



# SAN SABA COUNTY TEXAS

AUDITED FINANCIAL REPORT

FOR THE YEAR ENDED  
SEPTEMBER 30, 2018

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**ANNUAL FINANCIAL REPORT  
SAN SABA COUNTY, TEXAS  
YEAR ENDED SEPTEMBER 30, 2018**

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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, 2018, 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.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of San Saba, Texas, as of September 30, 2018, 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.

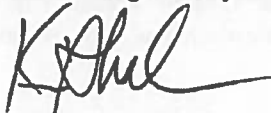
### ***Other Matters***

#### ***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 39-56 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 18, 2019, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.



Kevin Shahan, CPA  
San Saba, Texas

January 18, 2019

## 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, 2018. Please read it in conjunction with the independent auditor's report on page 1 and the County's financial statements, which begin on page 10.

### USING THIS ANNUAL REPORT

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

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

### FINANCIAL HIGHLIGHTS

- The County's net position increased \$1,365,477 or 27.9% from 2017 to 2018, as a result of increased grant income, sales tax receipts, and property tax receipts, offset by an increase in debt obligations, deferred inflows of resources, and public safety expenditures.
- Total net position is comprised of the following:
  - (1) \$4,229,719 invested in capital assets, net of accumulated depreciation of \$7,475,102.
  - (2) \$423,393 of restricted funds related to constraints imposed from outside the County such as grantors, laws, special revenue contracts, and regulations,
  - (3) \$1,600,578 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 \$339,563, or 8.8%. The County received \$3,066,858 in ad valorem tax related revenue collections in 2018, an increase from 2017 of \$255,918, or 9.1%. Sales tax allocation receipts increased \$37,751, or 15.0%.
- Total expenditures decreased by \$395,561, or 9.0% in 2018 compared to an increase in 2017 by \$480,952, or 12.3%. Net pension liabilities, a decrease in accounts payable, changes in deferred inflows/outflows, general administration, and public works led to the decrease in expenditures. A change in net pension liabilities decreased expenditures by \$259,639. Depreciation expense for fiscal year 2018 was \$481,004.
- New general obligation debt outstanding for the County as of September 30, 2018, includes tax notes that were entered into in the amount of \$800,000. The outstanding balance as of September 30, 2018 is \$760,000. Additionally, capital lease agreements were entered into in fiscal year 2017-2018 with Warren CAT for motorgraders at Precinct 3 and Precinct 2. The debt outstanding for the lease agreement as of September 30, 2018, was \$270,128, \$29,358 of which is due within one year.
- In the Governmental Statements on page 13, the County's General Fund reported total ending fund balance of \$1,720,906, \$1,620,906 of which has been assigned for stabilization funds, and \$100,000 of which is committed to a bank CD for local school funding. This compares to the prior year balance of \$2,084,297, resulting in a decrease of \$363,391, or 17.4%. The decrease is primarily the result of funds that have been expended for the courthouse restoration project in 2018.
- The County's operating grant revenues included \$45,979 related to Crime Victim's Assistance funding, \$12,406 for an indigent formula grant, and \$48,533 for the Judge and County Attorney supplements. Grant funds in the amount of \$810,693 were received from the THC restoration project in fiscal year 2018. Additional grant revenues are expected in the 2018-2019 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 increased to \$6,253,690 in fiscal year 2018 from \$4,888,213 in the prior fiscal year, or 27.9%. Additional information regarding Capital Assets is available in the Notes to the Basic Financial Statements. For the year ended September 30, 2018 and 2017, the net position of the governmental activities changed as follows:

(Table I)  
San Saba County, Texas  
Net Position

	Governmental Activities	
	2018	2017
Current and Other Assets	\$ 3,501,498	\$ 2,748,590
Capital and Non-current Assets	4,499,847	2,452,799
Deferred Outflow of Resources	178,207	427,960
<b>Total Assets</b>	<b>8,179,552</b>	<b>5,629,349</b>
Current Liabilities	115,888	128,732
Long Term Liabilities	1,026,014	284,883
<b>Total Liabilities</b>	<b>1,141,902</b>	<b>413,615</b>
Deferred Inflow of Resources	783,960	327,521
<b>Net Position</b>		
Net investment in Capital Assets	4,229,719	2,452,799
Restricted	423,393	417,484
Unrestricted	1,600,578	2,017,930
<b>Total Net Position</b>	<b>\$ 6,253,690</b>	<b>\$ 4,888,213</b>

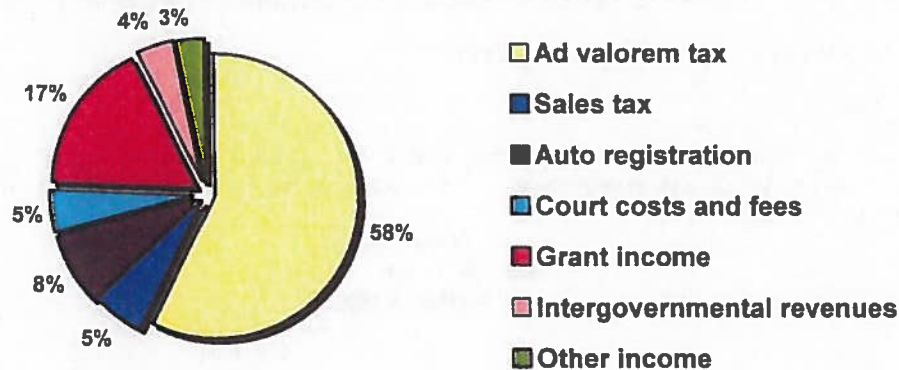
Governmental activities for 2018 realized an increase in Net Position of \$1,365,477, or 27.9% in 2018, compared to a decrease of \$25,899, or 0.5% in 2017. A portion of the Net Position is restricted as to the purposes for which it can be used, and a portion is invested in capital assets. Unrestricted Net Position – the part of net position that is available for use in day-to-day operations without constraints established by legal requirements, debt covenants, donors or other legislation – decreased by \$417,352 to a total of \$1,600,578. An increase in grant revenues, sales tax and property tax revenues, and a decrease in pension liabilities was experienced in 2018, which led to an overall increase in net position. County permanent improvements to the courthouse of \$1,690,120, new motor graders of \$764,823, in addition to new Sheriff/Jail vehicles and equipment increased the Net Investment in Capital Assets. Restricted funds for the Rylander Library Trust and other special revenue funds are detailed in Statement 13 in the notes to the financial statements.

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

Revenues		Governmental Activities	
		2018	2017
	Program revenues:		
	Federal, state and local grants	\$ 917,611	\$ 335,022
	Charges for services	218,034	144,463
	General revenues:		
	Property tax revenues	3,066,858	2,810,940
	Sales taxes	289,105	251,354
	Licenses and permits	427,825	430,963
	Court costs, fines and fees	42,284	71,120
	Rental revenues	18,000	18,000
	Intergovernmental revenues	225,898	176,947
	Interest income	47,849	17,855
	Miscellaneous revenue	95,539	96,614
	Total revenues	<u>5,349,003</u>	<u>4,353,278</u>
Expenses			
	General government	607,479	976,400
	Administration of justice	509,368	546,111
	Public safety	1,193,872	1,102,816
	Public works	1,232,344	1,284,583
	Public health and welfare	225,879	257,377
	Culture and recreation	156,979	144,137
	Utilities	56,886	67,753
	Interest on debt	719	-
	Total expenses	<u>\$ 3,983,526</u>	<u>\$ 4,379,177</u>
	Change in net position	1,365,477	(25,899)
	Net position – beginning of year	<u>\$ 4,888,213</u>	<u>\$ 4,914,112</u>
	Net position end of year	<u>\$ 6,253,690</u>	<u>\$ 4,888,213</u>

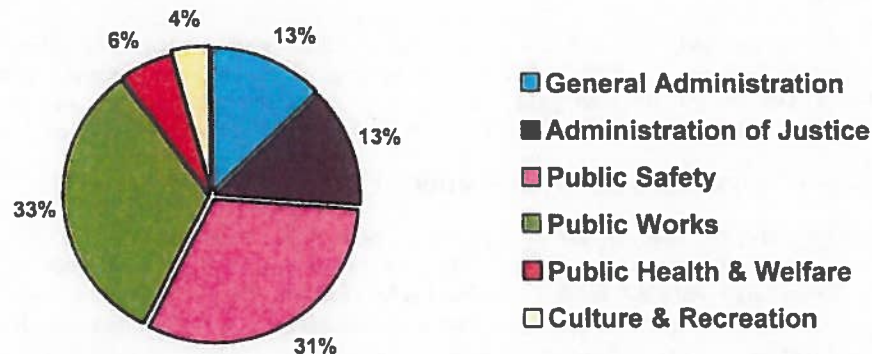
As noted in Table II above, total program revenues increased \$656,160, or 136.8% from 2017, after a prior year decrease of \$95,122, or 16.5%, mainly as a result of receiving Texas Historical Commission grant funds. Total ad valorem tax revenues increased \$255,918, or 9.1% due to increased property tax property valuations and very good collection rates. Sales tax revenues received increased \$37,751, or 15.0%. Crime Victim's Assistance grant revenues were \$45,979 and the County Judge and Attorney annual supplements of \$48,533 remained the same as in the prior year. Overall grant funds increased at the County for 2018 by \$582,589. Charges for services increased due to an increase in revenue generated by the Justice of the Peace compared to the prior year. Additionally, interlocal revenues increased \$48,951 mainly as a result of increased costs associated with emergency medical services. Interlocal agreements are held with the City of San Saba, Lubbock County, Burnet County and the City of Richland Springs to fund emergency medical services, municipal court services, dispatch services, professional services, and emergency management services.

Total revenues increased from 2017 to 2018 by \$995,725, or 22.9%. This follows an increase in revenues from 2016 to 2017 of \$219,284, or 5.3%. Program revenues as noted above increased \$656,160 or 136.8% as a result of increased grant income. General revenues increased \$339,565, or 8.8%, from the prior year. The increase in 2018 was mainly a result of an increase in local property tax valuations, which led to an increase in property tax revenues as noted above. The general fund property tax rate and the road and bridge fund tax rates remained unchanged at 0.6190/\$100, and 0.1335/\$100, of property value. The property tax base has increased in recent years and is at approximately \$410M of taxable value. The values are expected to hold steady and potentially increase in the future, which should help to hold ad valorem tax revenues stable for the County in the near-term. As can be seen in Table II and the chart below for fiscal year 2018, the County is heavily reliant on ad valorem tax revenues to fund governmental operations.



Sales tax revenues allocated from the Texas State Comptroller increased in fiscal year 2018 by \$37,751, or 15.0% due to the addition of new retail vendors and restaurants in San Saba County and a greater number of visitors to the area for tourism and local construction projects. Charges for services revenue increased \$73,571, or 50.9% due mainly to increased fees collected by the Justice of the Peace. Federal and local grant revenues increased \$582,589 as a result of the Texas Historical Commission Restoration Project. For the fiscal year 2018, \$810,693 was received related to the THC Project on the San Saba County Courthouse. Additional grant revenues are expected in the coming fiscal year as the restoration project is concluded.

In general, expenditures both increased and decreased compared to the prior year for County functions and programs. Inmate overflow, juvenile program expenditures, and contingency expenditures decreased, while law enforcement, health insurance, emergency management services, and indigent healthcare increased for the 2018 fiscal year. The expenditures in Table II can be compared to the prior year by using the supplementary information attached to the annual financial statements, which show the expenditures by each department and fund for the County. The following chart presents a picture of the County's expenditures for fiscal year 2018:



## GENERAL FUND BUDGETARY HIGHLIGHTS

The adopted General Fund budget for fiscal year 2018-2019 includes revenues and expenditures of approximately \$3,506,000 (not including the THC permanent improvement line item). This is an increase compared to the prior year budget of \$226,000, or 6.9% as a result of increased budget expectations for law enforcement, indigent healthcare, juvenile programs, salary and health insurance increases. Budgeted expenditures for the Sheriff department of \$568,078 are an increase of 18% from the prior year. New Countywide budgeted expenditures have also been included for principal and interest payments for outstanding debt. The County will have increased permanent improvement expenditures related to the ongoing THC Preservation project. The estimated project cost estimate is \$6,770,550, of which the County is providing \$2,105,000. \$1,284,522 of the County's total has been expended as of September 30, 2018.

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

At the close of fiscal year 2018, the County had \$4,499,847 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	
	2018	2017
Land	\$ 58,887	\$ 58,887
Buildings and improvements	2,150,708	2,150,708
Infrastructure improvements	5,302,445	3,612,326
Furniture and fixtures	448,587	438,251
Machinery and equipment	4,014,322	3,377,509
	11,974,949	9,637,681
Less Accumulated depreciation	(7,475,102)	(7,184,882)
Capital assets, net of depreciation	\$ 4,499,847	\$ 2,452,799

Major additions in 2018 included new motor graders at precincts of \$764,823, new vehicles for the Sheriff/Jail departments of \$77,125, in addition to \$1,690,120 paid for permanent improvements to the County courthouse related to the THC restoration project. Depreciation expense on capital assets for 2018 was \$481,004. The asset additions reduced by 2018 depreciation expense resulted in an overall increase of \$2,047,048 in net fixed assets for fiscal year 2018 compared to 2017.

### Long-term Debt

At the close of fiscal year end 2018, the County had a long-term debt balance related to tax notes of \$760,000 outstanding, at an interest rate of 2.45%. In addition, capital lease agreements were entered into in fiscal year 2017-2018 with Warren CAT for motor graders at Precinct 3 and Precinct 2. The debt outstanding for the lease agreements as of September 30, 2018, was \$270,128, \$29,358 of which is due within one year.

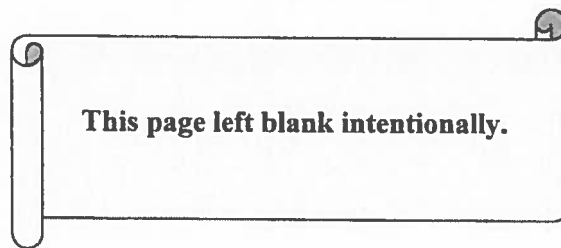
## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The tax base for fiscal year 2018 is expected to remain stable at approximately \$410M.
- The 2019 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 several new restaurants within the County, which should lead to increased sales tax revenues in the future.
- The County entered into a grant funding agreement on July 22, 2016, with the Texas Historical Commission for the preservation of the San Saba County Courthouse. The estimated project cost estimate is \$6,770,550, of which the County is providing \$2,105,000. \$1,690,120 of the County's allocated total has been expended and reimbursements of \$988,977 have been received to date.

These factors were taken into account when adopting the County's budget for fiscal year 2018-2019. The adopted General Fund Budget for fiscal year 2018-2019 includes revenues and expenditures of approximately \$3,506,089 (not including grant expenditures). All expenditures for shared services including dispatch services, municipal court services, airport services, emergency medical services, regional public defender, 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, City of Richland Springs, Burnet County, and Lubbock County to receive intergovernmental funding for the annual budget necessary to provide such services. The Special Revenue Budget adopted for fiscal year 2018-2019 includes revenues and expenditures of approximately \$1,593,993.

