



CALHOUN COUNTY, TEXAS

***ANNUAL
FINANCIAL REPORT***

***FISCAL YEAR ENDED
DECEMBER 31, 2021***

DEPARTMENT ISSUING REPORT

Calhoun County Auditor's Office
Cindy Mueller, County Auditor



CALHOUN COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021

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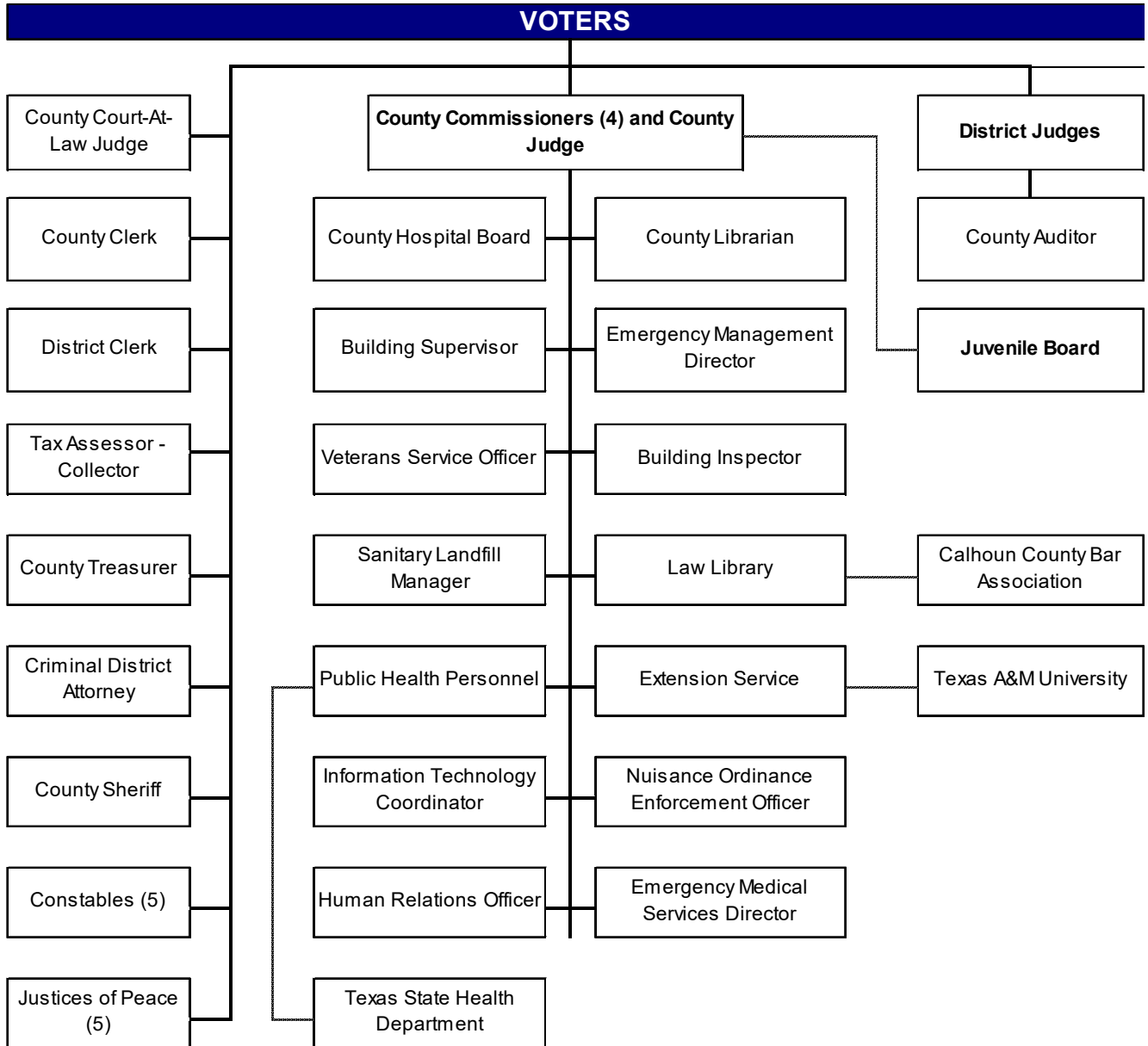
PRINCIPAL OFFICIALS

