



# SAN SABA COUNTY TEXAS

AUDITED FINANCIAL REPORT

FOR THE YEAR ENDED  
SEPTEMBER 30, 2015

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**ANNUAL FINANCIAL REPORT  
SAN SABA COUNTY, TEXAS  
YEAR ENDED SEPTEMBER 30, 2015**

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## **INDEPENDENT AUDITOR'S REPORT**

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

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of San Saba, Texas (the County), as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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



### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of San Saba, Texas, as of September 30, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matters***

As discussed in Note 7 to the financial statements, in 2015, the County adopted new accounting guidance prescribed by GASB 68 for its pension plan for a multiple employer, cost-sharing, defined benefit pension plan that has a special funding situation. Since GASB 68 implements new measurement criteria and reporting provisions, significant information has been added to the Governmentwide Financial Statements, Statement 1 discloses the County's Net Pension Liability and some deferred resource outflows and deferred resource inflows related to the County's pension plan. Statement 2 discloses the adjustment to the County's Beginning Net position as a result of the new guidance. Our opinion is not modified with respect to the matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-9 and 38-54 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2015, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.



Kevin Shahan, CPA  
San Saba, Texas

December 29, 2015



## 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, 2015. Please read it in conjunction with the independent auditor's report on page 1 and the County's financial statements, which begin on page 10.

### USING THIS ANNUAL REPORT

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

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

### FINANCIAL HIGHLIGHTS

- The County's net position decreased \$68,898 or 1.4% from 2014 to 2015, as a result of increased sales tax and property tax revenue receipts and decreased public safety expenditures. Additionally, as noted in more detail in note 7 to the financial statements, GASB 68 required an adjustment to the County's beginning net position of \$149,574. Increased outlays for motorgraders, permanent improvements, salaries, and public works were noted for 2015 compared to the prior year.
- Total net position is comprised of the following:
  - (1) \$2,041,853 invested in capital assets, net of accumulated depreciation of \$6,264,088.
  - (2) \$63,935 related to debt service for motorgraders at Precinct 3.
  - (3) \$345,519 of restricted funds by constraints imposed from outside the County such as grantors, laws, special revenue contracts, and regulations,
  - (4) \$2,290,971 of unrestricted funds, which represent the portion available to maintain the County's continuing obligations to the general public and creditors.
- Total general revenues received by the County increased \$32,444, or 0.9%. The County received \$2,486,952 in ad valorem tax related revenue collections in 2015, an increase from 2014 of \$51,366, or 2.1%. Other general revenues remained relatively similar to the prior year.
- Expenditures increased in 2015 compared to 2014 by \$84,870 or 2.1%, due mainly to increased general administration and public works related expenditures. Salaries increased for all departments in addition to payroll taxes and employee benefits, and a write-off of receivables was made for the EMS dissolution as of year-end. Increased outlays were experienced for new motorgraders, County permanent improvements, and for the courthouse restoration project.
- There is no general obligation debt outstanding for the County as of September 30, 2015, however, refer to Note 4 of the financial statements to see the capital lease obligations of \$63,935 for the County as of September 30, 2015.
- The County's General Fund reported total ending fund balance of \$2,038,554, \$1,938,554 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 \$1,843,568, resulting in an increase of \$194,986, or 10.6%.
- The County's operating grant revenues included \$44,714 related to Crime Victim's Assistance funding and \$40,609 for the County Judge and County Attorney annual supplements. Overall however, grant funds decreased at the County for 2015 as grant funds from the Texas Historic County Courthouse restoration project have not yet been received. Increased grant income is anticipated by the County under this program for the 2015-2016 fiscal year.



## OVERVIEW OF THE FINANCIAL STATEMENTS

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

### Government-wide Financial Statements

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

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

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

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

### Fund Financial Statements

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

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



changes in fund balances provide reconciliations to the government-wide statements to assist in understanding the differences between these two perspectives.

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

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

#### Notes to the financial statements

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

#### Other information

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

#### FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

**Net Position.** The County's net position decreased to \$4,678,343 in fiscal year 2015 from \$4,747,241 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, 2015 and 2014, the net position of the governmental activities changed as follows:

(Table I)  
San Saba County, Texas  
Net Position

	Governmental Activities	
	2015	2014
Current and Other Assets	\$ 2,803,430	\$ 2,934,735
Capital and Non-current Assets	2,187,353	2,172,471
<b>Total Assets</b>	<b>4,990,783</b>	<b>5,107,206</b>
Current Liabilities	165,879	138,495
Long Term Liabilities	(40,813)	-
<b>Total Liabilities</b>	<b>125,066</b>	<b>138,495</b>
Deferred Inflow of Resources	187,374	221,470
Net Position		
Net investment in Capital Assets	1,977,918	2,172,471
Restricted	409,454	380,232
Unrestricted	2,290,971	2,194,538
<b>Total Net Position</b>	<b>\$ 4,678,343</b>	<b>\$ 4,747,241</b>

Governmental activities for 2015 realized a decrease in net position of \$68,898, or approximately 1.4% compared to an increase of \$98,650, or approximately 2.1% in 2014. 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 \$96,433 in 2015, to a total of \$2,290,971. Increased sales tax and property tax revenues in addition to decreased public safety expenditures increased the unrestricted funds balance in fiscal year 2015 in the general fund. The County's net position also increased in fiscal year 2014 due to increased sales tax revenues and decreased outlays for public works compared to the prior year.

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

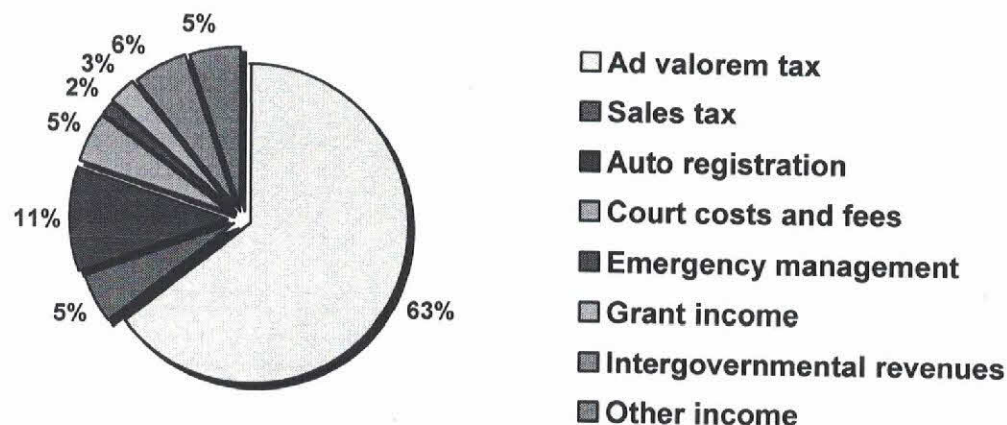
Revenues	Governmental Activities	
	2015	2014
Program revenues:		
Federal, state and local grants	\$ 95,466	\$ 186,177
Charges for services	197,230	371,215
General revenues:		
Property tax revenues	2,486,952	2,435,586
Sales taxes	182,656	178,854
Licenses and permits	395,002	396,293
Court costs, fines and fees	48,765	70,933
Rental revenues	18,000	17,000
Intergovernmental revenues	210,954	187,073
Interest income	7,800	7,346
Miscellaneous revenue	94,024	118,624
Total revenues	<u>3,736,849</u>	<u>3,969,101</u>
Expenses		
General government	826,362	708,655
Administration of justice	483,497	485,920
Public safety	822,395	1,049,037
Public works	1,403,366	1,273,719
Public health and welfare	279,291	233,948
Culture and recreation	140,410	119,172
Interest on long-term debt	-	-
Total expenses	<u>\$ 3,955,321</u>	<u>\$ 3,870,451</u>
Change in net position	(218,472)	98,650
Net position – beginning of year	\$ 4,747,241	\$ 4,648,591
Prior period adjustment – GASB 68	149,574	-
Net position – end of year	<u>\$ 4,678,343</u>	<u>\$ 4,747,241</u>

As noted in Table II above, total program revenues decreased \$264,696 or 47.5% from 2014, after a prior year decrease of \$31,096, or 5.3%, as a result of the EMS dissolution and a lower amount received for grant funds in fiscal year 2015. Total ad valorem tax revenues increased 2.1% due to increased property tax valuations compared to the prior year. Crime Victim's Assistance Grant revenues of \$44,714 were received and the County Judge and County Attorney annual supplements of \$40,609 increased by \$2,276 for 2015 compared to the prior year. Overall however, grant funds decreased at the County for 2015. Charges for services also decreased due to the EMS dissolution and lack of revenues generated from emergency services that has been a part of the County for over twenty years.

Total revenues decreased from 2014 to 2015 by \$232,252, or 5.8%. The decrease in 2015 was due to a decrease in program revenues as noted above. General revenues increased \$32,444, or 0.9%, remaining relatively unchanged from the prior year. The general fund property tax rate and the road and bridge fund tax rates remained unchanged at 0.6190/\$100, and 0.1335/\$100, of property value. The property tax base has

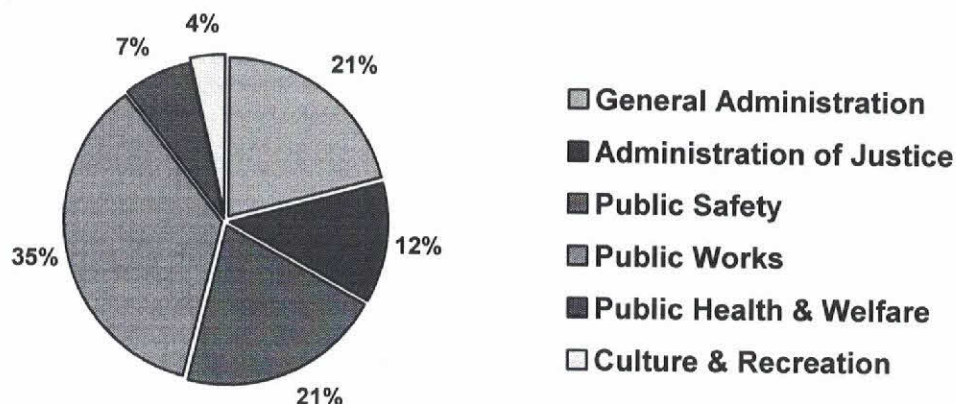


remained stable at approximately \$305M of taxable value, which should help to hold ad valorem tax revenues stable for the County in the near-term. As can be seen in Table II and the chart below for fiscal year 2015, the County is heavily reliant on ad valorem tax revenues to fund governmental operations.



Sales tax revenues increased in fiscal year 2015 by \$3,802, or 2.1% 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 increased in 2015 due to increased property tax valuations. Charges for services revenue decreased \$173,985 due to the local emergency management reorganization, which resulted in a 4.4% loss of total revenue from the prior year. Federal and local grant revenues fluctuate annually and are expected to increase with the courthouse restoration project, which resumed in fiscal year 2015.

In general, expenditures fluctuated due to changes in activities for 2015 compared to 2014, with an increase of \$117,707, or 16.6%, in general government expenses as a result of the receivables write-off for EMS. Public safety decreased \$226,642, or 21.6% due to lower personnel costs once the EMS department dissolved. Public works increased \$129,647, or 10.1% due to higher depreciation expense as a result of equipment purchased, in addition to road maintenance supplies expenditures at precincts. 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. The following chart presents a picture of the County's expenditures for fiscal year 2015:



## GENERAL FUND BUDGETARY HIGHLIGHTS

The adopted General Fund budget for fiscal year 2015-2016 includes revenues and expenditures of approximately \$3,537,862. This is an increase compared to the 2015 budget of \$36,533, or 1% as a result of stable County operational activities. Anticipated new expenditures (and related grant income) for the Texas Historical Commission project are expected as renovation and repair of the courthouse gets fully underway this next fiscal year.

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

At the close of fiscal year 2015, the County had \$2,041,853 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	
	2015	2014
Land	\$ 58,887	\$ 58,887
Buildings and improvements	833,540	815,730
Infrastructure improvements	3,710,463	3,612,326
Furniture and fixtures	413,526	404,954
Machinery and equipment	3,289,525	3,616,360
	8,305,941	8,508,257
Less Accumulated depreciation	(6,264,088)	(6,335,786)
Capital assets, net of depreciation	\$ 2,041,853	\$ 2,172,471

Major additions in 2015 included the capitalization of \$15,000 and \$31,276 of Fire Department and Jail vehicles in addition to improvements to the County courthouse for electrical upgrades, building repairs improvements of \$98,137. Rylander Library also made improvements to the roof of \$17,810. Depreciation expense on capital assets for 2015 was \$459,561. The County's depreciation expense in addition to the reduction and removal of EMS fixed assets and related accumulated depreciation in 2015 resulted in an overall decrease of \$130,618 in net fixed assets for fiscal year 2015 compared to 2014.

### Long-term Debt

At the close of fiscal year end 2015, the County had no notes or general long-term debt outstanding, however the County entered into two capital lease agreements with Warrant CAT for two motorgraders at Precinct 3, which have an aggregate cost of \$260,700. The debt outstanding for the lease agreements was \$63,935 as of September 30, 2015.

