

CALHOUN COUNTY, TEXAS  
*Annual Financial Report*  
*For the Fiscal Year Ended December 31, 2010*

Prepared by

Cindy Mueller,  
County Auditor



**CALHOUN COUNTY, TEXAS**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
<b>INTRODUCTORY SECTION</b>		
<i>Transmittal Letter</i> .....	i	
List of Principal Officials.....	ii	
Organization Chart.....	v	
<b>FINANCIAL SECTION</b>		
Independent Auditors' Report on Financial Statements.....	1	
Management's Discussion and Analysis (Required Supplementary Information).....	5	
<u>Basic Financial Statements</u>		
Government-wide Financial Statements:		
Statement of Net Assets.....	15	A-1
Statement of Activities.....	16	A-2
Fund Financial Statements:		
Balance Sheet - Governmental Funds.....	18	A-3
Reconciliation of the Governmental Funds		
Balance Sheet to the Statement of Net Assets.....	19	A-4
Statement of Revenues, Expenditures, and Changes in		
Fund Balances - Governmental Funds.....	20	A-5
Reconciliation of the Statement of Revenues, Expenditures, and Changes in		
Fund Balances of Governmental Funds to the Statement of Activities.....	21	A-6
Statement of Fiduciary Net Assets - Fiduciary Funds.....	22	A-7
Notes to the Financial Statements .....	23	
<u>Required Supplementary Information:</u>		
Budgetary Comparison Schedules:		
General Fund.....	46	B-1
<u>Combining Statements and Budgetary Comparison Schedules as Supplementary Information:</u>		
Combining Balance Sheet - All Nonmajor Governmental Funds.....	50	C-1
Combining Statement of Revenues, Expenditures and Changes in		
Fund Balances - All Nonmajor Governmental Funds.....	51	C-2
Special Revenue Funds:		
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	52	C-3
Combining Statement of Revenues, Expenditures and Changes		
in Fund Balances - Nonmajor Special Revenue Funds.....	62	C-4
Budgetary Comparison Schedules:		
Airport Fund.....	71	C-5
Appellate Judicial System.....	72	C-6

**CALHOUN COUNTY, TEXAS**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
County Child Welfare Board Fund.....	73	C-7
Court House Security Fund.....	74	C-8
District Attorney Forfeiture Fund.....	75	C-9
Highway 87 FM 1090 Fund.....	76	C-10
Justice Court Technology.....	77	C-11
Justice Court Building Security Fund.....	78	C-12
Lateral Road Fund Precinct #1.....	79	C-13
Lateral Road Fund Precinct #2.....	80	C-14
Lateral Road Fund Precinct #3.....	81	C-15
Lateral Road Fund Precinct #4.....	82	C-16
Pretrial Services Fund.....	83	C-17
Law Library Fund.....	84	C-18
Port O'Connor Community Center.....	85	C-19
County Clerk Records Management Fund.....	86	C-20
Records Management and Preservation Fund.....	87	C-21
Road and Bridge Fund General.....	88	C-22
Road and Bridge Fund Precinct #3.....	89	C-23
Road Maintenance Fund Precinct #4.....	90	C-24
Sheriff Forfeited Property Fund.....	91	C-25
6 Mile Pier/Boat Ramp Insur/Maint (ALCOA) Fund.....	92	C-26
TEAM Compatability (HAVA) Fund.....	93	C-27
 Debt Service Funds:		
Combining Balance Sheet - Nonmajor Debt Service Funds.....	94	C-28
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Debt Service Funds.....	95	C-29
 Budgetary Comparison Schedules:		
2003-A GO Jail Bonds.....	98	C-30
2003-B GO Refinancing Bonds.....	99	C-31
2004 Courthouse Renovation Fund.....	100	C-32
2010 Refunding Fund.....	101	C-33
 Capital Projects Funds:		
Combining Balance Sheet - Nonmajor Capital Projects Funds.....	102	C-34
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds.....	108	C-35
 Fiduciary Funds:		
Agency Funds:		
Combining Statement of Fiduciary Assets and Liabilities.....	114	C-36

## INTRODUCTORY SECTION

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CINDY MUELLER  
COUNTY AUDITOR, CALHOUN COUNTY  
COUNTY COURTHOUSE ANNEX II – 202 S. ANN, SUITE B  
PORT LAVACA, TEXAS 77979  
(361) 553-4610

Honorable Joseph P. Kelly  
Judge, 24<sup>th</sup> Judicial District

Honorable Stephen Williams  
Judge, 135<sup>th</sup> Judicial District

Honorable Skipper Koetter  
Judge, 267<sup>th</sup> Judicial District

Honorable Members of Commissioners Court  
Calhoun County, Texas

Gentlemen:

In compliance with the statutory duties of the County Auditor as prescribed by Vernon's Texas Codes Annotated – Local Government Code, Title 3, Subtitle B, Chapter 84, I submit herewith the annual financial report of the government of Calhoun County, Texas for the fiscal year ended December 31, 2010.

This report covers only the finances of the government of Calhoun County and does not include financial information or financial statements on various dependent agencies, boards or commissions which may utilize the prefix of "Calhoun County" in their corporate or assumed name.

#### ACCOUNTING SYSTEMS AND REPORTS

The accounts and financial records of Calhoun County, Texas, are maintained in conformance with Vernon's Texas Codes Annotated – Local Government Code. This report is prepared in accordance with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board.

Additional details about the accounting system are provided in Note 1 of the "Notes to Financial Statements".

#### INDEPENDENT AUDIT

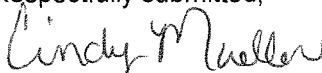
The Calhoun County Commissioners Court selected the firm of Rutledge Crain & Company, PC, Certified Public Accountants, to make an independent audit for the fiscal year 2010 and their report is included in this annual report.

#### GENERAL REMARKS

I wish to express my appreciation for the cooperation given me by the members of Commissioners Court and by all officials, department heads and employees in all matters related to the operation of this office.

I hereby state that, to the best of my knowledge, this report is a true and correct statement of the financial position of Calhoun County, Texas, as of December 31, 2010, and the results of the County's operations and transactions for the year then ended, in accordance with generally accepted accounting principles applicable to governmental entities, subject to the notes to the financial statements.

Respectfully submitted,

  
Cindy Mueller,  
County Auditor

CALHOUN COUNTY, TEXAS  
DIRECTORY OF OFFICIALS AND DEPARTMENT HEADS  
December 31, 2010

District Courts

Judge, 24th Judicial District	Joseph P. Kelly Victoria County Courthouse Victoria, Texas
Judge, 135th Judicial District	Stephen Williams Victoria County Courthouse Victoria, Texas
Judge, 267th Judicial District	Skipper Koetter Victoria County Courthouse Victoria, Texas
Criminal District Attorney	Dan W. Heard Calhoun County Courthouse Port Lavaca, Texas
County Court-at-Law Judge	Alex R. Hernandez Calhoun County Courthouse Port Lavaca, Texas
County Auditor	Cindy Mueller Calhoun County Courthouse Annex II Port Lavaca, Texas

Elected County Officials

County Judge	Michael J. Pfeifer Calhoun County Courthouse Port Lavaca, Texas
Commissioner, Precinct One	Roger C. Galvan 2213 Vail Port Lavaca, Texas
Commissioner, Precinct Two	Vernon Lyssy 680 Hengst Road Port Lavaca, Texas
Commissioner, Precinct Three	Neil E. Fritsch 701 Willowick Dr. Port Lavaca, Texas
Commissioner, Precinct Four	Kenneth Finster P.O. Box 640 Seadrift, Texas
Tax Assessor-Collector	Gloria Ochoa Calhoun County Courthouse Port Lavaca, Texas
District Clerk	Pamela Martin Hartgrove Calhoun County Courthouse Port Lavaca, Texas
County Clerk	Anita Fricke Calhoun County Courthouse Port Lavaca, Texas
County Sheriff	Burnard B. Browning Calhoun County Courthouse Port Lavaca, Texas
County Treasurer	Rhonda S. Kokena Calhoun County Courthouse Annex II Port Lavaca, Texas



CALHOUN COUNTY, TEXAS  
DIRECTORY OF OFFICIALS AND DEPARTMENT HEADS  
December 31, 2010

Elected Precinct Officials

Justice of Peace, Precinct One	Hope D. Kurtz 113 Milwaukee Port Lavaca, Texas
Justice of Peace, Precinct Two	James W. Duckett P.O. Box 1307 Port Lavaca, Texas
Justice of Peace, Precinct Three	Gary W. Noska P.O. Box 543 Point Comfort, Texas
Justice of Peace, Precinct Four	James Dworaczyk P.O. Box 141 Seadrift, Texas
Justice of Peace, Precinct Five	Nancy J. Pomykal P.O. Box 454 Port O'Connor, Texas
Constable, Precinct One	Eugene Menchaca 218 Suncrest Drive Port Lavaca, Texas
Constable, Precinct Two	William Billings 1539 School Road Port Lavaca, Texas
Constable, Precinct Three	Bruce A. Blevins 826 Westwood Port Lavaca, Texas
Constable, Precinct Four	Fritz G. Wilke 1911-A Sweetwater Road Port Lavaca, Texas
Constable, Precinct Five	Vacant Port O'Connor, Texas

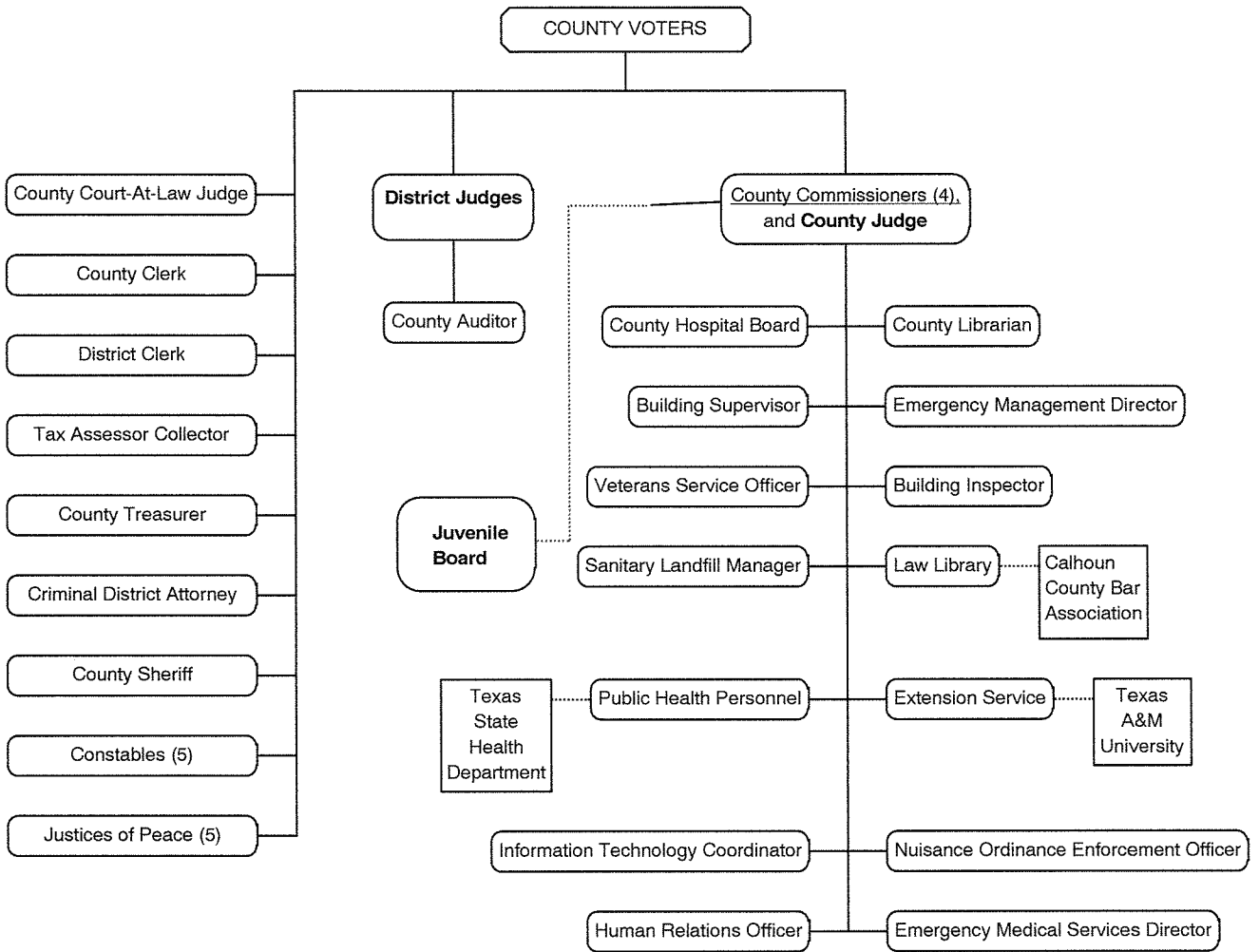
Appointed Personnel

Building Inspector	LaDonna Thigpen Calhoun County Courthouse Port Lavaca, Texas
Building Superintendent	Charles V. Crober Calhoun County Courthouse Port Lavaca, Texas
Chief Probation Officer	Jeanine Callihan Calhoun County Courthouse Annex Port Lavaca, Texas
Juvenile Probation Officer	Luis Leija Calhoun County Courthouse Annex Port Lavaca, Texas
Veterans Service Officer	Jose R. Pena 1904 Shofner Drive Port Lavaca, Texas
Hospital Administrator (Appointed by Board of Memorial Medical Center)	Jason Anglin 815 N. Virginia Port Lavaca, Texas

CALHOUN COUNTY, TEXAS  
DIRECTORY OF OFFICIALS AND DEPARTMENT HEADS  
December 31, 2010

County Agricultural Agent	Vacant P.O. Box 86 Port Lavaca, Texas
County CEAFCS Agent	Vacant P.O. Box 86 Port Lavaca, Texas
County Marine Agent	Rhonda D. Cummins P.O. Box 86 Port Lavaca, Texas
County 4H/Youth Agent	Jeffrey C. Crossland P.O. Box 86 Port Lavaca, Texas
County Librarian	Noemi Cruz 200 W. Mahan Port Lavaca, Texas
County Librarian, Seadrift	Carol J. Garriott Seadrift Library Seadrift, Texas
County Librarian, Point Comfort	Grace Bradley Point Comfort Library Point Comfort, Texas
County Librarian, Port O'Connor	Shirley H. Gordon Port O'Connor Library Port O'Connor, Texas
County Health Officer	Bain C. Cate, M.D. 117 West Ash Port Lavaca, Texas
County Waste Management Supervisor	Patricia Kalisek Rosenbaum Road Port Lavaca, Texas
County Election Administrator	Dora E. Garcia Calhoun County Courthouse Port Lavaca, Texas
County Nuisance Ordinance enforcement Officer	Bruce A. Blevins Calhoun County Courthouse Port Lavaca, Texas
Emergency Medical Services Director	Henry J. Barber 216 E. Mahan Port Lavaca, Texas

CALHOUN COUNTY ORGANIZATION CHART  
December 31, 2010



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**FINANCIAL SECTION**

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**RUTLEDGE CRAIN & COMPANY, PC**  
CERTIFIED PUBLIC ACCOUNTANTS

2401 Garden Park Court, Suite B  
Arlington, Texas 76013

**INDEPENDENT AUDITORS' REPORT**

To the Honorable County Judge and Commissioners  
Comprising the Commissioners' Court of  
Calhoun County, Texas

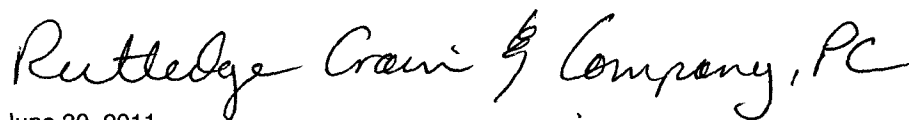
We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Calhoun County, Texas as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Calhoun County, Texas' management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discrete component unit, Memorial Medical Center ("MMC"), which statements reflect 100% of the assets and revenues of the County's discretely presented component unit as of and for the year ended December 31, 2010. Those statements were audited by other auditors whose report has been furnished to us, and in our opinion, insofar as it relates to the amounts included for MMC, is based solely on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Calhoun County, Texas as of December 31, 2010, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 5 through 13 and 46 through 47 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.

Our audit was performed for the purpose of forming opinions on the financial statements which collectively comprise Calhoun County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



June 30, 2011

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## Management's Discussion and Analysis

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Calhoun County, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2010. We encourage readers to consider the information presented here in conjunction with the County's financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

- ❖ The assets of the County exceeded its liabilities at the close of the fiscal year ended December 31, 2010, by \$45,886,736 (net assets). Of this amount, \$22,952,420 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- ❖ The unreserved portion of the General Fund balance at the end of the year was \$17,719,528 or 90% of total General Fund expenditures and transfers out.
- ❖ The County's governmental funds reported combined ending fund balances of \$22,175,211, a decrease of \$619,592 in comparison to the previous 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 comprise four components: 1) government-wide financial statements, 2) fund financial statements, 3) fiduciary financial statements; and 4) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide Financial Statements.** The government-wide financial statements are designed to provide the reader with a broad overview of Calhoun County's finances. This is done in a manner similar to a private-sector business. Two statements, the Statement of Net Assets and the Statement of Activities, are utilized to provide this financial overview.

The Statement of Net Assets presents information on all of the County's assets and liabilities with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flow. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements can be found on pages 15-17 of this report.

**Fund Financial Statements.** The County, like other state and local governments, utilizes fund accounting to ensure and demonstrate compliance with finance-related legal requirements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

**Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

**CALHOUN COUNTY, TEXAS**  
*Management's Discussion and Analysis*  
*December 31, 2010*  
*(Unaudited)*

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 64 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, which is a major fund. Data from the other 63 funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

**Proprietary Funds.** Memorial Medical Center (MMC), the County's discrete component unit, is a proprietary fund used to account for the activities of the county hospital. The financial statements of MMC may be found on pages 41-43.

**Fiduciary Funds.** The County maintains funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support County programs.

**Notes to Financial Statements.** The notes provide additional information that is essential to gain a full understanding of the data provided in the government-wide, fund financial statements and fiduciary fund statements.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents other supplementary information following the notes to the financial statements. The other supplementary information includes combining and individual statements and schedules.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

At the end of fiscal year 2010, the County's net assets (assets exceeding liabilities) totaled \$45,886,736. This analysis focuses on the net assets (Table 1) and changes in net assets (Table 2).

**Net Assets.** The largest portion of the County's net assets, \$21,423,439 or 47%, reflects its investment in capital assets (land, buildings, infrastructure, machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the County reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets, \$1,510,877, or 3%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets, \$22,952,420 or 50%, may be used to meet the government's ongoing obligations to citizens and creditors.