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

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



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## **BASIC FINANCIAL STATEMENTS**

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## **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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**SAN SABA COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2018**

<b>ASSETS</b>	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
Current Assets:			
Pooled cash and cash equivalents	\$ 2,862,756	\$ -	\$ 2,862,756
Non-pooled cash and cash equivalents	21,844		21,844
Investments – current	138,080		138,080
Grant receivable	291,760		291,760
Taxes receivable	187,058		187,058
Total current assets	<u>3,501,498</u>	<u>-</u>	<u>3,501,498</u>
Non-current Assets:			
Capital assets:			
Land	58,887		58,887
Buildings	296,987		296,987
Improvements	1,853,721		1,853,721
Infrastructure improvements	5,302,445		5,302,445
Furniture and fixtures	448,587		448,587
Machinery and equipment	4,014,322		4,014,322
Accumulated depreciation	(7,475,102)		(7,475,102)
Total non-current assets	<u>4,499,847</u>	<u>-</u>	<u>4,499,847</u>
Deferred outflow of resources			
Deferred outflows related to TCDRS	<u>178,207</u>		<u>178,207</u>
Total assets	<u><u>\$ 8,179,552</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 8,179,552</u></u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	\$ 86,530	\$ -	\$ 86,530
Capital lease obligations due in one year	29,358		29,358
Noncurrent Liabilities:			
Capital lease obligations	240,770		240,770
Tax notes payable	760,000		760,000
Net Pension Liability	25,244		25,244
Total liabilities	<u>1,141,902</u>	<u>-</u>	<u>1,141,902</u>
Deferred inflow of resources			
Deferred grant reimbursements	291,760		291,760
Deferred ad valorem tax revenues	187,058		187,058
Deferred inflows related to TCDRS	305,142		305,142
Total deferred inflow of resources	<u>783,960</u>	<u>-</u>	<u>783,960</u>
<b>NET POSITION</b>			
Invested in capital assets, net of related debt	4,229,719		4,229,719
Restricted for:			
Specific projects	423,393		423,393
Unrestricted	1,600,578		1,600,578
Total net position	<u><u>\$ 6,253,690</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,253,690</u></u>

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

**SAN SABA COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION**  
**YEAR ENDED SEPTEMBER 30, 2018**

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	\$ 531,400	\$ -	\$ 48,533	\$ -	\$ (482,867)
Financial administration	61,075				(61,075)
Elections	15,004				(15,004)
Total general government	607,479	-	48,533	-	(558,946)
Administration of justice					
Courts	288,641	178,887	-		(109,754)
Prosecutors	194,406				(194,406)
Adult probation	1,026				(1,026)
Juvenile programs	25,295				(25,295)
Total administration of justice	509,368	178,887	-	-	(330,481)
Public safety					
Law enforcement	890,378				(890,378)
Emergency management	303,494				(303,494)
Total public safety	1,193,872	-	-	-	(1,193,872)
Public works					
County roads and bridges	1,166,545	250			(1,166,295)
General building maintenance	65,799			810,693	744,894
Other public works	-				-
Total public works	1,232,344	250	-	810,693	(421,401)
Public health and welfare	225,879	38,897	58,385		(128,597)
Culture and recreation	156,979				(156,979)
Utilities	56,886				(56,886)
Interest on debt	719				(719)
Total Governmental Activities	440,463	38,897	58,385	-	(343,181)
Total	\$ 3,983,526	\$ 218,034	\$ 106,918	\$ 810,693	\$ (2,847,881)

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

STATEMENT 2  
CONTINUED

SAN SABA COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
YEAR ENDED SEPTEMBER 30, 2018

Changes in Net Position:	Governmental Activities	Business-type Activities	Total
Net (expense)/revenue	\$ (2,847,881)	\$ -	\$ (2,847,881)
General Revenues:			
Taxes:			
Property taxes levied for general purposes	2,449,338		2,449,338
Property taxes levied for roads and bridges	545,953		545,953
Prior year taxes, penalties, and interest	71,567		71,567
Sales tax	289,105		289,105
Mixed drink tax	3,941		3,941
Retained fees & fines	42,284		42,284
Auto registration fees	427,825		427,825
Rental income	18,000		18,000
Investment income	47,849		47,849
Intergovernmental income	225,898		225,898
Other income	91,598		91,598
Total general revenues and transfers	\$ 4,213,358	\$ -	\$ 4,213,358
Change in net position	1,365,477		1,365,477
Net position - beginning	4,888,213		4,888,213
Net position - ending	\$ 6,253,690	\$ -	\$ 6,253,690

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

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## **GOVERNMENTAL FUND FINANCIAL STATEMENTS**

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**SAN SABA COUNTY, TEXAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2018**

	General Fund	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
<b><u>ASSETS</u></b>					
Pooled cash and cash equivalents	\$ 1,685,446	\$ 147,182	\$ -	\$ 1,030,128	\$ 2,862,756
Non-pooled cash and cash equivalents	21,844				21,844
Investments	100,000	38,080			138,080
Grant receivable	291,760				291,760
Taxes receivable	152,829	34,229			187,058
<b>Total Assets</b>	<b>\$ 2,251,879</b>	<b>\$ 219,491</b>	<b>\$ -</b>	<b>\$ 1,030,128</b>	<b>\$ 3,501,498</b>
<b><u>LIABILITIES and FUND BALANCES</u></b>					
<b><u>LIABILITIES</u></b>					
Accounts payable	86,384	148			86,532
Tax notes payable				760,000	760,000
<b>Total Liabilities</b>	<b>\$ 86,384</b>	<b>\$ 148</b>	<b>\$ -</b>	<b>\$ 760,000</b>	<b>\$ 846,532</b>
<b><u>Deferred inflow of resources</u></b>					
Deferred grant income	291,760				291,760
Deferred ad valorem taxes	152,829	34,229			187,058
<b>Total Deferred inflow of resources</b>	<b>\$ 444,589</b>	<b>\$ 34,229</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 478,818</b>
<b><u>FUND BALANCES</u></b>					
Restricted for Rylander Library Trust		94,153			94,153
Restricted for specific projects		229,240			229,240
Restricted for San Saba County schools	100,000				100,000
Assigned for debt service	-			270,128	270,128
Assigned for stabilization	1,620,906				1,620,906
Unassigned	-	(138,279)			(138,279)
<b>Total Fund Balances</b>	<b>\$ 1,720,906</b>	<b>\$ 185,114</b>	<b>\$ -</b>	<b>\$ 270,128</b>	<b>\$ 2,176,148</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,251,879</b>	<b>\$ 219,491</b>	<b>\$ -</b>	<b>\$ 1,030,128</b>	<b>\$ 3,501,498</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, 2018**

<b>Total Fund Balances - Governmental Funds</b>	<b>\$ 2,176,148</b>
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and are therefore, not reported in governmental funds. In addition, long-term liabilities are not due and payable in the current period and therefore, are not reported as liabilities in the funds. The net effect of including the beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities is to increase net position.	2,195,612
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.	1,846,347
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.	672
Proceeds from current year financing in the form of tax notes payable less current year principal payments on the debt of \$40,000, provide funding sources in the debt service fund. The effect of removing the debt is an increase to net position.	760,000
Current year depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.	(481,004)
The County's adjustment for GASB 68 includes the recognition of deferred outflows of resources of \$178,207 and a net pension liability of \$25,244; pension expense of \$82,254 (less subsequent payments); and deferred inflows of resources of \$305,142; the net effect of which is to decrease the net position.	(244,143)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting including a decrease in accounts payable and accruals of \$37,606. The net effect of these transactions is to increase net position.	58
<b>Net Position of Governmental Activities</b>	<b>\$ 6,253,690</b>

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

**SAN SABA COUNTY, TEXAS** **STATEMENT 5**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2018**

	General Fund	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
<b>REVENUES</b>					
Tax revenues	\$ 2,801,001	\$ 558,903	\$ -	\$ -	\$ 3,359,904
Licenses and permits	23,199	404,626			427,825
Charges for services					
Court costs	175,824	3,063			178,887
Public health and welfare	15,733	26,551			42,284
Retained state fines and forfeitures	15,040	23,857			38,897
Grant revenue	823,099	45,979			869,078
Rent revenue	18,000				18,000
Interest revenue	47,743	106			47,849
Miscellaneous	40,097	32,145			72,242
Lateral road income		19,605			19,605
Intergovernmental revenue	274,431				274,431
	<u>\$ 4,234,167</u>	<u>\$ 1,114,835</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,349,002</u>
<b>EXPENDITURES</b>					
General government					
General administration	469,208	8,533			477,741
Financial administration	61,075				61,075
Elections	15,004				15,004
Administration of justice					
Courts	267,214	21,427			288,641
Prosecutors	194,406				194,406
Adult probation	1,026				1,026
Juvenile programs	25,295				25,295
Public safety					
Law enforcement	890,378				890,378
Emergency management	303,494				303,494
Public works					
County roads and bridges		925,886			925,886
General building maintenance	65,799				65,799
Public health and welfare	184,665	41,214			225,879
Culture/recreation/education	123,375	33,604			156,979
Utilities	44,903	11,983			56,886
Capital outlay:					
Fixed asset purchases	1,787,651	58,697			1,846,348
Debt service:					
Principal				672	672
Legal fees and loan closing costs				40,000	40,000
Interest and other charges				719	719
Total expenditures	<u>\$ 4,433,493</u>	<u>\$ 1,101,344</u>	<u>\$ -</u>	<u>\$ 41,391</u>	<u>\$ 5,576,228</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (199,326)</u>	<u>\$ 13,491</u>	<u>\$ -</u>	<u>\$ (41,391)</u>	<u>\$ (227,226)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers from other funds	-	124,065	-	311,519	435,584
Operating transfers to other funds	(164,065)	(271,519)			(435,584)
Net other financing sources (uses)	<u>\$ (164,065)</u>	<u>\$ (147,454)</u>	<u>\$ -</u>	<u>\$ 311,519</u>	<u>\$ -</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(363,391)	(133,963)	-	270,128	(227,226)
Fund balances, beginning	<u>\$ 2,084,297</u>	<u>\$ 319,077</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,403,374</u>
Fund balances, ending	<u>\$ 1,720,906</u>	<u>\$ 185,114</u>	<u>\$ -</u>	<u>\$ 270,128</u>	<u>\$ 2,176,148</u>

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



## SAN SABA COUNTY, TEXAS

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN NET POSITION  
YEAR ENDED SEPTEMBER 30, 2018**

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

**Net change in fund balances - total governmental funds** **\$ (227,226)**

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. 1,846,348

Current year principal payments on debt and lease obligations are expenditures in  
the fund financial statements, but are shown as reductions in long-term debt in the  
government-wide financial statements. 40,672

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. (481,004)

GASB 68 requires that certain expenditures be de-expended and recorded as  
deferred outflow of resources. These contributions made after the measurement  
date of 12/31/2017 increased net position by \$89,467. Additionally, deferred  
outflows of resources related to pensions have been recognized as noted in  
Note 7 Defined Benefit Pension Plan, in addition to pension expense of \$82,254;  
the net effect of which led to an increase in net position. 198,807

Various other reclassifications and eliminations are necessary to convert from  
the modified accrual basis of accounting to accrual basis of accounting. This  
includes the change in payables and accruals; for which the net effect of these  
transactions is to decrease net position. (12,120)

**Change in Net Position of Governmental Activities** **\$ 1,365,477**

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

## STATEMENT 7

**SAN SABA COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - GENERAL, BUDGETED SPECIAL REVENUE, AND DEBT SERVICE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2018**

	General Fund			Special Revenue Fund			Debt Service Fund		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
<b>REVENUES</b>									
Tax Revenues	\$ 2,683,589	\$ 2,801,001	\$ 117,412	\$ 548,406	\$ 558,903	\$ 10,497	\$ -	\$ -	\$ -
Licenses and Permits	20,000	23,199	3,199	440,000	404,626	(35,374)			
Court Costs and Pretrial Intervention	174,550	175,824	1,274	2,950	3,063	113			
Public Welfare	-	733	733	15,350	28,251	12,901			
Public Health	5,000	15,000	10,000	-	-	-			
Retained State Fines and Forfeitures	12,750	15,040	2,290	26,250	22,157	(4,093)			
Grant Revenue	4,585,570	823,099	(3,762,471)	42,000	45,979	3,979			
Rent Revenue	18,000	18,000	-	-	-	-			
Interest Income	8,000	47,743	39,743	100	106	6			
Miscellaneous	28,000	40,097	12,097	294,147	32,145	(262,002)			
Lateral road income	-	-	-	20,400	19,605	(795)			
Intergovernmental revenue	271,468	274,431	2,963	-	-	-			
Total revenues before prior year fund balance	7,806,927	4,234,167	(3,572,760)	1,389,603	1,114,835	(274,768)	-	-	-
Prior year fund balance	2,084,297	2,084,297	-	319,077	319,077	-			
Total revenues and prior year fund balance	\$ 9,891,224	\$ 6,318,464	\$ (3,572,760)	\$ 1,708,680	\$ 1,433,912	\$ (274,768)	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>									
General Government									
General Administration	723,570	469,208	254,362	23,500	8,533	14,967			
Financial Administration	70,681	61,075	9,606						
Elections	15,000	15,004	(4)						
Administration of Justice									
Courts	321,984	267,214	54,770	55,699	21,427	34,272			
Prosecutors	221,917	194,406	27,511						
Adult Probation	1,075	1,026	49						
Juvenile Programs	32,264	25,295	6,969						
Public Safety									
Law Enforcement	1,072,997	890,378	182,619						
Emergency Management	291,235	303,494	(12,259)						
Public Works									
County Roads and Bridges				1,295,967	925,886	370,081			
General Building Maintenance	75,854	65,799	10,055						
Public Health and Welfare	275,124	184,665	90,459	42,000	41,214	786			
Culture/Recreation/Education	151,114	123,375	27,739	7,150	33,604	(26,454)			
Utilities	52,400	44,903	7,497	13,175	11,983	1,192			
Capital Outlay:									
Library Books and Publications				20,000	10,337	9,663			
Fixed Asset Purchases	5,908,106	1,787,651	4,120,455	186,701	48,360	138,341			
Debt Service:									
Principal							26,512	672	25,8
Legal fees and loan closing costs							-	40,000	(40,0
Interest and Fiscal Charges							12,851	719	12,1
Total Expenditures	\$ 9,213,321	\$ 4,433,493	\$ 4,779,828	\$ 1,644,192	\$ 1,101,344	\$ 542,848	\$ 39,363	\$ 41,391	\$ (2,0
Excess (deficiency) of revenues over expenditures	677,903	1,884,971	1,207,068	64,488	332,568	268,080	(39,363)	(41,391)	2,0
<b>OTHER FINANCING SOURCES (USES)</b>									
Operating transfers from other funds	-	-	-	-	124,065	124,065	-	311,519	311,5
Operating transfers to other funds	-	(164,065)	(164,065)	-	(271,519)	(271,519)	-	-	-
Total other financing sources (uses)	\$ -	\$ (164,065)	\$ (164,065)	\$ -	\$ (147,454)	\$ (147,454)	\$ -	\$ 311,519	\$ 311,5
Excess (deficiency) of revenues and other sources over expenditures and other uses	677,903	1,720,906	1,043,003	64,488	185,114	120,626	-	270,128	(270,
Fund balances, beg (non-GAAP budgetary ba	\$ (20,567)	\$ 2,084,297	\$ 2,063,730	\$ (182,085)	\$ 319,077	\$ 136,992	\$ -	\$ -	\$
Less prior year fund balance	20,567	(2,084,297)	(2,063,730)	182,085	(319,077)	(136,992)	-	-	-
Fund Balances, end (non-GAAP budgetary ba	\$ 677,903	\$ 1,720,906	\$ 1,043,003	\$ 64,488	\$ 185,114	\$ 120,626	\$ -	\$ 270,128	\$ (270,
<b>ADJUSTMENTS TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES:</b>									
Encumbrances related to prior year budgets		-			-			-	
Fund Balances, ending (GAAP basis)		\$ 1,720,906			\$ 185,114			\$ 270,128	

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

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## **FIDUCIARY FUND FINANCIAL STATEMENTS**

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**SAN SABA COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2018**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Pooled cash and cash equivalents	\$ 2,226,776
Cash and cash equivalents	697
457b employee plan	96,082
Investments - current	30,984
Total assets	<u>\$ 2,354,539</u>
<b>LIABILITIES</b>	
Accounts payable	2,226,776
Due to beneficiaries	127,763
Total liabilities	<u>\$ 2,354,539</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, 2018**

	<u>Agency Funds</u>
OPERATING REVENUES:	
Sales Tax and auto registration fees	\$ 518,881
Court costs, fines and fees	338,309
Other revenues	521,943
Pass-through grant funds	25,985
Benefit plan receipts	42,208
Investment Income	224
Total additions	<u>\$ 1,447,550</u>
OPERATING EXPENSES:	
Transfers per court order and to grant recipients	264,111
Transfers to primary government	582,546
Transfers to state government	319,479
Total deductions	<u>\$ 1,166,136</u>
Change in net position	<u>\$ 281,414</u>
Net Position held for transfer to Primary Government, State Government or for the benefit of beneficiaries:	
Beginning of Year	<u>\$ 2,073,125</u>
End of Year	<u><u>\$ 2,354,539</u></u>

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

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

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

**A. General Statement**

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

**B. Financial Reporting Entity**

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

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

Included in the reporting entity:

**San Saba County, Texas (Primary Government)**

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

For the year ended September 30, 2018, 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 \$8,520 per month related to Emergency Management Services. The City of San Saba paid \$102,043 to the County for EMS services in 2018. 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 \$10,658 to the County for EMS services in 2018. The County contracts with an outside emergency medical service company, currently Lifeguard Ambulance Services, to provide emergency medical services to the citizens of San Saba County.