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

- The tax base for fiscal year 2015 is expected to remain stable at approximately \$309M.
- 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 for fiscal years 2015-2016. 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 2015-2016. The adopted General Fund budget for fiscal year 2016 includes revenues and expenditures of approximately \$3,537,862. All expenditures for shared services including dispatch services, municipal court services, airport services, emergency medical services, and fire department services are paid by the County and an interlocal agreement, as outlined in the financial statement footnotes, have been entered into with the City of San Saba to receive intergovernmental funding for the annual budget necessary to provide such services. The Special Revenue Budget adopted for the 2015-2016 fiscal year is \$1,124,779.



## **CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

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

## **BASIC FINANCIAL STATEMENTS**



# **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**SAN SABA COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2015**

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Current Assets:			
Pooled cash and cash equivalents	\$ 2,437,653	\$ -	\$ 2,437,653
Non-pooled cash and cash equivalents	68,937		68,937
Investments – current	137,799		137,799
Taxes receivable	159,041		159,041
Total current assets	2,803,430	-	2,803,430
Non-current Assets:			
Capital assets:			
Land	58,887		58,887
Buildings	280,907		280,907
Improvements	552,633		552,633
Infrastructure improvements	3,710,463		3,710,463
Furniture and fixtures	413,526		413,526
Machinery and equipment	3,289,525		3,289,525
Accumulated depreciation	(6,264,088)		(6,264,088)
Total non-current assets	2,041,853		2,041,853
Deferred outflow of resources			
Deferred outflows related to TCDRS	145,500		145,500
Total assets	<u>\$ 4,990,783</u>	<u>\$ -</u>	<u>\$ 4,990,783</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	\$ 151,136	\$ -	\$ 151,136
Capital lease obligations due in one year	14,743		14,743
Noncurrent Liabilities:			
Capital lease obligations	49,192		49,192
Net Pension Liability (Asset)	(90,005)		(90,005)
Total liabilities	125,066	-	125,066
Deferred inflow of resources			
Deferred state salary supplements	28,333		28,333
Deferred ad valorem tax revenues	159,041		159,041
Total deferred inflow of resources	187,374	-	187,374
<b>NET POSITION</b>			
Invested in capital assets, net of related debt	1,977,918		1,977,918
Restricted for:			
Debt service	63,935		63,935
Specific projects	345,519		345,519
Unrestricted	2,290,971		2,290,971
Total net position	<u>\$ 4,678,343</u>	<u>\$ -</u>	<u>\$ 4,678,342</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, 2015**

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	\$ 759,906	\$ -	\$ 40,609	\$ -	\$ (719,297)
Financial administration	50,654				(50,654)
Elections	15,802				(15,802)
Total general government	826,362	-	40,609	-	(785,753)
Administration of justice					
Courts	279,073	135,789	-		(143,284)
Prosecutors	171,808	1,453			(170,355)
Adult probation	917				(917)
Juvenile programs	31,699				(31,699)
Total administration of justice	483,497	137,242	-	-	(346,255)
Public safety					
Law enforcement	636,428				(636,428)
Emergency management	185,967	58,427			(127,540)
Total public safety	822,395	58,427	-	-	(763,968)
Public works					
County roads and bridges	1,341,886	1,561			(1,340,325)
General building maintenance	61,480				(61,480)
Other public works	-				-
Total public works	1,403,366	1,561	-	-	(1,401,805)
Public health and welfare	279,291		54,857		(224,434)
Culture and recreation	140,410				(140,410)
Resource development	-				-
Interest on debt	-				-
Total Governmental Activities	419,701	-	54,857	-	(364,844)
Total	\$ 3,955,321	\$ 197,230	\$ 95,466	\$ -	\$ (3,662,625)

*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, 2015**

<b>Changes in Net Position:</b>	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
Net (expense)/revenue	\$ (3,662,625)	\$ -	\$ (3,662,625)
General Revenues:			
Taxes:			
Property taxes levied for general purposes	2,407,935		2,407,935
Property taxes levied for roads and bridges	46,566		46,566
Penalty and interest	32,451		32,451
Sales tax	182,656		182,656
Mixed drink tax	2,370		2,370
Retained fees & fines	48,765		48,765
Auto registration fees	395,002		395,002
Rental income	18,000		18,000
Investment income	7,800		7,800
Intergovernmental income	210,954		210,954
Other income	91,654		91,654
Total general revenues and transfers	<u>\$ 3,444,153</u>	<u>\$ -</u>	<u>\$ 3,444,153</u>
Change in net position	(218,472)		(218,471)
Net position - beginning	4,747,241		4,747,241
Prior Period Adjustment for Pension Liability	149,574		149,574
Net position - ending	<u>\$ 4,678,343</u>	<u>\$ -</u>	<u>\$ 4,678,344</u>

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



## **GOVERNMENTAL FUND FINANCIAL STATEMENTS**

**SAN SABA COUNTY, TEXAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2015**

	<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	\$ 2,029,106	\$ 326,802	\$ -	\$ 63,935	\$ 2,419,843
Non-pooled cash and cash equivalents	68,937				68,937
Investments	100,000	37,799			137,799
Taxes receivable	129,269	29,772			159,041
<b>Total Assets</b>	<b>\$ 2,327,312</b>	<b>\$ 394,373</b>	<b>\$ -</b>	<b>\$ 63,935</b>	<b>\$ 2,785,620</b>
<b><u>LIABILITIES and FUND BALANCES</u></b>					
<b>LIABILITIES</b>					
Accounts payable	148,966	2,169	-		151,135
<b>Total Liabilities</b>	<b>\$ 148,966</b>	<b>\$ 2,169</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 151,135</b>
<b>Deferred inflow of resources</b>					
Deferred ad valorem taxes	157,602	29,772			187,374
<b>Total Deferred inflow of resources</b>	<b>\$ 157,602</b>	<b>\$ 29,772</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 187,374</b>
<b>FUND BALANCES</b>					
Restricted for Rylander Library Trust		74,125			74,125
Restricted for obligated projects		171,394			171,394
Restricted for San Saba County schools	100,000				100,000
Assigned for debt service				63,935	63,935
Unassigned	1,938,554	116,913			2,055,467
<b>Total Fund Balances</b>	<b>\$ 2,038,554</b>	<b>\$ 362,432</b>	<b>\$ -</b>	<b>\$ 63,935</b>	<b>\$ 2,464,921</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,345,122</b>	<b>\$ 394,373</b>	<b>\$ -</b>	<b>\$ 63,935</b>	<b>\$ 2,803,430</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, 2015**

**Total Fund Balances - Governmental Funds** \$ 2,464,921  
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. 2,475,883

Current year capital outlays are expenditures in the fund financial statements, but are shown as increases in capital assets in the government-wide financial statements. The effect of capital outlays is to increase net position. 157,586

Current year principal payments on capital lease obligations are expenditures in the fund financial statements, but are shown as reductions in long-term debt in the government-wide financial statements. The effect of removing them is to increase net position. 13,218

The proceeds from additional capital financing for capital leases provide current resources to governmental funds, but increase long-term liabilities in the government-wide financial statements. The effect of removing them is to decrease net assets. (78,735)

2014 depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position. (459,561)

The County's adjustment for GASB 68 includes the recognition of deferred outflows of resources of \$145,500 and a net pension liability/(asset) of \$90,005; the net effect of which is to increase the net position. 235,505

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. (148,284)

**Net Position of Governmental Activities** \$ 4,660,533

*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, 2015**

	General Fund	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
<b>REVENUES</b>					
Tax revenues	\$ 2,215,099	\$ 456,879	\$ -	\$ -	\$ 2,671,978
Licenses and permits	19,793	375,209			395,002
Charges for services					
Court costs	135,707	1,536			137,243
Public health and welfare	19,891	22,273			42,164
Retained state fines and forfeitures	18,389	30,376			48,765
Grant revenue		54,857			54,857
Rent revenue	18,000				18,000
Interest revenue	7,712	88			7,800
Miscellaneous	55,217	51,962			107,179
Lateral road income		42,909			42,909
Intergovernmental revenue	210,954				210,954
	<u>\$ 2,700,762</u>	<u>\$ 1,036,089</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,736,851</u>
<b>EXPENDITURES</b>					
General government					
General administration	455,721	13,456			469,177
Financial administration	50,654				50,654
Elections	15,802				15,802
Administration of justice					
Courts	239,857	39,216			279,073
Prosecutors	171,808				171,808
Adult probation	917				917
Juvenile programs	31,699				31,699
Public safety					
Law enforcement	636,428				636,428
Emergency management	185,967				185,967
Public works					
County roads and bridges		864,492			864,492
General building maintenance	177,427				177,427
Public health and welfare	237,455	41,836			279,291
Culture/recreation/education	133,048	7,362			140,410
Utilities	56,582	11,174			67,756
Capital outlay:					
Fixed asset purchases	87,914	69,672			157,586
Debt service:					
Principal				13,218	13,218
Interest and other charges				1,582	1,582
Total expenditures	<u>\$ 2,481,279</u>	<u>\$ 1,047,208</u>	<u>\$ -</u>	<u>\$ 14,800</u>	<u>\$ 3,543,287</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 219,482</u>	<u>\$ (11,119)</u>	<u>\$ -</u>	<u>\$ (14,800)</u>	<u>\$ 193,563</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers from other funds	-	24,496	-	78,735	103,231
Operating transfers to other funds	(24,496)	(78,735)			(103,231)
Net other financing sources (uses)	<u>\$ (24,496)</u>	<u>\$ (54,239)</u>	<u>\$ -</u>	<u>\$ 78,735</u>	<u>\$ -</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	194,986	(65,358)	-	63,935	193,563
Fund balances, beginning	<u>\$ 1,843,568</u>	<u>\$ 427,790</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,271,358</u>
Fund balances, ending	<u>\$ 2,038,554</u>	<u>\$ 362,432</u>	<u>\$ -</u>	<u>\$ 63,935</u>	<u>\$ 2,464,921</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, 2015***

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>\$ 193,563</b>
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Amounts reported for governmental activities in the Statement of Revenues,  
Expenditures, and Changes in Net Position are different because:

Current year capital outlays are expenditures in the fund financial statements, but are shown as increases in capital assets in the government-wide financial statements. The effect of removing current year capital outlays is to increase net position.	157,586
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Current year issuances of debt for capital lease obligations are shown as transfers in the the fund financial statements, but are shown as increases in long-term debt government-wide financial statements.	(78,735)
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Current year principal payments on capital lease obligations are expenditures in the fund financial statements, but are shown as reductions in long-term debt in the government-wide financial statements.	13,218
--	--------

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.	(459,561)
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The implementation of GASB 68 required that certain expenditures be de-expended and recorded as deferred outflow of resources. These contributions made after the measurement date of 12/31/2014 increased net position by \$85,931. Additionally, deferred outflows of resources related to pensions has been recognized; which also increased net position.	145,500
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Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. This includes the disposition of the EMS assets, and change in payables; for which the net effect of these transactions is to increase net position.	(207,853)
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<b>Change in Net Position of Governmental Activities</b>	<b>\$ (236,282)</b>
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*The accompanying notes are an integral part of the financial statements.*

**SAN SABA COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - GENERAL, BUDGETED SPECIAL REVENUE, AND DEBT SERVICE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2015**

	General Fund			Special Revenue Fund			Debt Service Fund		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
<b>REVENUES</b>									
Tax Revenues	\$ 2,203,162	\$ 2,215,099	\$ 11,937	\$ 484,798	\$ 456,879	\$ (27,919)	\$ -	\$ -	\$ -
Licenses and Permits	15,000	19,793	4,793	350,000	375,209	25,209			
Court Costs	122,950	135,707	12,757	1,500	1,536	36			
Public Welfare	600	19,891	19,291	-	25,344	25,344			
Public Health	5,000	-	(5,000)	-	-	-			
Retained State Fines and Forfeitures	13,300	18,389	5,089	35,000	27,305	(7,695)			
Grant Revenue	449,750	-	(449,750)	42,000	54,857	12,857			
Rent Revenue	18,000	18,000	-	-	-	-			
Interest Income	5,000	7,712	2,712	100	88	(12)			
Miscellaneous	43,500	55,217	11,717	211,350	51,962	(159,388)			
Lateral road income	-	-	-	20,400	42,909	22,509			
Intergovernmental revenue	227,624	210,954	(16,670)	-	-	-			
Total revenues before prior year fund balance	3,103,886	2,700,762	(403,125)	1,145,148	1,036,089	(109,059)	-	-	-
Prior year fund balance	1,843,568	1,843,568	-	427,790	427,790	-			
Total revenues and prior year fund balance	\$ 4,947,454	\$ 4,544,330	\$ (403,125)	\$ 1,572,938	\$ 1,463,879	\$ (109,059)	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>									
General Government									
General Administration	475,798	455,721	20,077	21,500	13,456	8,044			
Financial Administration	67,474	50,654	16,820						
Elections	18,000	15,802	2,198						
Administration of Justice									
Courts	247,938	239,857	8,081	41,805	39,216	2,589			
Prosecutors	179,353	171,808	7,545						
Adult Probation	1,000	917	83						
Juvenile Programs	31,700	31,699	1						
Public Safety									
Law Enforcement	682,143	636,428	45,715						
Emergency Management	194,652	185,967	8,685						
Public Works									
County Roads and Bridges				988,493	864,492	124,001			
General Building Maintenance	1,038,357	177,427	860,930						
Public Health and Welfare	247,165	237,455	9,710	42,147	41,836	311			
Culture/Recreation/Education	135,854	133,048	2,806	8,564	7,362	1,202			
Utilities	59,081	56,582	2,499	13,047	11,174	1,873			
Capital Outlay:									
Library Books and Publications				19,024	14,743	4,281			
Fixed Asset Purchases	96,854	87,914	8,940	167,420	54,929	112,491			
Debt Service:									
Principal							16,145	13,218	2,927
Interest and Fiscal Charges							1,731	1,582	149
Total Expenditures	\$ 3,475,369	\$ 2,481,279	\$ 994,090	\$ 1,302,000	\$ 1,047,208	\$ 254,792	\$ 17,876	\$ 14,800	\$ 3,076
Excess (deficiency) of revenues over expenditures	1,472,085	2,063,050	590,965	270,938	416,671	145,733	(17,876)	(14,800)	(3,076)
<b>OTHER FINANCING SOURCES (USES)</b>									
Operating transfers from other funds	-	-	-	-	24,496	24,496	-	78,735	78,735
Operating transfers to other funds	-	(24,496)	(24,496)	-	(78,735)	(78,735)	-	-	-
Total other financing sources (uses)	\$ -	\$ (24,496)	\$ (24,496)	\$ -	\$ (54,239)	\$ (54,239)	\$ -	\$ 78,735	\$ 78,735
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,472,085	2,038,554	566,469	270,938	362,432	91,494		63,935	(63,935)
Fund balances, beg (non-GAAP budgetary ba	\$ (1,634,142)	\$ 1,843,568	\$ 209,426	\$ (172,106)	\$ 427,790	\$ 255,684	\$ -	\$ -	\$ -
Less prior year fund balance	1,634,142	(1,843,568)	(209,426)	172,106	(427,790)	(255,684)			
Fund Balances, end (non-GAAP budgetary ba	\$ 1,472,085	\$ 2,038,554	\$ 566,469	\$ 270,938	\$ 362,432	\$ 91,494	\$ -	\$ 63,935	\$ (63,935)
<b>ADJUSTMENTS TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES:</b>									
Encumbrances related to prior year budgets		-			-			-	
Fund Balances, ending (GAAP basis)		\$ 2,038,554			\$ 362,432			\$ 63,935	