COUNTY JUDGE.....RICHARD MEYER
COMMISSIONER, PRECINCT 1DAVID HALL
COMMISSIONER, PRECINCT 2 VERNON LYSSY
COMMISSIONER, PRECINCT 3JOEL BEHRENS
COMMISSIONER, PRECINCT 4.....GARY REESE
COUNTY AUDITOR CINDY MUELLER
COUNTY TREASURERRHONDA KOKENA
ASSESSOR-COLLECTOR OF TAXES.....KERRI BOYD
COUNTY CLERK ANNA GOODMAN
DISTRICT CLERK.....ANNA KABELA
SHERIFF BOBBIE VICKERY
DISTRICT ATTORNEY.....DAN HEARD
COUNTY COURT-AT-LAW JUDGEALEX HERNANDEZ

OFFICIAL ISSUING REPORT

COUNTY AUDITOR

CALHOUN COUNTY ORGANIZATIONAL CHART





Armstrong, Vaughan & Associates, P. C.

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

The Honorable Judge and
Members of the Commissioner's Court
Calhoun County, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, the discretely presented component unit and the aggregate remaining fund information of Calhoun County, as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise Calhoun County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, the discretely present component unit and the aggregate remaining fund information, of Calhoun County, as of December 31, 2021 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Memorial Medical Center (MMC), which represent 100%, of assets, liabilities and net position and revenues of the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it related to the amounts included for MMC, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. The financial statements of MMC were not audited in accordance with *Government Auditing Standards*.

We are required to be independent of Calhoun County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Calhoun County's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Calhoun County's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Calhoun County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Calhoun County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, budgetary comparison information, schedules of changes – net pension liability and related ratios, and the schedule of County Contributions, as listed in the table of contents, 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 management's discussion and analysis, budgetary comparison information and schedules of changes - net pension liability and related ratios, and the schedule of County Contributions because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Calhoun County's basic financial statements. The comparative statements and combining non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The comparative financial statements and combining non-major fund financial are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the comparative financial statements and combining non-major fund financial statements, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a separate report dated July 15, 2022 on our consideration of Calhoun County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Calhoun County's internal control over financial reporting and compliance.



Armstrong, Vaughan & Associates, P.C.

July 15, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Calhoun County, Texas (the County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended December 31, 2021. We encourage readers to consider the information presented here in conjunction with the accompanying basic financial statements and the accompanying notes to those financial statements.

FINANCIAL HIGHLIGHTS

Highlights for Government-wide Financial Statements

The government-wide financial statements report financial information about the County as a whole using the economic resources measurement focus and accrual basis of accounting.

- The total government-wide assets and deferred outflows of resources of the County exceeded the liabilities and deferred inflows of resources at December 31, 2021 by \$84.8 million (net position), an increase from the previous year of 6.6 %.
- The total assets and deferred outflows of resources of Medical Memorial Center exceeded the liabilities and deferred inflows of resources at December 31, 2021 by \$16.0 million (net position), an increase from the previous year of 10.8%.
- During the year, the County's expenses were \$27.1 million, which was \$5.2 million less than the \$32.4 million generated in taxes and other revenues for governmental activities.
- Total revenue from all sources was \$32.4 million. The primary revenue sources for governmental activities were property (ad valorem) taxes (\$21.2 million), sales tax (\$3.6 million), operating grants and contributions (\$2.5 million), and charges for services (\$3.3 million). These four revenue sources accounted for 65.4%, 11.2%, 7.6%, and 10.3% respectively, or 94.5% of total governmental activities revenues.
- Total expenses for governmental activities were \$27.1 million. The largest functional expenses were public safety (\$7.7 million), roads and bridges (\$5.4 million), and health and welfare (\$4.1 million).

Highlights for Fund Financial Statements

The fund financial statements report financial information about the County's major, or most significant funds, using the current financial resources measurement focus and modified accrual basis of accounting.

