countywide	Supplies	180
Countywide	Other services and charges	6,700
Road & Bridge – Precinct 1	Personnel and related	1,084
Road & Bridge – Precinct 2	Personnel and related	1,143
Road & Bridge – Precinct 3	Personnel and related	521

**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.

In October 2008, the Emergency Economic Stabilization Act of 2008 temporarily raised the basic limit on federal deposit insurance coverage from \$100,000 to \$250,000 per depositor. The

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

signing of the Dodd-Frank Wall Street Reform and Consumer Protection Act made the higher amount of \$250,000 permanent in July 2010.

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

**Interfund Receivables and Payables**

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

**Capital Assets**

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

*Government-wide Statements*

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

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

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

*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. There is no long-term debt at September 30, 2014.

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

**Ad Valorem Tax**

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

The County has contracted with the Appraisal District to assess the values of property and to collect the tax revenue generated. The Appraisal District deposits monies received directly into the County Tax Assessor-Collector's bank account. The Appraisal District remits the monies received monthly to the County Treasurer for recognition of tax revenues in funds for which taxes were levied.

**Expenses/ Expenditures**

On an accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable.

**(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. In fiscal year 2014-2015, the County entered into a grant funding agreement with the Texas Historical Commission for the rehabilitation and restoration of the San Saba County Courthouse. The estimated project cost estimate is \$899,500, of which the County is responsible for 50%.

**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 2014 (2013 tax levy) was \$0.7525 per each \$100 assessed value. \$0.6190 was allocated to the General Fund and \$0.1335 was allocated to the Road and Bridge Fund. The original 2014 tax levy on assessed valuations was \$2,326,349. Tax collections on current taxes assessed for fiscal year 2014 were approximately 98.4%.

**(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, 2014, categorized by level of risk, are presented in the following table:

	Bank Balance	Category			Carrying Amount
		1	2	3	
<b><u>POOLED DEPOSITS</u></b>					
Pooled cash and cash equivalents					
General & Special Revenue	\$2,477,568	\$ 250,000	\$ 2,227,568		\$2,414,141
Fiduciary Funds					
County & District Clerk	27,178	27,178			27,178
<b><u>NON-POOLED DEPOSITS</u></b>					
Non-pooled cash and cash equivalents					
General Funds	30,222		30,222		30,222
Fiduciary Funds					
County & District Clerk	696	696			696
Ag Program	4,701	4,701			4,701
Justice of the Peace	7,861	7,861			473
Tax Assessor – Collector	25,402	25,402			22,582
County Attorney	19,096	19,096			19,096
County Available School	473	473			473
Non-pooled certificates of deposit					
General Fund	100,000		100,000		100,000
Special Revenue	37,711		37,711		37,711
Fiduciary Funds					
District Clerk	48,135	48,135			48,135
Total Deposits	\$2,779,043	\$ 383,542	\$ 2,395,501	\$ -	\$2,705,408



### 3) CAPITAL ASSETS

Capital assets for governmental activities for the year ended September 30, 2014, are as follows:

	Balance September 30 2013	Additions	Retirements	Balance September 30 2014
Land	\$ 58,887	\$ -	\$ -	\$ 58,887
Buildings	280,907	-	-	280,907
Improvements	488,833	45,990	-	534,823
Infrastructure Improvements	3,612,326	-	-	3,612,326
Furniture & Fixtures	397,300	21,158	(13,504)	404,954
Machinery & Equipment	3,580,443	127,544	(91,626)	3,616,361
Totals at historical cost	\$ 8,418,696	\$ 194,692	\$ (105,130)	\$ 8,508,258
Less accumulated depreciation				
Buildings	(244,801)	(3,110)	-	(247,911)
Improvements	(219,745)	(6,640)	-	(226,385)
Infrastructure Improvements	(2,215,148)	(197,792)	-	(2,412,940)
Furniture & Fixtures	(325,630)	(19,285)	13,504	(331,411)
Machinery & Equipment	(2,996,802)	(211,963)	91,626	(3,117,139)
Total accumulated depreciation	(6,002,126)	(438,790)	105,130	(6,335,786)
Governmental Activities capital assets, net	\$ 2,416,570	\$ (244,098)	\$ -	\$ 2,172,472

Depreciation expense was charged to governmental activities as follows:

General government administration	\$ 140,814
Road and bridge	289,596
Public safety	8,380
Total depreciation expense	<u>\$ 438,790</u>

### (4) LEASE COMMITMENTS

#### *Operating Leases*

As of September 30, 2014, the County had remaining operating lease commitments in the general fund of \$26,921 related to office equipment software and copier contracts. All leases are renewable one-year to five-year contracts. Expenditures related to such contracts for 2014 were \$40,093.

### (5) LONG-TERM DEBT

There is no general obligation debt outstanding at September 30, 2014.

### (6) INTERGOVERNMENTAL REVENUE

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

Federal	State	Local	Total
\$50,060	\$584,612	\$ 187,073	\$ 821,745

(7) DEFINED BENEFIT PLAN

**Plan Description.** The County of San Saba provides retirement, disability, and death benefits for all of its regular employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 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](http://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 9.86% for the months of the accounting year in 2014, and 9.24% for the months of the accounting year in 2013.

The deposit rate payable by the employee members for calendar year 2014 and 2013 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, 2013 include (a) an 8.0% investment rate of return (net of administrative expenses), and (b) projected salary increases of 4.9%. Both (a) and (b) included an inflation component of 3.0%. 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, 2013 was 20 years.

**Funded Status and Funding Progress.** As of December 31, 2013, the most recent actuarial valuation date, the plan was 91.48% funded. The actuarial accrued liability for benefits was \$3,571,268 and the actuarial value of assets was \$3,266,898, resulting in an unfunded actuarial accrued liability (UAAL) of \$3,04,370. The covered payroll (annual payroll of active employees covered by the plan) was \$1,278,349, and the ratio of the UAAL to the covered payroll was 23.81%.

(7) DEFINED BENEFIT PLAN - *Continued*

The December 31, 2013 actuarial valuation is the most recent valuation. A comparison to the prior year information is as follows:

**Actuarial Valuation Information**

Actuarial valuation date	12/31/11	12/31/12	12/31/13
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%	4.9%
Inflation <sup>1</sup>	3.5%	3.5%	3.0%
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%
12/31/13	3,266,898	3,571,268	304,370	91.48%	1,278,349	23.81%

(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](http://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, 2014 and 2013 were \$10,069 and \$8,105, which equaled the contractually required contributions each year. The premium rates for September 30, 2014 and 2013 were 0.73% and 0.67% 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, 2014:

Transfer From	To General Fund	To Road & Bridge General Precincts	To Special Revenue	Total Transfers In/ (Out)
General				
Indigent Defense			\$ 53,790	\$ 53,790
Road & Bridge				
General		893,621		893,621
Precinct 1	7,000			7,000
Total Transfers	\$ 7,000	\$ 893,621	\$ 53,790	\$ 954,411

**(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**

Currently one case is pending against the County; however the County is not expected to incur a liability related to the matter.

## **(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.

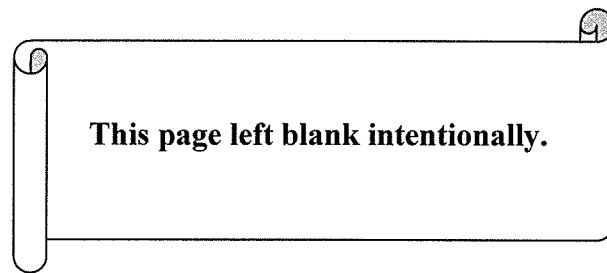
In order to clarify the relationship between reserved fund balance and restricted net position, the GASB issued Statement No. 54 to be implemented for periods beginning after June 15, 2010. The objective of the new statement is to enhance the usefulness of fund balance information by providing clearer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

## **(13) SUBSEQUENT EVENTS**

The County entered into a debt agreement subsequent to year end for \$56,255 with Warren CAT for motorgraders at Precinct 3. Motorgraders held at Precinct 3 as of September 30, 2014, were used as a trade allowance for the debt agreement.

San Saba County emergency medical services have been historically provided by local volunteers and more recently by San Saba County employees. As of October 1, 2014, the County has entered into an agreement with Capital EMS Services, an independent contractor, to provide emergency medical services to the citizens of San Saba County. Capital EMS Services will be responsible for emergency medical services in addition to billing services. San Saba County will no longer receive collections from citizens for emergency medical services provided.

Subsequent to September 30, 2014, the County entered into a grant funding agreement with the Texas Historical Commission for the rehabilitation and restoration of the San Saba County Courthouse. The estimated project cost estimate is \$899,500, of which the County is responsible for 50%.