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

San Saba County provides dispatching services from the San Saba County Jail in the case of emergencies involving medical, fire, and police. The City of San Saba and the County share in the cost associated with dispatching services for criminal activity, domestic violence, fire, and emergency medical services. The City pays \$6,896 per month 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 \$5,760 in fiscal year 2017-2018 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 \$21,382 for the fiscal year ending September 30, 2018 for its share of expenses related to the inter-local agreement.

***San Saba Municipal Airport***

An inter-local agreement exists between the City of San Saba and the County whereby costs are shared for operations of the municipal airport located north of San Saba, Texas. No expenditures were incurred related to the inter-local agreement for fiscal year ended September 30, 2018.

***Other***

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. Also included in the fiduciary activity is the IRC Section 457 Plan in which the County acts in a fiduciary capacity. Since agency funds are custodial in nature (i.e. – assets equal liabilities), they do not involve the measurement of results of operations.

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

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

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

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

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

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

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

The County has presented the following major governmental funds:

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

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

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

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

Additionally, the County reports the following fiduciary funds:

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

**E. Budgetary Data**

**Budget Policies and Practices**

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

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

**Budgetary Control**

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

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

during the 2017-2018 fiscal year. Budgets are adopted on a basis consistent with generally accepted accounting principles.

There were no departments for the County that overspent their adjusted general fund budgets for FY2018, however expenditures of the following departments exceeded the appropriated line item budgeted amounts in fiscal year 2018 by more than \$100 for the following classes:

Department	Class	Amount of Expenditures over Budget
Country Treasurer	Office Supplies/Postage	496
Tax Assessor Collector	Overtime	290
Justice of the Peace	Office Supplies	903
Public Service	Travel/Dues/Conventions	655
Public Safety	Highway Patrol	550
Library	Utilities	409
Janitorial	Salary #6/Part Time	627
Janitorial	Health Insurance	198
Volunteer Fire Department	Retirement	2,266
Volunteer Fire Department	Worker's Compensation	114
Volunteer Fire Department	Insurance	8,608
Volunteer Fire Department	Repairs/Maintenance	1,050
Volunteer Fire Department	Equipment Maint.& Supplies	6,403
District Court	Court Reporter	11,060
District Court	Payroll – Social Security	600
District Court	Retirement	1,164
District Court	Health Insurance	122
District Court	Travel/Dues/Training	871
County Attorney	Telephone	191
County Attorney	Repairs & Maintenance	132
County Attorney	Capital Outlay	3,078
Sheriff	Salary #3	1,219
Sheriff	Salary #4	965
Sheriff	Other Supplies	6,292
Sheriff	Uniforms	1,523
Sheriff	Repairs & Maintenance	12,458
Jail	Salary – Department Head	926
Jail	Salary #6/Part-time	11,000
Jail	Overtime	11,336
Jail	Office Supplies/Postage	820
Jail	Case Management	2,269
Jail	Telephone	293
Jail	Medical/Psychological	2,237
Jail	Capital Outlay	32,125
County Court	Professional Fees/Contract Lab	1,185
County Court	Medical/Psychological	802
Crime Victims Coordinator	Salary – Department Head	975
Crime Victims Coordinator	Travel/Dues/Conventions	466
Rylander Library	Professional Fees/Contract Lab	562

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

<u>Department</u>	<u>Class</u>	<u>Amount of Expenditures over Budget</u>
Countywide	Professional Fees/Contract Lab	15,552
Countywide	Advertising & Required	710
Countywide	Travel/Dues/Conventions	1,956
Countywide	Copier/Computer	1,754
Countywide	Professional Fees/Contract	40,000
Precinct #1	Telephone	220
Precinct #1	Cattleguards, Fences	425
Precinct #2	Uniforms	121
Precinct #3	Repairs/Maintenance	1,579
Road & Bridge General	Repairs/Maintenance	158

**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".

**Interfund Receivables and Payables**

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

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

**Capital Assets**

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

***Government-wide Statements***

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

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of 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.

**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.

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

**Estimates**

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

**Long-term Debt**

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. 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

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

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



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

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

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

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

**G. REVENUES, EXPENDITURES, AND EXPENSES**

**Sales Tax**

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

San Saba County Appraisal District was created by authority of Senate Bill 621, known as the Property Tax Code, of the 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. On July 22, 2016, the County received a grant award of \$4,665,550 from the Texas Historical Commission for the restoration of the San Saba County Courthouse. The total estimated project cost is \$6,770,550, of which the County is responsible for \$2,105,000. Expenditures of \$1,690,120 were incurred on the project for the fiscal year ended September 30, 2018.

**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 2018 (2017 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 2018 tax levy on assessed valuations was \$3,058,495. Tax collections on current taxes assessed for fiscal year 2018 were approximately 97.3%.

(2) DEPOSITS AND INVESTMENTS

Deposits at September 30, 2018, categorized by level of risk, are presented in the following table:

	Bank Balance	Category			Carrying Amount
		1	2	3	
<b>POOLED DEPOSITS</b>					
Pooled cash and cash equivalents					
General & Special Revenue	\$2,235,556	\$ 250,000	\$ 1,985,556	\$ -	\$2,102,756
<b>NON-POOLED DEPOSITS</b>					
Non-pooled cash and cash equivalents					
General Funds					
MMA	20,058		20,058		20,058
Sheriff Forfeiture	1,051		1,051		1,786
Capital Projects	760,000		760,000		760,000
Fiduciary Funds					
District Clerk - CNB	1,818,397	250,000		1,568,397	1,818,397
District Clerk - Arrowhead	132,333	132,333			131,684
County Clerk	235,976	235,976			234,321
Ag Program	6,770	6,770			6,770
Justice of the Peace	5,128	5,128			1,854
Tax Assessor - Collector	18,431	18,431			18,431
County Attorney	13,587	13,587			13,587
County Available School	1,732	1,732			1,732
Minor account	697	697			697
Non-pooled certificates of deposit					
General Fund	100,000		100,000		100,000
Special Revenue	38,080		38,080		38,080
Fiduciary Funds					
District Clerk	30,984	30,984			30,984
Total Deposits	\$5,418,780	\$ 945,638	\$ 2,904,745	\$1,568,397	\$5,281,137

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.

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

- Category 1 Deposits that are insured or collateralized with securities held by the County or by its agent in the County's name.
- Category 2 Deposits, which are collateralized with securities, held by the pledging financial institution's trust department or agent in the County's name.
- Category 3 Deposits which are not collateralized.

### (3) CAPITAL ASSETS

Capital assets for governmental activities for the year ended September 30, 2018, are as follows:

	Balance September 30 2017	Additions	Retirements	Balance September 30 2018
Land	\$ 58,887	\$ -	\$ -	\$ 58,887
Buildings	296,987	-	-	296,987
Improvements	1,853,721	-	-	1,853,721
Infrastructure Improvements	3,612,326	1,690,119	-	5,302,445
Furniture & Fixtures	438,251	10,336	-	448,587
Machinery & Equipment	3,377,509	899,884	(263,071)	4,014,322
<b>Totals at historical cost</b>	<b>\$ 9,637,681</b>	<b>\$ 2,600,339</b>	<b>\$ (263,071)</b>	<b>\$ 11,974,949</b>
Less accumulated depreciation				
Buildings	(233,565)	(4,178)	-	(237,743)
Improvements	(286,713)	(12,183)	-	(298,896)
Infrastructure Improvements	(3,123,828)	(290,118)	-	(3,413,946)
Furniture & Fixtures	(391,134)	(19,296)	-	(410,430)
Machinery & Equipment	(3,149,642)	(155,229)	190,784	(3,114,087)
<b>Total accumulated depreciation</b>	<b>(7,184,882)</b>	<b>(481,004)</b>	<b>190,784</b>	<b>(7,475,102)</b>
<b>Governmental Activities capital assets, net</b>	<b>\$ 2,452,799</b>	<b>\$ 2,119,335</b>	<b>\$ (72,287)</b>	<b>\$ 4,499,847</b>

Depreciation expense was charged to governmental activities as follows:

General government administration	\$ 240,345
Road and bridge	<u>240,659</u>
<b>Total depreciation expense</b>	<b>\$ <u>481,004</u></b>

### (4) LEASE COMMITMENTS

#### *Capital Leases*

The County has leased certain vehicles and equipment, consisting of motor graders and related equipment to maintain the County's roads, under capital leases. The leased motor graders and related equipment have an aggregate cost of \$509,294. As of September 30, 2018, the following lease commitments are outstanding for San Saba County:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending September 30:			
2019	\$ 29,358	\$ 14,402	\$ 43,760
2020	27,882	11,480	39,362
2021	29,323	10,039	39,362
2022	30,838	8,524	39,362
2023	152,727	5,889	158,616

#### *Operating Leases*

As of September 30, 2018, the County had remaining operating lease commitments in the general fund of \$37,075 related to office equipment software and copier contracts. All leases are renewable one-year to five-year contracts. Expenditures related to such contracts for 2018 were \$32,345. Renewable month-to-month operating lease agreements to the Shook Family Trust, Mr. Robinson, and Arrowhead Bank for tenancy agreements are also in effect for \$4,750 per month.

(5) LONG-TERM DEBT

In June 2018, the County entered into a Tax Note (the "Note") agreement for courthouse improvements (San Saba County Texas \$800,000 Tax Notes, Series 2018) in the original amount of \$800,000, with principal and interest payments annually at a rate of 2.45%, final maturity February 15, 2025. The outstanding balance of the Note at September 30, 2018, is \$760,000 and the debt is secured by ad valorem taxes.

(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
\$58,385	\$1,552,987	\$ 235,498	\$ 1,846,470

(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:	29
Average monthly benefit:	\$827
Inactive employees entitled to but not yet receiving benefits	58
Active	48
Average monthly salary:	\$2,546
Average age:	52.39
Average length of service in years:	10.19

**(7) DEFINED BENEFIT PENSION PLAN - Continued**

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

**Board of Trustees.** The Board hires independent outside actuaries to conduct an annual valuation to measure the funding status and to determine the required employer contribution rate for each employer plan. The County contributed using the actuarially determined rate of 8.8% for the months of the accounting year in 2017. 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, 2017, 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, 2017 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2017 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, 2017, was 13.3 years.

As of December 31, 2017, the most recent actuarial valuation date, the plan was 99.62% funded. The actuarial accrued liability for benefits was \$6,627,011 and the actuarial value of assets was \$6,601,767, resulting in an unfunded actuarial accrued liability (UAAL) of \$25,244. The covered payroll (annual payroll of active employees covered by the plan) was \$1,380,040, and the ratio of the net pension liability as a % of covered payroll was 1.83%.

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, 2017 most recent actuarial valuation used the following assumptions in the measurement:

(7) DEFINED BENEFIT PENSION PLAN - *Continued*

Actuarial Valuation Information

Actuarial valuation date	12/31/14	12/31/15	12/31/16	12/31/17
Actuarial cost method	entry age	entry age	entry age	entry age
Amortization method	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, closed
Amortization period in years	20.0	20.0	20.0	20.0
Asset valuation method	SAF: 5-yr smoothed value	SAF: 5-yr smoothed value	SAF: 5-yr smoothed value	SAF: 5-yr smoothed value

*Actuarial assumptions:*

Investment rate of return	8.0%	8.0%	8.0%	8.0%
Projected salary increases	4.9%	4.9%	4.9%	4.9%
Inflation <sup>1</sup>	3.0%	3.0%	3.0%	2.75%
Cost-of-living adjustments	0.0%	0.0%	0.0%	0.0%

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

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

Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
Dow Jones U.S. Total Stock Market Index	11.50%	4.55%
Cambridge Associates Global Private Equity & Venture Capital Index	16.00%	7.55%
MSCI World (net) Index	1.50%	4.85%
MSCI World Ex USA (net)	11.00%	4.55%
MSCI Emerging Markets (net) Index	8.00%	5.55%
Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	0.75%
FTSE High Yield Cash Pay Capped Index	8.00%	4.12%
S&P/LSTA Leveraged Loan Index	10.00%	8.06%
Cambridge Associates Distress Securities Index	2.00%	6.30%
67% FTSE NAREIT Equity REITs Index + 33%		
FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.05%
Alerian MLP Index	3.00%	6.00%
Cambridge Associates Real Estate Index	6.00%	6.25%
Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	18.00%	4.10%
	100%	

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

(7) DEFINED BENEFIT PENSION PLAN - Continued

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

Changes in the Net Pension Liability / (Asset)

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, 2016	\$ 6,123,046	\$ 5,838,164	\$ 284,882
Changes for the year:			
Service cost	172,716	-	172,716
Interest on total pension liability <sup>(1)</sup>	498,047	-	498,047
Effect of plan changes <sup>(2)</sup>	-	-	-
Effect of economic/demographic gains or losses	79,512	-	79,512
Effect of assumptions changes or inputs	53,598	-	53,598
Refund of contributions	(12,183)	(12,183)	-
Benefit payments	(287,725)	(287,725)	-
Administrative expenses	-	(4,390)	4,390
Member contributions	-	96,603	(96,603)
Net investment income	-	850,854	(850,854)
Employer contributions	-	121,582	(121,582)
Other <sup>(3)</sup>	-	(1,138)	1,138
Balances as of December 31, 2017	\$ 6,627,011	\$ 6,601,767	\$ 25,244

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

(2) No plan changes valued.