**CALHOUN COUNTY, TEXAS**  
*Management's Discussion and Analysis*  
*December 31, 2010*  
*(Unaudited)*

Table 1  
 Condensed Statement of Net Assets

	2010	2009	Change
Current and other assets	\$ 40,760,485	\$ 43,698,912	\$ (2,938,427)
Capital assets (net of accumulated depreciation)	34,343,287	32,606,436	1,736,851
Total assets	<u>75,103,772</u>	<u>76,305,348</u>	<u>(1,201,576)</u>
Current and other liabilities	16,364,648	18,963,572	(2,598,924)
Long-term liabilities	12,852,388	13,625,932	(773,544)
Total liabilities	<u>29,217,036</u>	<u>32,589,504</u>	<u>(3,372,468)</u>
Net assets:			
Invested in capital assets, net of related debt	21,423,439	19,109,101	2,314,338
Restricted	1,510,877	2,712,249	(1,201,372)
Unrestricted debt	22,952,420	21,894,494	1,057,926
Total net assets	<u>\$ 45,886,736</u>	<u>\$ 43,715,844</u>	<u>\$ 2,170,892</u>

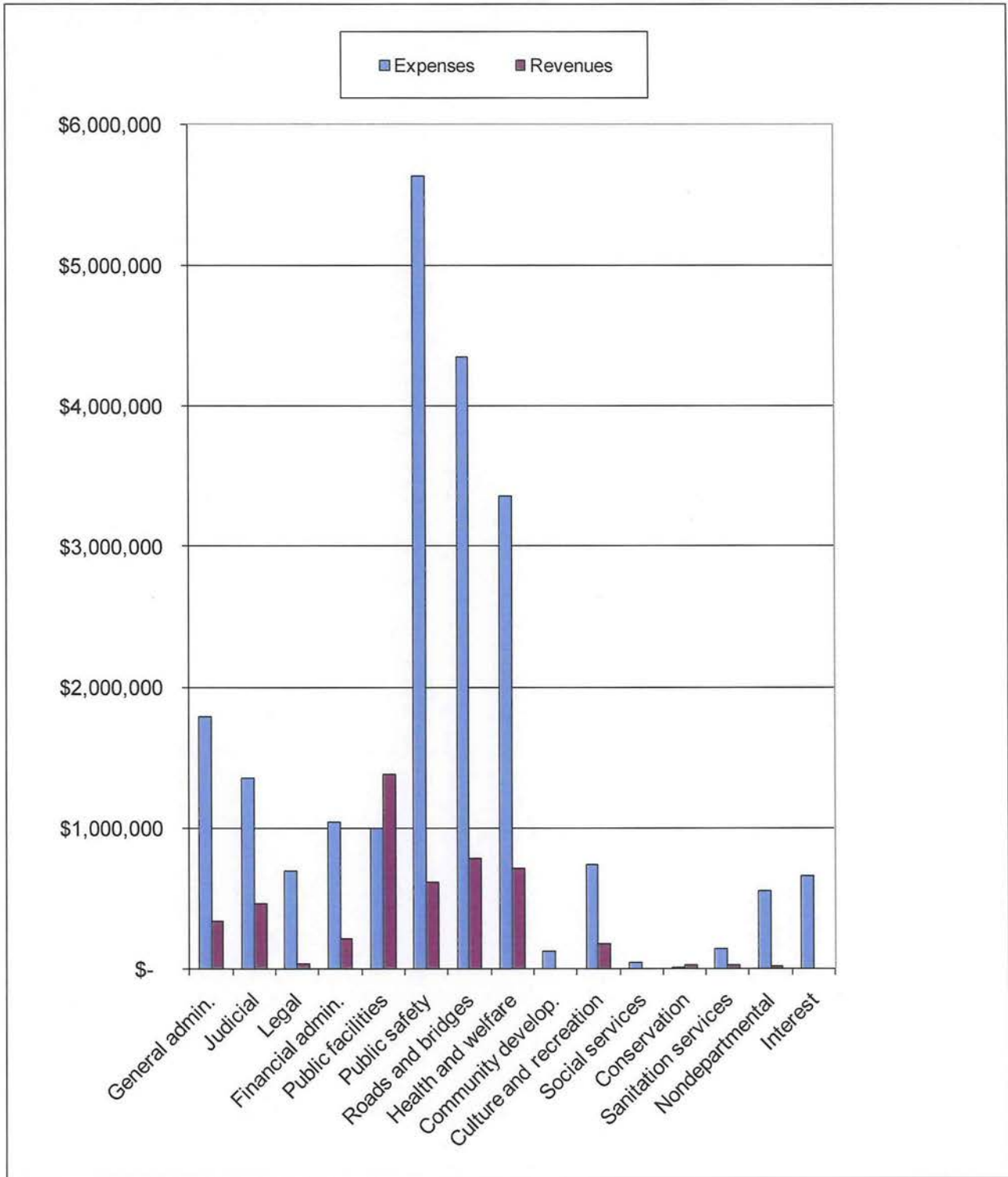
**CALHOUN COUNTY, TEXAS**  
*Management's Discussion and Analysis*  
*December 31, 2010*  
*(Unaudited)*

**Changes in Net Assets.** The net assets of the County increased by \$2,170,892 for the fiscal year ended December 31, 2010. Table 2 provides an analysis of revenues and expenditures comprising the increase.

Table 2  
 Changes in Net Assets

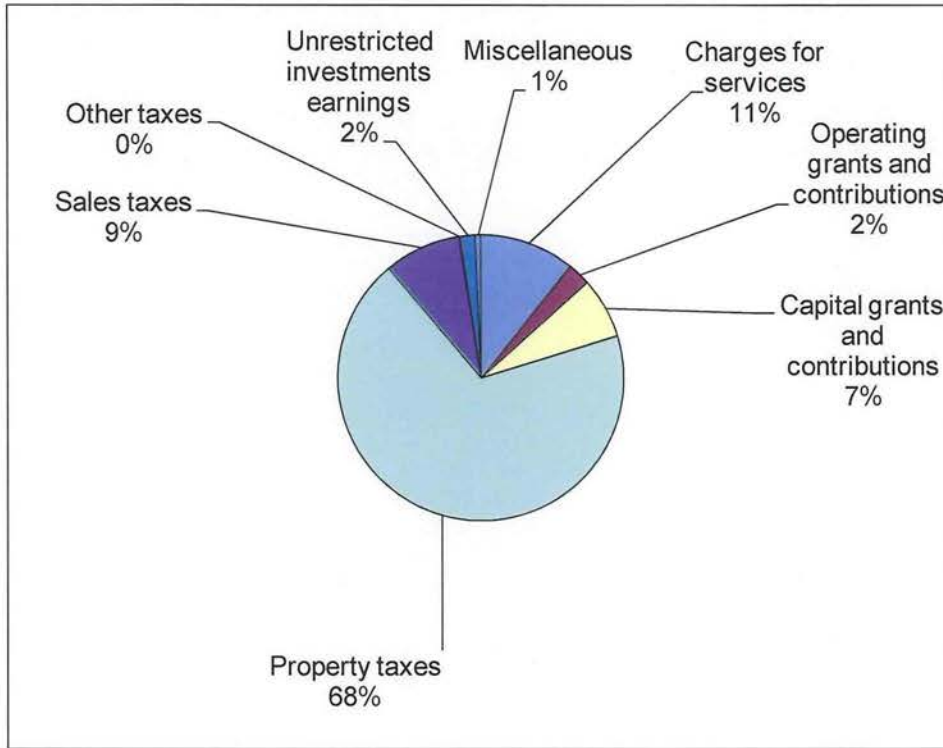
	2010	2009	Change
<b>Revenues:</b>			
<b>Net Program Revenues:</b>			
Charges for services	\$ 2,540,505	\$ 2,603,677	\$ (63,172)
Operating grants and contributions	620,927	802,293	(181,366)
Capital grants and contributions	1,622,929	427,682	1,195,247
<b>General Revenues:</b>			
Property taxes	16,237,616	19,305,775	(3,068,159)
Sales taxes	2,046,452	2,390,879	(344,427)
Other taxes	28,272	28,170	102
Unrestricted investments earnings	402,750	375,897	26,853
Miscellaneous	155,444	294,155	(138,711)
Total revenues	<u>23,654,895</u>	<u>26,228,528</u>	<u>(2,573,633)</u>
<b>Expenses:</b>			
General administration	1,792,899	1,674,926	117,973
Judicial	1,356,510	1,239,145	117,365
Legal	698,116	700,867	(2,751)
Financial administration	1,039,490	787,254	252,236
Public facilities	1,000,186	1,072,259	(72,073)
Public safety	5,630,199	5,734,366	(104,167)
Roads and bridges	4,353,277	5,189,257	(835,980)
Health and welfare	3,357,545	3,759,914	(402,369)
Community development	121,644	162,524	(40,880)
Culture and recreation	736,295	710,050	26,245
Social services	41,874	42,030	(156)
Conservation	7,750	7,750	-
Sanitation services	137,942	160,047	(22,105)
Nondepartmental	547,769	596,343	(48,574)
Interest on long-term debt	662,507	626,265	36,242
Total expenses	<u>21,484,003</u>	<u>22,462,997</u>	<u>(978,994)</u>
Change in net assets	2,170,892	3,765,531	<u>\$ (1,594,639)</u>
Net assets - beginning	43,715,844	39,950,313	
Net assets - ending	<u>\$ 45,886,736</u>	<u>\$ 43,715,844</u>	

**Program Expenses and Revenues**



The cost of the county's programs exceeded program revenues of \$4,784,361 by \$16,699,642, as illustrated above. Program revenues amounted to 22% of program costs.

**Revenues by Source**



**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

**Governmental Funds.** The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balances may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$22,175,211, a decrease of \$619,592 from 2009.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, the General Fund unreserved fund balance was \$17,719,528. The fund balance increased by \$535,452 during the current fiscal year. Although revenues decreased 17% from the prior year, total revenues this year exceeded expenditures and other financing uses.

**General Fund Budgetary Highlights.** Each year the County performs periodic reviews of the budget. State law prohibits increasing total budgeted expenditures except during an emergency, however an amount budgeted for one line item can be transferred to another budgeted item without authorizing an emergency expenditure.

During the year there was a \$1,183,396 positive variance between the final amended budget and actual expenditures, comprised primarily of the following:

- \$257,189 decrease from budgeted General Administration expenditures for services and capital outlay.
- \$72,283 decrease from budgeted Judicial expenditures for court services and capital outlay.
- \$192,262 decrease from budgeted Public Safety expenditures related to personnel vacancies and supplies.
- \$381,574 decrease from budgeted Health and Welfare expenditures for indigent health care and as a result of personnel vacancies.

The key factors in the \$636,773 positive budget variance in total revenues were increases in intergovernmental revenues and charges for services.

The positive budget variances resulted in \$1,820,169 excess of revenues over expenditures.



**Capital Assets and Debt Administration**

**Capital Assets.** The County's investment in capital assets for its governmental activities as of December 31, 2010, amounts to \$34,343,287 (net of accumulated depreciation). The investment in capital assets includes land, buildings and improvements, machinery and equipment, and infrastructure.

Table 3  
 Capital Assets at Year End  
 Net of Accumulated Depreciation

	Balance 12/31/10	Balance 12/31/09
Capital assets, not being depreciated:		
Land	\$ 1,707,901	\$ 1,707,901
Construction in progress	4,206,073	2,202,605
Capital assets, being depreciated		
Buildings	16,072,731	16,543,185
Improvements other than buildings	1,954,843	2,123,721
Furniture, fixtures and equipment	4,551,436	4,236,311
Infrastructure	5,850,303	5,792,713
	<u>\$ 34,343,287</u>	<u>\$ 32,606,436</u>

For more information on Capital Assets see the footnotes beginning on page 31.

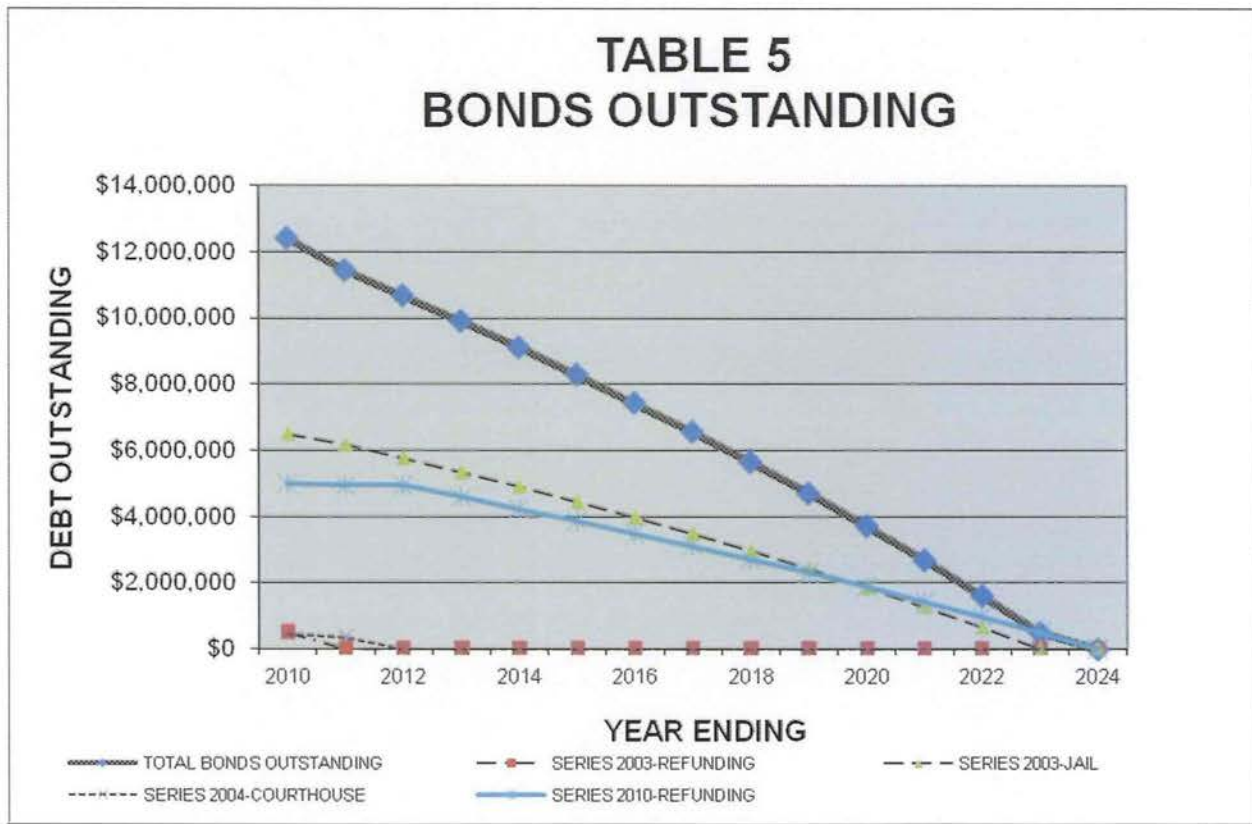
**Debt Administration.**

Table 4  
 Outstanding Debt at Year End

	12/31/10	12/31/09
GOVERNMENTAL ACTIVITIES:		
General obligation bonds	\$ 11,975,000	\$ 7,810,000
Certificates of obligation	435,000	5,485,000
Bond premium/discount	269,577	(37,553)
Capital lease obligation	240,271	239,888
Compensated absences payable	131,805	128,597
Deferred amount from refunding	(199,265)	-
	<u>\$ 12,852,388</u>	<u>\$ 13,625,932</u>

General obligation bonds outstanding include \$6,495,000 for jail construction and \$495,000 refunding bonds related to hospital expansion and improvements. \$4,985,000 general obligation bonds were issued in 2010 to refund all but \$435,000 of the 2004 certificates of obligation related to courthouse renovation. The County's bonds presently carry "AAA" ratings (insured) with underlying ratings as follows: Moody's Investor Services Aa2 and Standard & Poor's AA-. Table 5 illustrates annual changes in bonds outstanding. Capital lease obligations are for road equipment and are payable from annual appropriations of the General Fund. Information about compensated absences may be found on 27 and additional information on the County's long-term debt may be found on pages 33-35.

**TABLE 5  
 BONDS OUTSTANDING**



**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

Appraised value used for the 2011 budget decreased 15% from 2010. The Commissioners Court maintained the same total tax rate of \$0.4900, resulting in a .5% increase in the General Fund tax rate. The projected \$1,981,000 decrease in property taxes was offset by 9% reduction in expenditures and \$1,217,000 of fund balance, while maintaining an estimated fund balance of 80% of expenditures at the end of the fiscal year.

Appraised values are expected to increase slightly for the year 2012.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of Calhoun County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Cindy Mueller, County Auditor, 202 S. Ann Street, Suite B, Port Lavaca, Texas 77979.

**BASIC FINANCIAL STATEMENTS**

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**CALHOUN COUNTY, TEXAS**

## STATEMENT OF NET ASSETS

DECEMBER 31, 2010

	Primary Government Governmental Activities	Component Unit
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 24,333,068	1,020,603
<i>Investments</i>	--	500,000
<i>Receivables (net of allowances for uncollectibles):</i>	7,945,800	2,424,382
<i>Intergovernmental receivable</i>	398,340	--
<i>Inventories</i>	196,449	--
<i>Prepaid items and other current assets</i>	284,307	1,284,957
Restricted assets:		
<i>Cash and cash equivalents</i>	7,363,932	--
<i>Deferred charges</i>	240,459	--
Capital assets (net, where applicable, of accumulated depreciation)		
<i>Land</i>	1,707,901	32,143
<i>Construction in progress</i>	4,206,073	--
<i>Buildings</i>	16,072,731	1,915,895
<i>Improvements other than buildings</i>	1,954,843	--
<i>Furniture, fixtures and equipment</i>	4,551,436	2,402,668
<i>Infrastructure</i>	5,850,303	--
<b>Total Assets</b>	<b>75,105,642</b>	<b>9,580,648</b>
<b>LIABILITIES</b>		
<i>Accounts payable</i>	681,154	708,688
<i>Accrued and other liabilities</i>	719,696	1,021,235
<i>Due to other governments</i>	575,182	--
<i>Due to others</i>	619,850	--
<i>Unearned revenue</i>	13,770,636	--
Noncurrent liabilities:		
<i>Due in one year</i>	1,235,434	221,562
<i>Due in more than one year</i>	11,616,954	903,832
<b>Total Liabilities</b>	<b>29,218,906</b>	<b>2,855,317</b>
<b>NET ASSETS</b>		
Invested in Capital Assets, Net of Related Debt	21,423,439	3,225,312
Restricted For:		
Debt Service	412,486	--
Capital Projects	1,098,391	--
Unrestricted	22,952,420	3,500,019
<b>Total Net Assets</b>	<b>\$ 45,886,736</b>	<b>6,725,331</b>

The accompanying notes are an integral part of this statement.