**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, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual (Over) Under Budget
<b>REVENUES:</b>				
Taxes	\$ 1,878,428.94	\$ 1,878,428.94	\$ 1,886,503.20	\$ (8,074.26)
Taxes - Prior Year	76,000.00	76,000.00	53,728.71	22,271.29
Penalty & Interest	40,000.00	40,000.00	45,499.57	(5,499.57)
Sales Tax	140,000.00	140,000.00	178,853.99	(38,853.99)
Mixed Drink Tax	2,000.00	2,000.00	2,652.47	(652.47)
Fees of Office	123,000.00	123,000.00	133,824.37	(10,824.37)
Fees to Clerks	6,000.00	6,000.00	1,814.66	4,185.34
Fees for Peace Officers	10,000.00	10,000.00	15,560.39	(5,560.39)
Fees for Services of Prosecutors	500.00	500.00	886.30	(386.30)
Liquor Licenses	300.00	300.00	30.00	270.00
Auto Registration Fees	15,000.00	15,000.00	20,293.81	(5,293.81)
Jury Fees	850.00	850.00	280.70	569.30
Traffic Fees	1,000.00	1,000.00	1,144.85	(144.85)
County Transaction Fees	1,200.00	1,200.00	728.71	471.29
Bond Forfeiture	-	-	2,750.00	(2,750.00)
Truancy Prevention and Detection	-	-	(47.00)	47.00
Child Safety	500.00	500.00	75.00	425.00
Traffic Law Failure to Appear	2,500.00	2,500.00	1,334.62	1,165.38
Justice Court Technology Fund	-	-	-	-
Court Appointed Attorney Fee	100.00	100.00	-	100.00
Judicial Education Fee	150.00	150.00	77.00	73.00
State Salary Supplement	38,333.33	38,333.33	38,333.00	0.33
Indigent Program Reimbursement	5,000.00	5,000.00	-	5,000.00
911 Reimbursement	-	-	-	-
Medicare	146,680.00	146,680.00	107,276.62	39,403.38
Medicaid	15,360.00	15,360.00	4,837.83	10,522.17
Other Insurance	62,158.00	62,158.00	78,860.24	(16,702.24)
Private Pay	9,569.00	9,569.00	12,413.17	(2,844.17)
Intergovernmental Revenue	194,857.56	194,857.56	187,073.06	7,784.50
Grant Income	-	-	56,687.21	(56,687.21)
Rental Income	18,000.00	18,000.00	17,000.00	1,000.00
Other Income	33,500.00	33,500.00	52,139.16	(18,639.16)
Interest Income	5,000.00	5,000.00	7,282.89	(2,282.89)
District Attorney State	2,720.00	2,720.00	-	2,720.00
<b>TRANSFERS:</b>				
Interfund Transfers In	-	-	-	-
Interdepartmental Transfers In	-	-	-	-
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 2,828,706.83</b>	<b>\$ 2,828,706.83</b>	<b>\$ 2,907,894.53</b>	<b>\$ (79,187.70)</b>