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

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

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total Pension Liability	\$ 7,345,028	\$ 6,627,011	\$ 6,008,311
Fiduciary Net Position	6,601,767	6,601,767	6,601,767
Net Pension liability / (asset)	\$ 743,261	\$ 25,244	\$ (593,456)

**Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions.** For the year ended December 31, 2017, the County recognized pension expense of \$82,254. At December 31, 2017, 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	\$ -	\$ 53,008
Changes in actuarial assumptions	-	35,732
Net difference between projected and actual earnings	81,789	-
Contributions paid to TRS subsequent to measurement date	-	89,467
TOTAL	\$ 81,789	\$ 178,207



(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:	
2018	\$ 83,031
2019	68,693
2020	(68,487)
2021	(76,285)
2022	-
Thereafter	-

**Pension Expense / (Income)**

<b>Pension Expense / (Income)</b>	<b><u>January 1, 2017 to December 31, 2017</u></b>
Service cost	\$ 172,716
Interest on total pension liability <sup>(1)</sup>	498,047
Effect of plan changes	-
Administrative expenses	4,390
Member contributions	(96,603)
Expected investment return net of investment expenses	(469,426)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	( 84,534)
Recognition of assumption changes or inputs	17,866
Recognition of gains or losses	38,661
Other <sup>(2)</sup>	<u>1,137</u>
Pension expense / (income)	\$ 82,254

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

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

(8) GROUP TERM LIFE FUND

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

The GTLF is a separate trust administered by the TCDRS Board of Trustees. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for the GTLF. This report may be obtained by writing to the Texas County and District Retirement System, PO Box 2034, Austin, TX 78768-2034, or by calling 800-823-7782. TCDRS' CAFR is also available at [www.tcdrs.org](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 year ended September 30, 2018 were \$28,978, 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, 2018:

Transfer From	To Debt Service Fund	To Road & Bridge General Precincts	To Special Revenue	Total Transfers
General				
Indigent Defense			\$ 10,162	\$ 10,162
General	40,000	113,903		153,903
Road & Bridge				
General	271,519	974,344		1,245,863
Total Transfers	\$ 311,519	\$1,088,247	\$ 10,162	\$ 1,409,928

(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.

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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, 2018, there are no pending lawsuits against the County.

**REQUIRED  
SUPPLEMENTARY INFORMATION**

## STATEMENT 10

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements As Compared with Budget  
General Fund  
For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual (Over) Under Budget
<b>REVENUES:</b>				
Taxes	\$ 2,401,589.00	\$ 2,401,589.00	\$ 2,449,337.88	\$ (47,748.88)
Taxes - Prior Year	30,500.00	30,500.00	30,051.05	448.95
Penalty & Interest	30,000.00	30,000.00	28,566.23	1,433.77
Sales Tax	219,000.00	219,000.00	289,105.05	(70,105.05)
Mixed Drink Tax	2,500.00	2,500.00	3,940.69	(1,440.69)
Fees of Office	168,500.00	168,500.00	172,617.90	(4,117.90)
Fees to Clerks	1,500.00	1,500.00	1,072.68	427.32
Fees for Peace Officers	10,000.00	10,000.00	11,194.69	(1,194.69)
Fees for Services of Prosecutors	500.00	500.00	-	500.00
Liquor Licenses	500.00	500.00	1,130.00	(630.00)
Auto Registration Fees	20,000.00	20,000.00	23,199.15	(3,199.15)
Jury Fees	850.00	850.00	253.32	596.68
Traffic Fees	400.00	400.00	1,510.76	(1,110.76)
County Transaction Fees	1,000.00	1,000.00	2,081.67	(1,081.67)
Bond Forfeiture	-	-	-	-
Child Safety	-	-	733.35	(733.35)
Law Library Fund	2,000.00	2,000.00	-	2,000.00
Traffic Law Failure to Appear	1,850.00	1,850.00	1,000.94	849.06
Court Appointed Attorney Fee	-	50.00	-	50.00
Judicial Education Fee	150.00	150.00	2.30	147.70
State Salary Supplement	48,533.33	48,533.33	48,533.00	0.33
Indigent Program Reimbursement	-	5,000.00	15,000.00	(10,000.00)
Intergovernmental Revenue	222,934.78	222,934.78	225,897.71	(2,962.93)
Grant Income	4,585,570.00	4,585,570.00	823,099.20	3,762,470.80
Rental Income	18,000.00	18,000.00	18,000.00	-
Other Income	28,000.00	28,000.00	40,096.20	(12,096.20)
Supplement from Undesignated Reserve	-	-	-	-
Interest Income	8,000.00	8,000.00	47,743.29	(39,743.29)
District Attorney State Supplement	-	-	-	-
<b>TRANSFERS:</b>				
Interfund Transfers In	-	-	-	-
Interdepartmental Transfers In	-	-	-	-
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 7,801,877.11</b>	<b>\$ 7,806,927.11</b>	<b>\$ 4,234,167.06</b>	<b>\$ 3,572,760.05</b>

STATEMENT 10  
CONTINUED

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>COUNTY JUDGE</b>				
Salary - Department Head	\$ 60,658.76	\$ 61,722.52	\$ 60,658.80	\$ (1,063.72)
Salary - #1	25,152.00	25,906.56	25,040.59	(865.97)
Payroll Tax - Social Security	5,415.13	5,433.00	5,195.92	(237.08)
Payroll Tax - Medicare	1,266.44	1,270.62	1,215.15	(55.47)
Retirement	7,694.72	7,614.97	7,318.15	(296.82)
Death Benefits	550.25	569.59	539.99	(29.60)
Health Insurance	19,152.00	22,024.80	15,713.88	(6,310.92)
Unemployment	18.24	129.53	15.35	(114.18)
Worker's Compensation	323.16	522.73	309.73	(213.00)
Office Supplies/Postage	1,000.00	1,000.00	908.99	(91.01)
Other Supplies	-	-	-	-
Advertising & Required Publications	1,115.00	1,115.00	-	(1,115.00)
Travel/Dues/Conventions	7,500.00	7,500.00	5,177.27	(2,322.73)
Telephone	3,500.00	3,500.00	2,746.16	(753.84)
Repairs/Maintenance	300.00	300.00	92.25	(207.75)
Equipment Maintenance & Supplies	450.00	450.00	-	(450.00)
Capital Outlay	-	-	-	-
<b>TOTAL County Judge</b>	<b>\$ 134,095.70</b>	<b>\$ 139,059.32</b>	<b>\$ 124,932.23</b>	<b>\$ (14,127.09)</b>
<b>COUNTY CLERK</b>				
Salary - Department Head	\$ 18,686.13	\$ 19,246.71	\$ 18,686.16	\$ (560.55)
Salary - #6 or Part-Time	14,352.00	14,782.56	14,465.16	(317.40)
Payroll Tax - Social Security	2,048.36	2,109.81	2,035.91	(73.90)
Payroll Tax - Medicare	479.05	493.42	476.22	(17.20)
Retirement	2,910.66	2,957.14	2,830.87	(126.27)
Death Benefits	208.14	221.19	208.84	(12.35)
Health Insurance	-	-	99.00	99.00
Unemployment	10.41	73.91	8.68	(65.23)
Worker's Compensation	122.24	119.10	119.81	0.71
Office Supplies/Postage	7,000.00	7,000.00	4,995.62	(2,004.38)
Travel/Dues/Conventions	625.00	625.00	295.00	(330.00)
Telephone	600.00	600.00	497.14	(102.86)
Repairs/Maintenance	300.00	300.00	-	(300.00)
Copier/Maintenance Contract	11,500.00	11,500.00	7,609.96	(3,890.04)
Capital Outlay	500.00	500.00	438.82	(61.18)
<b>TOTAL County Clerk</b>	<b>\$ 59,341.99</b>	<b>\$ 60,528.84</b>	<b>\$ 52,767.19</b>	<b>\$ (7,761.65)</b>

STATEMENT 10  
CONTINUED

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>DISTRICT CLERK</b>				
Salary - Department Head	\$ 18,686.13	\$ 19,246.71	\$ 18,686.16	\$ (560.55)
Salary - #1	25,152.00	25,906.56	25,132.09	(774.47)
Overtime	-	-	72.54	72.54
Payroll Tax - Social Security	2,672.54	2,799.50	2,667.47	(132.03)
Payroll Tax - Medicare	625.03	654.72	623.82	(30.90)
Retirement	3,797.60	3,923.82	3,747.97	(175.85)
Death Benefits	271.56	293.50	276.53	(16.97)
Health Insurance	9,576.00	11,012.40	9,106.92	(1,905.48)
Unemployment	17.70	129.53	15.24	(114.29)
Worker's Compensation	162.20	158.04	158.65	0.61
Office Supplies/Postage	3,700.00	3,700.00	3,174.75	(525.25)
Travel/Dues/Conventions	600.00	600.00	280.00	(320.00)
Telephone	550.00	550.00	507.93	(42.07)
Repairs/Maintenance	150.00	150.00	-	(150.00)
Copier/Maintenance Contract	1,400.00	1,400.00	1,187.42	(212.58)
Capital Outlay	100.00	100.00	-	(100.00)
<b>TOTAL District Clerk</b>	<b>\$ 67,460.76</b>	<b>\$ 70,624.78</b>	<b>\$ 65,637.49</b>	<b>\$ (4,987.29)</b>
<b>COUNTY TREASURER</b>				
Salary - Department Head	\$ 37,372.26	\$ 38,493.43	\$ 37,372.32	\$ (1,121.11)
Salary - #6 or Part Time	4,120.00	4,243.60	114.76	(4,128.84)
Payroll Tax - Social Security	2,572.52	2,649.70	2,324.20	(325.50)
Payroll Tax - Medicare	601.64	619.69	543.62	(76.07)
Retirement	3,655.47	3,713.85	3,201.36	(512.49)
Death Benefits	261.40	277.79	236.18	(41.61)
Health Insurance	9,576.00	11,012.40	9,106.92	(1,905.48)
Unemployment	2.99	21.22	0.06	(21.16)
Worker's Compensation	153.52	149.58	135.86	(13.72)
Office Supplies/Postage	2,500.00	2,000.00	2,495.67	495.67
Other Supplies	100.00	100.00	40.92	(59.08)
Advertising & Required Publications	50.00	50.00	39.20	(10.80)
Travel/Dues/Conventions	4,500.00	4,000.00	3,503.37	(496.63)
Telephone	1,050.00	1,050.00	970.95	(79.05)
Repairs/Maintenance	300.00	300.00	-	(300.00)
Software Maintenance	500.00	500.00	-	(500.00)
Capital Outlay	1,500.00	1,500.00	990.00	(510.00)
<b>TOTAL County Treasurer</b>	<b>\$ 68,815.80</b>	<b>\$ 70,681.26</b>	<b>\$ 61,075.39</b>	<b>\$ (9,605.87)</b>

STATEMENT 10  
CONTINUED

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>TAX ASSESSOR</b>				
Salary - Department Head	\$ 21,407.90	\$ 22,050.14	\$ 21,407.88	\$ (642.26)
Salary - #1	25,152.00	25,906.56	24,907.46	(999.10)
Salary - #2	25,152.00	25,906.56	23,295.62	(2,610.94)
Overtime	-	-	290.16	290.16
Payroll Tax - Social Security	4,446.14	4,579.52	4,325.86	(253.66)
Payroll Tax - Medicare	1,039.82	1,071.02	1,011.67	(59.35)
Retirement	6,379.90	6,418.72	5,969.71	(449.01)
Death Benefits	466.77	480.11	440.44	(39.67)
Health Insurance	19,152.00	22,024.80	15,813.52	(6,211.28)
Unemployment	36.47	259.07	29.53	(229.54)
Worker's Compensation	265.33	258.52	252.87	(5.65)
Office Supplies/Postage	4,500.00	4,500.00	2,655.87	(1,844.13)
Other Supplies	300.00	300.00	71.00	(229.00)
Travel/Dues/Conventions	1,500.00	1,500.00	594.09	(905.91)
Voter Registrar	3,000.00	3,000.00	1,914.57	(1,085.43)
Telephone	1,820.00	1,820.00	1,670.33	(149.67)
Repairs/Maintenance	300.00	300.00	-	(300.00)
Capital Outlay	1,200.00	1,200.00	720.37	(479.63)
<b>TOTAL Tax Assessor</b>	<b>\$ 116,118.33</b>	<b>\$ 121,575.02</b>	<b>\$ 105,370.95</b>	<b>\$ (16,204.07)</b>
<b>JUSTICE OF PEACE</b>				
Salary - Department Head	\$ 35,478.73	\$ 38,493.43	\$ 35,477.52	\$ (3,015.91)
Salary - #1	25,152.00	25,906.56	25,357.21	(549.35)
Salary - Part-Time	-	-	-	-
Contract Labor	612.00	612.00	550.00	(62.00)
Payroll Tax - Social Security	3,759.11	3,992.80	3,561.84	(430.96)
Payroll Tax - Medicare	879.15	933.80	833.04	(100.76)
Retirement	5,341.57	5,596.36	5,195.24	(401.12)
Death Benefits	381.97	418.60	383.24	(35.36)
Health Insurance	19,152.00	22,024.80	18,015.84	(4,008.96)
Unemployment	18.24	129.53	15.36	(114.17)
Worker's Compensation	224.33	225.40	219.33	(6.07)
Office Supplies/Postage	2,000.00	2,550.00	3,453.32	903.32
Travel/Dues/Conventions	2,200.00	2,200.00	1,517.42	(682.58)
Telephone	2,439.40	1,900.00	1,804.28	(95.72)
Copier/Maintenance Contract	2,550.00	2,550.00	2,401.90	(148.10)
<b>TOTAL Justice of Peace</b>	<b>\$ 100,188.50</b>	<b>\$ 107,533.28</b>	<b>\$ 98,785.54</b>	<b>\$ (8,747.74)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2018