**CALHOUN COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government:</b>				
General administration	\$ 1,792,899	\$ 329,297	\$ 4,124	\$ --
Judicial	1,356,510	353,705	111,055	--
Legal	698,116	37,428	--	--
Financial administration	1,039,490	215,713	--	--
Public facilities	1,000,186	24,711	--	1,356,105
Public safety	5,630,199	287,800	174,579	155,755
Roads and bridges	4,353,277	667,762	2,500	111,069
Health and welfare	3,357,545	559,924	153,863	--
Community development	121,644	--	--	--
Culture and recreation	736,295	24,081	148,963	--
Social services	41,874	--	--	--
Conservation	7,750	--	24,973	--
Sanitation services	137,942	22,378	--	--
Nondepartmental	547,769	17,706	870	--
Interest and fiscal charges	662,507	--	--	--
Total governmental activities	<u>21,484,003</u>	<u>2,540,505</u>	<u>620,927</u>	<u>1,622,929</u>
Total Primary Government	<u>\$ 21,484,003</u>	<u>\$ 2,540,505</u>	<u>\$ 620,927</u>	<u>\$ 1,622,929</u>
<b>COMPONENT UNIT:</b>				
Memorial Medical Center	<u>\$ 21,556,265</u>	<u>\$ 18,797,105</u>	<u>\$ 1,108,502</u>	<u>\$ --</u>

General Revenues:  
*Ad valorem taxes*  
*Sales taxes*  
*Other taxes*  
*Unrestricted Investment Earnings*  
*Miscellaneous*  
 Total General Revenues  
 Change in Net Assets  
 Net Assets - Beginning  
 Prior Period Adjustment  
 Net Assets - Ending

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and  
Changes in Net Assets

Governmental Activities	Component Unit
\$ (1,459,478)	
(891,750)	
(660,688)	
(823,777)	
380,630	
(5,012,065)	
(3,571,946)	
(2,643,758)	
(121,644)	
(563,251)	
(41,874)	
17,223	
(115,564)	
(529,193)	
(662,507)	
(16,699,642)	
(16,699,642)	
	\$ (1,650,658)
16,237,616	--
2,046,452	--
28,272	--
402,750	11,329
155,444	--
18,870,534	11,329
2,170,892	(1,639,329)
43,628,485	8,364,660
87,359	--
\$ 45,886,736	\$ 6,725,331

**CALHOUN COUNTY, TEXAS**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2010**

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 19,318,847	\$ 4,874,675	\$ 24,193,522
<i>Receivables (net of allowances for uncollectibles):</i>			
<i>Taxes</i>	5,060,844	456,649	5,517,493
<i>Accounts</i>	2,130,671	297,636	2,428,307
<i>Intergovernmental receivable</i>	338,001	60,339	398,340
<i>Due from other funds</i>	145,123	--	145,123
<i>Inventories</i>	196,449	--	196,449
<i>Restricted assets:</i>			
<i>Cash and cash equivalents</i>	7,088,025	275,907	7,363,932
 <b>Total Assets</b>	 <b>\$ 34,277,960</b>	 <b>\$ 5,965,206</b>	 <b>\$ 40,243,166</b>
 <b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
<i>Accounts payable</i>	\$ 612,172	\$ 68,981	\$ 681,153
<i>Accrued and other liabilities</i>	566,024	10,537	576,561
<i>Due to other funds</i>	--	145,123	145,123
<i>Due to other governments</i>	575,182	--	575,182
<i>Due to others</i>	474,687	5,619	480,306
<i>Deferred revenue</i>	14,133,918	1,475,712	15,609,630
<b>Total Liabilities</b>	<b>16,361,983</b>	<b>1,705,972</b>	<b>18,067,955</b>
 <b>Fund balances:</b>			
<b>Reserved for:</b>			
<i>Debt service</i>	--	384,143	384,143
<i>Reserved</i>	196,449	--	196,449
<b>Unreserved, reported in:</b>			
<i>General fund</i>	17,719,528	--	17,719,528
<i>Special revenue funds</i>	--	2,776,701	2,776,701
<i>Capital projects funds</i>	--	1,098,390	1,098,390
<b>Total fund balances</b>	<b>17,915,977</b>	<b>4,259,234</b>	<b>22,175,211</b>
 <b>Total Liabilities &amp; Fund Balances</b>	 <b>\$ 34,277,960</b>	 <b>\$ 5,965,206</b>	 <b>\$ 40,243,166</b>

The accompanying notes are an integral part of this statement.



**CALHOUN COUNTY, TEXAS**

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET ASSETS  
 DECEMBER 31, 2010

Total fund balances - governmental funds balance sheet	\$ 22,175,211
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not reported in the funds.	34,343,285
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	382,490
Payables for bond principal which are not due in the current period are not reported in the funds.	(12,679,577)
Payables for capital leases which are not due in the current period are not reported in the funds.	(240,271)
Payables for bond interest which are not due in the current period are not reported in the funds.	(143,135)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(131,807)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	724,032
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	1,166,803
Ambulance receivables unavailable to pay for current period expenditures are deferred in the funds.	289,705
Net assets of governmental activities - Statement of Net Assets	<u>\$ 45,886,736</u>

The accompanying notes are an integral part of this statement.

**CALHOUN COUNTY, TEXAS**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
Ad valorem taxes	\$ 14,772,193	\$ 1,420,698	\$ 16,192,891
Sales taxes	2,046,452	--	2,046,452
Other taxes	11,360	16,912	28,272
Intergovernmental	323,563	1,630,825	1,954,388
Charges for services	1,124,702	355,235	1,479,937
Permits and licenses	14,250	371,793	386,043
Fines and forfeitures	206,583	109,187	315,770
Interest	351,666	51,084	402,750
Gifts and contributions	--	304,718	304,718
Rents and leases	14,636	26,200	40,836
Miscellaneous	141,287	119,030	260,317
Total revenues	<u>19,006,692</u>	<u>4,405,682</u>	<u>23,412,374</u>
Expenditures:			
Current:			
General administration	1,690,533	55,927	1,746,460
Judicial	1,347,587	14,880	1,362,467
Legal	661,252	30,065	691,317
Financial administration	1,038,470	--	1,038,470
Public facilities	905,706	1,674,994	2,580,700
Public safety	5,328,132	267,133	5,595,265
Roads and bridges	3,953,192	173,225	4,126,417
Health and welfare	3,345,704	514,451	3,860,155
Community development	119,175	--	119,175
Culture and recreation	538,142	201,691	739,833
Social services	41,874	--	41,874
Conservation	7,750	--	7,750
Sanitation services	145,210	--	145,210
Nondepartmental	25	528,010	528,035
Debt service:			
Principal	--	910,000	910,000
Interest and fiscal charges	130,635	646,559	777,194
Total expenditures	<u>19,253,387</u>	<u>5,016,935</u>	<u>24,270,322</u>
Excess (deficiency) of revenues over (under) expenditures	(246,695)	(611,253)	(857,948)
Other financing sources (uses):			
Transfers in	1,107,484	965,492	2,072,976
Transfers out	(475,064)	(1,597,912)	(2,072,976)
Gain on sale of capital assets	28,403	--	28,403
Proceeds of refunding bonds	--	4,985,000	4,985,000
Bond premium	--	305,515	305,515
Bond discount	--	(35,750)	(35,750)
Payment to advance refunded bond escrow agent	--	(5,166,136)	(5,166,136)
Capital leases	121,324	--	121,324
Total other financing sources (uses)	<u>782,147</u>	<u>(543,791)</u>	<u>238,356</u>
Net change in fund balances	535,452	(1,155,044)	(619,592)
Fund balances, January 1	<u>17,380,525</u>	<u>5,414,278</u>	<u>22,794,803</u>
Fund balances, December 31	<u>\$ 17,915,977</u>	<u>\$ 4,259,234</u>	<u>\$ 22,175,211</u>

The accompanying notes are an integral part of this statement.

**CALHOUN COUNTY, TEXAS**

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2010

Net change in fund balances - total governmental funds	\$ (619,592)
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	3,698,971
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,896,483)
The gain or loss on the disposal of capital assets is not reported in the funds.	(65,636)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	44,726
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	(142,104)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	910,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	120,942
Bond issuance costs and similar items are amortized in the SOA but not in the funds.	(33,941)
(Increase) decrease in accrued interest from beginning of period to end of period.	81,497
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(3,208)
Certain ambulance receivables are deferred in the funds. This is the change in these amounts this year.	109,438
Uncollected court fines are not recorded as revenue in the funds.	88,356
Proceeds of long-term debt is recognized as other financial resources in the funds but not revenue in the SOA.	87,879
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.	(4,985,000)
Bond premiums are reported in the funds but not in the SOA.	(305,515)
Bond discounts are reported in the funds but not in the SOA.	35,750
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	(121,325)
Payments to refunding bond paying agent are not reported in the SOA, but are reported as other uses in the funds.	<u>5,166,136</u>
Change in net assets of governmental activities - Statement of Activities	<u>\$ 2,170,892</u>

The accompanying notes are an integral part of this statement.

**CALHOUN COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2010**

	<u>Agency Funds</u>
<b>ASSETS</b>	
<i>Cash and cash equivalents</i>	\$ 1,068,868
<i>Due from other funds</i>	162,515
<i>Due from others</i>	<u>20,616</u>
<b>Total Assets</b>	<b>\$ <u>1,251,999</u></b>
<b>LIABILITIES</b>	
<i>Due to other funds</i>	\$ 162,515
<i>Due to other governments</i>	296,448
<i>Due to others</i>	<u>793,036</u>
<b>Total Liabilities</b>	<b>\$ <u>1,251,999</u></b>

The accompanying notes are an integral part of this statement.

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the County have been prepared in conformity with accounting principles generally accepted (GAAP) in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

GASB Statement No. 20 "*Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*" provides guidance on accounting standards to be applied by proprietary funds. The County's discretely presented component unit, Memorial Medical Center (MMC), is a proprietary type fund and has elected to apply all applicable GASB pronouncements as well as FASB Statements and Interpretations, APB Opinions, and ARBs pronouncements unless those pronouncements conflict with or contradict GASB pronouncements. The more significant of the County's accounting policies are described below.

**A. Reporting Entity**

The County of Calhoun, Texas was organized by the State of Texas in 1846 from parts of Jackson, Matagorda, and Victoria counties and is governed under the laws of the State of Texas. The County provides the following services: general and financial administration, judicial and legal, public facilities and road and bridge maintenance and construction, public safety, health and welfare, community development, culture and recreation, social services, and conservation and sanitation services.

The Calhoun County Commissioners' Court is the level of government which has oversight responsibility and control over all activities of the County. The Court is composed of four commissioners, one elected from each of the four precincts in the County, and the County Judge elected from the entire County. The members are elected by the public and have decision making authority, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. Although the County receives funding from local, state and federal government entities, the Commissioners' Court is not included in any other government "reporting entity."

**Discretely presented component unit** - 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. The criteria used are as follows:

**Financial Accountability** - The primary government is deemed to be financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits or impose specific financial burdens on the primary government. Additionally, the primary government may be financially accountable if an organization is fiscally dependent on the primary government regardless of whether the organization has a separately elected governing board, a governing board appointed by a higher level of government or a jointly appointed board.

Memorial Medical Center ("MMC") operates a primary critical care hospital. The County Commissioners' Court appoints MMC's board, approves its annual budget, regularly scheduled payment of bills, and major capital additions. MMC is reported as a discretely presented component unit because its services are provided entirely to the public. Separate financial statements are available from hospital management at Memorial Medical Center, 815 North Virginia, Port Lavaca, Texas, 77979.

**B. Use of Estimates**

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

### C. Government-wide and Fund Financial Statements

The **government-wide financial statements** (i.e. the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment 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 or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate fund financial statements are provided for governmental funds and fiduciary funds even though the later are excluded from the government-wide financial statements. The General Fund meets the criteria as a *major governmental fund*. Non-major funds include Special Revenue, Debt Service, and Capital Projects funds. The combined amounts for these funds are reflected in a single column in the fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Detailed statements for nonmajor funds are presented within Combining and Individual Fund Statements and Schedules.

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

**Government-wide financial statements** are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Revenues are classified as *program revenues* and *general revenues*. Program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. General revenues include all taxes, grants not restricted to specific programs and investment earnings.

**Governmental fund financial statements** are reported using the current financial resources measurement focus and 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. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the County.

Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred revenue. Property taxes which were levied and due October 1, 2010 are intended to finance the County's budget for the fiscal year beginning January 1, 2011; accordingly, recognition of revenue from this levy has been deferred to the next fiscal year.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The County reports the following major governmental funds:

**The General Fund** is the County's general operating fund and is always classified as a major fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Major revenue sources include property and other taxes, intergovernmental revenues, charges for services, and investment of idle funds. Primary expenditures are for general administration, judicial and legal, public facilities and road and bridge maintenance and construction, public safety, and health and welfare.

Nonmajor funds include special revenue, debt service, and capital projects funds.

**Proprietary fund financial statements** are used to account for activities, which are similar to those often found in the private sector. The measurement focus is based upon determination of net income, financial position and cash flows. MMC, the County's discrete component unit, is a proprietary fund used to account for hospital operations. Major revenues are provided by charges for services. Primary expenses are for health care.

The proprietary fund is accounted for using the accrual basis of accounting as follows:

1. Revenues are recognized when earned, and expenses are recognized when the liabilities are incurred.
2. Current-year contributions, health care expenses and administrative expenses which are not received or paid until the subsequent year, are accrued.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues are charges to customers for services. Operating expenses for the funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**Fiduciary fund financial statements** include fiduciary funds which are classified into private purpose trust and agency funds. The County has only agency funds which are used to account for assets held by the County as an agent for individuals, private organizations, other governments and other fiduciary funds. Agency funds do not involve a formal trust agreement. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

#### **E. Assets, liabilities, and net assets or equity**

##### **1. Cash and cash equivalents**

Cash consists of demand and time deposits. For purposes of presentation of MMC's cash flows, all investments with a maturity of 3 months or less at acquisition have been classified as cash equivalents.

**2. Interest Capitalization**

Interest costs incurred by the proprietary fund for the acquisition and/or construction of capital assets are subject to capitalization when the following conditions are present:

Expenditures for the capital asset have been made.

Activities that are necessary to get the capital asset ready for intended use are in progress.

Interest cost is being incurred.

The amount of interest cost to be capitalized is based on the weighted average amount of accumulated expenditures for the period multiplied by the interest rate for the obligation incurred specifically to finance the construction of the capital asset net of interest earned on funds borrowed to finance the project. During 2010, MMC capitalized no interest.

**3. Investments**

State statutes authorize the county to invest in (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States; (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (5) certificates of deposit by state and national banks domiciled in this state that are (A) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (B) secured by obligations that are described by (1) - (4); or, (6) fully collateralized direct repurchase agreements having a defined termination date, secured by obligations described by (1), pledged with a third party selected or approved by the county, and placed through a primary government securities dealer.

Investments maturing within one year of date of purchase are stated at cost or amortized cost, all other investments are stated at fair value which is based on quoted market prices. All investment income is recognized in the appropriate fund's statement of activity and or statement of revenues, expenditures and changes in fund balance.

**4. Receivables and Payables**

**Receivable from Other Governments** - Accounts receivable from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the grantor have been met.

Reimbursements for services performed are recorded as receivables and revenue when they are earned in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as deferred revenue in the fund statements. Receivables are shown net of an allowance for uncollectibles.

**Due From or Due to Other Funds** - Lending or borrowing between funds is reflected as "due from or due to" (current portion) or "advances to or advances from other funds" (non-current). Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable government funds to indicate that they are not available for appropriation and are not expendable available financial resources. Interfund activity reflected in "due from or due to" is eliminated on the government-wide statements.



**5. Capital Assets**

Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets (e.g., roads and bridges), are reported in the government-wide financial statements. Capital assets (except for grant assets with lower thresholds) are defined as assets with a cost of \$1,000 or more. Infrastructure assets include County-owned roads and bridges. Capital assets are recorded at historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Capital assets except for infrastructure are depreciated using the straight line method over the following estimated useful lives:

Buildings	15 - 50 years
Improvements other than buildings	45 years
Equipment	5 - 20 years
Leased assets	3 - 7 years
Infrastructure	35 - 40 years

**6. Compensated Absences**

A liability for unused vacation (two weeks vacation benefits annually (three weeks after ten years of employment)) and compensation time for all full time employees is calculated and reported in the government-wide statements. For financial reporting, the following criteria must be met to be considered as compensated absences:

- leave or compensation is attributed to services already rendered,
- leave or compensation is not contingent on a specific event.

Vested or accumulated vacation leave and compensation time that is expected to be paid with expendable available financial resources is reported as expenditures and fund liabilities of the General Fund. Amounts of vested or accumulated vacation leave and compensation time that are not expected to be paid with expendable available financial resources are reported in the in the government wide statement of assets and expense is recorded for the net change in the government wide statement of changes in net assets. A liability for these amounts is reported in governmental funds only if they are matured, for example, unused reimbursable leave payable as a result of employee resignations and retirements.

**7. Fund Equity**

In government-wide statements, net assets are classified into three categories as follows:

- Invested in capital assets, net of related debt** – This component of net assets consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, leases, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted** – This component of net assets consists of net assets whose use is restricted by contributors, laws or regulations of other governments, or by laws through constitutional provisions or enabling legislation.
- Unrestricted** – This component of net assets consists of those assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

**CALHOUN COUNTY, TEXAS**  
*Notes to Basic Financial Statements*  
 December 31, 2010

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or legally restricted by outside parties for a specific purpose. Fund reservations include debt service, capital projects, and prepaid assets.

**II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

The governmental fund balance sheet includes a reconciliation between fund balances for total governmental funds and net assets as reported in the government-wide statement of net assets. The details of the difference are as follows:

Other long-term assets/liabilities which are not available to pay for current-period expenditures and are deferred in the funds:

Deferred bond issue costs	\$ 240,460
Deferred amount	199,265
Prepaid expenses	<u>284,307</u>
	<u>\$ 724,032</u>

**III. DEPOSITS, INVESTMENTS AND INVESTMENT POLICIES**

**A. Deposits and Investments**

At year end, the carrying amount of the County's cash and cash equivalents was \$33,786,471 (including \$1,068,868 for agency funds and \$1,020,603 for MMC) and the bank balance was \$33,043,734. The bank balance was collateralized with securities held by the County's depository's agent in the County's name. At year end, the County's depository had pledged securities, with a par value of \$44,011,349 and fair value of \$45,908,083.

**Custodial Credit Risk – Deposits.** In the case of deposits this is the risk, that in the event of a bank failure, the County's deposits may not be returned to it. The County requires all deposits to be covered by Federal Depository Insurance Corporation (FDIC) insurance and/or collateralized by qualified securities pledged by the County's depository in the County's name and held by the depository's agent.

During 2010, the County's investing activities were limited to certificates of deposit which are classified as cash.

**Concentration of Credit Risk.** – The City's investment policy recognizes that over-concentration of assets by market sector or maturity as a risk to the portfolio. Diversification is a major object of the investment program. The investment policy has established limits for concentration by market sector as shown below:

**Interest Rate Risk** – In order to limit interest and market rate risk from changes in interest rates, the City has set a maximum stated maturity date of two years, with an average weighted maturity of 90 days for the total portfolio. Longer maturities may be utilized for bond proceeds, but only if matched to planned expenditures of the funds.

**Custodial Credit Risk – Deposits.** In the case of time and demand deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City requires all deposits to be covered by Federal Depository Insurance Corporation (FDIC) insurance and/or be collateralized by qualified securities pledged by the City's depository in the City's name and held by the depository's agent.

**Custodial Credit Risk – Investments.** For an investment, this is the risk that, in the event of the failure of the counterparty, the City may not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law limits investments as described in Note I. E. 3.

**IV. PROPERTY TAXES AND OTHER RECEIVABLES**

**A. Property Tax Calendar/Taxes Collected In Advance**

The County's property tax is levied and recorded as a receivable each October 1, on the assessed value listed as of the prior January 1, for all real and business property located in the County. Taxes are delinquent on February 1 following the October 1 levy date. A statutory lien becomes effective on all property with unpaid taxes as of January 1 of the year following the assessment. The County is prohibited from using taxes collected between October 1 and December 31 until the first day of the budget year for which the taxes are levied. As a result, taxes collected between these dates are shown as restricted cash and deferred revenue on the balance sheets of the General and Debt Service Funds.

The appraisal of property within the County is the responsibility of the Calhoun County Appraisal District as required by legislation passed by the Texas Legislature. The Appraisal District is required under such legislation to assess all property within the Appraisal District on the basis of 100% of its appraised value and is prohibited from applying any assessment ratios. The value of property within the appraisal district must be reviewed every five years; however, the county may, at its own expense, require annual reviews of appraised values. The County may challenge appraised values established by the appraisal district through various appeals and, if necessary, legal action. Property taxes attach as an enforceable lien on property as of January 1, following the levy date. Taxes are due by January 31, following the levy date.