San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>COUNTY JUDGE</b>				
Salary - Department Head	\$ 51,263.49	\$ 51,263.49	\$ 51,480.92	\$ 217.43
Salary - #1	22,606.41	22,606.41	22,461.88	(144.53)
Payroll Tax - Social Security	4,579.94	4,579.94	4,246.41	(333.53)
Payroll Tax - Medicare	1,071.11	1,071.11	993.15	(77.96)
Retirement	6,825.58	7,165.58	7,138.07	(27.51)
Death Benefits	494.93	624.93	690.74	65.81
Health Insurance	12,005.52	12,005.52	11,744.54	(260.98)
Unemployment	73.47	203.47	155.68	(47.79)
Worker's Compensation	539.25	539.25	195.84	(343.41)
Office Supplies/Postage	2,000.00	1,400.00	746.33	(653.67)
Advertising & Required Publications	1,115.00	1,115.00	-	(1,115.00)
Travel/Dues/Conventions	6,955.40	6,955.40	3,152.54	(3,802.86)
Telephone	3,000.00	3,000.00	2,457.32	(542.68)
Repairs/Maintenance	300.00	300.00	-	(300.00)
Equipment Maintenance & Supplies	450.00	450.00	-	(450.00)
Capital Outlay	-	-	-	-
<b>TOTAL County Judge</b>	<b>\$ 113,280.10</b>	<b>\$ 113,280.10</b>	<b>\$ 105,463.42</b>	<b>\$ (7,816.68)</b>
<b>COUNTY CLERK</b>				
Salary - Department Head	\$ 16,095.33	\$ 16,095.33	\$ 15,720.36	\$ (374.97)
Salary - #6 or Part-Time	10,764.27	10,764.27	7,751.37	(3,012.90)
Payroll Tax - Social Security	1,665.29	1,665.29	1,455.27	(210.02)
Payroll Tax - Medicare	389.44	389.44	340.38	(49.06)
Retirement	2,481.83	2,481.83	2,265.23	(216.60)
Death Benefits	179.96	179.96	167.77	(12.19)
Unemployment	34.98	34.98	47.52	12.54
Worker's Compensation	196.08	196.08	69.97	(126.11)
Office Supplies/Postage	7,000.00	7,000.00	3,917.46	(3,082.54)
Travel/Dues/Conventions	550.00	550.00	569.28	19.28
Telephone	800.00	800.00	509.38	(290.62)
Repairs/Maintenance	300.00	300.00	220.00	(80.00)
Copier/Maintenance Contract	9,500.00	9,500.00	7,673.93	(1,826.07)
Capital Outlay	500.00	500.00	-	(500.00)
<b>TOTAL County Clerk</b>	<b>\$ 50,457.18</b>	<b>\$ 50,457.18</b>	<b>\$ 40,707.92</b>	<b>\$ (9,749.26)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>DISTRICT CLERK</b>				
Salary - Department Head	\$ 16,095.33	\$ 16,095.33	\$ 15,894.21	\$ (201.12)
Salary - #1	22,606.41	22,606.41	22,168.40	(438.01)
Payroll Tax - Social Security	2,399.51	2,399.51	2,251.21	(148.30)
Payroll Tax - Medicare	561.17	561.17	526.49	(34.68)
Retirement	3,576.04	3,576.04	3,674.01	97.97
Death Benefits	259.30	259.30	272.12	12.82
Health Insurance	6,002.76	6,002.76	5,420.81	(581.95)
Unemployment	73.47	73.47	154.41	80.94
Worker's Compensation	282.53	282.53	106.09	(176.44)
Office Supplies/Postage	3,700.00	3,941.39	3,941.39	-
Travel/Dues/Conventions	350.00	350.00	323.75	(26.25)
Telephone	450.00	450.00	397.76	(52.24)
Repairs/Maintenance	150.00	150.00	110.00	(40.00)
Copier/Maintenance Contract	1,100.00	858.61	588.00	(270.61)
Capital Outlay	100.00	100.00	-	(100.00)
<b>TOTAL District Clerk</b>	<b>\$ 57,706.52</b>	<b>\$ 57,706.52</b>	<b>\$ 55,828.65</b>	<b>\$ (1,877.87)</b>
<b>COUNTY TREASURER</b>				
Salary - Department Head	\$ 32,190.66	\$ 32,190.66	\$ 32,190.72	\$ 0.06
Salary - #6 or Part Time	10,764.27	10,764.27	2,822.95	(7,941.32)
Payroll Tax - Social Security	2,608.26	2,608.26	2,162.94	(445.32)
Payroll Tax - Medicare	622.84	622.84	507.61	(115.23)
Retirement	3,969.04	3,969.04	3,376.81	(592.23)
Death Benefits	287.80	287.80	250.28	(37.52)
Health Insurance	6,002.76	6,002.76	5,420.81	(581.95)
Unemployment	34.98	34.98	18.13	(16.85)
Worker's Compensation	313.57	313.57	108.05	(205.52)
Office Supplies/Postage	2,300.00	2,300.00	2,284.07	(15.93)
Other Supplies	200.00	200.00	-	(200.00)
Advertising & Required Publications	100.00	100.00	-	(100.00)
Travel/Dues/Conventions	2,500.00	2,304.18	1,955.35	(348.83)
Telephone	500.00	500.00	437.15	(62.85)
Repairs/Maintenance	300.00	495.82	495.82	-
Software Maintenance	500.00	500.00	-	(500.00)
Capital Outlay	1,200.00	1,200.00	1,192.44	(7.56)
<b>TOTAL County Treasurer</b>	<b>\$ 64,394.18</b>	<b>\$ 64,394.18</b>	<b>\$ 53,223.13</b>	<b>\$ (11,171.05)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>TAX ASSESSOR</b>				
Salary - Department Head	\$ 17,979.84	\$ 17,979.84	\$ 17,979.72	\$ (0.12)
Salary - #1	22,606.41	22,606.41	22,658.64	52.23
Salary - #2	22,606.41	22,606.41	22,658.58	52.17
Payroll Tax - Social Security	3,917.94	3,917.94	3,646.52	(271.42)
Payroll Tax - Medicare	916.30	916.30	852.75	(63.55)
Retirement	5,839.00	5,839.00	6,101.83	262.83
Death Benefits	423.39	423.39	453.21	29.82
Health Insurance	12,005.52	12,005.52	10,841.62	(1,163.90)
Unemployment	146.94	146.94	311.52	164.58
Worker's Compensation	461.30	461.30	118.38	(342.92)
Office Supplies/Postage	3,750.00	3,750.00	2,553.92	(1,196.08)
Other Supplies	300.00	505.00	-	(505.00)
Travel/Dues/Conventions	600.00	600.00	449.49	(150.51)
Voter Registrar	3,000.00	3,000.00	564.35	(2,435.65)
Telephone	1,500.00	1,500.00	1,474.02	(25.98)
Repairs/Maintenance	300.00	300.00	-	(300.00)
Capital Outlay	200.00	200.00	-	(200.00)
<b>TOTAL Tax Assessor</b>	<b>\$ 96,553.05</b>	<b>\$ 96,758.05</b>	<b>\$ 90,664.55</b>	<b>\$ (6,093.50)</b>
<b>JUSTICE OF PEACE</b>				
Salary - Department Head	\$ 32,290.52	\$ 32,290.52	\$ 32,639.49	\$ 348.97
Salary - #1	22,606.41	22,606.41	22,555.10	(51.31)
Salary - Part-Time	612.00	612.00	550.00	(62.00)
Payroll Tax - Social Security	3,441.55	3,441.55	3,404.53	(37.02)
Payroll Tax - Medicare	804.87	804.87	796.19	(8.68)
Retirement	5,129.02	5,129.02	5,328.62	199.60
Death Benefits	371.91	371.91	392.62	20.71
Health Insurance	12,005.52	12,005.52	10,841.62	(1,163.90)
Unemployment	75.46	75.46	173.83	98.37
Worker's Compensation	405.22	405.22	161.42	(243.80)
Office Supplies/Postage	2,000.00	2,000.00	1,881.08	(118.92)
Travel/Dues/Conventions	1,500.00	1,500.00	1,501.57	1.57
Telephone	1,750.00	1,750.00	1,576.76	(173.24)
Copier/Maintenance Contract	2,750.00	2,750.00	2,122.50	(627.50)
<b>TOTAL Justice of Peace</b>	<b>\$ 85,742.48</b>	<b>\$ 85,742.48</b>	<b>\$ 83,925.33</b>	<b>\$ (1,817.15)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>COUNTY EXTENSION AGENTS</b>				
Salary - Department Head	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ -
Salary - #1	12,000.00	12,000.00	8,000.00	(4,000.00)
Salary - #2	22,606.41	22,606.41	22,660.10	53.69
Payroll Tax - Social Security	2,889.60	2,889.60	2,558.96	(330.64)
Payroll Tax - Medicare	675.79	675.79	598.47	(77.32)
Retirement	2,088.83	2,088.83	2,187.53	98.70
Death Benefits	312.36	312.36	162.04	(150.32)
Health Insurance	6,002.76	6,002.76	5,420.81	(581.95)
Unemployment	151.47	151.47	336.22	184.75
Worker's Compensation	340.03	340.03	62.25	(277.78)
Office Supplies/Postage	2,000.00	2,000.00	1,973.22	(26.78)
Other Supplies	200.00	200.00	149.58	(50.42)
Travel/Dues/Conventions	2,500.00	2,500.00	1,502.62	(997.38)
Continuing Education	550.00	550.00	420.00	(130.00)
Association Dues	300.00	300.00	250.00	(50.00)
Mileage	15,000.00	15,000.00	13,248.11	(1,751.89)
Telephone	1,780.00	1,780.00	1,199.00	(581.00)
Copier/Maintenance Contract	4,750.00	4,750.00	4,524.81	(225.19)
<b>TOTAL County Extension Agents</b>	<b>\$ 86,147.25</b>	<b>\$ 86,147.25</b>	<b>\$ 77,253.72</b>	<b>\$ (8,893.53)</b>
<b>VETERANS SERVICE OFFICER</b>				
Salary - Department Head	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00	\$ -
Payroll Tax - Social Security	297.60	297.60	297.60	-
Payroll Tax - Medicare	69.60	69.60	69.60	-
Retirement	443.52	443.52	463.36	19.84
Death Benefits	32.16	32.16	34.32	2.16
Unemployment	15.60	15.60	26.90	11.30
Worker's Compensation	35.04	35.04	14.12	(20.92)
Office Supplies/Postage	150.00	150.00	324.50	(225.50)
Travel/Dues/Conventions	550.00	150.00	-	(150.00)
Telephone	480.00	480.00	404.77	(75.23)
<b>TOTAL Veterans Service Officer</b>	<b>\$ 6,873.52</b>	<b>\$ 6,873.52</b>	<b>\$ 6,435.17</b>	<b>\$ (438.35)</b>
<b>LIBRARY</b>				
Salary - Department Head	\$ 22,606.41	\$ 22,606.41	\$ 22,606.44	\$ 0.03
Professional Fees/Contract Services	826.50	826.50	696.00	(130.50)
Payroll Tax - Social Security	1,401.60	1,401.60	1,401.60	-
Payroll Tax - Medicare	327.79	327.79	327.84	0.05
Retirement	2,088.83	2,088.83	2,182.28	93.45
Death Benefits	151.46	151.46	161.63	10.17
Health Insurance	6,002.76	6,002.76	5,420.81	(581.95)
Unemployment	73.47	73.47	134.51	61.04
Worker's Compensation	135.64	135.64	54.36	(81.28)
Other Supplies	300.00	300.00	320.43	20.43
Travel/Dues/Conventions	300.00	-	-	-
Telephone	400.00	400.00	314.37	(85.63)
Utilities	6,600.00	6,600.00	4,937.78	(1,662.22)
Repairs/Maintenance	300.00	1,976.71	1,976.71	-
Copier/Maintenance Contract	300.00	23.29	-	(23.29)
<b>TOTAL Library</b>	<b>\$ 41,814.46</b>	<b>\$ 42,914.46</b>	<b>\$ 40,534.76</b>	<b>\$ (2,379.70)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>PUBLIC SERVICE</b>				
Salary #6 or Part-time	\$ 14,591.31	\$ 14,591.31	\$ 19,424.61	\$ 4,833.30
Benefits	-	-	-	-
Judicial Administration	-	-	-	-
Payroll Tax - Social Security	904.66	904.66	1,138.13	233.47
Payroll Tax - Medicare	211.57	211.57	266.16	54.59
Retirement	1,348.24	1,348.24	1,885.01	536.77
Death Benefits	97.76	97.76	108.07	10.31
Health Insurance (Indigent Director)	6,002.76	6,002.76	5,420.81	(581.95)
Unemployment	47.42	47.42	100.98	53.56
Worker's Compensation	106.52	106.52	41.14	(65.38)
Medical/Psychological	1,000.00	1,000.00	770.00	(230.00)
Travel/Dues/Conventions	3,500.00	3,500.00	979.88	(2,520.12)
Legal	1,200.00	1,200.00	1,250.00	50.00
Indigent Health Care	147,328.00	147,328.00	133,799.54	(13,528.46)
Soil Conservation	6,000.00	6,000.00	6,000.00	-
Airport	14,461.97	14,461.97	3,861.72	(10,600.25)
Child Welfare Board	2,500.00	2,598.00	2,648.00	50.00
Children's Advocacy/CASA	1,320.00	1,320.00	1,320.00	-
HCCAA	8,000.00	8,000.00	6,614.00	(1,386.00)
MHMR	2,400.00	2,400.00	2,100.00	(300.00)
<b>TOTAL Public Service</b>	<b>\$ 211,020.21</b>	<b>\$ 211,118.21</b>	<b>\$ 187,728.05</b>	<b>\$ (23,390.16)</b>
<b>PUBLIC SAFETY</b>				
Salary - Department Head	\$ 3,688.50	\$ 3,688.50	\$ 3,688.56	\$ 0.06
Payroll Tax - Social Security	228.69	228.69	228.69	-
Payroll Tax - Medicare	53.48	53.48	53.51	0.03
Retirement	340.82	340.82	356.08	15.26
Death Benefits	24.71	24.71	26.35	1.64
Unemployment	11.99	11.99	24.01	12.02
Worker's Compensation	132.79	132.79	10.84	(121.95)
Adult Probation	1,000.00	1,000.00	916.81	(83.19)
Crime Stoppers	500.00	853.22	853.22	-
Game Wardens	1,275.00	1,275.00	391.39	(883.61)
Highway Patrol	200.00	542.16	582.66	40.50
Trapper's Association	43,200.00	43,200.00	43,200.00	-
Insurance	7,500.00	6,169.39	7,438.24	1,268.85
Juvenile Probation/Detention	25,633.67	26,268.90	26,268.90	-
Fire Department	10,500.00	10,500.00	10,500.00	-
<b>TOTAL Public Safety</b>	<b>\$ 94,289.65</b>	<b>\$ 94,289.65</b>	<b>\$ 94,539.26</b>	<b>\$ 249.61</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>COUNTY-WIDE</b>				
Professional Fees/Contract Services	\$ 35,000.00	\$ 10,947.76	\$ 10,895.00	\$ (52.76)
Health Insurance	-	-	(5.58)	(5.58)
Unemployment	168.00	168.00	-	(168.00)
Worker's Compensation	-	-	3.46	
Office Supplies/Postage	2,000.00	2,000.00	1,469.07	(530.93)
Other Supplies	1,500.00	1,500.00	1,680.49	180.49
Advertising & Required Publications	7,500.00	(5,339.07)	1,062.93	6,402.00
Travel/Dues/Conventions	2,500.00	2,500.00	2,306.88	(193.12)
Telephone	4,600.00	4,600.00	2,047.93	(2,552.07)
Utilities	30,000.00	30,000.00	28,101.54	(1,898.46)
Insurance	55,000.00	48,089.53	42,948.80	(5,140.73)
Repairs/Maintenance	25,000.00	9,236.94	9,258.79	21.85
CTTC-Telephone Contract	3,300.00	3,879.56	3,879.56	-
Copier/Maintenance Contract	5,900.00	6,830.46	7,128.21	297.75
County Permanent Improvements	29,400.00	47,067.30	42,990.01	(4,077.29)
Fees and Licenses	1,000.00	1,500.00	594.00	(906.00)
Audit	20,600.00	20,600.00	20,600.00	-
Central Appraisal District	88,016.70	88,016.70	88,016.70	-
Election Expense	18,000.00	16,550.00	11,832.22	(4,717.78)
Capital Outlay	-	-	-	-
<b>TOTAL County-Wide</b>	<b>\$ 329,484.70</b>	<b>\$ 288,147.18</b>	<b>\$ 274,810.01</b>	<b>\$ (13,340.63)</b>
<b>JANITORIAL</b>				
Salary - Department Head	\$ 25,089.51	\$ 25,089.51	\$ 25,127.85	\$ 38.34
Salary - #6 or Part-time	6,900.97	7,395.00	7,395.00	-
Payroll Tax - Social Security	1,983.41	1,983.41	1,999.98	16.57
Payroll Tax - Medicare	463.86	463.86	467.73	3.87
Retirement	2,955.92	2,955.92	3,140.36	184.44
Death Benefits	214.34	216.49	232.69	16.20
Unemployment	103.97	187.16	223.34	36.18
Worker's Compensation	1,525.95	1,525.95	618.67	(907.28)
Other Supplies	6,796.60	6,796.60	6,795.92	(0.68)
Telephone	360.00	360.00	330.00	(30.00)
Repairs/Maintenance	2,000.99	1,421.62	14.85	(1,406.77)
<b>TOTAL Janitorial</b>	<b>\$ 48,395.52</b>	<b>\$ 48,395.52</b>	<b>\$ 46,346.39</b>	<b>\$ (2,049.13)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>FIRE DEPARTMENT</b>				
Retirement	\$ 3,000.00	\$ 4,786.38	\$ 4,786.38	\$ -
Unemployment	-	-	12.43	12.43
Worker's Compensation	800.00	1,338.54	1,323.54	(15.00)
Other Supplies	1,500.00	1,500.00	195.33	(1,304.67)
Travel/Dues/Conventions	3,500.00	3,500.00	682.50	(2,817.50)
Telephone	1,200.00	1,200.00	669.30	(530.70)
Utilities	2,400.00	2,400.00	1,677.53	(722.47)
Repairs/Maintenance	15,000.00	6,976.79	5,212.68	(1,764.11)
Fuel/Oil/Etc	7,000.00	7,000.00	3,707.97	(3,292.03)
Equipment Maintenance & Supplies	6,000.00	15,073.21	15,058.88	(14.33)
Capital Outlay	15,000.00	11,625.08	-	(11,625.08)
<b>TOTAL Fire Department</b>	<b>\$ 55,400.00</b>	<b>\$ 55,400.00</b>	<b>\$ 33,326.54</b>	<b>\$ (22,073.46)</b>
<b>DISTRICT COURT</b>				
<b>JUDICIAL</b>				
Benefits	\$ 7,588.00	\$ 7,588.00	7,153.87	(434.13)
Professional Fees	2,400.00	2,400.00	850.00	(1,550.00)
Judicial Administration	18,508.00	19,008.00	19,002.01	(5.99)
Office Supplies/Postage	2,267.00	1,767.00	1,622.71	(144.29)
Charges	608.00	608.00	204.49	(403.51)
Capital Outlay	140.00	140.00	-	(140.00)
<b>SERVICES</b>				
Professional Fees/Contract Labor	20,000.00	32,700.00	32,693.28	(6.72)
Judicial Administration	2,400.00	2,400.00	2,725.00	325.00
Case Management	-	-	-	-
Appeals Records	3,000.00	3,000.00	-	(3,000.00)
Jury Fees	10,000.00	10,000.00	(970.00)	(10,970.00)
Medical/Psychological	1,000.00	1,000.00	-	(1,000.00)
<b>TOTAL District Court</b>	<b>\$ 67,911.00</b>	<b>\$ 80,611.00</b>	<b>\$ 63,281.36</b>	<b>\$ (17,329.64)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>VOLUNTEER AMBULANCE</b>				
Salary - Department Head	\$ 33,500.00	\$ 39,845.56	\$ 33,499.92	\$ (6,345.64)
Salary - #1	20,000.00	23,495.95	23,246.76	(249.19)
Salary - #2	18,700.00	23,700.68	23,326.88	(373.80)
Salary - #3	17,000.00	17,442.16	17,286.65	(155.51)
Salary - #4	2,000.00	1,068.60	-	(1,068.60)
Salary - #6 or Part-time	118,728.00	97,178.20	95,940.40	(1,237.80)
Overtime	38,612.50	46,006.84	45,100.39	(906.45)
Professional Fees	16,363.69	16,363.69	11,397.67	(4,966.02)
Payroll Tax - Social Security	15,409.52	15,409.52	14,757.55	(651.97)
Payroll Tax - Medicare	3,603.84	3,603.84	3,451.23	(152.61)
Retirement	22,965.15	23,952.31	23,053.77	(898.54)
Death Benefits	1,665.22	1,704.78	1,704.78	-
Health Insurance	24,011.04	24,011.04	20,332.15	(3,678.89)
Unemployment	807.76	1,749.00	1,712.46	(36.54)
Worker's Compensation	6,088.41	6,088.41	2,239.83	(3,848.58)
Office Supplies/Postage	450.00	450.00	370.65	(79.35)
Other Supplies	30,000.00	24,773.31	23,151.15	(1,622.16)
Uniforms/Supplies	1,500.00	1,468.50	1,468.50	-
Travel/Dues/Conventions	1,000.00	1,000.00	350.00	(650.00)
Continuing Education/ Dues	1,000.00	1,000.00	730.29	(269.71)
Telephone	3,700.00	3,700.00	2,884.13	(815.87)
Utilities	7,414.00	7,414.00	5,068.74	(2,345.26)
Repairs/Maintenance	5,500.00	6,400.00	6,461.12	61.12
Fuel/Oil/Etc	14,000.00	13,023.63	12,048.60	(975.03)
Equipment Maintenance & Supplies	4,750.00	9,738.36	9,757.15	18.79
Copier/Maintenance Contract	4,450.00	224.00	-	(224.00)
Medical/Psychological	-	-	-	-
Capital Outlay	3,500.00	5,906.75	5,130.75	(776.00)
<b>TOTAL Volunteer Ambulance</b>	<b>\$ 416,719.13</b>	<b>\$ 416,719.13</b>	<b>\$ 384,471.52</b>	<b>\$ (32,247.61)</b>
<b>EMERGENCY MANAGEMENT</b>				
Salary - Department Head	\$ 10,125.75	\$ 10,125.75	\$ 5,351.67	\$ (4,774.08)
Payroll Tax - Social Security	627.80	627.80	313.52	(314.28)
Payroll Tax - Medicare	146.82	146.82	73.32	(73.50)
Retirement	935.62	935.62	519.32	(416.30)
Death Benefits	67.84	67.84	69.08	1.24
Unemployment	32.91	32.91	69.21	36.30
Worker's Compensation	73.92	73.92	27.44	(46.48)
Office Supplies/Postage	150.00	150.00	95.00	(55.00)
Other Supplies	100.00	-	-	-
Advertising & Required Publications	650.00	250.00	144.00	(106.00)
Travel/Dues/Conventions	3,500.00	3,500.00	3,310.90	(189.10)
Telephone	500.00	1,000.00	986.93	(13.07)
Capital Outlay	75.00	75.00	-	(75.00)
<b>TOTAL Emergency Management</b>	<b>\$ 16,985.66</b>	<b>\$ 16,985.66</b>	<b>\$ 10,960.39</b>	<b>\$ (6,025.27)</b>