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, 2015**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Pooled cash and cash equivalents	\$ 2,136,114
Cash and cash equivalents	696
Investments - current	<u>30,615</u>
Total assets	<u><u>\$ 2,167,425</u></u>
<b>LIABILITIES</b>	
Accounts payable	2,136,114
Due to beneficiaries	<u>31,311</u>
Total liabilities	<u><u>\$ 2,167,425</u></u>

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

**SAN SABA COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2015**

	<u>Agency Funds</u>
OPERATING REVENUES:	
Sales Tax and auto registration fees	\$ 423,288
Court costs, fines and fees	255,692
Investment Income	124
Total additions	<u>\$ 679,104</u>
OPERATING EXPENSES:	
Transfers to Primary Government	393,439
Transfers to State Government	<u>(1,758,426)</u>
Total deductions	<u>\$ (1,364,987)</u>
Change in net position	<u>\$ 2,044,091</u>
Net Position held for transfer to Primary Government, State Government or for the benefit of beneficiaries:	
Beginning of Year	<u>\$ 123,334</u>
End of Year	<u><u>\$ 2,167,425</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, 2015, no other organizations have been combined for either blended or discrete presentation in the County's financial statements. The following organizations are not considered "related organizations":

Excluded from the reporting entity:

San Saba County Appraisal District

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

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

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

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

**Inter-local Agreements**

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

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

The County is responsible for overseeing countywide emergency management and medical services whereby professional emergency personnel respond to calls for emergency management and/or medical assistance. The demand for emergency services continues to rise each year as the population increases and more people need such assistance. San Saba County municipalities share in funding the operations each fiscal year through inter-local agreements whereby the City of San Saba, Texas reimburses the County for 44% of the total cost of the current EMS service contract and \$3,319 per annum related to Emergency Management Services. The City of San Saba paid \$62,480 to the County for EMS services in 2015. The City of Richland Springs also shares in funding EMS services through an inter-local agreement whereby the City of Richland Springs reimburses the County for 4.5% of the total cost of EMS service contract. The City of Richland Springs paid \$6,390 to the County for EMS services in 2015. The County contracts with an outside emergency medical service company, currently Acadian Ambulance Services, to provide emergency medical services to the citizens of San Saba County.

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

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

***San Saba Volunteer Fire Department***

This volunteer organization provides countywide emergency fire and rescue services whereby trained professionals respond to automobile, marine, and equipment accidents, as well as potentially disastrous circumstances such as grassfires and house fires. The County and the City of San Saba share in funding its annual operations. The County records its 50% share of expenditures in the general fund. The City paid the County \$5,404 in fiscal year 2014-2015 for equipment and supplies related to fire department operations.



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

*San Saba County Municipal Court Costs*

An inter-local agreement exists between the City of San Saba and the County whereby costs are shared for municipal court functions. The City of San Saba reimbursed the County \$21,366 for the fiscal year ending September 30, 2015 for its share of expenses related to the inter-local agreement.

*San Saba Municipal Airport*

An inter-local agreement exists between the City of San Saba and the County whereby costs are shared for operations of the municipal airport located north of San Saba, Texas. Expenditures of \$8,321 were incurred related to the inter-local agreement for fiscal year ended September 30, 2015.

The County remains committed to sharing expenditures for joint activities with other municipalities and government offices. Additional inter-local agreements exist with the 33<sup>rd</sup> Judicial District Drug Court Program for reimbursement of costs, in addition to the City of Richland Springs for the sharing of road maintenance expenditures during the fiscal year.

**C. Basis of Presentation**

*Government-wide Financial Statements:*

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

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

*Fund Financial Statements*

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

**Governmental Funds**

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

*General Fund –*

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



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

*Special Revenue Fund –*

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

*Capital Projects Fund –*

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

*Debt Service Fund –*

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

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

Fiduciary funds consist of trust and agency funds. The funds are generally used by the County Clerk, District Clerk, Tax Assessor Collector, and Justice of the Peace to account for assets held for other funds, governments, or individuals. In addition, the County has historically obtained grant funding for use by North San Saba Water Supply Corporation as well as local county residents through pass-through federal and state grant funds. The County often acts as a pass-through agent for the grant funds for such projects and therefore, accounts for them in the Fiduciary funds. 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 2014-2015 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 FY2015; however, expenditures of the following departments exceeded the appropriated line item budgeted amounts in fiscal year 2015 by more than \$100 for the following classes:

<u>Department</u>	<u>Class</u>	<u>Amount of Expenditures over Budget</u>
County Judge	Personnel and related	\$ 4,758
Library	Personnel and related	114
Volunteer Ambulance	Personnel and related	2,919
Emergency Management	Personnel and related	134
Jail	Personnel and related	3,083
Jail	Other services and charges	520
Road & Bridge – Precinct 1	Personnel and related	292
Road & Bridge – Precinct 2	Personnel and related	544
Road & Bridge – Precinct 3	Personnel and related	454
Road & Bridge – Precinct 4	Personnel and related	317

**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

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".



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

**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.

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

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

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the TCDRS and additions to/deductions from TCDRS's fiduciary net position have been determined on the same basis as they are reported by TCDRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Estimates**

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

**Long-term Debt**

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

**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 of the County were fully insured or collateralized, except for funds being held in a fiduciary capacity by the District Clerk as required by the 33<sup>rd</sup> Judicial District Court, which are included in Category 3 below in the Deposits Note 2.

**Revenue Restrictions**

The County has various restrictions placed over certain revenue sources such as grants and contributions. These revenue sources involve contractual agreements entered into by the County whereby the funds may only be used for designated purposes as stated in the contract. Funds for Indigent Defense, Indigent Health, Rylander Library, Crime Victims Assistance, Texas Historical Commission, Texas Division of Emergency Management, and other various grant funds currently have such restrictions. 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 2015 (2014 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 2015 tax levy on assessed valuations was \$2,458,316. Tax collections on current taxes assessed for fiscal year 2015 were approximately 98.1%.



(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, 2015, categorized by level of risk, are presented in the following table:

	Bank Balance	Category			Carrying Amount
		1	2	3	
<u>POOLED DEPOSITS</u>					
Pooled cash and cash equivalents					
General & Special Revenue	\$2,703,608	\$ 250,000	\$ 2,453,608	\$ -	\$2,571,285
<u>NON-POOLED DEPOSITS</u>					
Non- pooled cash and cash equivalents					
General Funds	68,937		68,937		68,937
Fiduciary Funds					
County Clerk	711	711			711
District Clerk	2,092,934	250,000		1,842,934	2,092,934
Ag Program	4,601	4,601			4,475
Justice of the Peace	6,883	6,883			887
Tax Assessor – Collector	21,045	21,045			20,979
County Attorney	16,147	16,147			16,147
County Available School	677	677			677
Non-pooled certificates of deposit					
General Fund	100,000		100,000		100,000
Special Revenue	37,799		37,799		37,799
Fiduciary Funds					
District Clerk	30,615	30,615			30,615
Total Deposits	\$5,083,957	\$ 580,679	\$ 2,660,344	\$1,842,934	\$4,945,446

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

### 3) CAPITAL ASSETS

Capital assets for governmental activities for the year ended September 30, 2015, are as follows:

	Balance September 30 2014	Additions	Retirements	Balance September 30 2015
Land	\$ 58,887	\$ -	\$ -	\$ 58,887
Buildings	280,907	-	-	280,907
Improvements	534,823	17,810	-	552,633
Infrastructure Improvements	3,612,326	98,137	-	3,710,463
Furniture & Fixtures	404,954	14,742	(6,170)	413,526
Machinery & Equipment	3,616,361	196,436	(523,272)	3,289,525
Totals at historical cost	\$ 8,508,258	\$ 327,125	\$ (529,442)	\$ 8,305,941
Less accumulated depreciation				
Buildings	(222,593)	(3,106)	-	(225,699)
Improvements	(246,656)	(13,547)	-	(260,203)
Infrastructure Improvements	(2,407,705)	(198,370)	-	(2,606,075)
Furniture & Fixtures	(336,415)	(20,617)	6,170	(350,862)
Machinery & Equipment	(3,120,600)	(223,921)	523,272	(2,821,249)
Total accumulated depreciation	(6,333,969)	(459,561)	529,442	(6,264,088)
Governmental Activities capital assets, net	\$ 2,174,289	\$ (132,436)	\$ -	\$ 2,041,853

Depreciation expense was charged to governmental activities as follows:

General government administration	\$ 165,073
Road and bridge	294,488
Total depreciation expense	<u>\$ 459,561</u>

### (4) LEASE COMMITMENTS

#### Capital Leases

The County leases certain vehicles and equipment, consisting of motorgraders and related equipment to maintain the County's roads, under capital leases. Two motorgraders are currently leased from Caterpillar®, which have an aggregate cost of \$260,700. The following is a schedule of the future aggregate minimum lease payments under capital leases:

	Principal	Interest	Total
Year ending September 30:			
2016	\$ 14,743	\$ 1,402	\$ 16,145
2017	15,115	1,010	16,145
2018	15,498	647	16,145
2019	15,890	255	16,145
2020 and thereafter	2,689	4	2,693
	<u>\$ 63,935</u>	<u>\$ 3,338</u>	<u>\$ 67,273</u>

#### Operating Leases

As of September 30, 2015, the County had remaining operating lease commitments in the general fund of \$40,052 related to office equipment software and copier contracts. All leases are renewable one-year to five-year contracts. Expenditures related to such contracts for 2015 were \$32,010.



(5) LONG-TERM DEBT

There is no general obligation debt outstanding at September 30, 2015.

(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
\$54,857	\$563,713	\$ 179,945	\$ 798,515

(7) DEFINED BENEFIT PENSION PLAN

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

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

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

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

**Employees covered by benefit terms.**

Inactive employees or beneficiaries currently receiving benefits	27
Inactive employees entitled to but not yet receiving benefits	30
Active	45
	<u>102</u>

**Contributions.** The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of the employee members. The deposit rate for employees is 7% of compensation, as adopted by the employer's governing body. Participating employers of the TCDRS system are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Employer contribution rates are determined annually and approved by the TCDRS



(7) DEFINED BENEFIT PENSION PLAN - *Continued*

Board of Trustees. The Board hires independent outside actuaries to conduct an annual valuation to measure the funding status and to determine the required employer contribution rate for each employer plan. The County contributed using the actuarially determined rate of 8.61% for the months of the accounting year in 2015, and 9.86% for the months of the accounting year in 2014. Pursuant to state law, employers participating in the system must pay 100% of their actuarially determined required contributions on an annual basis. Investment income funds a large part of the benefits employees earn.

**NET PENSION LIABILITY**

The County's net pension liability was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation at that date.

**Asset valuation method and actuarial assumptions.** When determining the actuarial value of assets for measuring a plan's funded status, TCDRS smoothes each year's actuarial investment gains and losses and recognizes them over a five-year period to better reflect the system's long-term investment horizons and to keep employer contribution rates more stable. The County's required contribution was determined as part of the December 31, 2014 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2014 include (a) an 8.0 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 4.9 percent. Both (a) and (b) included an inflation component of 3.0 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period. The five-year period helps stabilize employer rates while still ensuring that rates are reflective of current market conditions. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2014, was 14 years.

As of December 31, 2014, the most recent actuarial valuation date, the plan was 93.28% funded. The actuarial accrued liability for benefits was \$3,978,157 and the actuarial value of assets was \$3,710,662, resulting in an unfunded actuarial accrued liability (UAAL) of \$267,495. The covered payroll (annual payroll of active employees covered by the plan) was \$1,384,784, and the ratio of the UAAL to the covered payroll was 19.32%.