**B. Receivables**

Governmental fund type receivables consist of amounts due for property taxes or amounts due for services (net of allowance for uncollectibles). Any portion of receivables that do not meet the criteria for revenue recognition are recorded as deferred revenue.

Receivables for individual major funds and nonmajor funds in the aggregate at December 31, 2010 were as follows:

	General	Nonmajor Funds	Total
Taxes receivable	\$ 5,327,317	\$ 480,684	\$ 5,808,001
Allowance for uncollectible taxes	<u>(266,473)</u>	<u>(24,035)</u>	<u>(290,508)</u>
	<u>5,060,844</u>	<u>456,649</u>	<u>5,517,493</u>
Accounts receivable	4,206,939	704,507	4,911,446
Allowance for uncollectible	<u>(2,076,268)</u>	<u>(406,871)</u>	<u>(2,483,139)</u>
	<u>2,130,671</u>	<u>297,636</u>	<u>2,428,307</u>
Total	<u>\$ 7,191,515</u>	<u>\$ 754,285</u>	<u>\$ 7,945,800</u>

**CALHOUN COUNTY, TEXAS**  
*Notes to Basic Financial Statements*  
 December 31, 2010

**Discrete Component Unit**

Receivables at December 31, 2010 were as follows:

	<u>MMC</u>
Accounts receivable	\$ 5,500,382
Allowance for uncollectible	<u>(3,076,000)</u>
Total	<u>\$ 2,424,382</u>

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred revenue* and *unearned revenue* reported in the governmental funds were as follows:

	<u>Unavailable</u>	<u>Unearned</u>	<u>Total</u>
<b>Tax levy receivable</b>			
General Fund	\$ 354,146	\$ 4,687,900	\$ 5,042,046
2003-A Jail Bonds Debt Service	12,394	181,695	194,089
2003-B GO Refinancing Bonds Debt Service	9,364	156,545	165,909
2004 Courthouse Renovation Debt Service	6,586	88,431	95,017
<b>Taxes collected in advance</b>			
General Fund	-	7,926,609	7,926,609
Memorial Medical Plaza Debt Service	-	-	-
2003-A Jail Bonds Debt Service	-	308,753	308,753
2003-B GO Refinancing Bonds Debt Service	-	266,166	266,166
2004 Courthouse Renovation Debt Service	-	150,827	150,827
<b>Fines receivable</b>			
General Fund	874,612	-	874,612
Courthouse Security	2,713	-	2,713
Pretrial Services	1,213	-	1,213
County Clerk Records Management	1,212	1,060	2,272
Records Management and Preservation	15,435	-	15,435
Road and Bridge	271,618	-	271,618
<b>Ambulance fees receivable</b>			
General Fund	289,701	-	289,701
<b>Other revenue collected in advance</b>			
General Fund	-	950	950
Port O'Connor Community Center	-	1,700	1,700
	<u>\$ 1,838,994</u>	<u>\$ 13,770,636</u>	<u>\$ 15,609,630</u>

Loan Receivable – during the year, the Commissioners Court authorized a short term loan to MMC. Repayment is expected to occur during 2011.

**CALHOUN COUNTY, TEXAS**  
*Notes to Basic Financial Statements*  
 December 31, 2010

**V. CAPITAL ASSETS**

Capital assets are recorded at cost or, if donated, at fair market value at the date of receipt. In accordance with GASB-34, depreciation policies were adopted to include useful lives and classification by function. Infrastructure assets are listed at estimated or actual historical costs. General capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in governmental-type activities. Donated fixed assets are valued at their estimated fair market value on the date of donation.

The County uses the following criteria to classify capital assets:

- Useful life exceeds one year,
- Cost equals \$1,000 or more for assets acquired by governmental funds,
- Cost equals \$500 or more for assets acquired by proprietary funds.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Depreciation and amortization of capital assets are estimated using the straight line method over estimated useful lives and are charged as an expense against operations for proprietary funds and governmental activities. Accumulated depreciation and amortization are reported for proprietary funds and governmental activities.

The following is a summary of capital asset activity for the year ended December 31, 2010:

	Balance 12/31/2009	Additions	Retirements	Transfers and Completed Construction	Balance 12/31/2010
<b>GOVERNMENTAL ACTIVITIES:</b>					
Capital assets, not being depreciated:					
Land	\$ 1,707,901	\$ -	\$ -	\$ -	\$ 1,707,901
Construction in progress	2,202,605	2,801,173	(424)	(797,281)	4,206,073
Total capital assets not being depreciated	3,910,506	2,801,173	(424)	(797,281)	5,913,974
Capital assets, being depreciated					
Buildings	20,345,477	5,313	(2)	-	20,350,788
Improvements other than buildings	6,066,684	8,730	-	-	6,075,414
Furniture, fixtures and equipment	11,200,026	838,755	(405,492)	328,378	11,961,667
Infrastructure	17,692,826	45,000	-	468,903	18,206,729
Total capital assets being depreciated	55,305,013	897,798	(405,494)	797,281	56,594,598
Less accumulated depreciation for:					
Buildings	(3,802,292)	(480,089)	4,324	-	(4,278,057)
Improvements other than buildings	(3,942,964)	(177,607)	-	-	(4,120,571)
Furniture, fixtures and equipment	(6,963,715)	(782,473)	335,957	-	(7,410,231)
Infrastructure	(11,900,112)	(456,314)	-	-	(12,356,426)
Total accumulated depreciation	(26,609,083)	(1,896,483)	340,281	-	(28,165,285)
Total capital assets being depreciated, net	28,695,930	(998,685)	(65,213)	797,281	28,429,313
Governmental activities capital assets, net	\$ 32,606,436	\$ 1,802,488	\$ (65,637)	\$ -	\$ 34,343,287

**CALHOUN COUNTY, TEXAS**  
*Notes to Basic Financial Statements*  
 December 31, 2010

Depreciation expense was charged to governmental activities functions/programs of the primary government as follows:

Functions/Programs		
General administration	\$	53,684
Judicial		4,992
Legal		5,838
Financial administration		1,479
Public facilities		71,910
Public safety		472,840
Roads and bridges		737,163
Health and welfare		90,925
Community development		2,566
Culture and recreation		189,450
Sanitation services		11,977
Nondepartmental		253,659
		<u>253,659</u>
Total expenditures	\$	<u>1,896,483</u>

Discretely Presented Component Unit

	Balance 12/31/2009	Additions	Retirements	Transfers and Completed Construction	Balance 12/31/2010
<b>BUSINESS-TYPE ACTIVITIES:</b>					
Capital assets, not being depreciated:					
Land	\$ 32,143	\$ -	\$ -	\$ -	\$ 32,143
Construction in progress	-	-	-	-	-
Total capital assets not being depreciated	<u>32,143</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,143</u>
Capital assets, being depreciated					
Buildings and improvements	9,209,598	-	-	-	9,209,598
Equipment	13,495,260	162,353	-	-	13,657,613
Total capital assets being depreciated	<u>22,704,858</u>	<u>162,353</u>	<u>-</u>	<u>-</u>	<u>22,867,211</u>
Less accumulated depreciation for:					
Buildings and improvements	(7,078,389)	(215,314)	-	-	(7,293,703)
Equipment	(10,578,420)	(676,525)	-	-	(11,254,945)
Total accumulated depreciation	<u>(17,656,809)</u>	<u>(891,839)</u>	<u>-</u>	<u>-</u>	<u>(18,548,648)</u>
Total capital assets being depreciated, net	<u>5,048,049</u>	<u>(729,486)</u>	<u>-</u>	<u>-</u>	<u>4,318,563</u>
Business-type activities capital assets, net	<u>\$ 5,080,192</u>	<u>\$ (729,486)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,350,706</u>

**CALHOUN COUNTY, TEXAS**  
*Notes to Basic Financial Statements*  
 December 31, 2010

**VI. LONG-TERM DEBT**

**A. General Obligation Debt**

The County finances acquisition or construction of facilities with general obligation debt which is repaid by the debt service funds. At December 31, 2010, the County had the following outstanding bonded debt:

<u>Purpose</u>	<u>Original Amount</u>	<u>Year of Issue</u>	<u>Final Maturity</u>	<u>Average Annual Payment</u>	<u>Interest Rate</u>	<u>Balance 12/31/2010</u>
<b>GOVERNMENTAL TYPE ACTIVITIES DEBT</b>						
General Obligation Bonds:						
Buildings	\$ 8,490,000	2003	2023	\$ 668,000	3.45 % - 4.65%	\$ 6,495,000
Refunding	3,340,000	2003	2011	515,000	2.00 % - 4.00%	\$ 495,000
Refunding	4,985,000	2010	2024	467,000	2.00 % - 4.00%	<u>4,985,000</u>
						11,975,000
Certificates of Obligation:						
Buildings	5,890,000	2004	2024	233,000	3.00% - 4.55%	<u>435,000</u>
						12,410,000
Bond premium/discount						<u>269,577</u>
						12,679,577
Total Governmental Type Activities Debt						<u><u>\$ 12,679,577</u></u>

Annual debt service requirements to maturity for general debt:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 975,000	\$ 435,136	\$ 1,410,136
2012	755,000	445,082	1,200,082
2013	770,000	416,420	1,186,420
2014	795,000	393,158	1,188,158
2015	825,000	368,898	1,193,898
2016 - 2020	4,570,000	1,368,825	5,938,825
2021 - 2024	<u>3,720,000</u>	<u>364,618</u>	<u>4,084,618</u>
	<u><u>\$ 12,410,000</u></u>	<u><u>\$ 3,792,137</u></u>	<u><u>\$ 16,202,137</u></u>

The County uses its debt service funds to pay its debt obligations.

**CALHOUN COUNTY, TEXAS**  
*Notes to Basic Financial Statements*  
 December 31, 2010

**B. Obligations under Capital Lease**

The County also finances acquisition of equipment through capital leases which are paid by the fund acquiring the underlying asset. At December 31, 2010 the County had the following obligations under capital lease:

\$257,888 capital lease obligation with annual payments of \$56,797 through, October 1, 2011 including interest accruing at 5.06%, secured by equipment with a net book value of \$222,070	\$ 54,061
\$134,370 capital lease obligation with annual payments of \$47,723 through, June 15, 2012 including interest accruing at 3.24%, secured by equipment with a net book value of \$129,891	91,000
\$121,325 capital lease obligation with annual payments of \$26,115 through, November 14, 2014 including interest accruing at 3.75%, secured by equipment with a net book value of \$121,325	<u>95,210</u>
	<u>\$ 240,271</u>

Discrete Component Unit

\$1,495,000 capital lease obligations, at varying rates of imputed interest, Collateralized by leased equipment	<u>\$ 1,125,394</u>
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Annual debt service requirements to maturity for capital lease obligations:

Year Ending December 31,	Primary Government	Discrete Component Unit
2011	\$ 130,635	\$ 249,574
2012	73,838	272,263
2013	26,115	272,262
2014	25,946	272,263
2015	-	136,132
	<u>256,534</u>	<u>1,202,494</u>
Less: interest	<u>(16,263)</u>	<u>(77,100)</u>
	<u>\$ 240,271</u>	<u>\$ 1,125,394</u>



**CALHOUN COUNTY, TEXAS**  
*Notes to Basic Financial Statements*  
 December 31, 2010

**D. Schedule of Changes in Long-Term Debt**

Description	December 31, 2009	Additions	Retirements	December 31, 2010	Due Within One Year
<b>Primary Government:</b>					
General obligation bonds	\$ 7,810,000	\$ 4,985,000	\$ (820,000)	\$ 11,975,000	\$ 885,000
Certificates of obligation	5,485,000	-	(5,050,000)	435,000	90,000
Total bonds payable	13,295,000	4,985,000	(5,870,000)	12,410,000	975,000
Bond premium/discount	(37,553)	269,765	37,365	269,577	7,248
Capital lease obligation	239,888	121,325	(120,942)	240,271	121,381
Accrued compensated absences	128,597	3,210	-	131,807	131,807
Deferred amount from refunding	-	(206,136)	6,871	(199,265)	-
	<u>\$ 13,625,932</u>	<u>\$ 5,173,164</u>	<u>\$ (5,946,706)</u>	<u>\$ 12,852,390</u>	<u>\$ 1,235,436</u>

**Discrete Component Unit**

Description	December 31, 2009	Additions	Retirements	December 31, 2010	Due Within One Year
<b>Discrete Component Unit:</b>					
Capital lease obligation	\$ 1,360,301	\$ -	\$ (234,907)	\$ 1,125,394	\$ 221,562
Loan payable to primary government	500,000	-	(500,000)	-	-
	<u>\$ 1,860,301</u>	<u>\$ -</u>	<u>\$ (734,907)</u>	<u>\$ 1,125,394</u>	<u>\$ 221,562</u>

Business-type activities compensated absences are included in accrued liabilities.

**E. Defeased debt:**

On November 23, 2010, the County issued \$4,985,000 in General Obligation Refunding Bonds with an average interest rate of approximately 4.058 percent to advance refund \$4,960,000,000 of outstanding Certificates of Obligation, Series 2004. The net proceeds of \$5,166,136 (after payment of approximately \$88,879 in underwriting fees, insurance, and other issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on portions of the 2004 certificates. As a result, a portion of the 2010 certificates is considered to be defeased and the liability for those certificates has been removed from the government-wide long-term debt and the County's balance sheet. The County in effect reduced its aggregate debt service payments by \$371,530 over the next 14 years, which equates to an economic cash flow gain of \$308,782 on a net present value basis.

**VII. INTERFUND RECEIVABLES, PAYABLE BALANCES, AND OPERATING TRANSFERS**

Interfund receivables and payables at December 31, 2010 were as follows:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 145,123	\$ -
Nonmajor governmental type funds	-	145,123
Agency funds	<u>162,515</u>	<u>162,515</u>
Total Due From/To Other Funds	<u>\$ 307,638</u>	<u>\$ 307,638</u>

The General Fund provided money to various capital projects funds in advance of revenue received from other sources in subsequent years.

Operating transfers during 2010 were as follows:

	Operating Transfers	
	In	Out
General Fund	\$ 1,107,484	\$ 475,064
Nonmajor governmental funds	<u>965,492</u>	<u>1,597,912</u>
	<u>\$ 2,072,976</u>	<u>\$ 2,072,976</u>

Operating transfers were made to provide for road and bridge maintenance, airport maintenance, debt service, capital asset acquisition, and courthouse renovation.

**VIII. RETIREMENT COMMITMENTS**

**A. Plan Description**

The County and Memorial Medical Center (MMC) provide retirement, disability, and death benefits for all of their respective full-time employees through nontraditional defined benefit plans in the state-wide 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 601 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, Texas, 78768-2034.

The plan provisions are adopted by County Commissioners' Court and the MMC Board, within the options available in the state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 30 years regardless of age or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years but must leave their accumulated contributions in the plans to receive any employer-financed benefit. Members who withdraw their personal contributions in a 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 County

**CALHOUN COUNTY, TEXAS**  
*Notes to Basic Financial Statements*  
 December 31, 2010

Commissioners' Court within the 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 contribution and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

**B. Funding Policy**

The County and MMC have elected the annually determined contribution rate (Variable-Rate) plan provisions of the TCDRS Act. The plans are funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 10.04% and 4.84%, respectively for the County and MMC for 2010.

The contribution rate payable by the employee members for calendar year 2010 is the rate of 7% as adopted by the County Commissioners' Court and MMC's Board. The employee contribution rate and the employer contribution rate may be changed by the County Commissioners' Court and MMC's Board within the options available in the TCDRS Act.

**C. Annual Pension Cost**

For the fiscal year ended December 31, 2010, the annual pension cost for the TCDRS plans for employees and the employer's actual contributions were \$766,011 and \$457,065, respectively, for the County and MMC.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuation as of December 31, 2008, the basis for determining the contribution rate for calendar year 2010. The December 31, 2009 actuarial valuation is the most recent valuation.

**Actuarial Valuation Information**

	12/31/07	12/31/08	12/31/09
Actuarial valuation date	entry age	entry age	entry age
Actuarial cost method	level percentage of payroll, closed (MMC - open)	level percentage of payroll, closed (MMC - closed)	level percentage of payroll, closed (MMC - closed)
Amortization method			
Amortization period in years			
County	15	20	20
MMC	20	20	20
	SAF: 10-yr	SAF: 10-yr	SAF: 10-yr
Asset valuation method	smoothed value ESF: Fund value	smoothed value ESF: Fund value	smoothed value ESF: Fund value
Assumptions:			
Investment return	8.0%	8.0%	8.0%
Projected salary increases	5.3%	5.3%	5.4%
Inflation	3.5%	3.5%	3.5%
Cost of living adjustments	0.0%	0.0%	0.0%

**Schedule of Funding Progress**

Actuarial valuation date	12/31/07	12/31/08	12/31/09
<b>County</b>			
Actuarial value of assets	\$ 16,419,225	\$ 16,775,322	\$ 19,031,083
Actuarial accrued liability (AAL)	\$ 18,003,657	\$ 19,718,818	\$ 21,879,783
Unfunded actuarial accrued liability (UAAL)	\$ 1,584,432	\$ 2,943,496	\$ 2,848,700
Funded ratio	91.2%	85.1%	87.0%
Annual covered payroll (actuarial)	\$ 7,205,502	\$ 7,851,428	\$ 8,121,592
UAAL as percentage of covered payroll	22.0%	37.5%	35.1%
<b>MMC</b>			
Actuarial value of assets	\$ 16,184,485	\$ 16,198,771	\$ 17,433,357
Actuarial accrued liability (AAL)	\$ 15,808,638	\$ 17,473,676	\$ 18,700,370
Unfunded actuarial accrued liability (UAAL)	\$ (375,847)	\$ 1,274,905	\$ 1,267,013
Funded ratio	102.4%	92.7%	93.2%
Annual covered payroll (actuarial)	\$ 8,589,014	\$ 8,952,630	\$ 9,434,200
UAAL as percentage of covered payroll	-4.4%	14.2%	13.4%

**Trend Information**

Fiscal Year Ended	12/31/08	12/31/09	12/31/10
<b>Annual Pension Cost (APC)</b>			
County	\$ 766,011	\$ 790,155	\$ 863,509
MMC	\$ 626,685	\$ 660,133	\$ 603,847
Percentage of APC Contributed	100.0%	100.0%	100.0%
Net Pension Obligation	\$ -	\$ -	\$ -

**IX. RISK MANAGEMENT**

**Primary Government**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; injuries to employees; employee health benefits; and other claims of various nature. Any losses reported but unsettled or incurred and not reported, are believed to be insignificant to the County's financial statements. For the last three years, there have been no significant reductions of insurance coverage or insurance settlements in excess insurance coverage. Any losses reported but unsettled or incurred and not reported, are believed to be insignificant to the County's financial statements.

**Discrete Component Unit**

MMC participates in an interlocal pool (the "Pool") of approximately 40 Texas rural governmental hospitals sharing risk for workers compensation injuries. The Pool has the right to assess MMC for an amount equal to its original annual contribution in the case of excess losses associated with any particular year during which MMC participated. The Pool maintains specific excess insurance on a per occurrence basis and also aggregates excess insurance that provide some mitigation of overall member losses. MMC is subject to additional funding assessments based on actual claims paid in excess of expected claim funding.