STATEMENT 10  
CONTINUED

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>COUNTY EXTENSION AGENTS</b>				
Salary - Department Head	\$ 12,796.31	\$ 13,180.20	\$ 12,796.32	\$ (383.88)
Salary - #1	12,796.31	13,180.20	3,199.08	(9,981.12)
Salary - #2	25,152.00	25,906.56	25,243.92	(662.64)
Payroll Tax - Social Security	3,146.17	3,240.55	2,431.20	(809.35)
Payroll Tax - Medicare	735.80	757.87	568.55	(189.32)
Retirement	2,215.89	2,251.28	2,155.74	(95.54)
Death Benefits	319.69	168.39	159.07	(9.32)
Health Insurance	9,576.00	11,012.40	9,106.92	(1,905.48)
Unemployment	36.79	261.33	26.60	(234.73)
Worker's Compensation	187.76	182.93	91.27	(91.66)
Office Supplies/Postage	2,000.00	2,000.00	1,766.88	(233.12)
Other Supplies	200.00	200.00	61.96	(138.04)
Travel/Dues/Conventions	4,600.00	5,600.00	4,742.79	(857.21)
Continuing Education	550.00	550.00	140.00	(410.00)
Association Dues	300.00	300.00	110.00	(190.00)
Mileage	15,000.00	16,000.00	15,570.44	(429.56)
Telephone	1,480.00	1,480.00	1,551.64	71.64
Copier/Maintenance Contract	4,450.00	4,450.00	4,118.31	(331.69)
<b>TOTAL County Extension Agents</b>	<b>\$ 95,542.72</b>	<b>\$ 100,721.71</b>	<b>\$ 83,840.69</b>	<b>\$ (16,881.02)</b>
<b>VETERANS SERVICE OFFICER</b>				
Salary - Department Head	\$ 5,118.52	\$ 5,272.08	\$ 5,118.48	\$ (153.60)
Payroll Tax - Social Security	317.35	326.87	317.35	(9.52)
Payroll Tax - Medicare	74.22	76.45	74.16	(2.29)
Retirement	450.94	458.14	437.10	(21.04)
Death Benefits	32.25	34.27	32.28	(1.99)
Health Insurance	-	-	99.00	99.00
Unemployment	3.71	26.36	3.09	(23.27)
Worker's Compensation	18.94	18.45	18.51	0.06
Office Supplies/Postage	150.00	150.00	28.00	(122.00)
Travel/Dues/Conventions	550.00	550.00	-	(550.00)
Telephone	490.00	510.00	560.85	50.85
<b>TOTAL Veterans Service Officer</b>	<b>\$ 7,205.93</b>	<b>\$ 7,422.62</b>	<b>\$ 6,688.82</b>	<b>\$ (733.80)</b>
<b>LIBRARY</b>				
Salary - Department Head	\$ 24,106.55	\$ 24,829.75	\$ 24,106.56	\$ (723.19)
Salary - #6 or Part- Time	946.50	6,240.00	942.00	(5,298.00)
Payroll Tax - Social Security	1,494.61	1,926.32	1,553.01	(373.31)
Payroll Tax - Medicare	349.55	450.51	363.22	(87.29)
Retirement	2,123.79	2,699.96	2,058.69	(641.27)
Death Benefits	151.87	201.95	151.92	(50.03)
Health Insurance	9,576.00	11,012.40	9,007.92	(2,004.48)
Unemployment	17.48	155.35	15.06	(140.29)
Worker's Compensation	98.84	195.64	35.87	(159.77)
Other Supplies	350.00	350.00	202.71	(147.29)
Travel/Dues/Conventions	300.00	300.00	-	(300.00)
Telephone	600.00	650.00	564.84	(85.16)
Utilities	6,000.00	6,500.00	6,908.94	408.94
Repairs/Maintenance	800.00	500.00	532.67	32.67
Capital Outlay	880.00	880.00	-	(880.00)
<b>TOTAL Library</b>	<b>\$ 47,795.19</b>	<b>\$ 56,891.88</b>	<b>\$ 46,443.41</b>	<b>\$ (10,448.47)</b>



STATEMENT 10  
CONTINUED

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>PUBLIC SERVICE</b>				
Salary - Indigent Payroll	\$ 16,082.31	\$ 16,564.78	\$ 16,139.22	\$ (425.56)
Benefits	-	-	-	-
Judicial Administration	-	-	-	-
Payroll Tax - Social Security	997.10	1,027.02	935.95	(91.07)
Payroll Tax - Medicare	233.19	240.19	218.88	(21.31)
Retirement	1,416.85	1,439.48	1,378.29	(61.19)
Death Benefits	101.32	107.67	101.72	(5.95)
Health Insurance (Indigent Director)	9,576.00	11,012.40	9,007.92	(2,004.48)
Unemployment	11.66	82.82	9.86	(72.96)
Worker's Compensation	59.50	57.98	41.06	(16.92)
Travel/Dues/Conventions	-	185.95	841.00	655.05
Medical/Psychological	1,000.00	1,000.00	-	(1,000.00)
Legal	2,000.00	2,000.00	1,200.00	(800.00)
Indigent Health Care	192,127.00	211,823.35	193,018.31	(18,805.04)
Soil Conservation	6,000.00	6,000.00	6,000.00	-
Airport	602.11	1,500.00	-	(1,500.00)
Child Welfare Board	3,500.00	3,000.00	2,463.57	(536.43)
Children's Advocacy/CASA	1,660.00	1,660.00	1,659.96	(0.04)
HCCAA	8,000.00	8,000.00	6,414.00	(1,586.00)
MHMR	2,400.00	4,000.00	2,400.00	(1,600.00)
<b>TOTAL Public Service</b>	<b>\$ 245,767.04</b>	<b>\$ 269,701.64</b>	<b>\$ 241,829.74</b>	<b>\$ (27,871.90)</b>
<b>PUBLIC SAFETY</b>				
Adult Probation	\$ 1,075.00	\$ 1,075.00	\$ 1,025.87	\$ (49.13)
Crime Stoppers	950.00	950.00	824.19	(125.81)
Game Wardens	475.00	475.00	-	(475.00)
Highway Patrol	1,100.00	1,100.00	1,649.95	549.95
Trapper's Association	43,200.00	43,200.00	43,200.00	-
Insurance	2,000.00	2,000.00	-	(2,000.00)
Juvenile Probation/Detention	32,264.00	32,264.00	25,294.54	(6,969.46)
Fire Department	27,500.00	27,500.00	16,786.00	(10,714.00)
<b>TOTAL Public Safety</b>	<b>\$ 108,564.00</b>	<b>\$ 108,564.00</b>	<b>\$ 88,780.55</b>	<b>\$ (19,783.45)</b>

STATEMENT 10  
CONTINUED

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>COUNTY-WIDE</b>				
Professional Fees/Contract Services	\$ 16,500.00	\$ -	\$ 15,552.28	\$ 15,552.28
Health Insurance	-	-	(431.28)	(431.28)
Unemployment	-	-	-	-
Worker's Compensation	-	-	-	-
Office Supplies/Postage	2,000.00	2,000.00	522.90	(1,477.10)
Other Supplies	1,500.00	1,500.00	1,211.79	(288.21)
Advertising & Required Publications	500.00	500.00	1,209.90	709.90
Travel/Dues/Conventions	500.00	500.00	2,456.18	1,956.18
Telephone	4,720.00	2,500.00	1,571.25	(928.75)
Utilities	35,000.00	28,500.00	25,520.69	(2,979.31)
Insurance	50,000.00	55,000.00	51,647.24	(3,352.76)
Repairs/Maintenance	12,500.00	10,000.00	8,003.90	(1,996.10)
CTTC-Telephone Contract	4,775.75	5,025.00	3,593.97	(1,431.03)
Copier/Maintenance Contract	7,000.00	7,250.00	9,004.22	1,754.22
County Permanent Improvements	6,745,805.00	5,773,967.09	1,690,119.85	(4,083,847.24)
Fees and Licenses	500.00	500.00	558.46	58.46
Contingency	74,368.11	70,500.18	60,128.00	(10,372.18)
Audit	33,000.00	33,000.00	22,200.00	(10,800.00)
Central Appraisal District	97,148.52	102,080.83	93,320.16	(8,760.67)
Election Expense	21,723.97	15,000.00	15,003.72	3.72
Principal	-	100,000.00	-	(100,000.00)
Debt Service Interest/ Loan Closing Co:	-	21,750.56	40,000.00	18,249.44
Capital Outlay	-	-	-	-
<b>TOTAL County-Wide</b>	<b>\$ 7,107,541.35</b>	<b>\$ 6,229,573.66</b>	<b>\$ 2,041,193.23</b>	<b>\$ (4,188,380.43)</b>
<b>JANITORIAL</b>				
Salary - Department Head	\$ 26,556.73	\$ 27,353.43	\$ 26,097.79	\$ (1,255.64)
Salary - #6 or Part-time	13,000.00	13,390.00	14,017.00	627.00
Payroll Tax - Social Security	2,452.52	2,526.09	2,467.39	(58.70)
Payroll Tax - Medicare	573.57	590.78	577.03	(13.75)
Retirement	3,484.95	3,540.60	3,023.61	(516.99)
Death Benefits	249.21	264.83	222.93	(41.90)
Health Insurance	-	-	198.00	198.00
Unemployment	28.68	203.72	25.67	(178.05)
Worker's Compensation	1,443.82	1,487.14	1,353.43	(133.71)
Other Supplies	6,796.60	6,796.60	6,428.77	(367.83)
Uniforms	-	-	-	-
Telephone	700.00	700.00	406.39	(293.61)
Repairs/Maintenance	2,000.99	2,000.99	1,768.26	(232.73)
<b>TOTAL Janitorial</b>	<b>\$ 57,287.07</b>	<b>\$ 58,854.18</b>	<b>\$ 56,586.27</b>	<b>\$ (2,267.91)</b>

STATEMENT 10  
CONTINUED

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>FIRE DEPARTMENT</b>				
Retirement	\$ 3,000.00	\$ 3,000.00	\$ 5,266.34	\$ 2,266.34
Worker's Compensation	1,500.00	1,500.00	1,614.30	114.30
Other Supplies	1,500.00	1,500.00	586.36	(913.64)
Travel/Dues/Conventions	2,775.00	2,775.00	2,727.33	(47.67)
Telephone	1,050.00	1,050.00	906.51	(143.49)
Utilities	2,400.00	2,400.00	1,263.52	(1,136.48)
Insurance	7,500.00	7,500.00	16,108.00	8,608.00
Repairs/Maintenance	7,000.00	9,644.31	10,693.89	1,049.58
Fuel/Oil/Etc	7,000.00	7,000.00	3,301.48	(3,698.52)
Equipment Maintenance & Supplies	8,175.00	11,861.53	18,264.31	6,402.78
Capital Outlay	9,225.00	9,225.00	-	(9,225.00)
<b>TOTAL Fire Department</b>	<b>\$ 51,125.00</b>	<b>\$ 57,455.84</b>	<b>\$ 60,732.04</b>	<b>\$ 3,276.20</b>
<b>DISTRICT COURT JUDICIAL SERVICES</b>				
Court Reporter & Coord	\$ 20,479.00	\$ 21,913.00	\$ 22,327.39	\$ 414.39
Judicial Administration	2,400.00	2,400.00	-	(2,400.00)
Payroll Taxes	867.00	931.00	1,530.27	599.27
Retirement	1,280.00	1,364.00	2,527.94	1,163.94
Death Benefits	53.00	39.00	75.53	36.53
Health Insurance	3,600.00	4,037.00	4,159.70	122.70
Unemployment	20.00	28.00	38.20	10.20
Worker's Compensation	135.00	79.00	84.76	5.76
Office Supplies/Postage	68.00	70.00	10.32	(59.68)
Other Supplies	222.00	227.00	198.03	(28.97)
Advertising & Required Publications	464.00	-	-	-
Travel/Dues/Conventions	449.00	312.00	1,183.30	871.30
Continuing Education/Dues	625.00	790.00	296.25	(493.75)
Telephone	177.00	-	14.33	14.33
Professional Liability Insurance	272.00	318.00	227.40	(90.60)
Repairs and Maint	74.00	76.00	-	(76.00)
Equipment Contract	244.00	250.00	255.73	5.73
Miscellaneous	68.00	68.00	22.60	(45.40)
Capital Outlay	133.00	136.00	-	(136.00)
<b>JUDICIAL SERVICES</b>				
Professional Fees/Contract Labor	55,000.00	72,225.00	40,659.00	(31,566.00)
Judicial Administration	2,400.00	2,400.00	2,286.78	(113.22)
Law Books	400.00	400.00	-	(400.00)
Appeals Records	3,000.00	-	-	-
Case Management	-	-	-	-
Fees & Licenses	-	-	-	-
Jury Fees	750.00	750.00	714.00	(36.00)
Medical/Psychological	1,000.00	1,000.00	-	(1,000.00)
<b>TOTAL District Court</b>	<b>\$ 94,180.00</b>	<b>\$ 109,813.00</b>	<b>\$ 76,611.53</b>	<b>\$ (33,201.47)</b>

STATEMENT 10  
CONTINUED

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>VOLUNTEER AMBULANCE</b>				
Professional Fees	\$ 225,000.00	\$ 225,000.00	\$ 225,000.00	\$ -
Fuel/Oil/Etc	-	-	-	-
Equipment Maintenance & Supplies	-	-	-	-
Copier/Maintenance Contract	-	-	-	-
Medical/Psychological	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL Volunteer Ambulance</b>	<b>\$ 225,000.00</b>	<b>\$ 225,000.00</b>	<b>\$ 225,000.00</b>	<b>\$ -</b>
<b>EMERGENCY MANAGEMENT</b>				
Salary - Department Head	\$ 11,320.40	\$ 11,660.01	\$ 11,359.77	\$ (300.24)
Payroll Tax - Social Security	701.86	722.92	658.73	(64.19)
Payroll Tax - Medicare	164.15	169.07	154.06	(15.01)
Retirement	997.33	1,013.26	970.04	(43.22)
Death Benefits	71.32	75.79	71.52	(4.27)
Unemployment	8.21	58.30	6.70	(51.60)
Worker's Compensation	41.89	40.81	58.35	17.54
Office Supplies/Postage	150.00	100.00	44.88	(55.12)
Other Supplies	50.00	50.00	-	(50.00)
Advertising & Required Publications	150.00	150.00	144.00	(6.00)
Travel/Dues/Conventions	5,000.00	4,814.05	4,265.87	(548.18)
Telephone	1,550.00	1,550.00	1,291.48	(258.52)
Capital Outlay	75.00	1,400.00	-	(1,400.00)
<b>TOTAL Emergency Management</b>	<b>\$ 20,280.16</b>	<b>\$ 21,804.21</b>	<b>\$ 19,025.40</b>	<b>\$ (2,778.81)</b>
<b>COUNTY ATTORNEY</b>				
Salary - Department Head	\$ 58,761.63	\$ 59,824.48	\$ 58,761.60	\$ (1,062.88)
Salary - #1	4,318.64	6,008.20	4,353.64	(1,654.56)
Payroll Tax - Social Security	3,910.98	4,081.63	3,316.16	(765.47)
Payroll Tax - Medicare	914.66	954.57	775.49	(179.08)
Retirement	5,557.37	5,720.86	5,389.99	(330.87)
Death Benefits	397.41	427.91	397.56	(30.35)
Health Insurance	9,576.00	11,012.40	9,106.92	(1,905.48)
Unemployment	3.13	30.04	2.50	(27.54)
Worker's Compensation	233.40	329.16	223.75	(105.41)
Office Supplies/Postage	5,240.49	5,770.95	2,419.71	(3,351.24)
Other Supplies	-	-	-	-
Travel/Dues/Conventions	2,820.00	3,420.00	1,939.31	(1,480.69)
Telephone	3,670.00	3,970.00	4,161.40	191.40
Repairs/Maintenance	1,736.00	1,736.00	1,867.50	131.50
Capital Outlay	1,714.00	1,714.00	4,792.00	3,078.00
<b>TOTAL County Attorney</b>	<b>\$ 98,853.71</b>	<b>\$ 105,000.20</b>	<b>\$ 97,507.53</b>	<b>\$ (7,492.67)</b>