San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>COUNTY ATTORNEY</b>				
Salary - Department Head	\$ 55,576.56	\$ 55,576.56	\$ 55,576.56	\$ -
Salary - #1	1,500.00	1,500.00	1,500.00	
Payroll Tax - Social Security	3,538.75	3,538.75	3,000.23	(538.52)
Payroll Tax - Medicare	827.61	827.61	701.68	(125.93)
Retirement	5,273.87	5,273.87	5,486.62	212.75
Death Benefits	382.41	382.41	408.09	25.68
Health Insurance	6,002.76	6,002.76	5,420.81	(581.95)
Unemployment	4.88	4.88	10.55	5.67
Worker's Compensation	416.66	416.66	143.91	(272.75)
Office Supplies/Postage	3,000.00	1,491.02	807.09	(683.93)
Travel/Dues/Conventions	2,250.00	2,250.00	2,338.52	88.52
Telephone	2,300.00	3,100.00	3,055.90	(44.10)
Repairs/Maintenance	1,000.00	1,000.00	10.01	(989.99)
Capital Outlay	1,714.00	2,422.98	2,422.98	-
<b>TOTAL County Attorney</b>	<b>\$ 83,787.50</b>	<b>\$ 83,787.50</b>	<b>\$ 80,882.95</b>	<b>\$ (2,904.55)</b>
<b>SHERIFF</b>				
Salary - Department Head	\$ 17,979.84	\$ 17,979.84	\$ 17,979.72	\$ (0.12)
Salary - #1	34,882.82	34,882.82	34,881.60	(1.22)
Salary - #2	33,805.95	33,805.95	33,803.22	(2.73)
Salary - #3	33,805.95	33,805.95	31,412.37	(2,393.58)
Salary - #4	30,916.80	30,916.80	22,532.00	(8,384.80)
Payroll Tax - Social Security	9,386.26	9,386.26	8,656.59	(729.67)
Payroll Tax - Medicare	2,195.18	2,195.18	2,024.58	(170.60)
Retirement	13,988.56	13,988.56	13,615.15	(373.41)
Death Benefits	1,014.32	1,014.32	1,008.36	(5.96)
Health Insurance	30,013.80	28,013.80	14,904.76	(13,109.04)
Unemployment	433.59	433.59	933.30	499.71
Worker's Compensation	5,450.08	5,450.08	1,945.98	(3,504.10)
Office Supplies/Postage	2,500.00	2,500.00	2,293.08	(206.92)
Other Supplies	2,500.00	2,500.00	2,329.03	(170.97)
Uniforms	2,500.00	3,500.00	3,394.11	(105.89)
Advertising & Required Publications	1,000.00	1,000.00	422.40	(577.60)
Travel/Dues/Conventions	3,000.00	3,000.00	1,880.55	(1,119.45)
Case Management	4,500.00	3,500.00	3,416.51	(83.49)
Telephone	4,750.00	4,750.00	3,734.62	(1,015.38)
Repairs/Maintenance	10,000.00	6,150.00	6,135.94	(14.06)
Fuel/Oil/Etc	45,000.00	28,250.00	27,607.86	(642.14)
Equipment Maintenance & Supplies	-	-	-	-
Capital Outlay	22,000.00	47,100.00	103,258.43	56,158.43
<b>TOTAL Sheriff</b>	<b>\$ 311,623.15</b>	<b>\$ 314,123.15</b>	<b>\$ 338,170.16</b>	<b>\$ 24,047.01</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>JAIL</b>				
Salary - Department Head	\$ 27,344.76	\$ 28,144.76	\$ 27,832.20	\$ (312.56)
Salary - #1	26,267.90	27,867.90	27,325.38	(542.52)
Salary - #2	26,267.90	26,442.90	26,278.15	(164.75)
Salary - #3	26,267.90	26,917.90	26,606.89	(311.01)
Salary - #4	26,267.90	25,942.90	25,591.25	(351.65)
Salary - #6 or Part-time	18,177.87	7,677.87	4,997.76	(2,680.11)
Overtime	7,000.00	17,900.00	17,564.86	(335.14)
Payroll Tax - Social Security	9,770.84	9,770.84	8,801.74	(969.10)
Payroll Tax - Medicare	2,285.12	2,285.12	2,058.50	(226.62)
Retirement	14,561.71	15,086.71	15,081.91	(4.80)
Death Benefits	1,055.88	1,055.88	1,116.70	60.82
Health Insurance	30,013.80	30,013.80	27,104.11	(2,909.69)
Unemployment	512.18	962.18	1,082.67	120.49
Worker's Compensation	5,673.39	5,673.39	2,001.74	(3,671.65)
Office Supplies/Postage	4,000.00	3,000.00	2,961.30	(38.70)
Other Supplies	3,500.00	2,295.00	2,454.38	159.38
Uniforms	1,000.00	1,000.00	823.30	(176.70)
Travel/Dues/Conventions	2,500.00	525.00	98.08	(426.92)
Case Management	3,000.00	700.00	295.00	(405.00)
Telephone	2,300.00	2,300.00	2,421.96	121.96
Utilities	19,000.00	19,000.00	15,129.24	(3,870.76)
Repairs/Maintenance	7,500.00	10,100.00	10,029.76	(70.24)
Copier/Maintenance Contract	3,000.00	3,000.00	2,302.34	(697.66)
Prisoner Meals	18,000.00	15,500.00	13,342.79	(2,157.21)
Inmate Overflow	75,000.00	52,600.00	50,342.41	(2,257.59)
Medical/Psychological	12,000.00	23,300.00	22,995.20	(304.80)
Capital Outlay	5,000.00	22,500.00	22,428.27	(71.73)
<b>TOTAL Jail</b>	<b>\$ 377,267.15</b>	<b>\$ 381,562.15</b>	<b>\$ 359,067.89</b>	<b>\$ (22,494.26)</b>
<b>DISTRICT ATTORNEY</b>				
Salary - Department Head	\$ 53,171.00	\$ 53,171.00	\$ 52,071.62	\$ (1,099.38)
Payroll Tax - Social Security	4,302.00	4,302.00	4,082.45	(219.55)
Retirement	6,609.00	6,609.00	6,284.93	(324.07)
Health Insurance	10,304.00	10,304.00	8,527.66	(1,776.34)
Unemployment	85.00	85.00	101.26	16.26
Worker's Compensation	359.00	485.62	524.96	39.34
Office Supplies/Postage	968.00	968.00	637.82	(330.18)
Other Supplies	1,780.00	1,780.00	790.98	(989.02)
Travel/Dues/Conventions	697.00	697.00	534.47	(162.53)
Continuing Education/Dues	929.00	929.00	522.87	(406.13)
Case Management	-	7,313.51	7,313.51	-
Telephone	546.00	704.66	732.16	27.50
Copier/Maintenance Contract	973.00	1,133.73	1,185.36	51.63
<b>TOTAL District Attorney</b>	<b>\$ 80,723.00</b>	<b>\$ 88,482.52</b>	<b>\$ 83,310.05</b>	<b>\$ (5,172.47)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>MUNICIPAL COURT</b>				
Salary - Department Head	\$ 7,341.89	\$ 7,341.89	\$ 6,992.91	\$ (348.98)
Salary - #1	9,636.68	9,636.68	9,688.06	51.38
Payroll Tax - Social Security	1,052.67	1,052.67	1,026.64	(26.03)
Payroll Tax - Medicare	246.18	246.18	240.13	(6.05)
Retirement	1,546.00	1,546.00	1,609.78	63.78
Death Benefits	112.47	112.47	121.29	8.82
Unemployment	21.74	21.74	38.91	17.17
Worker's Compensation	70.25	70.25	48.74	(21.51)
<b>TOTAL Municipal Court</b>	<b>\$ 20,027.88</b>	<b>\$ 20,027.88</b>	<b>\$ 19,766.46</b>	<b>\$ (261.42)</b>
<b>COUNTY COURT</b>				
Professional Fees/Contract Services	\$ 2,800.00	\$ 2,025.00	\$ 1,792.75	\$ (232.25)
Judicial Administration	500.00	825.00	823.88	(1.12)
Jury Fees	500.00	500.00	78.00	(422.00)
Medical/Psychological	1,000.00	675.00	-	(675.00)
<b>TOTAL County Court</b>	<b>\$ 4,800.00</b>	<b>\$ 4,025.00</b>	<b>\$ 2,694.63</b>	<b>\$ (1,330.37)</b>
<b>COURTHOUSE ANNEX</b>				
Repairs/Maintenance	\$ 2,000.00	\$ 2,000.00	\$ 1,529.00	\$ (471.00)
<b>TOTAL Courthouse Annex</b>	<b>\$ 2,000.00</b>	<b>\$ 2,000.00</b>	<b>\$ 1,529.00</b>	<b>\$ (471.00)</b>
<b>INTERFUND TRANSFERS</b>				
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 2,723,403.29</b>	<b>\$ 2,709,948.29</b>	<b>\$ 2,534,921.31</b>	<b>\$ (175,030.44)</b>