As of December 31, 2007, the Pool ceased funding for the majority of their participants. The Pool ceased operations in early 2010 and paid patronage out to its prior members. As a result, MMC received approximately \$87,000. MMC has obtained alternate indemnified coverage for subsequent workers compensation claims.

MMC is partially self-insured for employee health claims. Additionally, insurance covers aggregate expenses in excess of \$1,000,000. An estimated liability of \$285,000 has been recorded for claims that are unpaid at

**CALHOUN COUNTY, TEXAS**

*Notes to Basic Financial Statements  
December 31, 2010*

December 31, 2010, as well as for those that are incurred but not reported. These estimates are based on an analysis of claims filed subsequently in conjunction with the above noted excess insurance. At year-end, MMC had a stop-loss insurance receivable of \$156,682.

	<u>2010</u>	<u>2009</u>
Liability at beginning of year	\$ 106,908	\$ 400,000
Current year claims and changes in estimates	971,750	1,276,983
Claims payments	<u>(793,658)</u>	<u>(1,570,075)</u>
Liability at end of year	<u>\$ 285,000</u>	<u>\$ 106,908</u>

**X. COMMITMENTS AND CONTINGENCIES**

**Primary Government and Discrete Component Unit**

The County is a party in lawsuits occurring in the normal course of business. Although the outcome of these matters is not presently determinable, in the opinion of the County's management, their resolution will not have a material adverse effect on the financial condition of the County.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by such agencies. Any disallowed claims, including amounts already collected may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

**Discrete Component Unit**

Memorial Medical Center (MMC) is a unit of government covered by the Texas Tort Claims Acts which, by statute, limits its liability to \$100,000 per person/\$300,000 per occurrence. These limits coincide with the malpractice insurance coverage maintained by the MMC. MMC, from time to time, may be subject to claims and suits for other damages as well. In the opinion of management, the ultimate resolution of the above types of legal proceedings will not have a material effect on MMC's financial position or results of operations.

**XI. OTHER DISCLOSURES**

**A. Patient Revenue**

**Discrete Component Unit**

Uncompensated Care – Memorial Medical Center maintains records to identify and monitor the level of charity care it provides. These records include the amount of charges foregone for services and supplies furnished under its charity care policy, the estimated cost of those services and supplies, and equivalent service statistics. Additionally, MMC foregoes charges relating to Medicare, Medicaid and other third-party payors. Uncompensated care for the year ended December 31, 2010 was \$20,690,112.

**B. Concentrations of Credit Risk / Business Concentrations**

**Primary Government**

Governmental fund type accounts and taxes receivable are due from citizens and businesses within the County's boundaries. Risk of loss is immaterial due to wide dispersion of receivables and because of policies which address procedures for approving credit and filing property tax liens.

**C. Prior Year Restatements**

The prior year has been restated to report the deferral of prepaid insurance expenses at the government-wide level.

	As Reported 12/31/09 <u>Dr (Cr)</u>	Change <u>Dr (Cr)</u>	As Restated 12/31/09 <u>Dr (Cr)</u>
<b>Government Activities</b>			
Statement of Net Assets			
Current and other assets	\$ 43,611,553	\$ 87,359	\$ 43,698,912
Total assets	76,217,989	87,359	76,305,348
Net assets	43,628,485	87,359	43,715,844

**D. Discrete Component Unit**

Memorial Medical Center gross receivable concentrations are primarily due from Medicare/Medicaid (29%), other third-party payors (19%), and patients (52%).

Suppliers – MMC is dependent on third party provider of emergency care services and a third party supplier for primarily all of its pharmaceutical supplies. Failure to obtain favorable renewal terms or to locate alternative suppliers could result in a future disruption of service to patients.

Physicians - MMC is dependent upon local physicians practicing in its service area to provide admissions (patients) and to utilize the hospital for outpatient services. A decrease in the number of physicians providing these services or change in their utilization patterns may have an adverse effect on hospital operations.

**CALHOUN COUNTY, TEXAS**  
*Notes to Basic Financial Statements*  
*December 31, 2010*

Financial Statements of Memorial Medical Center

Statement of Net Assets

ASSETS

Current assets:

Cash and cash equivalents	\$ 1,020,603
Investments	500,000
Receivables (net of allowances for uncollectibles):	
Accounts	2,424,382
Prepaid items and other current assets	1,284,957
Total current assets	<u>5,229,942</u>

Noncurrent assets

Capital assets :

Land	32,143
Buildings	1,915,895
Equipment	2,402,668
Total noncurrent assets	<u>4,350,706</u>
Total Assets	<u>9,580,648</u>

LIABILITIES

Current liabilities:

Accounts payable	708,688
Accrued and other liabilities	1,021,235
Unearned revenue	0
Loan payable to primary government	0
Current portion of capital lease obligation	221,562
Compensated absences payable	0
Total current liabilities	<u>1,951,485</u>

Long-term debt, net of current portion

Capital lease obligation	903,832
Total Liabilities	<u>2,855,317</u>

NET ASSETS

Invested in capital assets, net of related debt	3,225,312
Unrestricted	3,500,019
Total Net Assets	<u>\$ 6,725,331</u>

**CALHOUN COUNTY, TEXAS**  
*Notes to Basic Financial Statements*  
 December 31, 2010

Statement of Changes in Net Assets

OPERATING REVENUES:	
Patient service revenues (net)	\$ 18,344,803
Other operating revenues	452,302
Total Operating Revenues	<u>18,797,105</u>
OPERATING EXPENSES:	
Operating expenses	20,321,130
Depreciation and amortization	891,839
Total Operating Expenses	<u>21,212,969</u>
Operating Income (Loss)	<u>(2,415,864)</u>
NON-OPERATING REVENUES (EXPENSES):	
Interest revenue	11,329
Operating grants and contributions	831,211
Interest expense	(66,005)
Total Non-operating Revenues (Expenses)	<u>776,535</u>
Increase (decrease) in net assets	(1,639,329)
Net assets, January 1	<u>8,364,660</u>
Net assets, December 31	<u>\$ 6,725,331</u>



**CALHOUN COUNTY, TEXAS**  
*Notes to Basic Financial Statements*  
 December 31, 2010

Statement of Cash Flows

Cash Flows from Operating Activities:	
Cash received from patients and third-party payors	\$ 20,068,040
Other receipts and payments from operations, net	452,302
Cash paid to suppliers	(9,260,897)
Cash paid to employees	(10,679,783)
Net Cash Provided (Used) by Operating Activities	<u>579,662</u>
Cash Flows from Non-capital Financing Activities:	
Noncapital grants and contributions	754,670
Private upper-payment limit program payments	(277,291)
On-behalf payments	353,832
Net Cash Provided (Used) by Non-capital Financing Activities	<u>831,211</u>
Cash Flows from Capital and Related Financing Activities:	
Principal paid on notes payable	(500,000)
Principal paid on capital lease obligations	(234,907)
Interest payments on long-term debt and notes payable	(66,005)
Purchase of capital assets	(162,353)
Net Cash Provided (Used) for Capital & Related Financing Activities	<u>(963,265)</u>
Cash Flows from Investing Activities:	
Investment earnings	11,329
Purchase investments	(250,000)
Net Cash Provided (Used) for Investing Activities	<u>(238,671)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	208,937
Cash and Cash Equivalents at Beginning of Year	811,666
Cash and Cash Equivalents at End of Year	<u>\$ 1,020,603</u>
Reconciliation of Operating Income to Net Cash	
Provided by Operating Activities:	
Operating Income (Loss)	\$ <u>(2,415,864)</u>
Adjustments to Reconcile Operating Income to Net Cash	
Provided by Operating Activities	
Depreciation and amortization	891,839
Change in Assets and Liabilities:	
Decrease (Increase) in receivables	589,388
Decrease (Increase) in other assets	89,869
Increase (Decrease) in accounts payable and accrued expenses	290,581
Increase (Decrease) in third-party payor settlements	1,133,849
Total Adjustments	<u>2,995,526</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 579,662</u>

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**REQUIRED SUPPLEMENTARY INFORMATION**

**CALHOUN COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**

**EXHIBIT B-1**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<i>Ad valorem taxes</i>	\$ 14,693,000	\$ 14,695,141	\$ 14,772,193	\$ 77,052
<i>Sales taxes</i>	2,000,000	2,000,000	2,046,452	46,452
<i>Other taxes</i>	5,000	5,000	11,360	6,360
<i>Intergovernmental</i>	164,020	166,520	323,563	157,043
<i>Charges for services</i>	889,000	889,000	1,124,702	235,702
<i>Permits and licenses</i>	11,010	11,010	14,250	3,240
<i>Fines and forfeitures</i>	169,000	169,000	206,583	37,583
<i>Interest</i>	300,000	300,000	351,666	51,666
<i>Rents and leases</i>	8,000	8,000	14,636	6,636
<i>Miscellaneous</i>	119,200	126,248	141,287	15,039
<b>Total revenues</b>	<u>18,358,230</u>	<u>18,369,919</u>	<u>19,006,692</u>	<u>636,773</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General administration</i>	2,004,063	1,947,722	1,690,533	257,189
<i>Judicial</i>	1,377,306	1,419,870	1,347,587	72,283
<i>Legal</i>	673,629	688,972	661,252	27,720
<i>Financial administration</i>	1,075,656	1,093,959	1,038,470	55,489
<i>Public facilities</i>	978,397	976,277	905,706	70,571
<i>Public safety</i>	5,477,903	5,520,394	5,328,132	192,262
<i>Roads and bridges</i>	3,863,053	3,939,873	3,953,192	(13,319)
<i>Health and welfare</i>	3,649,296	3,727,278	3,345,704	381,574
<i>Community development</i>	185,369	185,553	119,175	66,378
<i>Culture and recreation</i>	553,402	559,714	538,142	21,572
<i>Social services</i>	45,484	45,488	41,874	3,614
<i>Conservation</i>	7,750	7,750	7,750	--
<i>Sanitation services</i>	193,124	193,297	145,235	48,062
<b>Debt service:</b>				
<i>Interest and fiscal charges</i>	104,521	130,636	130,635	1
<b>Total expenditures</b>	<u>20,188,953</u>	<u>20,436,783</u>	<u>19,253,387</u>	<u>1,183,396</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,830,723)</b>	<b>(2,066,864)</b>	<b>(246,695)</b>	<b>1,820,169</b>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	1,047,079	1,107,486	1,107,484	(2)
<i>Transfers out</i>	(67,050)	(462,058)	(475,064)	(13,006)
<i>Gain on sale of capital assets</i>	10,000	37,625	28,403	(9,222)
<i>Capital leases</i>	--	121,325	121,324	(1)
<b>Total other financing sources (uses)</b>	<u>990,029</u>	<u>804,378</u>	<u>782,147</u>	<u>(22,231)</u>
<b>Net change in fund balances</b>	<b>(840,694)</b>	<b>(1,262,486)</b>	<b>535,452</b>	<b>1,797,938</b>
<b>Fund balances, January 1</b>	<u>14,800,000</u>	<u>15,859,080</u>	<u>17,380,525</u>	<u>1,521,445</u>
<b>Fund balances, December 31</b>	<u>\$ 13,959,306</u>	<u>\$ 14,596,594</u>	<u>\$ 17,915,977</u>	<u>\$ 3,319,383</u>

#### Budgetary Data

The County Judge serves as the budget officer for the Commissioners' Court and submits the annual budget for approval where the legal level of control is by function. Following is a summary of the budget procedures:

1. Prior to August 1, the County Judge submits a proposed operating budget to the Commissioners' Court for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted at the County Courthouse to obtain taxpayer comments.
3. Prior to October 1, the budget is legally enacted through passage by the Commissioners' Court.
4. No budget amendments can be made without holding public hearings and appropriate action by the Commissioners' Court. The Commissioners' Court may, by order, authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonable diligent thought and attention. The Commissioners' Court may issue an order to amend the budget by transferring an amount budgeted for one line item to another budgeted line item without authorizing an emergency expenditure.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, Debt Service and Capital Projects Funds. No expenditures in excess of budgeted amounts can be made.
6. Budgets are adopted on the GAAP basis of accounting. Amounts shown in the original adopted budget column as beginning fund balance represent estimated available cash. Amounts shown in the final adopted budget column as beginning fund balance represent actual cash available less adjustments for prior year accruals. Annual appropriated budgets are adopted for the general fund, certain special revenue or debt service funds. Capital projects funds are budgeted on a project length basis rather than on a fiscal year basis. All annual appropriations lapse at fiscal year end.

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**SUPPLEMENTARY INFORMATION – NON-MAJOR COMBINING  
AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

**CALHOUN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2010**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 2,914,179	\$ 832,349	\$ 1,128,147	\$ 4,874,675
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Taxes</i>	--	456,649	--	456,649
<i>Accounts</i>	297,636	--	--	297,636
<i>Intergovernmental receivable</i>	31,629	--	28,710	60,339
<i>Restricted assets:</i>				
<i>Cash and cash equivalents</i>	--	275,907	--	275,907
<b>Total Assets</b>	<b>\$ 3,243,444</b>	<b>\$ 1,564,905</b>	<b>\$ 1,156,857</b>	<b>\$ 5,965,206</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
<i>Accounts payable</i>	\$ 18,981	\$ --	\$ 50,000	\$ 68,981
<i>Accrued and other liabilities</i>	2,071	--	8,466	10,537
<i>Due to other funds</i>	145,121	1	1	145,123
<i>Due to others</i>	5,619	--	--	5,619
<i>Deferred revenue</i>	294,951	1,180,761	--	1,475,712
<b>Total Liabilities</b>	<b>466,743</b>	<b>1,180,762</b>	<b>58,467</b>	<b>1,705,972</b>
<i>Fund balances:</i>				
<i>Reserved for:</i>				
<i>Debt service</i>	--	384,143	--	384,143
<i>Unreserved, reported in:</i>				
<i>Special revenue funds</i>	2,776,701	--	--	2,776,701
<i>Capital projects funds</i>	--	--	1,098,390	1,098,390
<b>Total fund balances</b>	<b>2,776,701</b>	<b>384,143</b>	<b>1,098,390</b>	<b>4,259,234</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 3,243,444</b>	<b>\$ 1,564,905</b>	<b>\$ 1,156,857</b>	<b>\$ 5,965,206</b>



**CALHOUN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
<b>Revenues:</b>				
<i>Ad valorem taxes</i>	\$ --	\$ 1,420,698	\$ --	\$ 1,420,698
<i>Other taxes</i>	16,912	--	--	16,912
<i>Intergovernmental</i>	163,651	--	1,467,174	1,630,825
<i>Charges for services</i>	355,235	--	--	355,235
<i>Permits and licenses</i>	371,793	--	--	371,793
<i>Fines and forfeitures</i>	109,187	--	--	109,187
<i>Interest</i>	35,107	13,507	2,470	51,084
<i>Gifts and contributions</i>	9,419	--	295,299	304,718
<i>Rents and leases</i>	26,200	--	--	26,200
<i>Miscellaneous</i>	15,027	--	104,003	119,030
<b>Total revenues</b>	<u>1,102,531</u>	<u>1,434,205</u>	<u>1,868,946</u>	<u>4,405,682</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General administration</i>	55,927	--	--	55,927
<i>Judicial</i>	14,880	--	--	14,880
<i>Legal</i>	30,065	--	--	30,065
<i>Public facilities</i>	31,295	--	1,643,699	1,674,994
<i>Public safety</i>	159,985	--	107,148	267,133
<i>Roads and bridges</i>	17,156	--	156,069	173,225
<i>Health and welfare</i>	--	--	514,451	514,451
<i>Culture and recreation</i>	53,916	--	147,775	201,691
<i>Nondepartmental</i>	14,195	--	513,815	528,010
<b>Debt service:</b>				
<i>Principal</i>	--	910,000	--	910,000
<i>Interest and fiscal charges</i>	--	646,559	--	646,559
<b>Total expenditures</b>	<u>377,419</u>	<u>1,556,559</u>	<u>3,082,957</u>	<u>5,016,935</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>725,112</b>	<b>(122,354)</b>	<b>(1,214,011)</b>	<b>(611,253)</b>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	23,000	213,565	728,927	965,492
<i>Transfers out</i>	(698,290)	--	(899,622)	(1,597,912)
<i>Proceeds of refunding bonds</i>	--	4,985,000	--	4,985,000
<i>Bond premium</i>	--	305,515	--	305,515
<i>Bond discount</i>	--	(35,750)	--	(35,750)
<i>Payment to advance refunded bond escrow agent</i>	--	(5,166,136)	--	(5,166,136)
<b>Total other financing sources (uses)</b>	<u>(675,290)</u>	<u>302,194</u>	<u>(170,695)</u>	<u>(543,791)</u>
<b>Net change in fund balances</b>	<b>49,822</b>	<b>179,840</b>	<b>(1,384,706)</b>	<b>(1,155,044)</b>
<b>Fund balances, January 1</b>	<u>2,726,879</u>	<u>204,303</u>	<u>2,483,096</u>	<u>5,414,278</u>
<b>Fund balances, December 31</b>	<u>\$ 2,776,701</u>	<u>\$ 384,143</u>	<u>\$ 1,098,390</u>	<u>\$ 4,259,234</u>

**CALHOUN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2010**

	Special Airport Fund	Appellate Judicial System	C.A.W.S. Animal Control	Chamber Tourism Center
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 62,194	\$ 2,146	\$ 164	\$ 264
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Accounts</i>	--	--	--	--
<i>Intergovernmental receivable</i>	--	--	--	--
<b>Total Assets</b>	<b>\$ 62,194</b>	<b>\$ 2,146</b>	<b>\$ 164</b>	<b>\$ 264</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
<i>Accounts payable</i>	\$ 2,771	\$ 1,960	\$ --	\$ --
<i>Accrued and other liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
<i>Due to others</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	--	--
<b>Total Liabilities</b>	<b>2,771</b>	<b>1,960</b>	<b>--</b>	<b>--</b>
<b>Fund balances:</b>				
<i>Unreserved</i>	59,423	186	164	264
<b>Total fund balances</b>	<b>59,423</b>	<b>186</b>	<b>164</b>	<b>264</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 62,194</b>	<b>\$ 2,146</b>	<b>\$ 164</b>	<b>\$ 264</b>

Coastal Protection	County Child Welfare Board	Court House Security Fund	District Attorney Forfeiture	DA Hot Check
\$ 32,796	\$ 879	\$ 180,246	\$ 11,736	\$ 7,008
--	--	2,713	--	--
--	--	--	624	--
<u>\$ 32,796</u>	<u>\$ 879</u>	<u>\$ 182,959</u>	<u>\$ 12,360</u>	<u>\$ 7,008</u>
\$ --	\$ --	\$ --	\$ --	\$ 281
--	--	--	--	--
--	--	--	--	6
--	--	--	--	--
--	--	2,713	--	--
--	--	<u>2,713</u>	--	<u>287</u>
32,796	879	180,246	12,360	6,721
<u>32,796</u>	<u>879</u>	<u>180,246</u>	<u>12,360</u>	<u>6,721</u>
<u>\$ 32,796</u>	<u>\$ 879</u>	<u>\$ 182,959</u>	<u>\$ 12,360</u>	<u>\$ 7,008</u>