TCDRS has adopted the replacement life entry age cost method, a conservative cost method and an industry standard. The goal of this cost method is to fund benefits in an orderly manner for each participant over their career so that sufficient funds are accumulated by the time benefit payments begin. Benefits are funded in advance as a level percentage of pay. The December 31, 2014 most recent actuarial valuation used the following assumptions in the measurement:

**Actuarial Valuation Information**

Actuarial valuation date	12/31/12	12/31/13	12/31/14
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	14.0
Asset valuation method	SAF: 10-yr smoothed value ESF: Fund value	SAF: 5-yr smoothed value ESF: Fund value	SAF: 5-yr smoothed value ESF: Fund value
<i>Actuarial assumptions:</i>			
Investment rate of return	8.00%	8.00%	8.00%
Projected salary increases	5.4%	4.9%	4.9%
Inflation <sup>1</sup>	3.5%	3.0%	3.0%
Cost-of-living adjustments	0.0%	0.0%	0.0%

(7) DEFINED BENEFIT PENSION PLAN - *Continued*

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

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

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	Dow Jones U.S. Total Stock Market Index	16.50%	5.35%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	12.00%	8.35%
Global Equities	MSCI World (net) Index	1.50%	5.65%
International Equities - Developed	50% MSCI World Ex USA (net) + 50% MSCI World ex USA 100% Hedged to USD (net) Index	11.00%	5.35%
International Equities - Emerging	50% MSCI EM Standard (net) Index + 50% MSCI EM 100% Hedged to USD (net) Index	9.00%	6.35%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	0.55%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.75%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	5.00%	5.54%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.80%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	6.75%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.00%
Commodities	Bloomberg Commodities Index	2.00%	-0.20%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	3.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.15%
		100%	

**Discount rate.** The discount rate used to measure the total pension liability was 8.1 percent. This rate reflects the long-term assumed rate of return on assets for funding purposes of 8.00%, net of all expenses, increased by 0.10% to be gross of administrative expenses as required by GASB 68. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rates of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term rate of return on pension plan investments is 8%.



(7) DEFINED BENEFIT PENSION PLAN - *Continued*

**Changes in the Net Pension Liability / (Asset)**

Changes in Net Pension Liability / Asset	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances as of December 31, 2013	\$ 5,270,648	\$ 5,369,666	\$ (99,018)
Changes for the year:			
Service cost	184,929	-	184,929
Interest on total pension liability	424,458	-	424,458
Effect of economic/demographic gains or losses	4,430	-	4,430
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(3,999)	(3,999)	-
Benefit payments	(243,001)	(243,001)	-
Administrative expenses	-	(4,271)	4,271
Member contributions	-	96,935	(96,935)
Net investment income	-	367,150	(367,150)
Employer contributions	-	136,540	(136,540)
Other	1	8,451	(8,450)
Balances as of December 31, 2014	\$ 5,637,466	\$ 5,727,471	\$ (90,005)

There were no changes of assumptions or other inputs that affected measurement of the total pension liability during the measurement period.

There were also no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

**Sensitivity of the net pension liability to changes in the discount rate analysis.** The following presents the net pension liability of the County, calculated using the discount rate of 8.10 percent, as well as what the San Saba County net pension liability would be if it were calculated using a discount rate that is 1 percentage point higher (9.10 percent) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
	7.10%	8.10%	9.10%
Total Pension Liability	\$ 6,234,087	\$ 5,637,466	\$ 5,139,897
Fiduciary Net Position	5,727,471	5,727,471	5,727,471
Net Pension liability / (asset)	\$ 506,616	\$ (90,005)	\$ (587,574)

**Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions.** For the year ended December 31, 2014, the County recognized pension expense of \$85,983. At December 31, 2014, the County reported the following amounts as deferred inflows and outflows of resources related to pensions:

Deferred Inflows/Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected & actual economic experience	\$ -	\$ 2,215
Changes in actuarial assumptions	-	-
Net difference between projected and actual earnings	-	57,354
Contributions paid to TRS subsequent to measurement date	-	85,931
TOTAL	\$ -	\$ 144,500



(7) DEFINED BENEFIT PENSION PLAN - Continued

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

Year ended December 31:	
2015	\$16,654
2016	14,339
2017	14,339
2018	14,339
2019	-
Thereafter	-

Due to the adoption of GASB 68, *Accounting and Financial Reporting for Pensions*, a prior period adjustment of \$235,505 is shown on Statement 2 of the Governmentwide financial statements.

(8) GROUP TERM LIFE FUND

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

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

**Funding Policy.** Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. San Saba County, Texas contributions to the GTLF for the years ended September 30, 2015 and 2014 were \$7,705 and \$10,069, which equaled the contractually required contributions each year.

(9) INTERFUND TRANSACTIONS

During the course of normal operations, the County has transactions between funds, including transfers or resources to provide funding as approved in the County's budget. The accompanying table reflects such transactions as interfund transfers as of September 30, 2015:

Transfer From	To Debt Service Fund	To Road & Bridge General	To Road & Bridge Precincts	To Special Revenue	Total Transfers In/ (Out)
General					
Indigent Defense				\$ 24,496	\$ 24,496
Road & Bridge					
General	78,735		917,180		995,915
Total Transfers	\$ 78,735		\$ 917,180	\$ 24,496	\$ 1,020,411

**(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**

As of September 30, 2015, 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 2012, the GASB approved a new pronouncement Statement No. 68, *Accounting and Financial Reporting for Pensions*, which revises and establishes new financial reporting requirements for state and local governments that provide employees with pension benefits. GASB 68 replaces the requirements of GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, and Statement No. 50, *Pension Disclosures*, as they relate to governments that provide pensions. GASB 68 requires governments providing defined benefit pensions through entities such as the TCDRS to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits.

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.

**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, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual (Over) Under Budget
<b>REVENUES:</b>				
Taxes	\$ 1,945,161.73	\$ 1,945,161.73	\$ 1,966,434.73	\$ (21,273.00)
Taxes - Prior Year	76,000.00	76,000.00	37,497.67	38,502.33
Penalty & Interest	40,000.00	40,000.00	26,140.19	13,859.81
Sales Tax	140,000.00	140,000.00	182,655.86	(42,655.86)
Mixed Drink Tax	2,000.00	2,000.00	2,370.46	(370.46)
Fees of Office	113,000.00	113,000.00	130,311.04	(17,311.04)
Fees to Clerks	6,000.00	6,000.00	1,976.01	4,023.99
Fees for Peace Officers	10,000.00	10,000.00	11,027.53	(1,027.53)
Fees for Services of Prosecutors	500.00	500.00	1,453.25	(953.25)
Liquor Licenses	300.00	300.00	35.50	264.50
Auto Registration Fees	15,000.00	15,000.00	19,792.75	(4,792.75)
Jury Fees	850.00	850.00	449.02	400.98
Traffic Fees	750.00	750.00	418.59	331.41
County Transaction Fees	1,200.00	1,200.00	790.99	409.01
Bond Forfeiture	-	-	4,250.00	(4,250.00)
Child Safety	500.00	500.00	129.76	370.24
Law Library Fund	2,000.00	2,000.00	-	2,000.00
Traffic Law Failure to Appear	1,500.00	1,500.00	3,193.39	(1,693.39)
Justice Court Technology Fund	-	-	-	-
Court Appointed Attorney Fee	100.00	100.00	-	100.00
Judicial Education Fee	550.00	150.00	191.00	(41.00)
State Salary Supplement	38,333.33	38,333.33	40,609.40	(2,276.07)
Indigent Program Reimbursement	5,000.00	5,000.00	-	5,000.00
Medicare	-	-	2,259.39	(2,259.39)
Medicaid	-	-	464.13	(464.13)
Other Insurance	-	-	14,298.04	(14,298.04)
Private Pay	-	-	2,739.49	(2,739.49)
Intergovernmental Revenue	186,570.73	186,570.73	170,344.76	16,225.97
Grant Income	449,750.00	449,750.00	-	449,750.00
Rental Income	18,000.00	18,000.00	18,000.00	-
Other Income	43,500.00	43,500.00	55,216.96	(11,716.96)
Supplement from Undesignated Reserve	449,750.00	-	-	-
Interest Income	5,000.00	5,000.00	7,712.04	(2,712.04)
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>\$ 3,554,035.79</b>	<b>\$ 3,103,885.79</b>	<b>\$ 2,700,761.95</b>	<b>\$ 403,123.84</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>COUNTY JUDGE</b>				
Salary - Department Head	\$ 51,988.76	\$ 51,988.76	\$ 55,528.53	\$ 3,539.77
Salary - #1	24,058.54	24,058.54	25,200.02	1,141.48
Payroll Tax - Social Security	4,714.93	4,714.93	4,939.81	224.88
Payroll Tax - Medicare	1,102.69	1,102.69	1,155.26	52.57
Retirement	6,783.42	6,783.42	7,588.27	804.85
Death Benefits	562.75	562.75	723.54	160.79
Health Insurance	12,005.52	12,005.52	10,890.88	(1,114.64)
Unemployment	78.19	78.19	70.26	(7.93)
Worker's Compensation	448.68	448.68	407.01	(41.67)
Office Supplies/Postage	2,000.00	1,706.90	644.89	(1,062.01)
Advertising & Required Publications	1,115.00	123.60	123.60	-
Travel/Dues/Conventions	6,955.40	6,955.40	5,140.12	(1,815.28)
Telephone	3,000.00	3,000.00	2,373.84	(626.16)
Repairs/Maintenance	300.00	169.50	169.50	-
Equipment Maintenance & Supplies	450.00	-	-	-
<b>TOTAL County Judge</b>	<b>\$ 115,563.88</b>	<b>\$ 113,698.88</b>	<b>\$ 114,955.53</b>	<b>\$ 1,256.65</b>
<b>COUNTY CLERK</b>				
Salary - Department Head	\$ 16,917.24	\$ 16,917.24	\$ 16,917.24	\$ -
Salary - #6 or Part-Time	10,979.56	10,979.56	7,451.39	(3,528.17)
Payroll Tax - Social Security	1,729.60	1,729.60	1,510.91	(218.69)
Payroll Tax - Medicare	404.50	404.50	353.33	(51.17)
Retirement	2,488.39	2,488.39	2,294.02	(194.37)
Death Benefits	206.44	206.44	150.61	(55.83)
Unemployment	35.68	35.68	44.85	9.17
Worker's Compensation	164.59	164.59	96.32	(68.27)
Office Supplies/Postage	7,000.00	7,000.00	5,015.03	(1,984.97)
Travel/Dues/Conventions	625.00	625.00	494.05	(130.95)
Telephone	450.00	450.00	541.37	91.37
Repairs/Maintenance	300.00	300.00	294.75	(5.25)
Copier/Maintenance Contract	10,100.00	10,100.00	9,147.67	(952.33)
Capital Outlay	500.00	500.00	-	(500.00)
<b>TOTAL County Clerk</b>	<b>\$ 51,901.00</b>	<b>\$ 51,901.00</b>	<b>\$ 44,311.54</b>	<b>\$ (7,589.46)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>DISTRICT CLERK</b>				
Salary - Department Head	\$ 16,917.24	\$ 16,917.24	\$ 16,917.24	\$ -
Salary - #1	24,058.54	24,058.54	24,037.23	(21.31)
Overtime	-	-	78.10	78.10
Payroll Tax - Social Security	2,540.50	2,540.50	2,497.30	(43.20)
Payroll Tax - Medicare	594.15	594.15	584.04	(10.11)
Retirement	3,655.04	3,880.04	3,862.26	(17.78)
Death Benefits	303.22	303.22	253.46	(49.76)
Health Insurance	6,002.76	6,002.76	5,684.52	(318.24)
Unemployment	78.19	78.19	47.00	(31.19)
Worker's Compensation	241.76	241.76	188.19	(53.57)
Office Supplies/Postage	3,700.00	3,505.00	2,013.86	(1,491.14)
Travel/Dues/Conventions	400.00	370.00	370.00	-
Telephone	450.00	450.00	518.19	68.19
Repairs/Maintenance	150.00	150.00	-	(150.00)
Copier/Maintenance Contract	1,100.00	1,100.00	1,146.90	46.90
Capital Outlay	100.00	100.00	56.53	(43.47)
<b>TOTAL District Clerk</b>	<b>\$ 60,291.40</b>	<b>\$ 60,291.40</b>	<b>\$ 58,254.82</b>	<b>\$ (2,036.58)</b>
<b>COUNTY TREASURER</b>				
Salary - Department Head	\$ 33,834.47	\$ 33,834.47	\$ 33,834.48	\$ 0.01
Salary - #6 or Part Time	10,979.56	10,979.56	118.75	(10,860.81)
Payroll Tax - Social Security	2,778.47	2,778.47	2,105.09	(673.38)
Payroll Tax - Medicare	649.80	649.80	492.27	(157.53)
Retirement	3,997.41	3,997.41	3,196.20	(801.21)
Death Benefits	331.63	331.63	209.65	(121.98)
Health Insurance	6,002.76	6,002.76	5,684.52	(318.24)
Unemployment	35.68	35.68	1.05	(34.63)
Worker's Compensation	264.40	264.40	149.16	(115.24)
Office Supplies/Postage	2,300.00	2,550.00	2,530.47	(19.53)
Other Supplies	200.00	200.00	124.95	(75.05)
Advertising & Required Publications	100.00	100.00	39.20	(60.80)
Travel/Dues/Conventions	3,000.00	3,000.00	2,061.45	(938.55)
Telephone	500.00	500.00	461.65	(38.35)
Repairs/Maintenance	300.00	50.00	-	(50.00)
Software Maintenance	500.00	500.00	-	(500.00)
Capital Outlay	1,700.00	1,700.00	837.84	(862.16)
<b>TOTAL County Treasurer</b>	<b>\$ 67,474.18</b>	<b>\$ 67,474.18</b>	<b>\$ 51,846.73</b>	<b>\$ (15,627.45)</b>