Cash fund balance, October 1, 2013	\$ 1,524,384.00
Receipts	2,907,894.53
	<u>\$ 4,432,278.53</u>
Disbursements	(2,534,921.31)
Interfund Transfers Out	(53,789.95)
Cash fund balance, September 30, 2014	<u>\$ 1,843,567.27</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, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Fines	\$ 35,000.00	\$ 35,000.00	\$ 44,904.60	\$ 9,904.60
Road Tax	414,587.00	414,587.00	418,051.58	3,464.58
Road Tax - Prior Year	30,000.00	30,000.00	20,522.41	(9,477.59)
Road Tax - Penalty and Interest	18,000.00	18,000.00	11,280.41	(6,719.59)
Auto Registration Fees	350,000.00	350,000.00	375,998.97	25,998.97
Lateral Road Income	20,400.00	20,400.00	37,103.33	16,703.33
Other Income	155,000.00	155,000.00	1,561.00	(153,439.00)
<b>TRANSFERS</b>				
Interfund Transfer In	-	-	-	-
<b>TOTAL Receipts</b>	<b>\$ 1,022,987.00</b>	<b>\$ 1,022,987.00</b>	<b>\$ 909,422.30</b>	<b>\$ (113,564.70)</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ 1,000.00	\$ 1,000.00	\$ 379.00	\$ (621.00)
Insurance	18,500.00	18,500.00	13,708.70	(4,791.30)
Repairs & Maintenance	1,000.00	1,000.00	-	(1,000.00)
County Permanent Improvements	1,000.00	1,000.00	-	(1,000.00)
<b>TRANSFERS</b>				
Interdepartmental Transfer Out	1,114,490.54	1,107,490.54	893,620.86	(213,869.68)
<b>TOTAL Expenditures</b>	<b>\$ 1,135,990.54</b>	<b>\$ 1,128,990.54</b>	<b>\$ 907,708.56</b>	<b>\$ (221,281.98)</b>

## Schedule of Cash Balance

Cash Fund Balance, October 1, 2013	\$ 86,903.75
Receipts	909,422.30
Interfund Transfers In	58,941.00
	<u>\$ 1,055,267.05</u>
Disbursements	(14,087.70)
Interfund Transfers Out	(893,620.86)
Cash Fund Balance, September 30, 2014	<u>\$ 147,558.49</u>