**CALHOUN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2010**

	Donations	Juvenile Case Manager	Family Protection	Graffiti Eradication
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 144,430	\$ 1,353	\$ 3,861	\$ 8,454
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Accounts</i>	--	--	--	--
<i>Intergovernmental receivable</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 144,430</u>	<u>\$ 1,353</u>	<u>\$ 3,861</u>	<u>\$ 8,454</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
<i>Accounts payable</i>	\$ 555	\$ --	\$ --	\$ --
<i>Accrued and other liabilities</i>	187	--	--	--
<i>Due to other funds</i>	1	--	--	--
<i>Due to others</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	--	--
<b>Total Liabilities</b>	<u>743</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Fund balances:</b>				
<i>Unreserved</i>	143,687	1,353	3,861	8,454
<b>Total fund balances</b>	<u>143,687</u>	<u>1,353</u>	<u>3,861</u>	<u>8,454</u>
<b>Total Liabilities &amp; Fund Balances</b>	<u>\$ 144,430</u>	<u>\$ 1,353</u>	<u>\$ 3,861</u>	<u>\$ 8,454</u>

Grants	Highway 87 FM 1090	Justice Court Technology	Justice Court Building Security	Lateral Road Fund Precinct #1
\$ 156,801	\$ 210,079	\$ 50,148	\$ 10,972	\$ 4,258
4,324	--	--	--	--
31,005	--	--	--	--
<u>\$ 192,130</u>	<u>\$ 210,079</u>	<u>\$ 50,148</u>	<u>\$ 10,972</u>	<u>\$ 4,258</u>
\$ 2,809	\$ --	\$ 2,780	\$ --	\$ --
--	--	--	--	--
145,114	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>147,923</u>	<u>--</u>	<u>2,780</u>	<u>--</u>	<u>--</u>
44,207	210,079	47,368	10,972	4,258
<u>44,207</u>	<u>210,079</u>	<u>47,368</u>	<u>10,972</u>	<u>4,258</u>
<u>\$ 192,130</u>	<u>\$ 210,079</u>	<u>\$ 50,148</u>	<u>\$ 10,972</u>	<u>\$ 4,258</u>

**CALHOUN COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 DECEMBER 31, 2010

	Lateral Road Fund Precinct #2	Lateral Road Fund Precinct #3	Lateral Road Fund Precinct #4	Pretrial Services
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 4,258	\$ 4,258	\$ 4,258	\$ 55,070
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Accounts</i>	--	--	--	1,212
<i>Intergovernmental receivable</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 4,258</u>	<u>\$ 4,258</u>	<u>\$ 4,258</u>	<u>\$ 56,282</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued and other liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
<i>Due to others</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	--	1,213
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,213</u>
<b>Fund balances:</b>				
<i>Unreserved</i>	4,258	4,258	4,258	55,069
<b>Total fund balances</b>	<u>4,258</u>	<u>4,258</u>	<u>4,258</u>	<u>55,069</u>
<b>Total Liabilities &amp; Fund Balances</b>	<u>\$ 4,258</u>	<u>\$ 4,258</u>	<u>\$ 4,258</u>	<u>\$ 56,282</u>

Law Library Fund	LEOSE Education	Port O'Conner Community Center	District Clerk Records Mgmt/ Preservation	County Clerk Records Management
\$ 169,818	\$ 18,474	\$ 29,373	\$ 6,209	\$ 146,068
--	--	--	--	2,334
--	--	--	--	--
<u>\$ 169,818</u>	<u>\$ 18,474</u>	<u>\$ 29,373</u>	<u>\$ 6,209</u>	<u>\$ 148,402</u>
\$ 594	\$ --	\$ 7,231	\$ --	\$ --
--	--	50	--	20
--	--	--	--	--
--	--	--	--	--
--	--	1,700	--	2,272
<u>594</u>	<u>--</u>	<u>8,981</u>	<u>--</u>	<u>2,292</u>
169,224	18,474	20,392	6,209	146,110
<u>169,224</u>	<u>18,474</u>	<u>20,392</u>	<u>6,209</u>	<u>146,110</u>
<u>\$ 169,818</u>	<u>\$ 18,474</u>	<u>\$ 29,373</u>	<u>\$ 6,209</u>	<u>\$ 148,402</u>

**CALHOUN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2010**

	Records Management and Preservation	Road and Bridge Fund General	Road and Bridge Fund Precinct #3
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 54,674	\$ 1,342,422	\$ 13,453
<i>Receivables (net of allowances for uncollectibles):</i>			
<i>Accounts</i>	15,435	271,618	--
<i>Intergovernmental receivable</i>	--	--	--
<b>Total Assets</b>	<b>\$ 70,109</b>	<b>\$ 1,614,040</b>	<b>\$ 13,453</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
<i>Accounts payable</i>	\$ --	\$ --	\$ --
<i>Accrued and other liabilities</i>	--	--	--
<i>Due to other funds</i>	--	--	--
<i>Due to others</i>	--	--	--
<i>Deferred revenue</i>	15,435	271,618	--
<b>Total Liabilities</b>	<b>15,435</b>	<b>271,618</b>	<b>--</b>
<b>Fund balances:</b>			
<i>Unreserved</i>	54,674	1,342,422	13,453
<b>Total fund balances</b>	<b>54,674</b>	<b>1,342,422</b>	<b>13,453</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 70,109</b>	<b>\$ 1,614,040</b>	<b>\$ 13,453</b>



Road Maintenance Precinct #4	Sheriff Forfeited Property	Sheriff Jail Division	6 Mile Pier/Boat Ramp Insurance/ Maintenance	Election Services Contract
\$ 639	\$ 13,970	\$ 18,978	\$ 63,948	\$ 34,784
--	--	--	--	--
--	--	--	--	--
<u>\$ 639</u>	<u>\$ 13,970</u>	<u>\$ 18,978</u>	<u>\$ 63,948</u>	<u>\$ 34,784</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	1,814
--	--	--	--	--
--	5,619	--	--	--
--	--	--	--	--
<u>--</u>	<u>5,619</u>	<u>--</u>	<u>--</u>	<u>1,814</u>
639	8,351	18,978	63,948	32,970
<u>639</u>	<u>8,351</u>	<u>18,978</u>	<u>63,948</u>	<u>32,970</u>
<u>\$ 639</u>	<u>\$ 13,970</u>	<u>\$ 18,978</u>	<u>\$ 63,948</u>	<u>\$ 34,784</u>

**CALHOUN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2010**

	Law Enforcement Block Grant Trust Fund	Library Gift Memorial	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 1,937	\$ 43,799	\$ 2,914,179
<i>Receivables (net of allowances for uncollectibles):</i>			
<i>Accounts</i>	--	--	297,636
<i>Intergovernmental receivable</i>	--	--	31,629
	<u>1,937</u>	<u>43,799</u>	<u>3,243,444</u>
<b>Total Assets</b>	<b>\$ 1,937</b>	<b>\$ 43,799</b>	<b>\$ 3,243,444</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
<i>Accounts payable</i>	\$ --	\$ --	\$ 18,981
<i>Accrued and other liabilities</i>	--	--	2,071
<i>Due to other funds</i>	--	--	145,121
<i>Due to others</i>	--	--	5,619
<i>Deferred revenue</i>	--	--	294,951
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>466,743</u>
<b>Fund balances:</b>			
<i>Unreserved</i>	1,937	43,799	2,776,701
<b>Total fund balances</b>	<u>1,937</u>	<u>43,799</u>	<u>2,776,701</u>
	<u>1,937</u>	<u>43,799</u>	<u>3,243,444</u>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 1,937</b>	<b>\$ 43,799</b>	<b>\$ 3,243,444</b>

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**CALHOUN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010

	Special Airport Fund	Appellate Judicial System	C.A.W.S. Animal Control	Chamber Tourism Center
<b>Revenues:</b>				
<i>Other taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for services</i>	--	2,017	--	--
<i>Permits and licenses</i>	--	--	--	--
<i>Fines and forfeitures</i>	--	--	--	--
<i>Interest</i>	1,020	17	2	4
<i>Gifts and contributions</i>	--	--	--	--
<i>Rents and leases</i>	12,000	--	--	--
<i>Miscellaneous</i>	--	--	--	--
<b>Total revenues</b>	<u>13,020</u>	<u>2,034</u>	<u>2</u>	<u>4</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	1,960	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	31,295	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Roads and bridges</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
<b>Total expenditures</b>	<u>31,295</u>	<u>1,960</u>	<u>--</u>	<u>--</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(18,275)	74	2	4
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	6,000	--	--	--
<i>Transfers out</i>	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>6,000</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Net change in fund balances</b>	(12,275)	74	2	4
<b>Fund balances, January 1</b>	<u>71,698</u>	<u>112</u>	<u>162</u>	<u>260</u>
<b>Fund balances, December 31</b>	<u>\$ 59,423</u>	<u>\$ 186</u>	<u>\$ 164</u>	<u>\$ 264</u>

Coastal Protection	County Child Welfare Board	Court House Security Fund	District Attorney Forfeiture	DA Hot Check
\$ --	\$ --	\$ --	\$ --	\$ --
1,000	--	--	--	--
--	--	17,199	--	13,483
--	--	--	--	--
443	9	2,426	4,611	--
--	--	--	177	--
--	--	--	--	--
--	870	--	--	--
<u>1,443</u>	<u>879</u>	<u>19,625</u>	<u>4,788</u>	<u>13,483</u>
--	--	8,535	--	--
--	--	--	--	--
--	--	--	16,988	10,680
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	1,062	--	--	--
<u>--</u>	<u>1,062</u>	<u>8,535</u>	<u>16,988</u>	<u>10,680</u>
1,443	(183)	11,090	(12,200)	2,803
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
1,443	(183)	11,090	(12,200)	2,803
<u>31,353</u>	<u>1,062</u>	<u>169,156</u>	<u>24,560</u>	<u>3,918</u>
<u>\$ 32,796</u>	<u>\$ 879</u>	<u>\$ 180,246</u>	<u>\$ 12,360</u>	<u>\$ 6,721</u>

**CALHOUN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010

	Donations	Juvenile Case Manager	Family Protection	Graffiti Eradication
<b>Revenues:</b>				
<i>Other taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for services</i>	--	--	615	--
<i>Permits and licenses</i>	--	--	--	--
<i>Fines and forfeitures</i>	--	1,353	--	--
<i>Interest</i>	2,039	--	49	117
<i>Gifts and contributions</i>	7,486	--	--	--
<i>Rents and leases</i>	--	--	--	--
<i>Miscellaneous</i>	1,729	--	--	--
<b>Total revenues</b>	<u>11,254</u>	<u>1,353</u>	<u>664</u>	<u>117</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Roads and bridges</i>	--	--	--	--
<i>Culture and recreation</i>	14,360	--	--	--
<i>Nondepartmental</i>	--	--	--	--
<b>Total expenditures</b>	<u>14,360</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(3,106)	1,353	664	117
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Net change in fund balances</b>	(3,106)	1,353	664	117
<b>Fund balances, January 1</b>	<u>146,793</u>	<u>--</u>	<u>3,197</u>	<u>8,337</u>
<b>Fund balances, December 31</b>	<u>\$ 143,687</u>	<u>\$ 1,353</u>	<u>\$ 3,861</u>	<u>\$ 8,454</u>

Grants	Highway 87 FM 1090	Justice Court Technology	Justice Court Building Security	Lateral Road Fund Precinct #1
\$ --	\$ --	\$ --	\$ --	\$ 4,228
146,531	--	--	--	--
--	--	9,038	2,090	--
--	--	--	--	--
843	3,010	684	135	60
--	--	--	--	--
--	--	--	--	--
<u>147,374</u>	<u>3,010</u>	<u>9,722</u>	<u>2,225</u>	<u>4,288</u>
--	--	--	--	--
--	--	8,855	--	--
--	--	--	--	--
151,726	--	--	--	--
--	--	--	--	4,289
--	--	--	--	--
--	--	--	284	--
<u>151,726</u>	<u>--</u>	<u>8,855</u>	<u>284</u>	<u>4,289</u>
(4,352)	3,010	867	1,941	(1)
--	--	--	--	--
--	(79,000)	--	--	--
--	<u>(79,000)</u>	--	--	--
(4,352)	(75,990)	867	1,941	(1)
48,559	286,069	46,501	9,031	4,259
<u>\$ 44,207</u>	<u>\$ 210,079</u>	<u>\$ 47,368</u>	<u>\$ 10,972</u>	<u>\$ 4,258</u>

**CALHOUN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010

	Lateral Road Fund Precinct #2	Lateral Road Fund Precinct #3	Lateral Road Fund Precinct #4	Pretrial Services
<b>Revenues:</b>				
<i>Other taxes</i>	\$ 4,228	\$ 4,228	\$ 4,228	\$ --
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for services</i>	--	--	--	1,000
<i>Permits and licenses</i>	--	--	--	--
<i>Fines and forfeitures</i>	--	--	--	--
<i>Interest</i>	60	60	60	757
<i>Gifts and contributions</i>	--	--	--	--
<i>Rents and leases</i>	--	--	--	--
<i>Miscellaneous</i>	--	--	--	--
<b>Total revenues</b>	<u>4,288</u>	<u>4,288</u>	<u>4,288</u>	<u>1,757</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Roads and bridges</i>	4,289	4,289	4,289	--
<i>Culture and recreation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
<b>Total expenditures</b>	<u>4,289</u>	<u>4,289</u>	<u>4,289</u>	<u>--</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(1)	(1)	(1)	1,757
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Net change in fund balances</b>	(1)	(1)	(1)	1,757
<b>Fund balances, January 1</b>	<u>4,259</u>	<u>4,259</u>	<u>4,259</u>	<u>53,312</u>
<b>Fund balances, December 31</b>	<u>\$ 4,258</u>	<u>\$ 4,258</u>	<u>\$ 4,258</u>	<u>\$ 55,069</u>



Law Library Fund	LEOSE Education	Port O'Conner Community Center	District Clerk Records Mgmt/ Preservation	County Clerk Records Management
\$ --	\$ --	\$ --	\$ --	\$ --
--	7,295	--	--	--
14,338	--	--	--	46,090
--	--	--	--	--
--	--	--	1,405	--
2,254	205	381	74	1,648
--	--	1,000	--	--
--	--	14,200	--	--
--	--	--	--	--
<u>16,592</u>	<u>7,500</u>	<u>15,581</u>	<u>1,479</u>	<u>47,738</u>
--	--	--	--	3
--	--	--	--	--
2,397	--	--	--	--
--	--	--	--	--
--	2,388	--	--	--
--	--	--	--	--
--	--	38,821	--	--
--	--	--	--	--
<u>2,397</u>	<u>2,388</u>	<u>38,821</u>	<u>--</u>	<u>3</u>
14,195	5,112	(23,240)	1,479	47,735
--	--	17,000	--	--
--	--	--	--	(19,290)
--	--	<u>17,000</u>	<u>--</u>	<u>(19,290)</u>
14,195	5,112	(6,240)	1,479	28,445
155,029	13,362	26,632	4,730	117,665
<u>\$ 169,224</u>	<u>\$ 18,474</u>	<u>\$ 20,392</u>	<u>\$ 6,209</u>	<u>\$ 146,110</u>

**CALHOUN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010

	Records Management and Preservation	Road and Bridge Fund General	Road and Bridge Fund Precinct #3
<b>Revenues:</b>			
<i>Other taxes</i>	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	8,825	--
<i>Charges for services</i>	8,813	175,061	--
<i>Permits and licenses</i>	--	371,793	--
<i>Fines and forfeitures</i>	--	100,810	--
<i>Interest</i>	683	15,831	187
<i>Gifts and contributions</i>	--	--	--
<i>Rents and leases</i>	--	--	--
<i>Miscellaneous</i>	--	--	--
<b>Total revenues</b>	<u>9,496</u>	<u>672,320</u>	<u>187</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<i>General administration</i>	--	--	--
<i>Judicial</i>	--	--	--
<i>Legal</i>	--	--	--
<i>Public facilities</i>	--	--	--
<i>Public safety</i>	--	--	--
<i>Roads and bridges</i>	--	--	--
<i>Culture and recreation</i>	--	--	--
<i>Nondepartmental</i>	--	--	--
<b>Total expenditures</b>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>9,496</b>	<b>672,320</b>	<b>187</b>
<b>Other financing sources (uses):</b>			
<i>Transfers in</i>	--	--	--
<i>Transfers out</i>	--	(600,000)	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>(600,000)</u>	<u>--</u>
<b>Net change in fund balances</b>	<b>9,496</b>	<b>72,320</b>	<b>187</b>
<b>Fund balances, January 1</b>	<u>45,178</u>	<u>1,270,102</u>	<u>13,266</u>
<b>Fund balances, December 31</b>	<u>\$ 54,674</u>	<u>\$ 1,342,422</u>	<u>\$ 13,453</u>

Road Maintenance Precinct #4	Sheriff Forfeited Property	Sheriff Jail Division	6 Mile Pier/Boat Ramp Insurance/ Maintenance	Election Services Contract
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	65,491
--	--	--	--	--
--	1,008	--	--	--
9	55	--	897	311
--	--	--	--	--
--	--	12,428	--	--
<u>9</u>	<u>1,063</u>	<u>12,428</u>	<u>897</u>	<u>65,802</u>
--	--	--	--	47,389
--	--	--	--	4,065
--	--	--	--	--
--	5,871	--	--	--
--	--	--	--	--
--	--	--	735	--
--	--	12,849	--	--
<u>--</u>	<u>5,871</u>	<u>12,849</u>	<u>735</u>	<u>51,454</u>
9	(4,808)	(421)	162	14,348
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
9	(4,808)	(421)	162	14,348
630	13,159	19,399	63,786	18,622
<u>\$ 639</u>	<u>\$ 8,351</u>	<u>\$ 18,978</u>	<u>\$ 63,948</u>	<u>\$ 32,970</u>

**CALHOUN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010

	Law Enforcement Block Grant Trust Fund	Library Gift Memorial	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenues:			
Other taxes	\$ --	\$ --	\$ 16,912
Intergovernmental	--	--	163,651
Charges for services	--	--	355,235
Permits and licenses	--	--	371,793
Fines and forfeitures	--	--	109,187
Interest	--	600	35,107
Gifts and contributions	--	933	9,419
Rents and leases	--	--	26,200
Miscellaneous	--	--	15,027
Total revenues	<u>--</u>	<u>1,533</u>	<u>1,102,531</u>
Expenditures:			
Current:			
General administration	--	--	55,927
Judicial	--	--	14,880
Legal	--	--	30,065
Public facilities	--	--	31,295
Public safety	--	--	159,985
Roads and bridges	--	--	17,156
Culture and recreation	--	--	53,916
Nondepartmental	--	--	14,195
Total expenditures	<u>--</u>	<u>--</u>	<u>377,419</u>
Excess (deficiency) of revenues over (under) expenditures	--	1,533	725,112
Other financing sources (uses):			
Transfers in	--	--	23,000
Transfers out	--	--	(698,290)
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>(675,290)</u>
Net change in fund balances	--	1,533	49,822
Fund balances, January 1	<u>1,937</u>	<u>42,266</u>	<u>2,726,879</u>
Fund balances, December 31	<u>\$ 1,937</u>	<u>\$ 43,799</u>	<u>\$ 2,776,701</u>

**CALHOUN COUNTY, TEXAS**

**EXHIBIT C-5**

AIRPORT FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED DECEMBER 31, 2010