San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>TAX ASSESSOR</b>				
Salary - Department Head	\$ 19,089.44	\$ 19,089.44	\$ 19,089.36	\$ (0.08)
Salary - #1	24,058.54	24,058.54	24,120.48	61.94
Salary - #2	24,058.54	24,058.54	23,866.16	(192.38)
Payroll Tax - Social Security	4,166.81	4,166.81	3,875.17	(291.64)
Payroll Tax - Medicare	974.49	974.49	906.22	(68.27)
Retirement	5,994.82	6,344.82	6,313.28	(31.54)
Death Benefits	497.33	497.33	417.91	(79.42)
Health Insurance	12,005.52	12,005.52	11,369.04	(636.48)
Unemployment	156.38	156.38	91.18	(65.20)
Worker's Compensation	396.52	396.52	336.21	(60.31)
Office Supplies/Postage	4,500.00	4,500.00	3,251.79	(1,248.21)
Other Supplies	300.00	300.00	-	(300.00)
Travel/Dues/Conventions	1,500.00	925.00	180.00	(745.00)
Voter Registrar	3,000.00	1,849.35	1,434.00	(415.35)
Telephone	1,500.00	1,725.00	1,703.04	(21.96)
Repairs/Maintenance	300.00	300.00	-	(300.00)
Capital Outlay	200.00	1,350.65	1,350.65	-
<b>TOTAL Tax Assessor</b>	<b>\$ 102,698.39</b>	<b>\$ 102,698.39</b>	<b>\$ 98,304.49</b>	<b>\$ (4,393.90)</b>
<b>JUSTICE OF PEACE</b>				
Salary - Department Head	\$ 33,936.33	\$ 33,936.33	\$ 33,936.33	\$ -
Salary - #1	24,058.54	24,058.54	24,058.54	-
Contract Labor	612.00	612.00	600.00	(12.00)
Payroll Tax - Social Security	3,595.68	3,595.68	3,583.16	(12.52)
Payroll Tax - Medicare	840.93	840.93	837.96	(2.97)
Retirement	5,173.14	5,473.14	5,466.84	(6.30)
Death Benefits	429.16	429.16	358.11	(71.05)
Health Insurance	12,005.52	11,705.52	11,369.04	(336.48)
Unemployment	78.19	78.19	53.53	(24.66)
Worker's Compensation	342.17	342.17	281.08	(61.09)
Office Supplies/Postage	2,000.00	1,850.00	1,971.52	121.52
Travel/Dues/Conventions	1,500.00	1,650.00	1,577.88	(72.12)
Telephone	1,750.00	1,750.00	1,605.56	(144.44)
Copier/Maintenance Contract	2,750.00	2,750.00	2,759.25	9.25
<b>TOTAL Justice of Peace</b>	<b>\$ 89,071.66</b>	<b>\$ 89,071.66</b>	<b>\$ 88,458.80</b>	<b>\$ (612.86)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2015

STATEMENT 10  
(CONTINUED)

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>COUNTY EXTENSION AGENTS</b>				
Salary - Department Head	\$ 12,240.00	\$ 12,240.00	\$ 12,240.00	\$ -
Salary - #1	12,240.00	12,240.00	12,240.00	-
Salary - #2	24,058.54	24,058.54	24,141.12	82.58
Payroll Tax - Social Security	3,009.39	3,009.39	2,915.21	(94.18)
Payroll Tax - Medicare	703.81	703.81	681.77	(22.04)
Retirement	2,146.02	2,276.02	2,271.77	(4.25)
Death Benefits	359.19	359.19	149.03	(210.16)
Health Insurance	6,002.76	6,002.76	5,684.52	(318.24)
Unemployment	157.75	157.75	123.41	(34.34)
Worker's Compensation	286.38	286.38	133.06	(153.32)
Office Supplies/Postage	2,000.00	1,870.00	1,512.56	(357.44)
Other Supplies	200.00	200.00	191.23	(8.77)
Travel/Dues/Conventions	2,500.00	4,015.79	3,515.79	(500.00)
Continuing Education	550.00	550.00	550.00	-
Association Dues	300.00	300.00	110.00	(190.00)
Mileage	15,000.00	15,312.77	15,312.77	-
Telephone	1,780.00	1,467.23	1,306.13	(161.10)
Copier/Maintenance Contract	4,750.00	3,734.21	3,674.14	(60.07)
<b>TOTAL County Extension Agents</b>	<b>\$ 88,283.84</b>	<b>\$ 88,783.84</b>	<b>\$ 86,752.51</b>	<b>\$ (2,031.33)</b>
<b>VETERANS SERVICE OFFICER</b>				
Salary - Department Head	\$ 4,896.00	\$ 4,896.00	\$ 4,896.00	\$ -
Payroll Tax - Social Security	303.55	303.55	303.55	-
Payroll Tax - Medicare	70.99	70.99	71.04	0.05
Retirement	436.72	436.72	460.92	24.20
Death Benefits	36.23	36.23	30.27	(5.96)
Unemployment	15.91	15.91	22.78	6.87
Worker's Compensation	28.89	28.89	27.00	(1.89)
Office Supplies/Postage	150.00	150.00	-	(150.00)
Travel/Dues/Conventions	550.00	550.00	374.90	(175.10)
Telephone	480.00	480.00	448.88	(31.12)
<b>TOTAL Veterans Service Officer</b>	<b>\$ 6,968.29</b>	<b>\$ 6,968.29</b>	<b>\$ 6,635.34</b>	<b>\$ (332.95)</b>
<b>LIBRARY</b>				
Salary - Department Head	\$ 23,058.54	\$ 23,058.54	\$ 23,058.60	\$ 0.06
Salary - #6 or Part- Time	-	565.20	565.20	-
Professional Fees/Contract Services	826.50	261.30	217.50	(43.80)
Payroll Tax - Social Security	1,429.63	1,429.63	1,458.96	29.33
Payroll Tax - Medicare	334.35	334.35	341.19	6.84
Retirement	2,056.82	2,056.82	2,170.56	113.74
Death Benefits	170.63	170.63	142.35	(28.28)
Health Insurance	6,002.76	6,002.76	5,684.52	(318.24)
Unemployment	74.94	74.94	101.32	26.38
Worker's Compensation	112.99	112.99	127.04	14.05
Other Supplies	350.00	350.00	332.50	(17.50)
Travel/Dues/Conventions	300.00	-	-	-
Telephone	400.00	300.00	-	(300.00)
Utilities	6,600.00	400.00	210.94	(189.06)
Repairs/Maintenance	700.00	6,600.00	6,343.13	(256.87)
Copier/Maintenance Contract	-	5,752.61	5,752.61	-
<b>TOTAL Library</b>	<b>\$ 42,417.16</b>	<b>\$ 47,469.77</b>	<b>\$ 46,506.42</b>	<b>\$ (963.35)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>PUBLIC SERVICE</b>				
Salary - Indigent Payroll	\$ 15,383.14	\$ 15,383.14	\$ 15,383.14	\$ -
Payroll Tax - Social Security	953.75	953.75	953.75	-
Payroll Tax - Medicare	223.06	223.06	223.06	-
Retirement	1,372.18	1,372.18	1,372.18	-
Death Benefits	113.84	113.84	98.95	(14.89)
Health Insurance (Indigent Director)	6,002.76	6,002.76	5,684.52	(318.24)
Unemployment	50.00	50.00	22.32	(27.68)
Worker's Compensation	90.76	90.76	88.34	(2.42)
Medical/Psychological	3,500.00	2,495.85	650.00	(1,845.85)
Travel/Dues/Conventions	1,000.00	1,000.00	195.50	(804.50)
Legal	1,200.00	1,200.00	1,200.00	-
Indigent Health Care	152,501.00	179,501.00	178,048.46	(1,452.54)
Soil Conservation	6,000.00	6,000.00	6,000.00	-
Airport	15,000.00	11,450.00	8,321.82	(3,128.18)
Child Welfare Board	3,500.00	3,500.00	3,103.41	(396.59)
Children's Advocacy/CASA	1,660.00	1,660.00	1,660.00	-
HCCAA	8,000.00	8,000.00	6,614.00	(1,386.00)
MHMR	2,400.00	2,400.00	2,400.00	-
<b>TOTAL Public Service</b>	<b>\$ 218,950.49</b>	<b>\$ 241,396.34</b>	<b>\$ 232,019.45</b>	<b>\$ (9,376.89)</b>
<b>PUBLIC SAFETY</b>				
Salary - Department Head	\$ 3,762.27	\$ 3,762.27	\$ 3,762.24	\$ (0.03)
Payroll Tax - Social Security	233.26	233.26	233.25	(0.01)
Payroll Tax - Medicare	54.55	54.55	54.60	0.05
Retirement	335.59	335.59	354.12	18.53
Death Benefits	27.84	27.84	23.25	(4.59)
Unemployment	12.23	12.23	17.52	5.29
Worker's Compensation	109.11	109.11	26.16	(82.95)
Adult Probation	1,000.00	1,000.00	917.09	(82.91)
Crime Stoppers	500.00	900.00	939.66	39.66
Game Wardens	1,275.00	875.00	443.58	(431.42)
Highway Patrol	1,000.00	1,000.00	1,031.73	31.73
Trapper's Association	43,200.00	43,200.00	43,200.00	-
Insurance	5,000.00	5,000.00	2,981.82	(2,018.18)
Juvenile Probation/Detention	30,000.00	31,700.00	31,699.14	(0.86)
Fire Department	10,500.00	10,500.00	10,110.85	(389.15)
<b>TOTAL Public Safety</b>	<b>\$ 97,009.85</b>	<b>\$ 98,709.85</b>	<b>\$ 95,795.01</b>	<b>\$ (2,914.84)</b>