San Saba County  
Road and Bridge - Precinct No. 1  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>RECEIPTS</b>				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Sale of Assets	-	-	-	-
Other Income	-	-	-	-
<b>TRANSFERS:</b>				
Road and Bridge General	20,000.00	20,000.00	229,839.42	209,839.42
Total Receipts and Transfers	\$ 20,000.00	\$ 20,000.00	\$ 229,839.42	\$ 209,839.42
<b>DISBURSEMENTS:</b>				
Salary - Department Head	\$ 33,780.39	\$ 33,780.39	\$ 34,300.56	\$ 520.17
Salary - #1	30,055.72	30,055.72	29,521.37	(534.35)
Salary - #2	30,055.72	30,055.72	30,186.07	130.35
Salary #6 or Part-time	1,020.00	1,020.00	-	(1,020.00)
Overtime	1,000.00	1,000.00	-	(1,000.00)
FICA - Social Security	5,946.53	5,946.53	5,828.49	(118.04)
FICA - Medicare	1,390.73	1,390.73	1,363.13	(27.60)
Retirement	8,862.26	8,862.26	9,075.91	213.65
Death Benefits	642.61	642.61	672.26	29.65
Health Insurance	18,008.28	18,008.28	16,262.43	(1,745.85)
Unemployment	201.93	201.93	421.38	219.45
Worker's Compensation	4,366.45	4,366.45	1,682.88	(2,683.57)
Other Supplies	2,500.00	2,500.00	2,424.75	(75.25)
Uniforms	1,150.00	1,150.00	1,158.84	8.84
Travel/Dues/Conventions	600.00	600.00	390.33	(209.67)
Telephone	1,100.00	1,100.00	753.33	(346.67)
Utilities	2,500.00	2,500.00	2,144.01	(355.99)
Repairs/Maintenance	6,000.00	14,000.00	14,088.83	88.83
Fuel/Oil/Etc	25,000.00	24,137.89	20,727.37	(3,410.52)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,962.11	5,962.09	(0.02)
Equipment Maintenance & Supplies	28,400.00	24,400.00	13,812.13	(10,587.87)
Road Maintenance Supplies	30,000.00	27,000.00	26,090.57	(909.43)
Cattle guards/fences	2,500.00	2,500.00	1,838.89	(661.11)
Capital Outlay	19,699.30	11,699.30	11,133.80	(565.50)
Capital Outlay Other	-	-	-	-
TOTAL Precinct No. 1	\$ 259,879.92	\$ 252,879.92	\$ 229,839.42	\$ (23,040.50)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2013	\$ -
Transfers in	229,839.42
Receipts	-
	\$ 229,839.42
Disbursements	(229,839.42)
Cash Fund Balance, September 30, 2014	\$ -

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, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>RECEIPTS</b>				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	1,035.68	1,035.68
<b>TRANSFERS:</b>				
Road and Bridge General	35,000.00	35,000.00	196,856.86	161,856.86
	\$ 35,000.00	\$ 35,000.00	\$ 197,892.54	\$ 162,892.54
<b>DISBURSEMENTS:</b>				
Salary - Department Head	\$ 33,780.39	\$ 33,780.39	\$ 34,705.16	\$ 924.77
Salary - #1	30,055.72	30,055.72	29,236.75	(818.97)
Salary - #2	30,055.72	30,055.72	30,154.32	98.60
Salary #6 or Part-time	2,939.99	2,939.99	-	(2,939.99)
Overtime	1,181.79	1,181.79	-	(1,181.79)
FICA - Social Security	6,076.84	6,076.84	5,773.96	(302.88)
FICA - Medicare	1,421.21	1,421.21	1,350.32	(70.89)
Retirement	9,056.47	9,056.47	9,083.58	27.11
Death Benefits	656.70	656.70	672.84	16.14
Health Insurance	18,008.28	18,008.28	16,262.43	(1,745.85)
Unemployment	208.75	208.75	427.33	218.58
Worker's Compensation	4,505.59	4,505.59	1,679.79	(2,825.80)
Other Supplies	3,000.00	2,649.39	743.15	(1,906.24)
Uniforms	1,000.00	1,000.00	585.75	(414.25)
Travel/Dues/Conventions	650.00	825.61	825.61	-
Telephone	1,000.00	1,175.00	1,177.28	2.28
Utilities	1,500.00	1,500.00	1,077.17	(422.83)
Repairs/Maintenance	9,000.00	9,000.00	6,787.04	(2,212.96)
Fuel/Oil/Etc	30,000.00	30,000.00	21,334.65	(8,665.35)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	27,500.00	27,500.00	13,077.17	(14,422.83)
Road Maintenance Supplies	40,900.00	40,900.00	17,835.19	(23,064.81)
Cattle guards/fences	2,575.00	2,575.00	3.05	(2,571.95)
Capital Outlay	14,701.42	14,701.42	-	(14,701.42)
Capital Outlay Other	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
<b>TOTAL Precinct No. 2</b>	<b>\$ 274,873.87</b>	<b>\$ 274,873.87</b>	<b>\$ 197,892.54</b>	<b>\$ (76,981.33)</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2013	\$ -
Transfers in	196,856.86
Receipts	1,035.68
	<u>\$ 197,892.54</u>
Disbursements	(197,892.54)
Cash Fund Balance, September 30, 2014	<u><u>\$ -</u></u>

San Saba County  
Road and Bridge - Precinct No. 3  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>RECEIPTS</b>				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Sale of Assets	-	-	-	-
Other Income	-	-	187.50	187.50
<b>TRANSFERS:</b>				
Road and Bridge General	40,000.00	40,000.00	215,208.09	175,208.09
	\$ 40,000.00	\$ 40,000.00	\$ 215,395.59	\$ 175,395.59
<b>DISBURSEMENTS:</b>				
Salary - Department Head	\$ 33,780.39	\$ 33,780.39	\$ 33,780.36	\$ (0.03)
Salary - #1	30,055.72	30,055.72	29,926.00	(129.72)
Salary - #2	30,055.72	30,055.72	30,084.95	29.23
Salary #6 or Part-time	51.00	51.00	-	(51.00)
Overtime	50.00	50.00	-	(50.00)
FICA - Social Security	5,827.55	5,827.55	5,712.91	(114.64)
FICA - Medicare	1,362.91	1,362.91	1,336.05	(26.86)
Retirement	8,684.94	8,684.94	8,987.22	302.28
Death Benefits	629.76	629.76	670.68	40.92
Health Insurance	18,008.28	18,008.28	16,262.43	(1,745.85)
Unemployment	195.69	195.69	414.63	218.94
Worker's Compensation	4,239.42	4,239.42	1,653.60	(2,585.82)
Other Supplies	4,000.00	4,000.00	2,742.97	(1,257.03)
Uniforms	1,110.00	750.50	750.50	-
Travel/Dues/Conventions	525.00	579.63	579.63	-
Telephone	500.00	500.00	483.15	(16.85)
Utilities	500.00	1,359.50	888.24	(471.26)
Repairs/Maintenance	10,000.00	12,465.62	12,465.62	-
Fuel/Oil/Etc	26,599.00	27,726.98	27,726.98	-
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	23,787.63	23,787.63	22,590.06	(1,197.57)
Road Maintenance Supplies	39,616.00	37,095.75	10,059.94	(27,035.81)
Cattle guards/fences	3,200.00	2,072.02	1,179.67	(892.35)
Capital Outlay	1,000.00	500.00	-	(500.00)
Other Capital Outlay	30,983.86	30,983.86	2,000.00	(28,983.86)
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
<b>TOTAL Precinct No. 3</b>	<b>\$ 279,862.87</b>	<b>\$ 279,862.87</b>	<b>\$ 215,395.59</b>	<b>\$ (64,467.28)</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2013	\$ -
Transfers in	215,208.09
Receipts	187.50
	<u>\$ 215,395.59</u>
Disbursements	(215,395.59)
Cash Fund Balance, September 30, 2014	<u><u>\$ -</u></u>

San Saba County  
Road and Bridge - Precinct No. 4  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>RECEIPTS</b>				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Sale of Assets	-	-	-	-
Other Income	-	-	2,774.00	2,774.00
<b>TRANSFERS:</b>				
Road and Bridge General	60,000.00	60,000.00	251,716.49	191,716.49
	\$ 60,000.00	\$ 60,000.00	\$ 254,490.49	\$ 194,490.49
<b>DISBURSEMENTS:</b>				
Salary - Department Head	\$ 33,780.39	\$ 33,780.39	\$ 33,780.36	\$ (0.03)
Salary - #1	30,055.72	30,055.72	30,012.70	(43.02)
Salary - #2	30,055.72	30,055.72	29,913.37	(142.35)
Salary #6 or Part-time	2,000.00	2,000.00	578.00	(1,422.00)
Overtime	1,175.18	1,175.18	737.00	(438.18)
FICA - Social Security	6,018.15	6,018.15	5,891.32	(126.83)
FICA - Medicare	1,407.48	1,407.48	1,377.81	(29.67)
Retirement	8,969.00	9,117.65	9,117.65	-
Death Benefits	650.35	650.35	675.20	24.85
Health Insurance	18,008.28	18,008.28	16,262.43	(1,745.85)
Unemployment	205.68	433.45	433.45	-
Worker's Compensation	4,442.93	4,442.93	1,697.64	(2,745.29)
Other Supplies	1,250.00	2,178.70	2,178.70	-
Uniforms	1,000.00	1,000.00	870.14	(129.86)
Travel/Dues/Conventions	700.00	700.00	579.61	(120.39)
Telephone	600.00	600.00	550.33	(49.67)
Utilities	1,100.00	1,515.92	1,307.96	(207.96)
Repairs/Maintenance	10,000.00	24,415.62	16,755.78	(7,659.84)
Fuel/Oil/Etc	30,000.00	27,863.34	21,861.65	(6,001.69)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	16,000.00	16,000.00	14,716.73	(1,283.27)
Road Maintenance Supplies	58,220.00	66,220.00	54,142.66	(12,077.34)
Cattle guards/fences	3,750.00	5,950.00	5,950.00	-
Capital Outlay	35,385.00	11,185.00	-	(11,185.00)
Approved FEMA Budget	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
<b>TOTAL Precinct No. 4</b>	<b>\$ 299,873.88</b>	<b>\$ 299,873.88</b>	<b>\$ 254,490.49</b>	<b>\$ (45,383.39)</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2013	\$ -
Transfers in (out)	251,716.49
Receipts	2,774.00
	<u>\$ 254,490.49</u>
Disbursements	(254,490.49)
Cash Fund Balance, September 30, 2014	<u>\$ -</u>