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 1	\$ --	\$ (1)
<i>Interest</i>	385	1,020	635
<i>Rents and leases</i>	12,000	12,000	--
Total revenues	<u>12,386</u>	<u>13,020</u>	<u>634</u>
Expenditures:			
Current:			
<i>Public facilities</i>	33,393	31,295	2,098
Total expenditures	<u>33,393</u>	<u>31,295</u>	<u>2,098</u>
Excess (deficiency) of revenues over (under) expenditures	(21,007)	(18,275)	2,732
Other financing sources (uses):			
<i>Transfers in</i>	6,000	6,000	--
Total other financing sources (uses)	<u>6,000</u>	<u>6,000</u>	<u>--</u>
Net change in fund balances	(15,007)	(12,275)	2,732
Fund balances, January 1	<u>72,744</u>	<u>71,698</u>	<u>(1,046)</u>
Fund balances, December 31	<u>\$ 57,737</u>	<u>\$ 59,423</u>	<u>\$ 1,686</u>

**CALHOUN COUNTY, TEXAS**  
 APPELLATE JUDICIAL SYSTEM  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT C-6

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Charges for services</i>	\$ 1,943	\$ 2,017	\$ 74
<i>Interest</i>	17	17	--
Total revenues	<u>1,960</u>	<u>2,034</u>	<u>74</u>
Expenditures:			
Current:			
<i>Judicial</i>	1,960	1,960	--
Total expenditures	<u>1,960</u>	<u>1,960</u>	<u>--</u>
Net change in fund balances	--	74	74
Fund balances, January 1	<u>--</u>	<u>112</u>	<u>112</u>
Fund balances, December 31	<u>\$ --</u>	<u>\$ 186</u>	<u>\$ 186</u>

**CALHOUN COUNTY, TEXAS**  
 COUNTY CHILD WELFARE BOARD FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT C-7

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ 1	\$ 9	\$ 8
<i>Miscellaneous</i>	564	870	306
Total revenues	<u>565</u>	<u>879</u>	<u>314</u>
Expenditures:			
Current:			
<i>Nondepartmental</i>	1,063	1,062	1
Total expenditures	<u>1,063</u>	<u>1,062</u>	<u>1</u>
Net change in fund balances	(498)	(183)	315
Fund balances, January 1	<u>1,062</u>	<u>1,062</u>	--
Fund balances, December 31	<u>\$ 564</u>	<u>\$ 879</u>	<u>\$ 315</u>

**CALHOUN COUNTY, TEXAS**  
 COURT HOUSE SECURITY FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT C-8

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Charges for services</i>	\$ 7,100	\$ 17,199	\$ 10,099
<i>Interest</i>	1,000	2,426	1,426
Total revenues	<u>8,100</u>	<u>19,625</u>	<u>11,525</u>
Expenditures:			
Current:			
<i>General administration</i>	140,000	8,535	131,465
Total expenditures	<u>140,000</u>	<u>8,535</u>	<u>131,465</u>
Net change in fund balances	(131,900)	11,090	142,990
Fund balances, January 1	<u>166,800</u>	<u>169,156</u>	<u>2,356</u>
Fund balances, December 31	<u>\$ 34,900</u>	<u>\$ 180,246</u>	<u>\$ 145,346</u>



**CALHOUN COUNTY, TEXAS**  
DISTRICT ATTORNEY FORFEITURE FUND  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT C-9

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines and forfeitures</i>	\$ 10,304	\$ 4,611	\$ (5,693)
<i>Interest</i>	--	177	177
Total revenues	<u>10,304</u>	<u>4,788</u>	<u>(5,516)</u>
Expenditures:			
Current:			
<i>Legal</i>	27,042	16,988	10,054
Total expenditures	<u>27,042</u>	<u>16,988</u>	<u>10,054</u>
Net change in fund balances	(16,738)	(12,200)	4,538
Fund balances, January 1	<u>16,738</u>	<u>24,560</u>	<u>7,822</u>
Fund balances, December 31	<u>\$ --</u>	<u>\$ 12,360</u>	<u>\$ 12,360</u>

**CALHOUN COUNTY, TEXAS**  
HIGHWAY 87 FM 1090 FUND  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT C-10

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ 2,000	\$ 3,010	\$ 1,010
Total revenues	<u>2,000</u>	<u>3,010</u>	<u>1,010</u>
Expenditures:			
Current:			
<i>Roads and bridges</i>	200,000	--	200,000
Total expenditures	<u>200,000</u>	<u>--</u>	<u>200,000</u>
Excess (deficiency) of revenues over (under) expenditures	(198,000)	3,010	201,010
Other financing sources (uses):			
<i>Transfers out</i>	(79,000)	(79,000)	--
Total other financing sources (uses)	<u>(79,000)</u>	<u>(79,000)</u>	<u>--</u>
Net change in fund balances	(277,000)	(75,990)	201,010
Fund balances, January 1	<u>286,069</u>	<u>286,069</u>	<u>--</u>
Fund balances, December 31	<u>\$ 9,069</u>	<u>\$ 210,079</u>	<u>\$ 201,010</u>

**CALHOUN COUNTY, TEXAS**  
*JUSTICE COURT TECHNOLOGY*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED DECEMBER 31, 2010*

EXHIBIT C-11

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Charges for services</i>	\$ 8,978	\$ 9,038	\$ 60
<i>Interest</i>	684	684	--
Total revenues	<u>9,662</u>	<u>9,722</u>	<u>60</u>
Expenditures:			
Current:			
<i>Judicial</i>	55,356	8,855	46,501
Total expenditures	<u>55,356</u>	<u>8,855</u>	<u>46,501</u>
Net change in fund balances	(45,694)	867	46,561
Fund balances, January 1	<u>45,694</u>	<u>46,501</u>	<u>807</u>
Fund balances, December 31	<u>\$ --</u>	<u>\$ 47,368</u>	<u>\$ 47,368</u>

**CALHOUN COUNTY, TEXAS**  
*JUSTICE COURT BUILDING SECURITY FUND*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED DECEMBER 31, 2010*

EXHIBIT C-12

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Charges for services</i>	\$ 650	\$ 2,090	\$ 1,440
<i>Interest</i>	50	135	85
Total revenues	<u>700</u>	<u>2,225</u>	<u>1,525</u>
Expenditures:			
Current:			
<i>Nondepartmental</i>	2,400	284	2,116
Total expenditures	<u>2,400</u>	<u>284</u>	<u>2,116</u>
Net change in fund balances	(1,700)	1,941	3,641
Fund balances, January 1	<u>8,836</u>	<u>9,031</u>	<u>195</u>
Fund balances, December 31	<u>\$ 7,136</u>	<u>\$ 10,972</u>	<u>\$ 3,836</u>

**CALHOUN COUNTY, TEXAS**  
*LATERAL ROAD FUND PRECINCT #1*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED DECEMBER 31, 2010*

EXHIBIT C-13

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Other taxes</i>	\$ 4,233	\$ 4,228	\$ (5)
<i>Interest</i>	10	60	50
Total revenues	<u>4,243</u>	<u>4,288</u>	<u>45</u>
Expenditures:			
Current:			
<i>Roads and bridges</i>	4,290	4,289	1
Total expenditures	<u>4,290</u>	<u>4,289</u>	<u>1</u>
Net change in fund balances	(47)	(1)	46
Fund balances, January 1	<u>4,259</u>	<u>4,259</u>	--
Fund balances, December 31	<u>\$ 4,212</u>	<u>\$ 4,258</u>	<u>\$ 46</u>

**CALHOUN COUNTY, TEXAS**  
*LATERAL ROAD FUND PRECINCT #2*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED DECEMBER 31, 2010*

EXHIBIT C-14

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Other taxes</i>	\$ 4,233	\$ 4,228	\$ (5)
<i>Interest</i>	10	60	50
Total revenues	<u>4,243</u>	<u>4,288</u>	<u>45</u>
Expenditures:			
Current:			
<i>Roads and bridges</i>	4,290	4,289	1
Total expenditures	<u>4,290</u>	<u>4,289</u>	<u>1</u>
Net change in fund balances	(47)	(1)	46
Fund balances, January 1	<u>4,259</u>	<u>4,259</u>	--
Fund balances, December 31	<u>\$ 4,212</u>	<u>\$ 4,258</u>	<u>\$ 46</u>

**CALHOUN COUNTY, TEXAS**  
*LATERAL ROAD FUND PRECINCT #3*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED DECEMBER 31, 2010*

EXHIBIT C-15

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Other taxes</i>	\$ 4,233	\$ 4,228	\$ (5)
<i>Interest</i>	10	60	50
Total revenues	<u>4,243</u>	<u>4,288</u>	<u>45</u>
Expenditures:			
Current:			
<i>Roads and bridges</i>	4,290	4,289	1
Total expenditures	<u>4,290</u>	<u>4,289</u>	<u>1</u>
Net change in fund balances	(47)	(1)	46
Fund balances, January 1	<u>4,259</u>	<u>4,259</u>	--
Fund balances, December 31	<u>\$ 4,212</u>	<u>\$ 4,258</u>	<u>\$ 46</u>

**CALHOUN COUNTY, TEXAS**  
*LATERAL ROAD FUND PRECINCT #4*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED DECEMBER 31, 2010*

EXHIBIT C-16

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Other taxes</i>	\$ 4,233	\$ 4,228	\$ (5)
<i>Interest</i>	10	60	50
Total revenues	<u>4,243</u>	<u>4,288</u>	<u>45</u>
Expenditures:			
Current:			
<i>Roads and bridges</i>	4,290	4,289	1
Total expenditures	<u>4,290</u>	<u>4,289</u>	<u>1</u>
Net change in fund balances	(47)	(1)	46
Fund balances, January 1	<u>4,259</u>	<u>4,259</u>	--
Fund balances, December 31	<u>\$ 4,212</u>	<u>\$ 4,258</u>	<u>\$ 46</u>



**CALHOUN COUNTY, TEXAS**  
*PRETRIAL SERVICES FUND*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED DECEMBER 31, 2010*

EXHIBIT C-17

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Charges for services</i>	\$ 5,000	\$ 1,000	\$ (4,000)
<i>Interest</i>	200	757	557
Total revenues	<u>5,200</u>	<u>1,757</u>	<u>(3,443)</u>
Net change in fund balances	5,200	1,757	(3,443)
Fund balances, January 1	<u>53,312</u>	<u>53,312</u>	--
Fund balances, December 31	<u>\$ 58,512</u>	<u>\$ 55,069</u>	<u>\$ (3,443)</u>

**CALHOUN COUNTY, TEXAS**  
*LAW LIBRARY FUND*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED DECEMBER 31, 2010*

EXHIBIT C-18

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Charges for services</i>	\$ 4,700	\$ 14,338	\$ 9,638
<i>Interest</i>	2,000	2,254	254
Total revenues	<u>6,700</u>	<u>16,592</u>	<u>9,892</u>
Expenditures:			
Current:			
<i>Legal</i>	26,400	2,397	24,003
Total expenditures	<u>26,400</u>	<u>2,397</u>	<u>24,003</u>
Net change in fund balances	(19,700)	14,195	33,895
Fund balances, January 1	<u>154,238</u>	<u>155,029</u>	<u>791</u>
Fund balances, December 31	<u>\$ 134,538</u>	<u>\$ 169,224</u>	<u>\$ 34,686</u>

**CALHOUN COUNTY, TEXAS**  
 PORT O'CONNOR COMMUNITY CENTER  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT C-19

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ 100	\$ 381	\$ 281
<i>Gifts and contributions</i>	--	1,000	1,000
<i>Rents and leases</i>	8,000	14,200	6,200
Total revenues	<u>8,100</u>	<u>15,581</u>	<u>7,481</u>
Expenditures:			
Current:			
<i>Culture and recreation</i>	46,902	38,821	8,081
Total expenditures	<u>46,902</u>	<u>38,821</u>	<u>8,081</u>
Excess (deficiency) of revenues over (under) expenditures	(38,802)	(23,240)	15,562
Other financing sources (uses):			
<i>Transfers in</i>	17,000	17,000	--
Total other financing sources (uses)	<u>17,000</u>	<u>17,000</u>	<u>--</u>
Net change in fund balances	(21,802)	(6,240)	15,562
Fund balances, January 1	<u>29,032</u>	<u>26,632</u>	<u>(2,400)</u>
Fund balances, December 31	<u>\$ 7,230</u>	<u>\$ 20,392</u>	<u>\$ 13,162</u>

**CALHOUN COUNTY, TEXAS**  
 COUNTY CLERK RECORDS MANAGEMENT FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT C-20

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Charges for services</i>	\$ 20,000	\$ 46,090	\$ 26,090
<i>Interest</i>	500	1,648	1,148
Total revenues	<u>20,500</u>	<u>47,738</u>	<u>27,238</u>
Expenditures:			
Current:			
<i>General administration</i>	8,301	3	8,298
Total expenditures	<u>8,301</u>	<u>3</u>	<u>8,298</u>
Excess (deficiency) of revenues over (under) expenditures	12,199	47,735	35,536
Other financing sources (uses):			
<i>Transfers out</i>	(19,290)	(19,290)	--
Total other financing sources (uses)	<u>(19,290)</u>	<u>(19,290)</u>	<u>--</u>
Net change in fund balances	(7,091)	28,445	35,536
Fund balances, January 1	<u>114,650</u>	<u>117,665</u>	<u>3,015</u>
Fund balances, December 31	<u>\$ 107,559</u>	<u>\$ 146,110</u>	<u>\$ 38,551</u>

**CALHOUN COUNTY, TEXAS**  
 RECORDS MANAGEMENT AND PRESERVATION FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT C-21

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Charges for services</i>	\$ 2,500	\$ 8,813	\$ 6,313
<i>Interest</i>	10	683	673
Total revenues	<u>2,510</u>	<u>9,496</u>	<u>6,986</u>
Expenditures:			
Current:			
<i>General administration</i>	6,500	--	6,500
Total expenditures	<u>6,500</u>	<u>--</u>	<u>6,500</u>
Net change in fund balances	(3,990)	9,496	13,486
Fund balances, January 1	<u>44,743</u>	<u>45,178</u>	<u>435</u>
Fund balances, December 31	<u>\$ 40,753</u>	<u>\$ 54,674</u>	<u>\$ 13,921</u>

**CALHOUN COUNTY, TEXAS**  
ROAD AND BRIDGE FUND GENERAL  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT C-22

	Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>			
<i>Intergovernmental</i>	\$ 5,000	\$ 8,825	\$ 3,825
<i>Charges for services</i>	75,000	175,061	100,061
<i>Permits and licenses</i>	370,000	371,793	1,793
<i>Fines and forfeitures</i>	66,000	100,810	34,810
<i>Interest</i>	1,000	15,831	14,831
<b>Total revenues</b>	<u>517,000</u>	<u>672,320</u>	<u>155,320</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<i>Roads and bridges</i>	1	--	1
<b>Total expenditures</b>	<u>1</u>	<u>--</u>	<u>1</u>
 Excess (deficiency) of revenues over (under) expenditures	 516,999	 672,320	 155,321
<b>Other financing sources (uses):</b>			
<i>Transfers out</i>	(600,000)	(600,000)	--
<b>Total other financing sources (uses)</b>	<u>(600,000)</u>	<u>(600,000)</u>	<u>--</u>
 Net change in fund balances	 (83,001)	 72,320	 155,321
 Fund balances, January 1	 <u>1,257,371</u>	 <u>1,270,102</u>	 <u>12,731</u>
 Fund balances, December 31	 <u>\$ 1,174,370</u>	 <u>\$ 1,342,422</u>	 <u>\$ 168,052</u>

**CALHOUN COUNTY, TEXAS**  
ROAD AND BRIDGE FUND PRECINCT #3  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT C-23

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ 1	\$ 187	\$ 186
Total revenues	<u>1</u>	<u>187</u>	<u>186</u>
Expenditures:			
Current:			
<i>Roads and bridges</i>	13,266	--	13,266
Total expenditures	<u>13,266</u>	<u>--</u>	<u>13,266</u>
Net change in fund balances	(13,265)	187	13,452
Fund balances, January 1	<u>13,266</u>	<u>13,266</u>	<u>--</u>
Fund balances, December 31	<u>\$ 1</u>	<u>\$ 13,453</u>	<u>\$ 13,452</u>

**CALHOUN COUNTY, TEXAS**  
ROAD MAINTENANCE FUND PRECINCT #4  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT C-24

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ 1	\$ 9	\$ 8
Total revenues	<u>1</u>	<u>9</u>	<u>8</u>
Expenditures:			
Current:			
<i>Roads and bridges</i>	630	--	630
Total expenditures	<u>630</u>	<u>--</u>	<u>630</u>
Net change in fund balances	(629)	9	638
Fund balances, January 1	<u>630</u>	<u>630</u>	<u>--</u>
Fund balances, December 31	<u>\$ 1</u>	<u>\$ 639</u>	<u>\$ 638</u>



**CALHOUN COUNTY, TEXAS**  
 SHERIFF FORFEITED PROPERTY FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT C-25

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines and forfeitures</i>	\$ 1,682	\$ 1,008	\$ (674)
<i>Interest</i>	--	55	55
Total revenues	<u>1,682</u>	<u>1,063</u>	<u>(619)</u>
Expenditures:			
Current:			
<i>Public safety</i>	12,263	5,871	6,392
Total expenditures	<u>12,263</u>	<u>5,871</u>	<u>6,392</u>
Net change in fund balances	(10,581)	(4,808)	5,773
Fund balances, January 1	<u>10,581</u>	<u>13,159</u>	<u>2,578</u>
Fund balances, December 31	<u>\$ --</u>	<u>\$ 8,351</u>	<u>\$ 8,351</u>

**CALHOUN COUNTY, TEXAS**

6 MILE PIER/BOAT RAMP INSUR/MAINT (ALCOA) FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT C-26

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ 1	\$ 897	\$ 896
Total revenues	<u>1</u>	<u>897</u>	<u>896</u>
Expenditures:			
Current:			
<i>Culture and recreation</i>	63,410	735	62,675
Total expenditures	<u>63,410</u>	<u>735</u>	<u>62,675</u>
Net change in fund balances	(63,409)	162	63,571
Fund balances, January 1	<u>63,786</u>	<u>63,786</u>	--
Fund balances, December 31	<u>\$ 377</u>	<u>\$ 63,948</u>	<u>\$ 63,571</u>

**CALHOUN COUNTY, TEXAS**  
 TEAM COMPATABILITY (HAVA) FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT C-27

	Budget	Actual	Variance Positive (Negative)
Expenditures:			
Current:			
<i>Nondepartmental</i>	\$ 6,750	\$ --	\$ 6,750
Total expenditures	<u>6,750</u>	<u>--</u>	<u>6,750</u>
Net change in fund balances	(6,750)	--	6,750
Fund balances, January 1	<u>8,000</u>	<u>--</u>	<u>(8,000)</u>
Fund balances, December 31	<u>\$ 1,250</u>	<u>\$ --</u>	<u>\$ (1,250)</u>

**CALHOUN COUNTY, TEXAS**

COMBINING BALANCE SHEET

NONMAJOR DEBT SERVICE FUNDS

DECEMBER 31, 2010

	2003-A GO Jail Bonds	2003-B GO Refinancing Bonds	2004 Courthouse Renovation	Total Nonmajor Debt Service Funds (See Exhibit C-1)
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 318,038	\$ 322,980	\$ 191,331	\$ 832,349
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Taxes</i>	194,762	166,468	95,419	456,649
Restricted assets:				
<i>Cash and cash equivalents</i>	275,907	--	--	275,907
 Total Assets	 <u>\$ 788,707</u>	 <u>\$ 489,448</u>	 <u>\$ 286,750</u>	 <u>\$ 1,564,905</u>
 <b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
<i>Due to other funds</i>	\$ --	\$ --	\$ 1	\$ 1
<i>Deferred revenue</i>	502,842	432,075	245,844	1,180,761
Total Liabilities	<u>502,842</u>	<u>432,075</u>	<u>245,845</u>	<u>1,180,762</u>
Fund balances:				
<i>Reserved</i>	285,865	57,373	40,905	384,143
Total fund balances	<u>285,865</u>	<u>57,373</u>	<u>40,905</u>	<u>384,143</u>
 Total Liabilities & Fund Balances	 <u>\$ 788,707</u>	 <u>\$ 489,448</u>	 <u>\$ 286,750</u>	 <u>\$ 1,564,905</u>