San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>COUNTY-WIDE</b>				
Professional Fees/Contract Services	\$ 20,000.00	\$ 20,000.00	\$ 15,620.88	\$ (4,379.12)
Health Insurance	-	-	(476.07)	(476.07)
Office Supplies/Postage	2,000.00	2,000.00	1,675.88	(324.12)
Other Supplies	1,500.00	1,500.00	1,142.39	(357.61)
Advertising & Required Publications	7,500.00	5,741.34	906.41	(4,834.93)
Travel/Dues/Conventions	2,500.00	1,149.06	1,149.06	-
Telephone	4,600.00	2,181.49	2,181.49	-
Utilities	30,000.00	37,280.96	37,280.96	-
Insurance	55,000.00	49,906.80	49,906.80	-
Repairs/Maintenance	25,000.00	23,297.39	10,949.13	(12,348.26)
CTTC-Telephone Contract	4,400.00	4,400.00	4,365.49	(34.51)
Copier/Maintenance Contract	5,900.00	6,940.35	6,940.35	-
County Permanent Improvements	962,610.74	959,260.74	115,947.00	(843,313.74)
Fees and Licenses	1,000.00	1,000.00	205.00	(795.00)
Audit	20,000.00	20,600.00	20,600.00	-
Central Appraisal District	92,731.21	92,731.21	92,731.21	-
Election Expense	18,000.00	18,000.00	15,802.04	(2,197.96)
<b>TOTAL County-Wide</b>	<b>\$ 1,252,741.95</b>	<b>\$ 1,245,989.34</b>	<b>\$ 376,928.02</b>	<b>\$ (869,061.32)</b>
<b>JANITORIAL</b>				
Salary - Department Head	\$ 25,591.30	\$ 25,591.30	\$ 25,319.94	\$ (271.36)
Salary - #6 or Part-time	7,038.99	6,514.67	5,224.40	(1,290.27)
Payroll Tax - Social Security	2,023.08	2,023.08	1,874.02	(149.06)
Payroll Tax - Medicare	473.14	473.14	438.28	(34.86)
Retirement	2,910.62	2,910.62	2,873.09	(37.53)
Death Benefits	241.46	241.46	188.31	(53.15)
Unemployment	106.05	106.05	152.46	46.41
Worker's Compensation	1,256.27	1,700.71	1,700.71	-
Other Supplies	6,796.60	8,082.67	8,082.67	-
Telephone	360.00	330.00	330.00	-
Repairs/Maintenance	2,000.99	824.80	824.80	-
<b>TOTAL Janitorial</b>	<b>\$ 48,798.50</b>	<b>\$ 48,798.50</b>	<b>\$ 47,008.68</b>	<b>\$ (1,789.82)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>FIRE DEPARTMENT</b>				
Retirement	\$ 3,000.00	\$ 5,476.08	\$ 4,238.04	\$ (1,238.04)
Worker's Compensation	1,500.00	1,500.00	1,554.56	54.56
Other Supplies	1,500.00	-	-	-
Travel/Dues/Conventions	3,500.00	3,500.00	600.00	(2,900.00)
Telephone	1,200.00	1,200.00	749.66	(450.34)
Utilities	2,400.00	2,400.00	1,036.07	(1,363.93)
Repairs/Maintenance	10,000.00	7,319.70	5,763.00	(1,556.70)
Fuel/Oil/Etc	7,000.00	5,661.96	3,292.58	(2,369.38)
Equipment Maintenance & Supplies	6,000.00	9,042.26	7,442.26	(1,600.00)
Capital Outlay	15,000.00	15,000.00	15,000.00	-
<b>TOTAL Fire Department</b>	<b>\$ 51,100.00</b>	<b>\$ 51,100.00</b>	<b>\$ 39,676.17</b>	<b>\$ (11,423.83)</b>
<b>DISTRICT COURT</b>				
<b>JUDICIAL</b>				
Benefits	\$ 7,840.00	\$ 7,840.00	6,861.33	(978.67)
Professional Fees	2,000.00	2,000.00	87.36	(1,912.64)
Personnel	19,121.00	19,121.00	18,094.01	(1,026.99)
Operation Expense	1,617.00	1,795.00	1,795.00	-
Charges	450.00	272.00	-	(272.00)
Capital Outlay	-	-	-	-
<b>SERVICES</b>				
Professional Fees/Contract Labor	20,000.00	40,095.15	40,095.15	-
Judicial Administration	2,400.00	2,400.00	2,400.00	-
Case Management	-	-	87.14	87.14
Appeals Records	3,000.00	-	-	-
Fees & Licenses	-	375.00	375.00	-
Jury Fees	5,000.00	1,534.00	1,304.00	(230.00)
Medical/Psychological	1,000.00	-	-	-
<b>TOTAL District Court</b>	<b>\$ 62,428.00</b>	<b>\$ 75,432.15</b>	<b>\$ 71,098.99</b>	<b>\$ (4,333.16)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>VOLUNTEER AMBULANCE</b>				
Salary - Department Head	\$ -	\$ -	\$ 6,345.64	\$ 6,345.64
Salary - #1	-	-	249.19	249.19
Salary - #2	-	-	373.80	373.80
Salary - #6 or Part-time	-	-	1,237.80	1,237.80
Overtime	-	-	906.45	906.45
Professional Fees	142,000.00	142,000.00	133,222.09	(8,777.91)
Payroll Tax - Social Security	-	-	565.00	565.00
Payroll Tax - Medicare	-	-	132.15	132.15
Retirement	-	-	898.54	898.54
Death Benefits	-	-	66.53	66.53
Health Insurance	-	-	(461.71)	(461.71)
Worker's Compensation	-	-	485.64	485.64
Other Supplies	-	-	(1,622.80)	(1,622.80)
Telephone	-	-	(6.01)	(6.01)
Utilities	-	-	828.15	828.15
Repairs/Maintenance	-	-	1,423.26	1,423.26
Equipment Maintenance & Supplies	-	-	275.80	275.80
<b>TOTAL Volunteer Ambulance</b>	<b>\$ 142,000.00</b>	<b>\$ 142,000.00</b>	<b>\$ 144,919.52</b>	<b>\$ 2,919.52</b>
<b>EMERGENCY MANAGEMENT</b>				
Salary - Department Head	\$ 10,828.26	\$ 10,828.26	\$ 10,889.48	\$ 61.22
Payroll Tax - Social Security	671.35	671.35	576.79	(94.56)
Payroll Tax - Medicare	157.01	157.01	134.91	(22.10)
Retirement	965.88	965.88	1,100.24	134.36
Death Benefits	80.13	80.13	63.39	(16.74)
Unemployment	35.19	35.19	35.19	-
Worker's Compensation	63.89	63.89	56.48	(7.41)
Office Supplies/Postage	150.00	150.00	-	(150.00)
Other Supplies	100.00	100.00	-	(100.00)
Advertising & Required Publications	150.00	150.00	144.00	(6.00)
Travel/Dues/Conventions	5,000.00	4,661.26	4,146.48	(514.78)
Telephone	750.00	1,088.74	1,088.74	-
Capital Outlay	75.00	75.00	-	(75.00)
<b>TOTAL Emergency Management</b>	<b>\$ 19,026.71</b>	<b>\$ 19,026.71</b>	<b>\$ 18,235.70</b>	<b>\$ (791.01)</b>



San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>COUNTY ATTORNEY</b>				
Salary - Department Head	\$ 57,221.42	\$ 57,221.42	\$ 57,221.40	\$ (0.02)
Salary - #1	2,952.13	2,952.13	2,952.12	(0.01)
Payroll Tax - Social Security	3,730.76	3,730.76	3,254.65	(476.11)
Payroll Tax - Medicare	872.52	872.52	761.21	(111.31)
Retirement	5,367.48	5,664.36	5,664.36	-
Death Benefits	445.29	445.29	371.55	(73.74)
Health Insurance	6,002.76	5,684.52	5,684.52	-
Unemployment	9.59	9.59	4.68	(4.91)
Worker's Compensation	355.02	376.38	371.68	(4.70)
Office Supplies/Postage	3,000.00	1,205.12	1,205.12	-
Travel/Dues/Conventions	2,250.00	2,011.42	2,011.42	-
Telephone	2,300.00	2,803.71	2,803.71	-
Repairs/Maintenance	1,000.00	1,168.75	1,168.75	-
Capital Outlay	1,714.00	2,928.04	2,928.04	-
<b>TOTAL County Attorney</b>	<b>\$ 87,220.97</b>	<b>\$ 87,074.01</b>	<b>\$ 86,403.21</b>	<b>\$ (670.80)</b>
<b>SHERIFF</b>				
Salary - Department Head	\$ 19,089.44	\$ 19,089.44	\$ 19,089.48	\$ 0.04
Salary - #1	37,080.48	37,080.48	37,080.48	-
Salary - #2	35,982.07	35,982.07	35,982.12	0.05
Salary - #3	35,982.07	35,982.07	35,982.12	0.05
Salary - #4	35,982.07	35,982.07	35,982.12	0.05
Payroll Tax - Social Security	10,175.20	10,175.20	9,881.97	(293.23)
Payroll Tax - Medicare	2,379.68	2,379.68	2,311.26	(68.42)
Retirement	14,639.16	15,449.16	15,448.72	(0.44)
Death Benefits	1,214.46	1,214.46	1,013.40	(201.06)
Health Insurance	24,011.04	23,201.04	21,835.16	(1,365.88)
Unemployment	471.33	471.33	403.98	(67.35)
Worker's Compensation	4,759.37	4,759.37	4,620.89	(138.48)
Office Supplies/Postage	2,500.00	2,500.00	2,408.02	(91.98)
Other Supplies	2,500.00	10,000.00	9,356.89	(643.11)
Uniforms	2,500.00	2,500.00	1,919.76	(580.24)
Advertising & Required Publications	1,000.00	1,000.00	384.00	(616.00)
Travel/Dues/Conventions	3,000.00	2,500.00	2,540.85	40.85
Case Management	4,500.00	4,500.00	-	(4,500.00)
Telephone	4,750.00	4,750.00	4,493.50	(256.50)
Repairs/Maintenance	8,000.00	8,000.00	7,178.33	(821.67)
Fuel/Oil/Etc	45,000.00	28,400.00	21,427.74	(6,972.26)
Capital Outlay	22,000.00	31,100.00	30,995.09	(104.91)
<b>TOTAL Sheriff</b>	<b>\$ 317,516.37</b>	<b>\$ 317,016.37</b>	<b>\$ 300,335.88</b>	<b>\$ (16,680.49)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>JAIL</b>				
Salary - Department Head	\$ 27,891.66	\$ 27,891.66	\$ 29,426.08	\$ 1,534.42
Salary - #1	26,793.26	26,793.26	27,176.18	382.92
Salary - #2	26,793.26	26,793.26	22,687.43	(4,105.83)
Salary - #3	26,793.26	26,793.26	27,745.68	952.42
Salary - #4	26,793.26	26,793.26	26,644.41	(148.85)
Salary - #6 or Part-time	18,541.43	8,330.30	8,330.30	-
Overtime	10,000.00	20,211.13	20,425.10	213.97
Payroll Tax - Social Security	10,143.58	10,143.58	9,304.11	(839.47)
Payroll Tax - Medicare	2,372.29	2,372.29	2,175.94	(196.35)
Retirement	14,593.67	15,313.67	15,312.96	(0.71)
Death Benefits	1,210.69	1,210.69	1,002.33	(208.36)
Health Insurance	30,013.80	29,293.80	26,536.66	(2,757.14)
Unemployment	531.72	531.72	342.00	(189.72)
Worker's Compensation	4,744.58	6,024.58	6,020.78	(3.80)
Office Supplies/Postage	3,500.00	3,500.00	3,465.92	(34.08)
Other Supplies	3,000.00	8,000.00	7,052.34	(947.66)
Uniforms	1,000.00	1,000.00	826.60	(173.40)
Travel/Dues/Conventions	2,500.00	920.00	1,113.80	193.80
Case Management	3,000.00	3,000.00	317.00	(2,683.00)
Telephone	2,300.00	2,300.00	2,626.43	326.43
Utilities	19,000.00	19,000.00	17,223.77	(1,776.23)
Repairs/Maintenance	10,000.00	10,000.00	5,857.64	(4,142.36)
Copier/Maintenance Contract	3,000.00	3,000.00	2,482.40	(517.60)
Prisoner Meals	18,000.00	18,300.00	18,260.00	(40.00)
Inmate Overflow	75,000.00	39,700.00	36,256.10	(3,443.90)
Medical/Psychological	12,000.00	12,000.00	2,520.44	(9,479.56)
Capital Outlay	7,500.00	45,800.00	37,799.77	(8,000.23)
<b>TOTAL Jail</b>	<b>\$ 387,016.46</b>	<b>\$ 395,016.46</b>	<b>\$ 358,932.17</b>	<b>\$ (36,084.29)</b>
<b>DISTRICT ATTORNEY</b>				
Salary - Department Head	\$ 60,060.00	\$ 60,060.00	\$ 55,526.40	\$ (4,533.60)
Payroll Tax - Social Security	4,685.00	4,685.00	4,310.41	(374.59)
Retirement	7,197.00	7,402.00	7,401.11	(0.89)
Health Insurance	11,221.00	11,221.00	9,648.21	(1,572.79)
Unemployment	93.00	93.00	80.63	(12.37)
Worker's Compensation	391.00	551.00	550.29	(0.71)
Office Supplies/Postage	968.00	735.28	735.28	-
Other Supplies	3,638.00	1,292.02	1,292.02	-
Travel/Dues/Conventions	697.00	207.10	170.42	(36.68)
Continuing Education/Dues	929.00	1,169.00	1,167.53	(1.47)
Case Management	-	5,823.60	5,823.60	-
Telephone	697.00	887.00	883.91	(3.09)
Copier/Maintenance Contract	1,081.00	1,081.00	743.12	(337.88)
<b>TOTAL District Attorney</b>	<b>\$ 91,657.00</b>	<b>\$ 95,207.00</b>	<b>\$ 88,332.93</b>	<b>\$ (6,874.07)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>MUNICIPAL COURT</b>				
Salary - Department Head	\$ 7,562.14	\$ 7,562.14	\$ 7,562.19	\$ 0.05
Salary - #1	9,925.78	9,925.78	9,925.82	0.04
Payroll Tax - Social Security	1,084.26	1,084.26	1,071.66	(12.60)
Payroll Tax - Medicare	253.57	253.57	250.68	(2.89)
Retirement	1,696.34	1,696.34	1,638.60	(57.74)
Death Benefits	129.41	129.41	107.97	(21.44)
Unemployment	32.75	32.75	38.60	5.85
Worker's Compensation	58.56	58.56	97.00	38.44
<b>TOTAL Municipal Court</b>	<b>\$ 20,742.81</b>	<b>\$ 20,742.81</b>	<b>\$ 20,692.52</b>	<b>\$ (50.29)</b>
<b>COUNTY COURT</b>				
Professional Fees/Contract Services	\$ 2,800.00	\$ 500.00	\$ -	\$ (500.00)
Judicial Administration	500.00	500.00	411.94	(88.06)
Case Management	-	940.00	940.00	-
Jury Fees	500.00	500.00	-	(500.00)
Medical/Psychological	1,000.00	60.00	-	(60.00)
<b>TOTAL County Court</b>	<b>\$ 4,800.00</b>	<b>\$ 2,500.00</b>	<b>\$ 1,351.94</b>	<b>\$ (1,148.06)</b>
<b>COURTHOUSE ANNEX</b>				
Repairs/Maintenance	\$ 7,000.00	\$ 7,000.00	\$ 3,522.47	\$ (3,477.53)
<b>TOTAL Courthouse Annex</b>	<b>\$ 7,000.00</b>	<b>\$ 7,000.00</b>	<b>\$ 3,522.47</b>	<b>\$ (3,477.53)</b>
<b>INTERFUND TRANSFERS</b>				
	-	-	-	-
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 3,432,678.91</b>	<b>\$ 3,475,366.95</b>	<b>\$ 2,481,278.84</b>	<b>\$ (994,088.11)</b>