STATEMENT 10  
CONTINUED

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>SHERIFF</b>				
Salary - Department Head	\$ 21,407.90	\$ 22,050.14	\$ 21,407.88	\$ (642.26)
Salary - #1	38,765.79	39,928.76	39,771.70	(157.06)
Salary - #2	37,617.45	38,745.97	33,730.02	(5,015.95)
Salary - #3	37,617.45	38,745.97	39,965.04	1,219.07
Salary - #4	37,617.45	38,745.97	39,711.24	965.27
Salary - #5	37,617.45	38,745.97	37,883.88	(862.09)
Salary - #6	37,617.45	38,745.97	37,562.40	(1,183.57)
Overtime	12,000.00	12,360.00	12,213.30	(146.70)
Professional Fees/Contract Lab	-	-	-	-
Payroll Tax - Social Security	16,384.18	16,620.26	16,033.04	(587.22)
Payroll Tax - Medicare	3,831.78	3,887.00	3,749.62	(137.38)
Retirement	23,281.39	23,295.18	22,400.48	(894.70)
Death Benefits	1,664.84	1,742.45	1,652.14	(90.31)
Health Insurance	67,032.00	77,086.80	57,315.44	(19,771.36)
Unemployment	666.98	1,230.09	147.80	(1,082.29)
Worker's Compensation	6,340.39	5,897.51	5,711.31	(186.20)
Office Supplies/Postage	3,000.00	3,000.00	1,532.89	(1,467.11)
Other Supplies	2,500.00	5,000.00	11,291.70	6,291.70
Uniforms	3,000.00	4,000.00	5,523.43	1,523.43
Advertising & Required Publications	1,000.00	1,000.00	229.20	(770.80)
Travel/Dues/Conventions	2,000.00	2,000.00	537.49	(1,462.51)
Case Management	4,500.00	1,500.00	125.00	(1,375.00)
Impress Funds	1,000.00	1,000.00	-	(1,000.00)
Telephone	4,750.00	4,750.00	4,515.55	(234.45)
Repairs/Maintenance	10,000.00	18,000.00	30,457.91	12,457.91
Fuel/Oil/Etc	30,000.00	30,000.00	28,619.54	(1,380.46)
Equipment Maintenance & Supplies	-	-	-	-
Capital Outlay	40,000.00	110,000.00	50,614.42	(59,385.58)
<b>TOTAL Sheriff</b>	<b>\$ 481,212.50</b>	<b>\$ 578,078.04</b>	<b>\$ 502,702.42</b>	<b>\$ (75,375.62)</b>

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2018

STATEMENT 10  
CONTINUED

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>JAIL</b>				
Salary - Department Head	\$ 29,159.33	\$ 30,034.11	\$ 30,959.68	\$ 925.57
Salary - #1	28,011.01	28,851.34	27,882.39	(968.95)
Salary - #2	28,011.01	28,851.34	26,004.06	(2,847.28)
Salary - #3	28,011.01	28,851.34	5,392.89	(23,458.45)
Salary - #4	28,011.01	28,851.34	28,080.93	(770.41)
Salary - #5	28,011.01	28,851.34	27,418.02	(1,433.32)
Salary - #6 or Part-time	-	6,000.00	17,000.32	11,000.32
Overtime	14,000.00	14,420.00	25,755.56	11,335.56
Payroll Tax - Social Security	11,483.29	12,072.07	10,821.06	(1,251.01)
Payroll Tax - Medicare	2,685.61	2,823.31	2,530.72	(292.59)
Retirement	16,317.39	16,920.37	15,996.56	(923.81)
Death Benefits	1,166.85	1,265.62	1,178.61	(87.01)
Health Insurance	57,456.00	66,074.40	46,004.28	(20,070.12)
Unemployment	134.28	823.38	119.36	(704.02)
Worker's Compensation	4,074.72	4,283.64	4,238.32	(45.32)
Office Supplies/Postage	3,000.00	3,000.00	3,820.14	820.14
Other Supplies	2,000.00	2,000.00	671.36	(1,328.64)
Uniforms	1,000.00	1,000.00	1,131.55	131.55
Travel/Dues/Conventions	2,000.00	2,000.00	1,129.71	(870.29)
Case Management	11,500.00	7,000.00	9,268.51	2,268.51
Telephone	2,720.00	2,720.00	3,012.82	292.82
Utilities	19,000.00	15,000.00	11,209.59	(3,790.41)
Repairs/Maintenance	10,000.00	10,000.00	8,052.01	(1,947.99)
Fuel, Oil, Etc	10,000.00	10,000.00	2,086.18	(7,913.82)
Copier/Maintenance Contract	3,000.00	3,000.00	2,651.84	(348.16)
Prisoner Meals	10,000.00	8,000.00	8,077.74	77.74
Inmate Overflow	175,000.00	175,000.00	157,307.50	(17,692.50)
Medical/Psychological	7,000.00	7,000.00	9,237.42	2,237.42
Capital Outlay	46,500.00	10,000.00	42,124.80	32,124.80
<b>TOTAL Jail</b>	<b>\$ 579,252.52</b>	<b>\$ 554,693.60</b>	<b>\$ 529,163.93</b>	<b>\$ (25,529.67)</b>
<b>DISTRICT ATTORNEY</b>				
Salary - Department Head	\$ 70,230.00	\$ 77,092.00	\$ 70,865.72	\$ (6,226.28)
Salary - Part-time	3,000.00	3,000.00	-	(3,000.00)
Court Reporter	1,289.00	1,289.00	-	(1,289.00)
Payroll Taxes	6,086.00	6,208.00	5,456.17	(751.83)
Retirement	8,919.00	9,097.00	8,475.38	(621.62)
Death Benefits	255.00	260.00	-	(260.00)
Health Insurance	12,881.00	13,055.00	12,386.78	(668.22)
Unemployment	127.00	130.00	129.09	(0.91)
Worker's Compensation	658.00	671.00	458.28	(212.72)
Office Supplies/Postage	1,137.00	1,137.00	-	(1,137.00)
Other Supplies	2,653.00	2,653.00	1,614.80	(1,038.20)
Travel/Dues/Conventions	682.00	683.00	160.90	(522.10)
Continuing Education/Dues	1,266.00	1,266.00	525.42	(740.58)
Case Management	-	-	-	-
Telephone	801.00	801.00	820.08	19.08
Repairs/Maintenance	228.00	228.00	54.67	(173.33)
Copier/Maintenance Contract	681.00	682.00	743.41	61.41
Capital Outlay	379.00	379.00	-	(379.00)
<b>TOTAL District Attorney</b>	<b>\$ 111,272.00</b>	<b>\$ 118,631.00</b>	<b>\$ 101,690.70</b>	<b>\$ (16,940.30)</b>

STATEMENT 10  
CONTINUED

San Saba County, Texas  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
General Fund  
For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>MUNICIPAL COURT</b>				
Salary - Department Head	\$ 10,530.27	\$ 12,640.35	\$ 10,531.44	\$ (2,108.91)
Salary - #1	8,022.67	9,422.49	7,845.89	(1,576.60)
Payroll Tax - Social Security	1,150.28	1,367.90	1,075.66	(292.24)
Payroll Tax - Medicare	269.03	319.91	251.56	(68.35)
Retirement	1,800.49	1,917.84	1,569.42	(348.42)
Death Benefits	137.30	143.41	115.76	(27.65)
Unemployment	34.75	47.11	4.86	(42.25)
Worker's Compensation	62.21	121.46	67.12	(54.34)
<b>TOTAL Municipal Court</b>	<b>\$ 22,007.00</b>	<b>\$ 25,980.47</b>	<b>\$ 21,461.71</b>	<b>\$ (4,518.76)</b>
<b>COUNTY COURT</b>				
Part-Time	\$ -	\$ 4,500.00	\$ -	(4,500.00)
Professional Fees/Contract Services	1,000.00	1,000.00	2,184.94	1,184.94
Judicial Administration	500.00	500.00	389.74	(110.26)
Payroll Tax - Social Security	-	279.00	-	(279.00)
Payroll Tax - Medicare	-	65.25	-	(65.25)
Unemployment	-	22.50	-	(22.50)
Worker's Compensation	-	15.75	-	(15.75)
Case Management	1,000.00	1,000.00	707.52	(292.48)
Jury Fees	250.00	250.00	134.00	(116.00)
Medical/Psychological	500.00	500.00	1,302.00	802.00
<b>TOTAL County Court</b>	<b>\$ 3,250.00</b>	<b>\$ 8,132.50</b>	<b>\$ 4,718.20</b>	<b>\$ (3,414.30)</b>
<b>COURTHOUSE ANNEX</b>				
Repairs/Maintenance	\$ 7,000.00	\$ 7,000.00	\$ 1,208.95	\$ (5,791.05)
Capital Outlay	-	-	-	-
<b>TOTAL Courthouse Annex</b>	<b>\$ 7,000.00</b>	<b>\$ 7,000.00</b>	<b>\$ 1,208.95</b>	<b>\$ (5,791.05)</b>
<b>INTERFUND TRANSFERS</b>				
<b>TOTAL GENERAL FUND EXPENDITURE</b>	<b>\$ 9,909,157.27</b>	<b>\$ 9,213,321.05</b>	<b>\$ 4,713,753.91</b>	<b>\$ (4,499,567.14)</b>

Cash fund balance, October 1, 2017	\$ 2,004,758.62
Receipts	4,234,167.06
Interfund Transfers In	-
	<b>\$ 6,238,925.68</b>
Disbursements	(4,713,753.91)
Interfund Transfers Out	-
Cash fund balance, September 30, 2018	<b>\$ 1,525,171.77</b>

**SAN SABA COUNTY, TEXAS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE SCHEDULE OF CASH**  
**RECEIPTS AND DISBURSEMENTS - BUDGETARY BASIS**  
**YEAR ENDED SEPTEMBER 30, 2018**

Reconciliation of change in fund balances - total governmental funds to  
the change in governmental activities on a budgetary basis:

**Cash fund balance - cash receipts and disbursements budgetary basis** **\$ 1,525,172**

Amounts reported for governmental activities in the Statement of Revenues,  
Expenditures, and Changes in Net Position are different because:

The governmental funds statement of revenues, expenditures and changes in fund  
balance includes accrued payroll, employee vacation, and expenses that were  
payable as of the year end financial statement date. These payables and accruals  
increased the fund balance of the governmental fund balance. 188,453

Various other reclassifications and eliminations are necessary to convert from  
the budgetary basis of accounting to accrual basis of accounting. This  
includes the adjustments to receivables and the changes to other payables. 7,281

**Fund Balance Governmental Funds** **\$ 1,720,906**

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



San Saba County  
Road and Bridge - General Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Fines	\$ 23,000.00	\$ 23,000.00	\$ 15,844.50	\$ (7,155.50)
Road Tax	535,606.00	535,606.00	545,953.17	10,347.17
Road Tax - Prior Year	7,000.00	7,000.00	7,118.83	118.83
Road Tax - Penalty and Interest	5,800.00	5,800.00	5,830.99	30.99
Auto Registration Fees	440,000.00	440,000.00	404,626.05	(35,373.95)
Lateral Road Income	20,400.00	20,400.00	19,605.10	(794.90)
Other Income	267,496.52	267,496.52	250.00	(267,246.52)
<b>TRANSFERS</b>				
Interfund Transfer In	-	-	113,903.04	113,903.04
<b>TOTAL Receipts</b>	<b>\$ 1,299,302.52</b>	<b>\$ 1,299,302.52</b>	<b>\$ 1,113,131.68</b>	<b>\$ (186,170.84)</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ 1,000.00	\$ 1,000.00	\$ -	\$ (1,000.00)
Insurance	7,500.00	7,500.00	7,373.56	(126.44)
Repairs & Maintenance	1,000.00	1,000.00	1,158.00	158.00
County Permanent Improvements	1,000.00	14,000.00	-	(14,000.00)
<b>TRANSFERS</b>				
Interdepartmental Transfer Out	1,312,958.23	1,495,843.10	-	(1,495,843.10)
<b>TOTAL Expenditures</b>	<b>\$ 1,323,458.23</b>	<b>\$ 1,519,343.10</b>	<b>\$ 8,531.56</b>	<b>\$ (1,510,811.54)</b>

## Schedule of Cash Balance

Cash Fund Balance, October 1, 2017	\$ 1,592.67
Receipts	999,228.64
Transfers In	113,903.04
	<u>\$ 1,114,724.35</u>
Disbursements	(8,531.56)
Transfers Out	(974,343.72)
Cash Fund Balance, September 30, 2018	<u>\$ 131,849.07</u>

STATEMENT 12  
CONTINUED

San Saba County  
Road and Bridge - Precinct No. 1  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>RECEIPTS</b>				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	4,808.77	4,808.77
<b>TRANSFERS:</b>				
Road and Bridge General	-	-	-	-
<b>Total Receipts and Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,808.77</b>	<b>\$ 4,808.77</b>
<b>DISBURSEMENTS:</b>				
Salary - Department Head	\$ 38,067.48	\$ 39,209.50	\$ 38,067.48	\$ (1,142.02)
Salary - #1	32,050.18	33,011.69	32,145.26	(866.43)
Salary - #2	32,050.18	33,011.69	32,145.26	(866.43)
Salary #6 or Part-time	500.00	500.00	-	(500.00)
Overtime	500.00	500.00	92.46	(407.54)
Payroll tax - Social Security	6,396.41	6,586.44	6,351.92	(234.52)
Payroll tax - Medicare	1,495.93	1,540.38	1,485.58	(54.80)
Retirement	9,089.09	9,231.64	8,749.14	(482.50)
Death Benefits	649.96	690.51	645.50	(45.01)
Health Insurance	28,728.00	33,037.20	27,023.76	(6,013.44)
Unemployment	47.20	335.12	39.18	(295.94)
Worker's Compensation	2,504.71	2,350.78	936.49	(1,414.29)
Other Supplies	1,900.00	1,900.00	1,588.72	(311.28)
Uniforms	1,150.00	1,150.00	908.53	(241.47)
Travel/Dues/Conventions	800.00	800.00	680.96	(119.04)
Telephone	1,100.00	1,100.00	1,320.26	220.26
Utilities	3,000.00	3,000.00	2,997.11	(2.89)
Repairs/Maintenance	14,649.71	49,890.60	8,197.08	(41,693.52)
Fuel/Oil/Etc	20,745.00	20,745.00	18,014.81	(2,730.19)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	23,400.00	23,400.00	19,050.14	(4,349.86)
Road Maintenance Supplies	32,890.00	46,665.15	40,394.86	(6,270.29)
Cattle guards/fences	2,500.00	2,500.00	2,924.70	424.70
Capital Outlay	35,000.00	8,759.11	-	(8,759.11)
<b>TOTAL Precinct No. 1</b>	<b>\$ 294,313.85</b>	<b>\$ 325,014.81</b>	<b>\$ 248,859.20</b>	<b>\$ (76,155.61)</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2017	\$ -
Transfers in	244,050.43
Receipts	4,808.77
	<b>\$ 248,859.20</b>
Disbursements	(248,859.20)
Cash Fund Balance, September 30, 2018	<b>\$ -</b>