## **SUPPLEMENTARY INFORMATION**

**SAN SABA COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
*YEAR ENDED SEPTEMBER 30, 2014*

	Road and Bridge General	Rylander Library Trust Fund	Crime Victim's Assistance Fund	Records Management & Preservation Fund	Law Library Fund
<b><u>ASSETS</u></b>					
Pooled Cash and Cash Equivalents	\$ 147,558	\$ 33,140	\$ -	\$ 152,583	\$ 14,681
Non-Pooled Cash and Cash Equivalents					
Investments		37,711			
Taxes Receivable	39,497				
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	\$ 187,055	\$ 70,851	\$ -	\$ 152,583	\$ 14,681
<b><u>LIABILITIES</u></b>					
Pooled Cash and Cash Equivalents	\$ -	\$ -	\$ 5,048	\$ -	\$ -
Accounts Payable					
Accrued Liabilities					
State Fines Payable					
Deferred Revenue	39,497				
Certificates of Obligation					
Notes Payable					
Capital Leases Payable					
Total liabilities	39,497	-	5,048	-	-
<b><u>FUND EQUITY</u></b>					
Contributed Capital					
Investment in General Fixed Assets					
Fund Balance					
Reserved for Debt Service					
Reserved for Obligated Projects		70,851	(5,048)	152,583	14,681
Unreserved	147,558				
Total fund equity	\$ 147,558	\$ 70,851	\$ (5,048)	\$ 152,583	\$ 14,681
Total liabilities and fund equity	\$ 187,055	\$ 70,851	\$ -	\$ 152,583	\$ 14,681

**SAN SABA COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
*YEAR ENDED SEPTEMBER 30, 2014*

Courthouse Security Fund	Judicial Education Fund	Indigent Defense Grant Fund	Justice Court Technology Fund	Pretrial Intervention	Truancy Prevention & Detection Fund	Law Enforcement Education Fund	Total for Special Reserve Funds
<b><u>ASSETS</u></b>							
\$ 21,925	\$ 3,211	\$ -	\$ 13,511	\$ 7,496	\$ 88	\$ 934	\$ 395,127
							-
							37,711
							39,497
							-
							-
							-
							-
							-
							-
							-
							-
							-
\$ 21,925	\$ 3,211	\$ -	\$ 13,511	\$ 7,496	\$ 88	\$ 934	\$ 472,335
<b><u>LIABILITIES</u></b>							
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,048
							-
							-
							-
							39,497
							-
							-
							-
-	-	-	-	-	-	-	44,545
<b><u>FUND EQUITY</u></b>							
							-
							-
							-
							-
21,925	3,211	-	13,511	7,496	88	934	280,232
							147,558
\$ 21,925	\$ 3,211	\$ -	\$ 13,511	\$ 7,496	\$ 88	\$ 934	\$ 427,790
\$ 21,925	\$ 3,211	\$ -	\$ 13,511	\$ 7,496	\$ 88	\$ 934	\$ 472,335

**SAN SABA COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
*YEAR ENDED SEPTEMBER 30, 2014*

	Road and Bridge General	Road and Bridge Precincts	Rylander Library Trust Fund	Crime Victim's Assistance Fund	Records Management & Preservation Fund
<b>REVENUES</b>					
Tax Revenues	\$ 449,854				
Licenses and Permits	375,999				
Charges for Services					
Court Costs					
Fees of Office					14,346
Court Appointed Attorney Fee					
Retained State Fines and Forfeitures	44,905				
Grant Revenue				43,241	
Interest Income			63		
Miscellaneous	1,561	3,997	35,612		
Lateral Road Income	37,103				
	<u>\$ 909,422</u>	<u>\$ 3,997</u>	<u>\$ 35,675</u>	<u>\$ 43,241</u>	<u>\$ 14,346</u>
<b>EXPENDITURES</b>					
General Government					
General Administration	14,088				
Financial Administration					
Administration of Justice					
Courts				41,035	
Public Works					
County Roads and Bridges		817,162			
General Building Maintenance					
Culture/Recreation/Education			6,026		
Resource Development					
Utilities		8,381			
Capital Outlay:					
Library Books and Publications			19,325		
Fixed Asset Purchases		13,134			7,925
Debt Service:					
Principal					
Interest and Fiscal Charges					
Total Expenditures	<u>\$ 14,088</u>	<u>\$ 838,677</u>	<u>\$ 25,351</u>	<u>\$ 41,035</u>	<u>\$ 7,925</u>
Excess (deficiency) of revenues over expenditures	895,334	(834,680)	10,324	2,206	6,421
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers from (to) other funds	(834,680)	\$ 834,680	-		-
Capital Financing					
Net Other financing sources (uses)	<u>\$ (834,680)</u>	<u>\$ 834,680</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	60,654	-	10,324	2,206	6,421
Fund Balance, beginning	86,904	-	60,527	(7,254)	146,162
Fund Balance, ending	<u>\$ 147,558</u>	<u>\$ -</u>	<u>\$ 70,851</u>	<u>\$ (5,048)</u>	<u>\$ 152,583</u>

**SAN SABA COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
*YEAR ENDED SEPTEMBER 30, 2014*

Law Library Fund	Courthouse Security Fund	Judicial Education Fund	Indigent Defense Grant Fund	Justice Court Technology Fund	Pretrial Intervention Fund	Truancy Prevention & Detection Fund	Law Enforcement Education Fund	Total for Special Revenue Funds
<b>REVENUES</b>								
								449,854
								375,999
	1,416							1,416
2,414					5,650			22,410
			2,194					2,194
				1,214		88	1,229	47,436
			12,304					55,545
								63
		246						41,416
								37,103
\$ 2,414	\$ 1,416	\$ 246	\$ 14,498	\$ 1,214	\$ 5,650	\$ 88	\$ 1,229	\$ 1,033,436
<b>EXPENDITURES</b>								
	5,880							19,968
								-
			68,288	3,181				112,504
								817,162
							295	-
								6,321
								-
								8,381
								19,325
	1,080							22,139
								-
								-
\$ -	\$ 6,960	\$ -	\$ 68,288	\$ 3,181	\$ -	\$ -	\$ 295	\$ 1,005,800
2,414	(5,544)	246	(53,790)	(1,967)	5,650	88	934	27,636
<b>OTHER FINANCING SOURCES (USES)</b>								
-	-	-	53,790	-	-	-	-	53,790
								-
\$ -	\$ -	\$ -	\$ 53,790	\$ -	\$ -	\$ -	\$ -	\$ 53,790
2,414	(5,544)	246	-	(1,967)	5,650	88	934	81,426
12,267	27,469	2,965	-	15,478	1,846	-	-	346,364
\$ 14,681	\$ 21,925	\$ 3,211	\$ -	\$ 13,511	\$ 7,496	\$ 88	\$ 934	\$ 427,790

San Saba County  
Rylander Library Trust Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Interest Income	\$ 100.00	\$ 100.00	\$ 63.00	\$ (37.00)
Other Income	25,000.00	25,000.00	35,612.35	10,612.35
<b>TOTAL Receipts</b>	<b>\$ 25,100.00</b>	<b>\$ 25,100.00</b>	<b>\$ 35,675.35</b>	<b>\$ 10,575.35</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Labor	\$ 700.00	892.51	\$ 892.51	\$ -
Office Supplies/Postage	650.00	615.26	592.47	(22.79)
Other Supplies	200.00	300.00	233.69	(66.31)
Copier/Computer Maint Contract	3,300.00	4,000.00	3,557.00	(443.00)
Telephone	200.00	400.00	-	(400.00)
Fees/Licenses	750.00	750.00	750.00	-
Capital Outlay - Books	17,250.00	22,692.23	19,325.32	(3,366.91)
<b>TOTAL Disbursements</b>	<b>\$ 23,050.00</b>	<b>\$ 29,650.00</b>	<b>\$ 25,350.99</b>	<b>\$ (4,299.01)</b>

## Schedule of Cash Balance

Cash fund balance, October 1, 2013	\$ 60,527.17
Receipts	35,675.35
	<u>\$ 96,202.52</u>
Disbursements	(25,350.99)
Transfers In	-
Cash fund balance, September 30, 2014	<u><u>\$ 70,851.53</u></u>