Cash fund balance, October 1, 2014	\$ 1,843,567.27
Receipts	2,700,761.95
Interfund Transfers In	-
	<u>\$ 4,544,329.22</u>
Disbursements	(2,481,278.84)
Interfund Transfers Out	(24,996.42)
Cash fund balance, September 30, 2015	<u><u>\$ 2,038,553.96</u></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, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Fines	\$ 35,000.00	\$ 35,000.00	\$ 24,795.00	\$ (10,205.00)
Road Tax	436,798.00	436,798.00	441,500.21	4,702.21
Road Tax - Prior Year	30,000.00	30,000.00	9,068.07	(20,931.93)
Road Tax - Penalty and Interest	18,000.00	18,000.00	6,310.56	(11,689.44)
Auto Registration Fees	350,000.00	350,000.00	375,208.62	25,208.62
Lateral Road Income	20,400.00	20,400.00	42,906.91	22,506.91
Other Income	184,700.00	184,700.00	-	(184,700.00)
<b>TRANSFERS</b>				
Interfund Transfer In	-	-	-	-
<b>TOTAL Receipts</b>	<b>\$ 1,074,898.00</b>	<b>\$ 1,074,898.00</b>	<b>\$ 899,789.37</b>	<b>\$ (175,108.63)</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ 1,000.00	\$ 1,000.00	\$ -	\$ (1,000.00)
Insurance	18,500.00	18,500.00	13,255.20	(5,244.80)
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	1,176,354.88	1,168,354.88	-	(1,168,354.88)
<b>TOTAL Expenditures</b>	<b>\$ 1,197,854.88</b>	<b>\$ 1,189,854.88</b>	<b>\$ 13,255.20</b>	<b>\$ (1,176,599.68)</b>

## Schedule of Cash Balance

Cash Fund Balance, October 1, 2014	\$ 147,558.49
Receipts	899,789.37
Transfers In	-
	<u>\$ 1,047,347.86</u>
Disbursements	(13,255.20)
Transfers Out	(917,179.55)
Cash Fund Balance, September 30, 2015	<u>\$ 116,913.11</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, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>RECEIPTS</b>				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	96.25	96.25
<b>TRANSFERS:</b>				
Road and Bridge General	20,000.00	20,000.00		(20,000.00)
Total Receipts and Transfers	\$ 20,000.00	\$ 20,000.00	\$ 96.25	\$ (19,903.75)
<b>DISBURSEMENTS:</b>				
Salary - Department Head	\$ 35,456.00	\$ 35,456.00	\$ 35,456.04	\$ 0.04
Salary - #1	30,656.83	30,656.83	30,623.92	(32.91)
Salary - #2	30,656.83	30,656.83	30,653.40	(3.43)
Salary #6 or Part-time	1,000.00	1,000.00	-	(1,000.00)
Overtime	1,000.00	1,000.00	-	(1,000.00)
FICA - Social Security	6,123.71	6,123.71	5,997.48	(126.23)
FICA - Medicare	1,432.15	1,432.15	1,402.63	(29.52)
Retirement	8,810.26	8,810.26	9,103.19	292.93
Death Benefits	730.89	730.89	596.94	(133.95)
Health Insurance	18,008.28	18,008.28	17,053.56	(954.72)
Unemployment	208.84	208.84	182.68	(26.16)
Worker's Compensation	3,593.68	3,593.68	3,347.01	(246.67)
Other Supplies	2,500.00	1,898.76	1,891.64	(7.12)
Uniforms	1,150.00	1,150.00	1,111.32	(38.68)
Travel/Dues/Conventions	600.00	600.00	654.81	54.81
Telephone	1,100.00	1,100.00	853.02	(246.98)
Utilities	2,500.00	2,676.92	2,644.78	(32.14)
Repairs/Maintenance	6,000.00	11,000.00	9,985.86	(1,014.14)
Fuel/Oil/Etc	25,000.00	24,544.01	9,681.95	(14,862.06)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,555.99	5,555.99	-
Equipment Maintenance & Supplies	28,400.00	28,400.00	27,141.55	(1,258.45)
Road Maintenance Supplies	30,000.00	35,053.22	34,628.22	(425.00)
Cattle guards/fences	2,500.00	2,500.00	1,038.84	(1,461.16)
Capital Outlay	25,386.25	10,075.20	-	(10,075.20)
Capital Outlay Other	-	1,682.15	1,682.15	-
TOTAL Precinct No. 1	\$ 267,913.72	\$ 263,913.72	\$ 231,286.98	\$ (32,626.74)

Schedule of Cash Balance

Cash Fund Balance, October 1, 2014	\$ -
Transfers in	231,190.73
Receipts	96.25
	\$ 231,286.98
Disbursements	(231,286.98)
Cash Fund Balance, September 30, 2015	\$ -

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, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>RECEIPTS</b>				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Sale of Assets	-	-	23,445.20	23,445.20
<b>TRANSFERS:</b>				
Road and Bridge General	64,300.00	64,300.00		(64,300.00)
	\$ 64,300.00	\$ 64,300.00	\$ 23,445.20	\$ (40,854.80)
<b>DISBURSEMENTS:</b>				
Salary - Department Head	\$ 35,456.00	\$ 35,456.00	\$ 35,456.04	\$ 0.04
Salary - #1	30,656.83	30,656.83	30,770.16	113.33
Salary - #2	30,656.83	30,656.83	30,770.16	113.33
Salary #6 or Part-time	1,000.00	1,000.00	-	(1,000.00)
Overtime	1,000.00	1,000.00	-	(1,000.00)
FICA - Social Security	6,123.71	6,123.71	5,947.82	(175.89)
FICA - Medicare	1,432.15	1,432.15	1,391.09	(41.06)
Retirement	8,810.26	8,810.26	9,128.92	318.66
Death Benefits	730.89	730.89	598.83	(132.06)
Health Insurance	18,008.28	18,008.28	17,053.56	(954.72)
Unemployment	208.84	208.84	181.02	(27.82)
Worker's Compensation	3,593.68	3,593.68	3,112.63	(481.05)
Other Supplies	5,459.51	5,459.51	(206.68)	(5,666.19)
Uniforms	1,000.00	1,000.00	734.37	(265.63)
Travel/Dues/Conventions	650.00	650.00	654.81	4.81
Telephone	1,000.00	1,800.00	1,508.27	(291.73)
Utilities	1,500.00	2,200.00	2,082.22	(117.78)
Repairs/Maintenance	9,000.00	9,000.00	6,923.40	(2,076.60)
Fuel/Oil/Etc	30,000.00	30,000.00	5,867.73	(24,132.27)
Lateral Road Fuel, Oil, Etc.	5,100.00	3,600.00	1,335.50	(2,264.50)
Equipment Maintenance & Supplies	22,500.00	22,500.00	17,190.34	(5,309.66)
Road Maintenance Supplies	20,900.00	20,900.00	15,195.59	(5,704.41)
Cattle guards/fences	2,575.00	2,575.00	262.00	(2,313.00)
Capital Outlay	10,551.74	10,551.74	1,443.65	(9,108.09)
Capital Outlay Other	64,300.00	64,300.00	35,811.42	(28,488.58)
<b>TOTAL Precinct No. 2</b>	<b>\$ 312,213.72</b>	<b>\$ 312,213.72</b>	<b>\$ 223,212.85</b>	<b>\$ (89,000.87)</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2014  
Transfers in  
Receipts  
  
Disbursements  
Cash Fund Balance, September 30, 2015

\$	-
	199,767.65
	23,445.20
\$	223,212.85
	(223,212.85)
\$	-



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, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>RECEIPTS</b>				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	3,566.95	3,566.95
<b>TRANSFERS:</b>				
Road and Bridge General	60,400.00	60,400.00		(60,400.00)
	\$ 60,400.00	\$ 60,400.00	\$ 3,566.95	\$ (56,833.05)
<b>DISBURSEMENTS:</b>				
Salary - Department Head	\$ 35,456.00	\$ 35,456.00	\$ 35,456.04	\$ 0.04
Salary - #1	30,656.83	30,656.83	30,623.92	(32.91)
Salary - #2	30,656.83	30,656.83	30,572.33	(84.50)
Salary #6 or Part-time	50.00	50.00	-	(50.00)
Overtime	50.00	50.00	-	(50.00)
FICA - Social Security	6,005.91	6,005.91	5,867.69	(138.22)
FICA - Medicare	1,404.61	1,404.61	1,372.32	(32.29)
Retirement	8,640.78	8,640.78	9,095.36	454.58
Death Benefits	716.83	716.83	596.38	(120.45)
Health Insurance	18,008.28	18,008.28	17,053.56	(954.72)
Unemployment	202.66	202.66	168.10	(34.56)
Worker's Compensation	3,492.22	3,492.22	3,096.76	(395.46)
Other Supplies	4,000.00	4,000.00	1,322.40	(2,677.60)
Uniforms	1,110.00	1,110.00	374.43	(735.57)
Travel/Dues/Conventions	525.00	654.81	654.81	-
Telephone	500.00	900.00	818.86	(81.14)
Utilities	500.00	1,100.00	982.83	(117.17)
Repairs/Maintenance	10,000.00	10,000.00	5,254.65	(4,745.35)
Fuel/Oil/Etc	26,599.00	26,599.00	9,661.51	(16,937.49)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	23,787.63	23,787.63	19,635.31	(4,152.32)
Road Maintenance Supplies	18,274.05	18,274.05	13,635.24	(4,638.81)
Cattle guards/fences	3,200.00	3,200.00	683.30	(2,516.70)
Capital Outlay	61,501.28	60,371.47	52,880.00	(7,491.47)
Debt Service - Principal	16,144.92	16,144.92	13,217.38	(2,927.54)
Debt Service - Interest	1,730.89	1,730.89	1,582.13	(148.76)
<b>TOTAL Precinct No. 3</b>	<b>\$ 308,313.72</b>	<b>\$ 308,313.72</b>	<b>\$ 259,705.31</b>	<b>\$ (48,608.41)</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2014	\$ -
Transfers in	256,138.36
Receipts	3,566.95
	<u>\$ 259,705.31</u>
Disbursements	(259,705.31)
Cash Fund Balance, September 30, 2015	<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, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>RECEIPTS</b>				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	500.00	500.00
<b>TRANSFERS:</b>				
Road and Bridge General	40,000.00	40,000.00		(40,000.00)
	\$ 40,000.00	\$ 40,000.00	\$ 500.00	\$ (39,500.00)
<b>DISBURSEMENTS:</b>				
Salary - Department Head	\$ 35,456.00	\$ 35,456.00	\$ 35,456.04	\$ 0.04
Salary - #1	30,656.83	30,656.83	30,653.40	(3.43)
Salary - #2	30,656.83	30,656.83	30,638.66	(18.17)
Salary #6 or Part-time	1,000.00	1,000.00	-	(1,000.00)
Overtime	1,000.00	1,000.00	232.16	(767.84)
FICA - Social Security	6,123.71	6,123.71	6,012.77	(110.94)
FICA - Medicare	1,432.15	1,432.15	1,406.18	(25.97)
Retirement	8,810.26	8,810.26	9,127.49	317.23
Death Benefits	730.89	730.89	598.69	(132.20)
Health Insurance	18,008.28	18,008.28	17,053.56	(954.72)
Unemployment	208.84	208.84	178.94	(29.90)
Worker's Compensation	3,593.68	3,593.68	3,111.89	(481.79)
Other Supplies	1,250.00	1,250.00	207.87	(1,042.13)
Uniforms	1,000.00	1,000.00	871.71	(128.29)
Travel/Dues/Conventions	700.00	700.00	654.80	(45.20)
Telephone	600.00	1,000.00	589.02	(410.98)
Utilities	1,100.00	2,270.00	1,694.57	(575.43)
Repairs/Maintenance	15,000.00	15,000.00	7,124.97	(7,875.03)
Fuel/Oil/Etc	30,000.00	28,900.00	28,118.56	(781.44)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	16,000.00	16,000.00	12,493.50	(3,506.50)
Road Maintenance Supplies	50,220.00	50,220.00	37,978.03	(12,241.97)
Cattle guards/fences	3,750.00	3,280.00	1,280.00	(2,000.00)
Capital Outlay	25,516.25	21,516.25	-	(21,516.25)
<b>TOTAL Precinct No. 4</b>	<b>\$ 287,913.72</b>	<b>\$ 283,913.72</b>	<b>\$ 230,582.81</b>	<b>\$ (53,330.91)</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2014

Transfers in (out)

Receipts

Disbursements

Cash Fund Balance, September 30, 2015

\$ -
230,082.81
500.00
\$ 230,582.81
(230,582.81)
\$ -

**SAN SABA COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
*YEAR ENDED SEPTEMBER 30, 2015*

	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	\$ 116,913	\$ 36,326	\$ -	\$ 166,882	\$ 17,183
Non-Pooled Cash and Cash Equivalents					
Investments		37,799			
Taxes Receivable	29,772				
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	\$ 146,685	\$ 74,125	\$ -	\$ 166,882	\$ 17,183
<b><u>LIABILITIES</u></b>					
Pooled Cash and Cash Equivalents	\$ -	\$ -	\$ 2,169	\$ -	\$ -
Accounts Payable					
Accrued Liabilities					
State Fines Payable					
Deferred Revenue	29,772				
Certificates of Obligation					
Notes Payable					
Capital Leases Payable					
Total liabilities	29,772	-	2,169	-	-
<b><u>FUND EQUITY</u></b>					
Contributed Capital					
Investment in General Fixed Assets					
Fund Balance					
Reserved for Debt Service					
Reserved for Obligated Projects					
Unreserved	116,913	74,125	(2,169)	166,882	17,183
Total fund equity	\$ 116,913	\$ 74,125	\$ (2,169)	\$ 166,882	\$ 17,183
Total liabilities and fund equity	\$ 146,685	\$ 74,125	\$ -	\$ 166,882	\$ 17,183