STATEMENT 12  
CONTINUED

San Saba County  
Road and Bridge - Precinct No. 2  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>RECEIPTS</b>				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	3,992.68	3,992.68
<b>TRANSFERS:</b>				
Road and Bridge General	-	-	-	-
	\$ -	\$ -	\$ 3,992.68	\$ 3,992.68
<b>DISBURSEMENTS:</b>				
Salary - Department Head	\$ 38,067.48	\$ 39,209.50	\$ 38,067.48	\$ (1,142.02)
Salary - #1	32,050.18	33,011.69	32,237.72	(773.97)
Salary - #2	32,050.18	33,011.69	32,237.72	(773.97)
Salary #6 or Part-time	1,000.00	1,000.00	-	(1,000.00)
Overtime	1,000.00	1,000.00	-	(1,000.00)
Professional Fees/Contract Lab	-	61.25	-	(61.25)
Payroll tax - Social Security	6,458.41	6,648.44	6,291.71	(356.73)
Payroll tax - Medicare	1,510.43	1,554.88	1,471.39	(83.49)
Retirement	9,177.19	9,318.54	8,757.28	(561.26)
Death Benefits	656.26	697.01	646.08	(50.93)
Health Insurance	28,728.00	33,037.20	27,023.76	(6,013.44)
Unemployment	47.92	340.12	39.32	(300.80)
Worker's Compensation	2,539.91	2,383.28	885.97	(1,497.31)
Other Supplies	5,459.51	5,259.51	1,012.40	(4,247.11)
Uniforms	1,000.00	1,200.00	1,321.01	121.01
Travel/Dues/Conventions	650.00	650.00	665.81	15.81
Telephone	1,675.00	1,675.00	1,117.26	(557.74)
Utilities	2,200.00	2,200.00	1,953.52	(246.48)
Repairs/Maintenance	14,000.00	14,000.00	6,816.53	(7,183.47)
Fuel/Oil/Etc	25,745.00	30,745.00	23,848.35	(6,896.65)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,069.14	(30.86)
Equipment Maintenance & Supplies	17,500.00	56,707.87	5,331.67	(51,376.20)
Road Maintenance Supplies	22,820.00	42,820.00	28,875.22	(13,944.78)
Cattle guards/fences	2,575.00	2,575.00	1,143.44	(1,431.56)
Capital Outlay	97,819.52	79,938.75	40,000.00	(39,938.75)
Debt Service - Principal	-	8,323.15	672.02	(7,651.13)
Debt Service - Interest	-	8,366.45	718.78	(7,647.67)
<b>TOTAL Precinct No. 2</b>	<b>\$ 349,829.99</b>	<b>\$ 420,834.33</b>	<b>\$ 266,203.58</b>	<b>\$ (154,630.75)</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2017	\$ -
Transfers in	262,210.90
Receipts	3,992.68
	\$ 266,203.58
Disbursements	(266,203.58)
Cash Fund Balance, September 30, 2018	\$ -

STATEMENT 12  
CONTINUED

San Saba County  
Road and Bridge - Precinct No. 3  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>RECEIPTS</b>				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	3,650.00	3,650.00
<b>TRANSFERS:</b>				
Road and Bridge General	-	-	-	-
	\$ -	\$ -	\$ 3,650.00	\$ 3,650.00
<b>DISBURSEMENTS:</b>				
Salary - Department Head	\$ 38,067.48	\$ 39,209.50	\$ 38,067.48	\$ (1,142.02)
Salary - #1	32,050.18	33,011.69	32,145.26	(866.43)
Salary - #2	32,050.18	33,011.69	31,022.34	(1,989.35)
Salary #6 or Part-time	50.00	50.00	-	(50.00)
Overtime	50.00	410.00	-	(410.00)
Payroll tax - Social Security	6,340.61	6,530.64	6,163.45	(367.19)
Payroll tax - Medicare	1,482.88	1,527.33	1,441.49	(85.84)
Retirement	9,009.80	9,153.43	8,646.10	(507.33)
Death Benefits	644.29	684.66	637.78	(46.88)
Health Insurance	28,728.00	33,037.20	25,489.12	(7,548.08)
Unemployment	46.55	330.62	38.49	(292.13)
Worker's Compensation	2,473.03	2,321.53	875.29	(1,446.24)
Other Supplies	4,000.00	4,000.00	1,176.90	(2,823.10)
Uniforms	1,200.00	1,200.00	1,295.26	95.26
Travel/Dues/Conventions	700.00	700.00	665.81	(34.19)
Telephone	1,000.00	1,000.00	880.27	(119.73)
Utilities	1,200.00	1,500.00	1,245.56	(254.44)
Repairs/Maintenance	10,000.00	10,000.00	11,578.63	1,578.63
Fuel/Oil/Etc	22,344.00	22,344.00	14,503.30	(7,840.70)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	35,000.00	35,000.00	25,206.35	(9,793.65)
Road Maintenance Supplies	52,620.00	72,620.00	16,047.60	(56,572.40)
Cattle guards/fences	3,500.00	3,500.00	3,102.12	(397.88)
Fees & Licenses	-	61.25	-	(61.25)
Capital Outlay	33,075.99	35,003.13	5,759.90	(29,243.23)
Debt Service - Principal	15,146.98	18,188.42	-	(18,188.42)
Debt Service - Interest	997.48	4,484.10	-	(4,484.10)
<b>TOTAL Precinct No. 3</b>	<b>\$ 336,877.45</b>	<b>\$ 373,979.19</b>	<b>\$ 231,088.50</b>	<b>\$ (142,890.69)</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2017	\$ -
Transfers in	227,438.50
Receipts	3,650.00
	\$ 231,088.50
Disbursements	(231,088.50)
Cash Fund Balance, September 30, 2018	\$ -

STATEMENT 12  
CONTINUED

San Saba County  
Road and Bridge - Precinct No. 4  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>RECEIPTS</b>				
Lateral Road Income	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	825.00	825.00
<b>TRANSFERS:</b>				
Road and Bridge General	-	-	-	-
	\$ -	\$ -	\$ 825.00	\$ 825.00
<b>DISBURSEMENTS:</b>				
Salary - Department Head	\$ 38,067.48	\$ 39,209.50	\$ 38,067.48	\$ (1,142.02)
Salary - #1	32,050.18	33,011.69	32,206.90	(804.79)
Salary - #2	32,050.18	33,011.69	32,206.90	(804.79)
Salary #6 or Part-time	1,000.00	1,000.00	-	(1,000.00)
Overtime	1,000.00	1,000.00	-	(1,000.00)
Payroll tax - Social Security	6,458.41	6,648.44	6,307.08	(341.36)
Payroll tax - Medicare	1,510.43	1,554.88	1,475.06	(79.82)
Retirement	9,177.19	9,318.54	8,751.40	(567.14)
Death Benefits	656.26	697.01	645.62	(51.39)
Health Insurance	28,728.00	33,037.20	18,114.84	(14,922.36)
Unemployment	47.92	340.12	39.07	(301.05)
Worker's Compensation	2,539.91	2,383.28	879.41	(1,503.87)
Other Supplies	1,250.00	1,250.00	375.46	(874.54)
Uniforms	1,000.00	1,000.00	953.18	(46.82)
Travel/Dues/Conventions	900.00	900.00	665.81	(234.19)
Telephone	700.00	1,200.00	984.20	(215.80)
Utilities	1,500.00	1,500.00	1,485.20	(14.80)
Repairs/Maintenance	14,736.00	25,000.00	24,504.89	(495.11)
Fuel/Oil/Etc	25,745.00	25,000.00	20,976.76	(4,023.24)
Lateral Road Fuel, Oil, Etc.	5,100.00	5,100.00	5,100.00	-
Equipment Maintenance & Supplies	15,300.00	25,102.46	21,434.86	(3,667.60)
Road Maintenance Supplies	47,420.00	62,000.00	23,694.78	(38,305.22)
Cattle guards/fences	3,750.00	3,750.00	-	(3,750.00)
Capital Outlay	61,250.00	53,000.00	2,599.99	(50,400.01)
<b>TOTAL Precinct No. 4</b>	<b>\$ 331,936.96</b>	<b>\$ 366,014.81</b>	<b>\$ 241,468.89</b>	<b>\$ (124,545.92)</b>

Schedule of Cash Balance

Cash Fund Balance, October 1, 2017	\$ -
Transfers in (out)	240,643.89
Receipts	825.00
	<u>\$ 241,468.89</u>
Disbursements	(241,468.89)
Cash Fund Balance, September 30, 2018	<u>\$ -</u>

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## **SUPPLEMENTARY INFORMATION**

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**SAN SABA COUNTY, TEXAS  
COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS  
YEAR ENDED SEPTEMBER 30, 2018**

	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	\$ 131,848	\$ 56,073	\$ 609	\$ 151,284	\$ 3,719
Non-Pooled Cash and Cash Equivalents					
Investments		38,080			
Taxes Receivable	34,229				
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	\$ 166,077	\$ 94,153	\$ 609	\$ 151,284	\$ 3,719
<b><u>LIABILITIES</u></b>					
Pooled Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable					
Accrued Liabilities					
State Fines Payable					
Deferred Revenue	34,229				
Certificates of Obligation					
Notes Payable					
Capital Leases Payable					
Total liabilities	34,229	-	-	-	-
<b><u>FUND EQUITY</u></b>					
Contributed Capital					
Investment in General Fixed Assets					
Fund Balance					
Reserved for Debt Service	270,128				
Reserved for Obligated Projects	(1)	94,153	609	151,284	3,719
Unreserved	(138,279)				
Total fund equity	\$ 131,848	\$ 94,153	\$ 609	\$ 151,284	\$ 3,719
Total liabilities and fund equity	\$ 166,077	\$ 94,153	\$ 609	\$ 151,284	\$ 3,719



**SAN SABA COUNTY, TEXAS  
COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS  
YEAR ENDED SEPTEMBER 30, 2018**

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**SAN SABA COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2018**

	Road and Bridge General	Road and Bridge Precincts	Rylander Library Trust Fund	Crime Victim's Assistance Fund	Records Management & Preservation Fund	Law Library Fund
<b>REVENUES</b>						
Tax Revenues	\$ 558,903					
Licenses and Permits	404,626					
Charges for Services						
Court Costs						
Fees of Office					11,853	3,758
Court Appointed Attorney Fee						
Retained State Fines and Forfeitures	15,845					
Grant Revenue				45,979		
Interest Income			106			
Miscellaneous	250	13,276	18,572			
Lateral Road Income	19,605					
	<u>\$ 999,229</u>	<u>\$ 13,276</u>	<u>\$ 18,678</u>	<u>\$ 45,979</u>	<u>\$ 11,853</u>	<u>\$ 3,758</u>
<b>EXPENDITURES</b>						
General Government						
General Administration	8,532					
Administration of Justice						
Courts						
Public Health and Welfare				41,214		
Public Works						
County Roads and Bridges		925,886				
General Building Maintenance						
Culture/Recreation/Education			6,059			9,881
Resource Development					16,860	
Utilities		11,983				
Capital Outlay:						
Library Books and Publications			10,337			
Fixed Asset Purchases		48,360				
Debt Service:						
Principal		672				
Interest and Fiscal Charges		719				
Total Expenditures	<u>\$ 8,532</u>	<u>\$ 987,620</u>	<u>\$ 16,396</u>	<u>\$ 41,214</u>	<u>\$ 16,860</u>	<u>\$ 9,881</u>
Excess (deficiency) of revenues over expenditures	990,697	(974,344)	2,282	4,765	(5,007)	(6,123)
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers from (to) other funds	(860,441)	\$ 974,344	-		-	-
Capital Financing	(1)		(1)			1
Net Other financing sources (uses)	<u>\$ (860,442)</u>	<u>\$ 974,344</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	130,255	-	2,281	4,765	(5,007)	(6,122)
Fund Balance, beginning	1,593	-	91,872	(4,156)	156,291	9,839
Fund Balance, ending	<u>\$ 131,848</u>	<u>\$ -</u>	<u>\$ 94,153</u>	<u>\$ 609</u>	<u>\$ 151,284</u>	<u>\$ 3,717</u>

STATEMENT 14  
CONTINUED

SAN SABA COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS  
YEAR ENDED SEPTEMBER 30, 2018

Courthouse Security Fund	Judicial Education Fund	Indigent Defense Grant Fund	Justice Court Technology Fund	Justice Court Bldg Fund	Pretrial Intervention Fund	Truancy Prevention & Detection Fund	Law Enforcement Education Fund	Total for Special Revenue Funds
<b>REVENUES</b>								
								558,903
								404,626
3,063								3,063
					10,940			26,551
		1,700						1,700
			3,944	986		472	910	22,157
								45,979
								106
	47							32,145
								19,605
\$ 3,063	\$ 47	\$ 1,700	\$ 3,944	\$ 986	\$ 10,940	\$ 472	\$ 910	\$ 1,114,835
<b>EXPENDITURES</b>								
								8,532
		11,863	1,355	1,134	7,076			21,428
								41,214
								925,886
								-
							804	16,744
								16,860
								11,983
								10,337
								48,360
								672
								719
\$ -	\$ -	\$ 11,863	\$ 1,355	\$ 1,134	\$ 7,076	\$ -	\$ 804	\$ 1,102,735
3,063	47	(10,163)	2,589	(148)	3,864	472	106	12,100
<b>OTHER FINANCING SOURCES (USES)</b>								
-	-	10,162	-	-	-	-	-	124,066
		1						-
\$ -	\$ -	\$ 10,163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,066
3,063	47	-	2,589	(148)	3,864	472	106	136,167
26,887	3,428	-	11,799	-	15,456	2,661	3,405	319,075
\$ 29,950	\$ 3,475	\$ -	\$ 14,388	\$ (148)	\$ 19,320	\$ 3,133	\$ 3,511	\$ 455,242

San Saba County  
 Rylander Library Trust Fund  
 Schedule of Cash Receipts and Disbursements as Compared with Budget  
 For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Interest Income	\$ 100.00	\$ 100.00	\$ 105.55	\$ 5.55
Other Income	26,650.00	26,650.00	18,572.00	(8,078.00)
<b>TOTAL Receipts</b>	<b>\$ 26,750.00</b>	<b>\$ 26,750.00</b>	<b>\$ 18,677.55</b>	<b>\$ (8,072.45)</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Labor	\$ 800.00	800.00	\$ 1,361.68	\$ 561.68
Office Supplies/Postage	400.00	400.00	312.30	(87.70)
Other Supplies	200.00	200.00	46.95	(153.05)
Copier/Computer Maint Contract	4,100.00	4,100.00	3,017.00	(1,083.00)
Telephone	600.00	650.00	571.45	(78.55)
Fees/Licenses	750.00	750.00	750.00	-
Capital Outlay - Books	20,000.00	20,000.00	10,336.61	(9,663.39)
<b>TOTAL Disbursements</b>	<b>\$ 26,850.00</b>	<b>\$ 26,900.00</b>	<b>\$ 16,395.99</b>	<b>\$ (10,504.01)</b>

## Schedule of Cash Balance

Cash fund balance, October 1, 2017	\$ 91,872.53
Transfers in	-
Receipts	18,677.55
	<u>\$ 110,550.08</u>
Disbursements	(16,395.99)
Cash fund balance, September 30, 2018	<u>\$ 94,154.09</u>

San Saba County  
 Records Management & Preservation  
 Schedule of Cash Receipts and Disbursements as Compared with Budget  
 For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Fees of Office	\$ 12,400.00	\$ 12,400.00	\$ 11,852.58	\$ (547.42)
<b>TOTAL Receipts</b>	<b>\$ 12,400.00</b>	<b>\$ 12,400.00</b>	<b>\$ 11,852.58</b>	<b>\$ (547.42)</b>
<b>DISBURSEMENTS:</b>				
Office Supplies and Postage	\$ -	\$ -	\$ 16,860.00	\$ 16,860.00
Capital Outlay	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,860.00</b>	<b>\$ 16,860.00</b>

## Schedule of Cash Balance

Cash fund balance, October 1, 2017	\$ 156,290.98
Receipts	11,852.58
	<u>\$ 168,143.56</u>
Disbursements	(16,860.00)
Cash fund balance, September 30, 2018	<u>\$ 151,283.56</u>