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**CALHOUN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010

	2003-A GO Jail Bonds	2003-B GO Refinancing Bonds
Revenues:		
<i>Ad valorem taxes</i>	\$ 632,425	\$ 470,227
<i>Interest</i>	6,023	4,884
Total revenues	<u>638,448</u>	<u>475,111</u>
Expenditures:		
Debt service:		
<i>Principal</i>	350,000	470,000
<i>Interest and fiscal charges</i>	288,037	36,573
Total expenditures	<u>638,037</u>	<u>506,573</u>
Excess (deficiency) of revenues over (under) expenditures	411	(31,462)
Other financing sources (uses):		
<i>Transfers in</i>	213,565	--
<i>Proceeds of refunding bonds</i>	--	--
<i>Bond premium</i>	--	--
<i>Bond discount</i>	--	--
<i>Payment to advance refunded bond escrow agent</i>	--	--
Total other financing sources (uses)	<u>213,565</u>	<u>--</u>
Net change in fund balances	213,976	(31,462)
Fund balances, January 1	<u>71,889</u>	<u>88,835</u>
Fund balances, December 31	<u>\$ 285,865</u>	<u>\$ 57,373</u>

2004 Courthouse Renovation	2010 Refunding	Total Nonmajor Debt Service Funds (See Exhibit C-2)
\$ 318,046	\$ --	\$ 1,420,698
2,600	--	13,507
<u>320,646</u>	<u>--</u>	<u>1,434,205</u>
90,000	--	910,000
233,320	88,629	646,559
<u>323,320</u>	<u>88,629</u>	<u>1,556,559</u>
(2,674)	(88,629)	(122,354)
--	--	213,565
--	4,985,000	4,985,000
--	305,515	305,515
--	(35,750)	(35,750)
--	(5,166,136)	(5,166,136)
<u>--</u>	<u>88,629</u>	<u>302,194</u>
(2,674)	--	179,840
43,579	--	204,303
<u>\$ 40,905</u>	<u>\$ --</u>	<u>\$ 384,143</u>

**CALHOUN COUNTY, TEXAS**  
 2003-A GO JAIL BONDS  
 DEBT SERVICE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT C-30

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Ad valorem taxes</i>	\$ 629,214	\$ 632,425	\$ 3,211
<i>Interest</i>	1,000	6,023	5,023
Total revenues	<u>630,214</u>	<u>638,448</u>	<u>8,234</u>
Expenditures:			
Debt service:			
<i>Principal</i>	350,000	350,000	--
<i>Interest and fiscal charges</i>	289,214	288,037	1,177
Total expenditures	<u>639,214</u>	<u>638,037</u>	<u>1,177</u>
Excess (deficiency) of revenues over (under) expenditures	(9,000)	411	9,411
Other financing sources (uses):			
<i>Transfers in</i>	213,566	213,565	(1)
Total other financing sources (uses)	<u>213,566</u>	<u>213,565</u>	<u>(1)</u>
Net change in fund balances	204,566	213,976	9,410
Fund balances, January 1	<u>70,791</u>	<u>71,889</u>	<u>1,098</u>
Fund balances, December 31	<u>\$ 275,357</u>	<u>\$ 285,865</u>	<u>\$ 10,508</u>



**CALHOUN COUNTY, TEXAS**  
 2003-B GO REFINANCING BONDS  
 DEBT SERVICE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT C-31

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Ad valorem taxes</i>	\$ 467,750	\$ 470,227	\$ 2,477
<i>Interest</i>	1,000	4,884	3,884
Total revenues	<u>468,750</u>	<u>475,111</u>	<u>6,361</u>
Expenditures:			
Debt service:			
<i>Principal</i>	470,000	470,000	--
<i>Interest and fiscal charges</i>	37,750	36,573	1,177
Total expenditures	<u>507,750</u>	<u>506,573</u>	<u>1,177</u>
Net change in fund balances	(39,000)	(31,462)	7,538
Fund balances, January 1	<u>88,022</u>	<u>88,835</u>	<u>813</u>
Fund balances, December 31	<u>\$ 49,022</u>	<u>\$ 57,373</u>	<u>\$ 8,351</u>

**CALHOUN COUNTY, TEXAS**  
 2004 COURTHOUSE RENOVATION FUND  
 DEBT SERVICE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT C-32

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Ad valorem taxes</i>	\$ 314,520	\$ 318,046	\$ 3,526
<i>Interest</i>	500	2,600	2,100
Total revenues	<u>315,020</u>	<u>320,646</u>	<u>5,626</u>
Expenditures:			
Debt service:			
<i>Principal</i>	90,000	90,000	--
<i>Interest and fiscal charges</i>	234,520	233,320	1,200
Total expenditures	<u>324,520</u>	<u>323,320</u>	<u>1,200</u>
Net change in fund balances	(9,500)	(2,674)	6,826
Fund balances, January 1	--	43,579	43,579
Fund balances, December 31	<u>\$ (9,500)</u>	<u>\$ 40,905</u>	<u>\$ 50,405</u>

**CALHOUN COUNTY, TEXAS**  
 2010 REFUNDING FUND  
 DEBT SERVICE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2010

EXHIBIT C-33

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Expenditures:			
Debt service:			
<i>Interest and fiscal charges</i>	\$ 88,379	\$ 88,629	\$ (250)
Total expenditures	<u>88,379</u>	<u>88,629</u>	<u>(250)</u>
Excess (deficiency) of revenues over (under) expenditures	(88,379)	(88,629)	(250)
Other financing sources (uses):			
<i>Proceeds of refunding bonds</i>	4,985,000	4,985,000	--
<i>Bond premium</i>	305,515	305,515	--
<i>Bond discount</i>	(35,750)	(35,750)	--
<i>Payment to advance refunded bond escrow agent</i>	(5,166,386)	(5,166,136)	250
Total other financing sources (uses)	<u>88,379</u>	<u>88,629</u>	<u>250</u>
Net change in fund balances	--	--	--
Fund balances, January 1	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

**CALHOUN COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 DECEMBER 31, 2010

	EMS Building	Olivia/Pt. Alto Fire Dept. Building	Parking Lot	Road & Bridge #2 Storm Repairs
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 24,805	\$ 49,074	\$ 80,544	\$ 17,796
<i>Intergovernmental receivable</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 24,805</u>	<u>\$ 49,074</u>	<u>\$ 80,544</u>	<u>\$ 17,796</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued and other liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Fund balances:</b>				
<i>Unreserved</i>	24,805	49,074	80,544	17,796
<b>Total fund balances</b>	<u>24,805</u>	<u>49,074</u>	<u>80,544</u>	<u>17,796</u>
<b>Total Liabilities &amp; Fund Balances</b>	<u>\$ 24,805</u>	<u>\$ 49,074</u>	<u>\$ 80,544</u>	<u>\$ 17,796</u>

Pct 1 Ocean Drive Improvements	Road and Bridge Infrastructure	Swan Point Park	Airport Runway Improvements	Emergency Communication System
\$ 1	\$ 79,001	\$ 5,096	\$ 101,304	\$ 39,397
--	--	--	28,710	--
<u>\$ 1</u>	<u>\$ 79,001</u>	<u>\$ 5,096</u>	<u>\$ 130,014</u>	<u>\$ 39,397</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
1	--	--	--	--
<u>1</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	79,001	5,096	130,014	39,397
--	79,001	5,096	130,014	39,397
<u>\$ 1</u>	<u>\$ 79,001</u>	<u>\$ 5,096</u>	<u>\$ 130,014</u>	<u>\$ 39,397</u>

**CALHOUN COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 DECEMBER 31, 2010

	Port Alto Public Beach	Port O'Connor Fire Truck	County Clerk's Records
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 30,385	\$ 50,000	\$ 19,414
<i>Intergovernmental receivable</i>	--	--	--
	<u>30,385</u>	<u>50,000</u>	<u>19,414</u>
<b>Total Assets</b>	<b>\$ <u>30,385</u></b>	<b>\$ <u>50,000</u></b>	<b>\$ <u>19,414</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
<i>Accounts payable</i>	\$ --	\$ 50,000	\$ --
<i>Accrued and other liabilities</i>	--	--	--
<i>Due to other funds</i>	--	--	--
<b>Total Liabilities</b>	<u>--</u>	<u>50,000</u>	<u>--</u>
<b>Fund balances:</b>			
<i>Unreserved</i>	30,385	--	19,414
<b>Total fund balances</b>	<u>30,385</u>	<u>--</u>	<u>19,414</u>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ <u>30,385</u></b>	<b>\$ <u>50,000</u></b>	<b>\$ <u>19,414</u></b>

District Clerk's Records	Capital Improvement Projects	Seadrift Library	Courthouse Annex II
\$ 17,659	\$ 434,439	\$ 769	\$ 25,756
<u>    --</u>	<u>    --</u>	<u>    --</u>	<u>    --</u>
<u>\$ 17,659</u>	<u>\$ 434,439</u>	<u>\$ 769</u>	<u>\$ 25,756</u>
\$ --	\$ --	\$ --	\$ --
<u>    --</u>	<u>    --</u>	<u>    --</u>	<u>    --</u>
<u>    --</u>	<u>    --</u>	<u>    --</u>	<u>8,466</u>
<u>    --</u>	<u>    --</u>	<u>    --</u>	<u>8,466</u>
17,659	434,439	769	17,290
<u>17,659</u>	<u>434,439</u>	<u>769</u>	<u>17,290</u>
<u>\$ 17,659</u>	<u>\$ 434,439</u>	<u>\$ 769</u>	<u>\$ 25,756</u>

**CALHOUN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**DECEMBER 31, 2010**

	Annex Renovation	Health Department Renovation	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 36,269	\$ 116,438	\$ 1,128,147
<i>Intergovernmental receivable</i>	--	--	28,710
<b>Total Assets</b>	<u>\$ 36,269</u>	<u>\$ 116,438</u>	<u>\$ 1,156,857</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
<i>Accounts payable</i>	\$ --	\$ --	\$ 50,000
<i>Accrued and other liabilities</i>	--	--	8,466
<i>Due to other funds</i>	--	--	1
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>58,467</u>
<b>Fund balances:</b>			
<i>Unreserved</i>	36,269	116,438	1,098,390
<b>Total fund balances</b>	<u>36,269</u>	<u>116,438</u>	<u>1,098,390</u>
<b>Total Liabilities &amp; Fund Balances</b>	<u>\$ 36,269</u>	<u>\$ 116,438</u>	<u>\$ 1,156,857</u>



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**CALHOUN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010

	Courthouse Renovation	EMS Building	New Jail Building	Olivia/Pt.Alto Fire Dept. Building
<b>Revenues:</b>				
<i>Intergovernmental</i>	\$ --	\$ --	\$ --	\$ --
<i>Interest</i>	742	--	1,728	--
<i>Gifts and contributions</i>	--	--	--	--
<i>Miscellaneous</i>	--	--	104,003	--
<b>Total revenues</b>	<u>742</u>	<u>--</u>	<u>105,731</u>	<u>--</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	107,148
<i>Roads and bridges</i>	--	--	--	--
<i>Health and welfare</i>	--	514,451	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
<b>Total expenditures</b>	<u>--</u>	<u>514,451</u>	<u>--</u>	<u>107,148</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	742	(514,451)	105,731	(107,148)
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	--	--	49,800
<i>Transfers out</i>	(127,714)	(50,000)	(213,565)	--
<b>Total other financing sources (uses)</b>	<u>(127,714)</u>	<u>(50,000)</u>	<u>(213,565)</u>	<u>49,800</u>
<b>Net change in fund balances</b>	(126,972)	(564,451)	(107,834)	(57,348)
<b>Fund balances, January 1</b>	<u>126,972</u>	<u>589,256</u>	<u>107,834</u>	<u>106,422</u>
<b>Fund balances, December 31</b>	<u>\$ --</u>	<u>\$ 24,805</u>	<u>\$ --</u>	<u>\$ 49,074</u>

Parking Lot	Road & Bridge #2 Storm Repairs	Pct 1 Ocean Drive Improvements	Road and Bridge Infrastructure	Swan Point Park
\$ --	\$ --	\$ 15,627	\$ 111,069	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>15,627</u>	<u>111,069</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	156,069	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>15,627</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>15,627</u>	<u>156,069</u>	<u>--</u>
--	--	--	(45,000)	--
--	--	--	80,000	--
--	--	--	(318,336)	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>(238,336)</u>	<u>--</u>
--	--	--	(283,336)	--
<u>80,544</u>	<u>17,796</u>	<u>--</u>	<u>362,337</u>	<u>5,096</u>
<u>\$ 80,544</u>	<u>\$ 17,796</u>	<u>\$ --</u>	<u>\$ 79,001</u>	<u>\$ 5,096</u>

**CALHOUN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Airport Improvements II	Airport Runway Improvements	Emergency Communication System	Mold Remediation
Revenues:				
Intergovernmental	\$ --	\$ 1,340,478	\$ --	\$ --
Interest	--	--	--	--
Gifts and contributions	--	--	--	--
Miscellaneous	--	--	--	--
Total revenues	<u>--</u>	<u>1,340,478</u>	<u>--</u>	<u>--</u>
Expenditures:				
Current:				
Public facilities	--	1,643,699	--	--
Public safety	--	--	--	--
Roads and bridges	--	--	--	--
Health and welfare	--	--	--	--
Culture and recreation	--	--	--	--
Nondepartmental	--	--	10,663	--
Total expenditures	<u>--</u>	<u>1,643,699</u>	<u>10,663</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	--	(303,221)	(10,663)	--
Other financing sources (uses):				
Transfers in	--	275,000	--	--
Transfers out	(50,148)	(139,000)	--	(859)
Total other financing sources (uses)	<u>(50,148)</u>	<u>136,000</u>	<u>--</u>	<u>(859)</u>
Net change in fund balances	(50,148)	(167,221)	(10,663)	(859)
Fund balances, January 1	<u>50,148</u>	<u>297,235</u>	<u>50,060</u>	<u>859</u>
Fund balances, December 31	<u>\$ --</u>	<u>\$ 130,014</u>	<u>\$ 39,397</u>	<u>\$ --</u>

Haterius Park Boat Ramp	Port Alto Public Beach	Port O'Connor Fire Truck	County Clerk's Records	District Clerk's Records
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	155,755	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>155,755</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
37,445	--	205,755	19,290	58,050
<u>37,445</u>	<u>--</u>	<u>205,755</u>	<u>19,290</u>	<u>58,050</u>
(37,445)	--	(50,000)	(19,290)	(58,050)
1,445	--	--	19,290	58,050
--	--	--	--	--
<u>1,445</u>	<u>--</u>	<u>--</u>	<u>19,290</u>	<u>58,050</u>
(36,000)	--	(50,000)	--	--
<u>36,000</u>	<u>30,385</u>	<u>50,000</u>	<u>19,414</u>	<u>17,659</u>
\$ <u>--</u>	\$ <u>30,385</u>	\$ <u>--</u>	\$ <u>19,414</u>	\$ <u>17,659</u>

**CALHOUN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010

	Capital Improvement Projects	Seadrift Library
Revenues:		
<i>Intergovernmental</i>	\$ --	\$ --
<i>Interest</i>	--	--
<i>Gifts and contributions</i>	--	139,544
<i>Miscellaneous</i>	--	--
Total revenues	<u>          --</u>	<u>139,544</u>
Expenditures:		
Current:		
<i>Public facilities</i>	--	--
<i>Public safety</i>	--	--
<i>Roads and bridges</i>	--	--
<i>Health and welfare</i>	--	--
<i>Culture and recreation</i>	--	147,775
<i>Nondepartmental</i>	--	--
Total expenditures	<u>          --</u>	<u>147,775</u>
Excess (deficiency) of revenues over (under) expenditures	--	(8,231)
Other financing sources (uses):		
<i>Transfers in</i>	--	9,000
<i>Transfers out</i>	--	--
Total other financing sources (uses)	<u>          --</u>	<u>9,000</u>
Net change in fund balances	--	769
Fund balances, January 1	<u>434,439</u>	<u>          --</u>
Fund balances, December 31	<u>\$ 434,439</u>	<u>\$ 769</u>

Courthouse Annex II	Annex Renovation	Health Department Renovation	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
\$ --	\$ --	\$ --	\$ 1,467,174
--	--	--	2,470
--	--	--	295,299
--	--	--	104,003
<u>--</u>	<u>--</u>	<u>--</u>	<u>1,868,946</u>
--	--	--	1,643,699
--	--	--	107,148
--	--	--	156,069
--	--	--	514,451
--	--	--	147,775
141,119	23,731	2,135	513,815
<u>141,119</u>	<u>23,731</u>	<u>2,135</u>	<u>3,082,957</u>
(141,119)	(23,731)	(2,135)	(1,214,011)
57,769	60,000	118,573	728,927
--	--	--	(899,622)
<u>57,769</u>	<u>60,000</u>	<u>118,573</u>	<u>(170,695)</u>
(83,350)	36,269	116,438	(1,384,706)
100,640	--	--	2,483,096
<u>\$ 17,290</u>	<u>\$ 36,269</u>	<u>\$ 116,438</u>	<u>\$ 1,098,390</u>

**CALHOUN COUNTY, TEXAS**

## COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

## AGENCY FUNDS

DECEMBER 31, 2010

	County Clerk Funds	District Clerk Funds	Justice of the Peace Funds	District Attorney Funds
<b>ASSETS</b>				
<i>Assets:</i>				
<i>Cash and cash equivalents</i>	\$ 189,416	\$ 193,165	\$ 20,744	\$ 11,851
<i>Due from other funds</i>	--	--	--	--
<i>Due from others</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 189,416</u>	<u>\$ 193,165</u>	<u>\$ 20,744</u>	<u>\$ 11,851</u>
<b>LIABILITIES</b>				
<i>Due to other funds</i>	\$ 4,534	\$ 2,800	\$ 17,604	\$ --
<i>Due to other governments</i>	196	137	1,895	--
<i>Due to others</i>	184,686	190,228	1,245	11,851
<b>Total Liabilities</b>	<u>\$ 189,416</u>	<u>\$ 193,165</u>	<u>\$ 20,744</u>	<u>\$ 11,851</u>



Tax Collector Funds	Sheriff Funds	County Auditor Funds	County Treasurer Funds	Total Agency Funds (See Exhibit A-7)
\$ 160,819	\$ 177,787	\$ 172,505	\$ 142,581	\$ 1,068,868
--	--	--	162,515	162,515
<u>20,616</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>20,616</u>
<u>\$ 181,435</u>	<u>\$ 177,787</u>	<u>\$ 172,505</u>	<u>\$ 305,096</u>	<u>\$ 1,251,999</u>
\$ 136,467	\$ 1,110	\$ --	\$ --	\$ 162,515
43,042	12,279	--	238,899	296,448
<u>1,926</u>	<u>164,398</u>	<u>172,505</u>	<u>66,197</u>	<u>793,036</u>
<u>\$ 181,435</u>	<u>\$ 177,787</u>	<u>\$ 172,505</u>	<u>\$ 305,096</u>	<u>\$ 1,251,999</u>