**SAN SABA COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
*YEAR ENDED SEPTEMBER 30, 2015*

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>ASSETS</b>							
\$ 23,461	\$ 3,211	\$ -	\$ 13,226	\$ 12,161	\$ 150	\$ 1,223	\$ 390,736
							-
							37,799
							29,772
							-
							-
							-
							-
							-
							-
							-
\$ 23,461	\$ 3,211	\$ -	\$ 13,226	\$ 12,161	\$ 150	\$ 1,223	\$ 458,307
<b>LIABILITIES</b>							
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,169
							-
							-
							29,772
							-
							-
							-
-	-	-	-	-	-	-	31,941
<b>FUND EQUITY</b>							
							-
							-
							-
23,461	3,211	-	13,226	12,161	150	1,223	309,453
							116,913
\$ 23,461	\$ 3,211	\$ -	\$ 13,226	\$ 12,161	\$ 150	\$ 1,223	\$ 426,366
\$ 23,461	\$ 3,211	\$ -	\$ 13,226	\$ 12,161	\$ 150	\$ 1,223	\$ 458,307

**SAN SABA COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2015**

	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	\$ 456,879				
Licenses and Permits	375,209				
Charges for Services					
Court Costs					
Fees of Office					14,905
Court Appointed Attorney Fee					
Retained State Fines and Forfeitures	24,795				
Grant Revenue				44,714	
Interest Income			88		
Miscellaneous		27,609	24,353		
Lateral Road Income	42,909				
	\$ 899,792	\$ 27,609	\$ 24,441	\$ 44,714	\$ 14,905
<b>EXPENDITURES</b>					
General Government					
General Administration	13,255				
Financial Administration					
Administration of Justice					
Courts				41,836	
Public Works					
County Roads and Bridges		864,492			
General Building Maintenance					
Culture/Recreation/Education			6,424		
Resource Development					
Utilities		11,174			
Capital Outlay:					
Library Books and Publications			14,743		
Fixed Asset Purchases		54,324	-		606
Debt Service:					
Principal		13,217			
Interest and Fiscal Charges		1,582			
Total Expenditures	\$ 13,255	\$ 944,789	\$ 21,167	\$ 41,836	\$ 606
Excess (deficiency) of revenues over expenditures	886,537	(917,180)	3,274	2,878	14,299
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers from (to) other funds	(917,180)	\$ 917,180	-		-
Capital Financing					
Net Other financing sources (uses)	\$ (917,180)	\$ 917,180	\$ -	\$ -	\$ -
Excess (deficiency) of revenues and other sources over expenditures and other uses	(30,643)	-	3,274	2,878	14,299
Fund Balance, beginning	147,556	-	70,851	(5,047)	152,583
Fund Balance, ending	\$ 116,913	\$ -	\$ 74,125	\$ (2,169)	\$ 166,882

**SAN SABA COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2015**

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>								
								456,879
								375,209
	1,536							1,536
2,703					4,665			22,273
			3,071					3,071
				1,221		62	1,227	27,305
			10,143					54,857
								88
		-						51,962
								42,909
\$ 2,703	\$ 1,536	\$ -	\$ 13,214	\$ 1,221	\$ 4,665	\$ 62	\$ 1,227	\$ 1,036,089
<b>EXPENDITURES</b>								
201								13,456
								-
			37,710	1,506				81,052
								864,492
							938	-
								7,362
								-
								11,174
								14,743
								54,930
								13,217
								1,582
\$ 201	\$ -	\$ -	\$ 37,710	\$ 1,506	\$ -	\$ -	\$ 938	\$ 1,062,008
2,502	1,536	-	(24,496)	(285)	4,665	62	289	(25,919)
<b>OTHER FINANCING SOURCES (USES)</b>								
-	-	-	24,496	-	-	-	-	24,496
								-
\$ -	\$ -	\$ -	\$ 24,496	\$ -	\$ -	\$ -	\$ -	\$ 24,496
2,502	1,536	-	-	(285)	4,665	62	289	(1,423)
14,681	21,925	3,211	-	13,511	7,496	88	934	427,789
\$ 17,183	\$ 23,461	\$ 3,211	\$ -	\$ 13,226	\$ 12,161	\$ 150	\$ 1,223	\$ 426,366



San Saba County  
Rylander Library Trust Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Interest Income	\$ 100.00	\$ 100.00	\$ 88.00	\$ (12.00)
Other Income	26,650.00	26,650.00	24,352.51	(2,297.49)
<b>TOTAL Receipts</b>	<b>\$ 26,750.00</b>	<b>\$ 26,750.00</b>	<b>\$ 24,440.51</b>	<b>\$ (2,309.49)</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Labor	\$ 700.00	1,676.09	\$ 1,676.09	\$ -
Office Supplies/Postage	500.00	500.00	237.47	(262.53)
Other Supplies	300.00	300.00	-	(300.00)
Copier/Computer Maint Contract	4,000.00	4,000.00	3,760.85	(239.15)
Telephone	400.00	400.00	-	(400.00)
Fees/Licenses	750.00	750.00	750.00	-
County Permanent Improvements	-	-	-	-
Capital Outlay - Books	20,000.00	19,023.91	14,742.71	(4,281.20)
<b>TOTAL Disbursements</b>	<b>\$ 26,650.00</b>	<b>\$ 26,650.00</b>	<b>\$ 21,167.12</b>	<b>\$ (5,482.88)</b>

## Schedule of Cash Balance

Cash fund balance, October 1, 2014	\$ 70,851.53
Receipts	24,440.51
	<u>\$ 95,292.04</u>
Disbursements	(21,167.12)
Transfers In	-
Cash fund balance, September 30, 2015	<u><u>\$ 74,124.92</u></u>

San Saba County  
Records Management & Preservation  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Fees of Office	\$ -	\$ -	\$ 14,905.68	\$ 14,905.68
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,905.68</b>	<b>\$ 14,905.68</b>
<b>DISBURSEMENTS:</b>				
Other Supplies	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	605.57	605.57	-
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ 605.57</b>	<b>\$ 605.57</b>	<b>\$ -</b>

## Schedule of Cash Balance

Cash fund balance, October 1, 2014	\$ 152,582.14
Receipts	14,905.68
	<u>\$ 167,487.82</u>
Disbursements	(605.57)
Cash fund balance, September 30, 2015	<u><u>\$ 166,882.25</u></u>

San Saba County  
Law Library  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Law Library Fund	\$ -	\$ -	\$ 2,703.36	\$ 2,703.36
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,703.36</b>	<b>\$ 2,703.36</b>
<b>DISBURSEMENTS:</b>				
Advertising and Required Publications	\$ -	\$ -	\$ -	\$ -
Office Supplies/Postage	-	-	201.37	201.37
Capital Outlay - Books	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 201.37</b>	<b>\$ 201.37</b>

Schedule of Cash Balance

Cash fund balance, October 1, 2014	\$ 14,681.32
Receipts	2,703.36
	<u>\$ 17,384.68</u>
Disbursements	(201.37)
Cash fund balance, September 30, 2015	<u><u>\$ 17,183.31</u></u>

San Saba County  
Courthouse Security Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Fees of Office	\$ 1,500.00	\$ 1,500.00	\$ 1,536.80	\$ 36.80
Fees to Clerks	-	-	-	-
<b>TOTAL Receipts</b>	<b>\$ 1,500.00</b>	<b>\$ 1,500.00</b>	<b>\$ 1,536.80</b>	<b>\$ 36.80</b>
<b>DISBURSEMENTS:</b>				
Other Supplies	\$ -	\$ -	\$ -	\$ -
Copier/Computer Maint Contract	-	-	-	-
County Permanent Improvements	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Cash Balance

Cash fund balance, October 1, 2014	\$ 21,924.44
Receipts	1,536.80
	<u>\$ 23,461.24</u>
Disbursements	-
Cash fund balance, September 30, 2015	<u><u>\$ 23,461.24</u></u>

San Saba County  
County Judicial Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Judicial Education Fee	\$ -	\$ -	\$ -	\$ -
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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, 2014	\$ 3,211.51
Receipts	-
	<u>\$ 3,211.51</u>
Disbursements	-
Cash fund balance, September 30, 2015	<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, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Court Appointed Attorney Fee	\$ -	\$ -	\$ 3,071.25	\$ 3,071.25
Grant Income	-	-	10,142.75	10,142.75
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,214.00</b>	<b>\$ 13,214.00</b>
<b>DISBURSEMENTS:</b>				
General Administration	\$ -	\$ -	\$ -	\$ -
Professional Fees/Contract Services	-	35,820.00	33,230.42	(2,589.58)
Appeal Records	-	4,480.00	4,480.00	-
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ 40,300.00</b>	<b>\$ 37,710.42</b>	<b>\$ (2,589.58)</b>

## Schedule of Cash Balance

Cash fund balance, October 1, 2014	\$ -
Transfers In from General Fund	24,496.42
Receipts	<u>13,214.00</u>
	<u>\$ 37,710.42</u>
Disbursements	(37,710.42)
Cash fund balance, September 30, 2015	<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, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Justice Court Technology Fund	\$ -	\$ -	\$ 1,221.06	\$ 1,221.06
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,221.06</b>	<b>\$ 1,221.06</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
Office Supplies/Postage	-	-	-	-
Travel/Dues/Conventions	-	150.00	150.00	-
Copier/Computer Maint Contract	-	1,355.00	1,355.00	-
Capital Outlay	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ 1,505.00</b>	<b>\$ 1,505.00</b>	<b>\$ -</b>

Schedule of Cash Balance

Cash fund balance, October 1, 2014	\$ 13,509.61
Receipts	1,221.06
	<u>\$ 14,730.67</u>
Disbursements	(1,505.00)
Cash fund balance, September 30, 2015	<u><u>\$ 13,225.67</u></u>

San Saba County  
Law Enforcement Education Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Law Enforcement Education	\$ -	\$ -	\$ 1,227.22	\$ 1,227.22
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,227.22</b>	<b>\$ 1,227.22</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
Other Supplies	-	-	-	-
Travel/Dues/Conventions	-	938.15	938.15	-
Capital Outlay-Library Books	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ 938.15</b>	<b>\$ 938.15</b>	<b>\$ -</b>

Schedule of Cash Balance

Cash fund balance, October 1, 2014	\$ 934.28
Receipts	1,227.22
	<u>\$ 2,161.50</u>
Disbursements	(938.15)
Cash fund balance, September 30, 2015	<u><u>\$ 1,223.35</u></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, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Truancy Prevention and Detection	\$ -	\$ -	\$ 61.67	\$ 61.67
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 61.67</b>	<b>\$ 61.67</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, 2014	\$ 88.28
Receipts	61.67
	<u>\$ 149.95</u>
Transfer to General Fund	-
Cash fund balance, September 30, 2015	<u>\$ 149.95</u>

Crime Victim's Assistance Grant  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Grant Income	\$ 42,000.00	\$ 42,000.00	\$ 44,714.23	\$ 2,714.23
<b>TOTAL Receipts</b>	<b>\$ 42,000.00</b>	<b>\$ 42,000.00</b>	<b>\$ 44,714.23</b>	<b>\$ 2,714.23</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	1,638.27	(61.15)
Payroll Tax - Medicare	397.45	397.45	383.13	(14.32)
Retirement	2,444.98	2,444.98	2,580.16	135.18
Death Benefits	202.83	202.83	169.26	(33.57)
Health Insurance	6,002.76	6,002.76	5,684.52	(318.24)
Unemployment	89.08	89.08	122.46	33.38
Worker's Compensation	161.72	161.72	151.08	(10.64)
Travel/Dues/Conventions	750.00	791.66	791.66	-
Office Supplies/Postage	1,391.72	1,497.02	1,497.02	-
Telephone	650.00	650.00	607.98	(42.02)
Equipment Maint & Supplies	800.00	800.00	800.00	-
<b>TOTAL Disbursements</b>	<b>\$ 42,000.00</b>	<b>\$ 42,146.96</b>	<b>\$ 41,835.58</b>	<b>\$ (311.38)</b>

## Schedule of Cash Balance

Cash fund balance, October 1, 2014	\$ (5,047.96)
Receipts	44,714.23
	<u>\$ 39,666.27</u>
Disbursements	(41,835.58)
Cash fund balance, September 30, 2015	<u>\$ (2,169.31)</u>

San Saba County  
Pretrial Intervention  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2015

	Initial Budget Year Ended 30-Sep-15	Final Budget Year Ended 30-Sep-15	Actual Year Ended 30-Sep-15	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Pretrial Intervention	\$ -	\$ -	\$ 4,665.00	\$ 4,665.00
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,665.00</b>	<b>\$ 4,665.00</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, 2014	\$ 7,496.00
Receipts	4,665.00
	<u>\$ 12,161.00</u>
Disbursements	-
Cash fund balance, September 30, 2015	<u><u>\$ 12,161.00</u></u>



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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of San Saba, Texas (the County) as of and for the year ended September 30, 2015, 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, 2015.

Internal Control over Financial Reporting

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

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

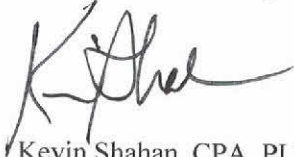
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

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

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

Kevin Shahan, CPA, PLLC  
San Saba, Texas  
December 29, 2015