San Saba County  
Law Library  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Law Library Fund	\$ 2,950.00	\$ 2,950.00	\$ 3,758.27	\$ 808.27
<b>TOTAL Receipts</b>	<b>\$ 2,950.00</b>	<b>\$ 2,950.00</b>	<b>\$ 3,758.27</b>	<b>\$ 808.27</b>
<b>DISBURSEMENTS:</b>				
Advertising and Required Publications	\$ -	\$ -	\$ -	\$ -
Legal	1,800.00	10,250.00	9,880.74	(369.26)
<b>TOTAL Disbursements</b>	<b>\$ 1,800.00</b>	<b>\$ 10,250.00</b>	<b>\$ 9,880.74</b>	<b>\$ (369.26)</b>

Schedule of Cash Balance

Cash fund balance, October 1, 2017	\$ 9,838.98
Receipts	3,758.27
	\$ 13,597.25
Disbursements	(9,880.74)
Cash fund balance, September 30, 2018	<u>\$ 3,716.51</u>

San Saba County  
Courthouse Security Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Fees of Office	\$ -	\$ 1,750.00	\$ 3,062.80	\$ 1,312.80
Fees to Clerks	-	-	-	-
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ 1,750.00</b>	<b>\$ 3,062.80</b>	<b>\$ 1,312.80</b>
<b>DISBURSEMENTS:</b>				
Other Supplies	\$ -	\$ -	\$ -	\$ -
Copier/Computer Maint Contract	-	-	-	-
Contingency	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Cash Balance

Cash fund balance, October 1, 2017	\$ 26,886.74
Receipts	3,062.80
	\$ 29,949.54
Disbursements	-
Cash fund balance, September 30, 2018	<u>\$ 29,949.54</u>

STATEMENT 15  
CONTINUED

San Saba County  
County Judicial Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Judicial Education Fee	\$ 400.00	\$ 400.00	\$ 46.91	\$ (353.09)
<b>TOTAL Receipts</b>	<b>\$ 400.00</b>	<b>\$ 400.00</b>	<b>\$ 46.91</b>	<b>\$ (353.09)</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, 2017	\$ 3,427.98
Receipts	46.91
	<u>\$ 3,474.89</u>
Disbursements	-
Cash fund balance, September 30, 2018	<u>\$ 3,474.89</u>

San Saba County  
Indigent Defense Grant Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Court Appointed Attorney Fee	\$ 1,000.00	\$ 1,000.00	\$ 1,699.97	\$ 699.97
<b>TOTAL Receipts</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ 1,699.97</b>	<b>\$ 699.97</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ 40,000.00	\$ 35,000.00	\$ 11,862.50	\$ (23,137.50)
<b>TOTAL Disbursements</b>	<b>\$ 40,000.00</b>	<b>\$ 35,000.00</b>	<b>\$ 11,862.50</b>	<b>\$ (23,137.50)</b>

Schedule of Cash Balance

Cash fund balance, October 1, 2017	\$ -
Transfers In from General Fund	10,162.53
Receipts	1,699.97
	<u>\$ 11,862.50</u>
Disbursements	(11,862.50)
Cash fund balance, September 30, 2018	<u>\$ -</u>

STATEMENT 15  
CONTINUED

San Saba County  
Justice Court Technology Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Justice Court Technology Fund	\$ 1,850.00	\$ 1,850.00	\$ 3,944.16	\$ 2,094.16
<b>TOTAL Receipts</b>	<b>\$ 1,850.00</b>	<b>\$ 1,850.00</b>	<b>\$ 3,944.16</b>	<b>\$ 2,094.16</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
Office Supplies/Postage	-	-	-	-
Travel/Dues/Conventions	-	700.00	-	(700.00)
Copier/Computer Maint Contract	1,500.00	1,500.00	1,355.00	(145.00)
Capital Outlay	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ 1,500.00</b>	<b>\$ 2,200.00</b>	<b>\$ 1,355.00</b>	<b>\$ (845.00)</b>

Schedule of Cash Balance

Cash fund balance, October 1, 2017	\$ 11,799.01
Receipts	3,944.16
	<u>\$ 15,743.17</u>
Disbursements	(1,355.00)
Cash fund balance, September 30, 2018	<u>\$ 14,388.17</u>

San Saba County  
Justice Court Bldg Security Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Justice Court Technology Fund	\$ -	\$ -	\$ 986.08	\$ 986.08
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 986.08</b>	<b>\$ 986.08</b>
<b>DISBURSEMENTS:</b>				
Repairs & Maintenance	-	-	1,133.83	1,133.83
Copier/Computer Maint Contract	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,133.83</b>	<b>\$ 1,133.83</b>

Schedule of Cash Balance

Cash fund balance, October 1, 2017	\$ -
Receipts	986.08
	<u>\$ 986.08</u>
Disbursements	(1,133.83)
Cash fund balance, September 30, 2018	<u>\$ (147.75)</u>

STATEMENT 15  
CONTINUED

San Saba County  
Law Enforcement Education Fund  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Law Enforcement Education	\$ 1,200.00	\$ 1,200.00	\$ 910.35	\$ (289.65)
<b>TOTAL Receipts</b>	<b>\$ 1,200.00</b>	<b>\$ 1,200.00</b>	<b>\$ 910.35</b>	<b>\$ (289.65)</b>
<b>DISBURSEMENTS:</b>				
Professional Fees/Contract Services	\$ -	\$ -	\$ -	\$ -
Other Supplies	-	-	-	-
Travel/Dues/Conventions	250.00	250.00	803.66	553.66
Capital Outlay-Library Books	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ 250.00</b>	<b>\$ 250.00</b>	<b>\$ 803.66</b>	<b>\$ 553.66</b>

Schedule of Cash Balance

Cash fund balance, October 1, 2017	\$ 3,405.04
Receipts	910.35
	<u>\$ 4,315.39</u>
Disbursements	(803.66)
Cash fund balance, September 30, 2018	<u>\$ 3,511.73</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, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Truancy Prevention and Detection	\$ -	\$ -	\$ 471.68	\$ 471.68
Fees of Office	-	-	-	-
<b>TOTAL Receipts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 471.68</b>	<b>\$ 471.68</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, 2017	\$ 2,660.83
Receipts	471.68
Cash fund balance, September 30, 2018	<u>\$ 3,132.51</u>



STATEMENT 15  
CONTINUED

San Saba County  
Crime Victim's Assistance Grant  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Grant Income	\$ 42,000.00	\$ 42,000.00	\$ 45,979.40	\$ 3,979.40
<b>TOTAL Receipts</b>	<b>\$ 42,000.00</b>	<b>\$ 42,000.00</b>	<b>\$ 45,979.40</b>	<b>\$ 3,979.40</b>
<b>DISBURSEMENTS:</b>				
Salary - Department Head	\$ 27,000.00	\$ 26,250.00	\$ 27,224.71	\$ 974.71
Payroll Tax - Social Security	1,674.00	1,627.50	1,619.93	(7.57)
Payroll Tax - Medicare	391.50	380.63	378.92	(1.71)
Retirement	2,378.70	2,281.13	2,324.88	43.75
Death Benefits	170.10	170.63	171.51	0.88
Health Insurance	9,576.00	11,012.40	8,908.92	(2,103.48)
Unemployment	19.58	158.54	16.85	(141.69)
Worker's Compensation	99.90	119.17	102.73	(16.44)
Office Supplies/Postage	-	-	-	-
Travel/Dues/Conventions	690.22	-	465.57	465.57
Telephone	-	-	-	-
Equipment Maint & Supplies	-	-	-	-
Copier/Computer Maint Contract	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ 42,000.00</b>	<b>\$ 42,000.00</b>	<b>\$ 41,214.02</b>	<b>\$ (785.98)</b>

Schedule of Cash Balance

Cash fund balance, October 1, 2017	\$ (4,156.10)
Receipts	<u>45,979.40</u>
Disbursements	<u>(41,214.02)</u>
Cash fund balance, September 30, 2018	<u>\$ 609.28</u>

San Saba County  
Pretrial Intervention  
Schedule of Cash Receipts and Disbursements as Compared with Budget  
For the Year Ended September 30, 2018

	Initial Budget Year Ended 30-Sep-18	Final Budget Year Ended 30-Sep-18	Actual Year Ended 30-Sep-18	Actual Over (Under) Budget
<b>RECEIPTS:</b>				
Pretrial Intervention	\$ 7,500.00	\$ -	\$ 10,940.00	\$ 10,940.00
<b>TOTAL Receipts</b>	<b>\$ 7,500.00</b>	<b>\$ -</b>	<b>\$ 10,940.00</b>	<b>\$ 10,940.00</b>
<b>DISBURSEMENTS:</b>				
Salary - #1	\$ 6,000.00	\$ 7,000.00	\$ 6,050.80	\$ (949.20)
Payroll tax - Social Security	372.00	434.00	359.99	(74.01)
Payroll tax - Medicare	87.00	101.50	84.20	(17.30)
Retirement	528.60	608.30	516.69	(91.61)
Death Benefits	37.80	45.50	38.18	(7.32)
Unemployment	4.35	35.00	3.94	(31.06)
Worker's Compensation	22.20	24.50	22.05	(2.45)
Professional Fees/Contract Services	-	-	-	-
<b>TOTAL Disbursements</b>	<b>\$ 7,051.95</b>	<b>\$ 8,248.80</b>	<b>\$ 7,075.85</b>	<b>\$ (1,172.95)</b>

Schedule of Cash Balance

Cash fund balance, October 1, 2017	\$ 15,456.28
Transfers in	-
Receipts	10,940.00
	<u>\$ 26,396.28</u>
Disbursements	(7,075.85)
Cash fund balance, September 30, 2018	<u>\$ 19,320.43</u>

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

	Year ended December 31			
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Total Pension Liability</b>				
Service Cost	\$ 172,716	\$ 176,649	\$ 168,518	\$ 184,929
Interest on the Total Pension Liability	498,047	482,075	454,802	424,458
Effect of plan changes	-	-	(12,225)	-
Effect of assumption changes or inputs	53,598	-	64,010	-
Effect of economic/demographic (gains) or losses	79,512	(222,076)	(9,437)	4,431
Refund of contributions	-	(76,503)	-	-
Benefit payments, including refunds of employee contr	(299,908)	(273,782)	(266,451)	(247,000)
<b>Net Change in Total Pension Liability</b>	<b>503,965</b>	<b>86,363</b>	<b>399,217</b>	<b>366,818</b>
<b>Total Pension Liability - Beginning</b>	<b>6,123,046</b>	<b>6,036,683</b>	<b>5,637,466</b>	<b>5,270,648</b>
<b>Total Pension Liability - Ending (a)</b>	<b>\$6,627,011</b>	<b>\$ 6,123,046</b>	<b>\$6,036,683</b>	<b>\$ 5,637,466</b>
<b>Plan Fiduciary Net Position</b>				
Employer contributions	\$ 121,582	\$ 114,071	\$ 107,392	\$ 136,540
Member contributions	96,603	89,317	87,310	96,935
Refund of contributions	-	(76,503)	-	-
Investment income net of investment expenses	850,854	410,892	1,862	367,150
Benefit payments, including refunds of employee contr	(299,908)	(273,782)	(266,451)	(247,000)
Administrative expense	(4,390)	(4,559)	(4,098)	(4,271)
Other	(1,138)	(97,410)	22,652	8,451
<b>Net Change in Plan Fiduciary Net Position</b>	<b>763,603</b>	<b>162,026</b>	<b>(51,333)</b>	<b>357,805</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>5,838,164</b>	<b>5,676,138</b>	<b>5,727,471</b>	<b>5,369,666</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$6,601,767</b>	<b>\$ 5,838,164</b>	<b>\$5,676,138</b>	<b>\$ 5,727,471</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>\$ 25,244</b>	<b>\$ 284,882</b>	<b>\$ 360,545</b>	<b>\$ (90,005)</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>99.62%</b>	<b>95.35%</b>	<b>94.03%</b>	<b>101.60%</b>
<b>Covered employee payroll</b>	<b>\$1,380,040</b>	<b>\$ 1,275,960</b>	<b>\$1,247,291</b>	<b>\$ 1,384,784</b>
<b>Net Pension Liability as a Percentage of Covered Employee Payroll</b>	<b>1.83%</b>	<b>22.33%</b>	<b>28.91%</b>	<b>-6.50%</b>

**Notes to Schedule:**

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

**SAN SABA COUNTY TEXAS**  
**SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES**  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

	Original Amount	Date Established	Original Recognition Period (1)	Amount Recognized in 12/31/2017 Expenses (1)	Balance of Deferred Inflows 12/31/2017	Balance of Deferred Outflows 12/31/2017
Investment (gains) or losses						
\$ (381,427)	12/31/2017	5.0	\$ (76,285)	\$ 305,142	\$ -	
38,992	12/31/2016	5.0	7,798	\$ -	23,395	
464,048	12/31/2015	5.0	92,810	-	185,619	
71,693	12/31/2014	5.0	14,339	-	14,339	
Economic/ demographic (gains) or losses						
79,512	12/31/2017	3.0	26,504	-	53,008	
(222,076)	12/31/2016	2.0	(111,038)	-	-	
(9,437)	12/31/2015	2.0	-	-	-	
4,430	12/31/2014	2.0	-	-	-	
Assumption changes or inputs						
53,598	12/31/2017	3.0	17,866	-	35,732	
-	12/31/2016	2.0	-	-	-	
64,010	12/31/2015	2.0	-	-	-	
-	12/31/2014	2.0	-	-	-	
Employer contributions made subsequent to measurement date (2)						
\$ 89,467	9/30/2018	-	-	-	89,467	

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

<sup>(2)</sup> Employer contributions made subsequent to measurement date of December 31, 2017.

**SAN SABA COUNTY, TEXAS  
SCHEDULE OF SAN SABA COUNTY CONTRIBUTIONS  
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM  
FOR FISCAL YEAR 2017**

Year Ending December 31	Actuarially Determined Contribution <sup>(1)</sup>	Actual Employer Contribution <sup>(1)</sup>	Contribution Deficiency (Excess)	Pensionable Covered Payroll <sup>(2)</sup>	Actual Contribution as a % of Covered Payroll
2008	59,475	59,475	0	941,053	6.3%
2009	63,645	63,645	0	996,012	6.4%
2010	88,585	88,585	0	1,045,873	8.5%
2011	91,975	91,975	0	1,138,304	8.1%
2012	99,283	99,283	0	1,141,179	8.7%
2013	118,119	118,119	(15)	1,278,349	9.2%
2014	136,540	136,540	0	1,384,784	9.9%
2015	107,392	107,392	0	1,247,291	8.6%
2016	114,071	114,071	0	1,275,960	8.9%
2017	121,582	121,582	0	1,380,040	8.8%

**Notes to Schedule:**

<sup>(1)</sup> TCDRS calculates actuarially determined contributions on a calendar year basis. GASB Statement 68 indicates the employer should report employer contribution amounts on a fiscal year basis.

<sup>(2)</sup> Payroll is calculated based on contributions as reported to TCDRS.

**Valuation Date:** Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.

**Methods and Assumptions Used to Determine Contribution Rates:**

Actuarial Cost Method	Entry Age
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	13.3 years (based on contribution rate calculated in 12/31/17 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation
Investment Rate of Return	8% net of investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the MP-2014 Healthy Annuitant Mortality Table for females, both projected with 100% of the MP-2014 Ultimate scale after 2014.
Change in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
Change in Plan Provisions Reflected in the Schedule	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017.

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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, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 18, 2019.

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.

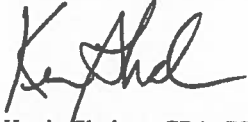
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not 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 "Kevin Shahan".

Kevin Shahan, CPA, PLLC  
San Saba, Texas  
January 18, 2019