San Saba County  
Records Management & Preservation  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Fees of Office	\$ -	\$ -	\$ 14,345.86	\$ 14,345.86
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,345.86</b>	<b>\$ 14,345.86</b>
<b>DISBURSEMENTS:</b>				
Other Supplies	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	7,925.35	7,925.35
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,925.35</b>	<b>\$ 7,925.35</b>

## Schedule of Cash Balance

Cash fund balance, October 1, 2013	\$ 146,161.63
Receipts	14,345.86
	<u>\$ 160,507.49</u>
Disbursements	(7,925.35)
Cash fund balance, September 30, 2014	<u><u>\$ 152,582.14</u></u>

San Saba County  
Law Library  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Law Library Fund	\$ 2,000.00	\$ 2,000.00	\$ 2,414.29	\$ 414.29
<b>TOTAL Receipts</b>	<b>\$ 2,000.00</b>	<b>\$ 2,000.00</b>	<b>\$ 2,414.29</b>	<b>\$ 414.29</b>
<b>DISBURSEMENTS:</b>				
Advertising and Required Publications	\$ -	\$ -	\$ -	\$ -
Capital Outlay - Books	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Cash Balance

Cash fund balance, October 1, 2013	\$ 12,267.03
Receipts	2,414.29
	<u>\$ 14,681.32</u>
Disbursements	-
Cash fund balance, September 30, 2014	<u><u>\$ 14,681.32</u></u>

San Saba County  
Courthouse Security Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Fees of Office	\$ 1,500.00	\$ 1,500.00	\$ 1,415.73	\$ (84.27)
Fees to Clerks	-	-	-	-
<b>TOTAL Receipts</b>	<b>\$ 1,500.00</b>	<b>\$ 1,500.00</b>	<b>\$ 1,415.73</b>	<b>\$ (84.27)</b>
<b>DISBURSEMENTS:</b>				
Other Supplies	\$ -	\$ -	\$ -	\$ -
Copier/Computer Maint Contract	-	-	5,880.00	5,880.00
County Permanent Improvements	1,080.00	1,080.00	1,080.00	-
<b>TOTAL Disbursements</b>	<b>\$ 1,080.00</b>	<b>\$ 1,080.00</b>	<b>\$ 6,960.00</b>	<b>\$ 5,880.00</b>

Schedule of Cash Balance

Cash fund balance, October 1, 2013	\$ 27,468.71
Receipts	1,415.73
	<u>\$ 28,884.44</u>
Disbursements	(6,960.00)
Cash fund balance, September 30, 2014	<u><u>\$ 21,924.44</u></u>

San Saba County  
County Judicial Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Judicial Education Fee	\$ 400.00	\$ 400.00	\$ 246.15	\$ (153.85)
<b>TOTAL Receipts</b>	<b>\$ 400.00</b>	<b>\$ 400.00</b>	<b>\$ 246.15</b>	<b>\$ (153.85)</b>
<b>DISBURSEMENTS:</b>				
Other Supplies	\$ -	\$ -	\$ -	\$ -
Telephone	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Cash Balance

Cash fund balance, October 1, 2013	\$ 2,965.36
Receipts	246.15
	<u>\$ 3,211.51</u>
Disbursements	-
Cash fund balance, September 30, 2014	<u><u>\$ 3,211.51</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, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Court Appointed Attorney Fee	\$ -	\$ -	\$ 2,193.86	\$ 2,193.86
Grant Income	-	-	12,303.75	12,303.75
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,497.61</b>	<b>\$ 14,497.61</b>
<b>DISBURSEMENTS:</b>				
General Administration	\$ -	\$ -	\$ -	\$ -
Professional Fees/Contract Services	53,350.00	68,275.00	68,287.56	12.56
<b>TOTAL Disbursements</b>	<b>\$ 53,350.00</b>	<b>\$ 68,275.00</b>	<b>\$ 68,287.56</b>	<b>\$ 12.56</b>

Schedule of Cash Balance

Cash fund balance, October 1, 2013	\$ -
Transfers In from General Fund	53,789.95
Receipts	14,497.61
	<u>\$ 68,287.56</u>
Disbursements	(68,287.56)
Cash fund balance, September 30, 2014	<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, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Justice Court Technology Fund	\$ 1,750.00	\$ 1,750.00	\$ 1,213.63	\$ (536.37)
<b>TOTAL Receipts</b>	<b>\$ 1,750.00</b>	<b>\$ 1,750.00</b>	<b>\$ 1,213.63</b>	<b>\$ (536.37)</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
Office Supplies/Postage	-	-	3,181.69	3,181.69
Copier/Computer Maint Contract	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,181.69</b>	<b>\$ 3,181.69</b>

Schedule of Cash Balance

Cash fund balance, October 1, 2013	\$ 15,477.67
Receipts	1,213.63
	<u>\$ 16,691.30</u>
Disbursements	(3,181.69)
Cash fund balance, September 30, 2014	<u>\$ 13,509.61</u>

San Saba County  
Law Enforcement Education Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Law Enforcement Education	\$ -	\$ -	\$ 1,229.28	\$ 1,229.28
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,229.28</b>	<b>\$ 1,229.28</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
Other Supplies	-	-	-	-
Travel/Dues/Conventions	-	-	295.00	295.00
Capital Outlay-Library Books	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 295.00</b>	<b>\$ 295.00</b>

Schedule of Cash Balance

Cash fund balance, October 1, 2013	\$ -
Receipts	1,229.28
	<u>\$ 1,229.28</u>
Disbursements	(295.00)
Cash fund balance, September 30, 2014	<u>\$ 934.28</u>

San Saba County  
Truancy Prevention and Detection Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Truancy Prevention and Detection	\$ -	\$ -	\$ 88.28	\$ 88.28
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 88.28</b>	<b>\$ 88.28</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
Travel/Dues/Conventions	-	-	-	-
Other Supplies	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Cash Balance

Cash fund balance, October 1, 2013	\$ -
Receipts	88.28
	<u>\$ 88.28</u>
Transfer to General Fund	-
Cash fund balance, September 30, 2014	<u>\$ 88.28</u>

Crime Victim's Assistance Grant  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Grant Income	\$ 42,000.00	\$ 42,000.00	\$ 43,240.80	\$ 1,240.80
<b>TOTAL Receipts</b>	<b>\$ 42,000.00</b>	<b>\$ 42,000.00</b>	<b>\$ 43,240.80</b>	<b>\$ 1,240.80</b>
<b>DISBURSEMENTS:</b>				
Salary - Department Head	\$ 27,410.04	\$ 27,410.04	\$ 27,410.04	\$ -
Payroll Tax - Social Security	1,699.42	1,699.42	1,663.50	(35.92)
Payroll Tax - Medicare	397.45	397.45	388.96	(8.49)
Retirement	2,532.69	2,532.69	2,657.55	124.86
Death Benefits	183.65	183.65	195.95	12.30
Health Insurance	6,002.76	6,002.76	5,420.81	(581.95)
Unemployment	89.08	89.08	184.31	95.23
Worker's Compensation	200.09	200.09	82.95	(117.14)
Travel/Dues/Conventions	750.00	851.26	851.26	-
Office Supplies/Postage	1,284.82	1,526.28	1,072.57	(453.71)
Telephone	650.00	221.13	221.13	-
Equipment Maint & Supplies	800.00	886.15	886.15	-
<b>TOTAL Disbursements</b>	<b>\$ 42,000.00</b>	<b>\$ 42,000.00</b>	<b>\$ 41,035.18</b>	<b>\$ (964.82)</b>

Schedule of Cash Balance

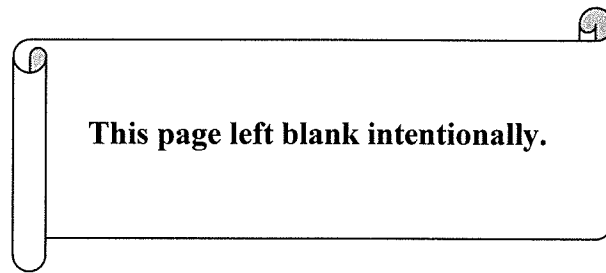
Cash fund balance, October 1, 2013	\$ (7,253.58)
Receipts	43,240.80
	<u>\$ 35,987.22</u>
Disbursements	(41,035.18)
Cash fund balance, September 30, 2014	<u>\$ (5,047.96)</u>

San Saba County  
Pretrial Intervention  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2014

	Initial Budget Year Ended 30-Sep-14	Final Budget Year Ended 30-Sep-14	Actual Year Ended 30-Sep-14	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Grant Refunds	\$ -	\$ -	\$ 5,650.00	\$ 5,650.00
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,650.00</b>	<b>\$ 5,650.00</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Cash Balance

Cash fund balance, October 1, 2013	\$ 1,846.00
Receipts	<u>5,650.00</u>
	\$ 7,496.00
Disbursements	<u>-</u>
Cash fund balance, September 30, 2014	<u><u>\$ 7,496.00</u></u>



**This page left blank intentionally.**

***Kevin Shahan, CPA***  
***CERTIFIED PUBLIC ACCOUNTANT***  
**1102 W. Wallace Street • San Saba, TX 76877**  
**phone: (325) 372-4613 • fax: (206) 350-8240**  
***cpa@kevinshahan.com***

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of San Saba, Texas (the County) as of and for the year ended September 30, 2014, 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 10, 2014.

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 10, 2014.

#### Purpose of this Report

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

A handwritten signature in black ink, appearing to read 'K. Shahan', with a stylized, flowing script.

Kevin Shahan, CPA, PLLC  
San Saba, Texas  
December 10, 2014