Fund Balance

- The County's General Fund reported a fund balance of \$28.1 million, an increase of \$3.2 million from December 31, 2020.
- Of the total fund balance for General Fund (\$28.1 million), the unassigned fund balance of \$23.2 million equals 82.6% of the fiscal year 2021 total general fund balance. Commissioner's Court assigned \$4.0 million or 14.2% of total fund balance for a line of credit to the Memorial Medical Hospital (component unit).
- At December 31, 2021, the County's nonmajor funds reported a fund balance of \$10.1 million, an increase of \$.8 million from December 31, 2020.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—management’s discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the County:

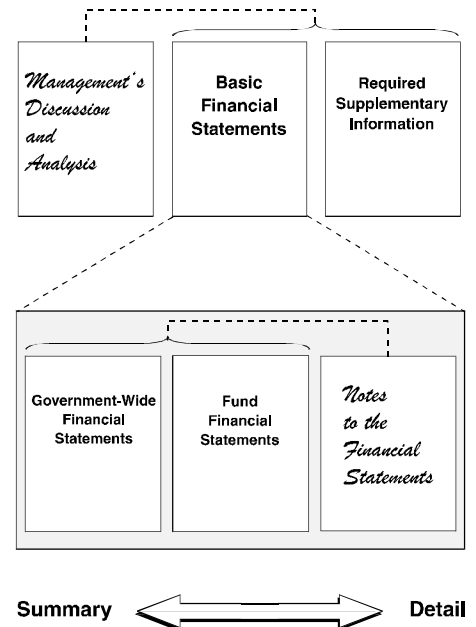
The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the County’s overall financial status.

- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the County’s operations in more detail than the government-wide statements.
- *The governmental funds* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.
- *Proprietary fund* statements offer *short- and long-term* financial information about the activities the government operates *like businesses*, such as self-funded employee medical insurance.

Fiduciary fund statements provide information about the financial relationships in which the County acts solely as a *trustee or agent* for the benefit of others, to whom the resources in question belong

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

Figure A-1, Required Components of the County’s Annual Financial Report



Government-wide Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the County’s finances, in a manner similar to a private-sector business. They present the financial picture of the County from an economic resource measurement focus using the accrual basis of accounting. These statements include all assets of the County and all liabilities. Additionally, certain adjustments have occurred to eliminate interfund transactions.

The statement of net assets includes all of the government’s assets and liabilities. All of the current year’s revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the County’s net position and how they have changed. Net assets—the difference between the County’s assets and liabilities—is one way to measure the County’s financial health or *position*.

- Over time, increases or decreases in the County’s net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County, one needs to consider additional nonfinancial factors such as changes in the County’s tax base.

The government-wide financial statements of the County include the *Governmental activities*. Most of the County's basic services are included here, such as general government, judicial, public safety, infrastructure, etc. Property taxes and charges for services finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant *funds*—not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The County establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The County has the following kinds of funds:

- *Governmental funds*—Most of the County's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.
- *Fiduciary funds*—The County is the trustee, or *fiduciary*, for certain funds. It is also responsible for other assets that—because of a trust arrangement—can be used only for the trust beneficiaries. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net assets and a statement of changes in fiduciary net assets. We exclude these activities from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Statement of Net Position

The County's combined net position was \$100.8 million at December 31, 2021. (See Table A-1).

**Table A-1
Calhoun County's Net Position**

	Governmental Activities			Discretely Presented Component Unit		
	2021	2020	% Change	2021	2020	% Change
ASSETS						
Cash and Cash Equivalents	\$ 35,985,908	\$ 30,963,224	16.2%	\$ 6,287,007	\$ 5,529,092	13.71%
Receivables (Net of Allowance)	12,216,692	12,154,635	0.5%	28,040,445	22,230,329	26.14%
Due from Others	2,900,838	1,928,970	50.4%	-	-	0.0%
Inventories	537,075	447,492	20.0%	-	-	0.0%
Prepaid Items and Other Current Assets	354,417	309,874	14.4%	8,957,478	7,975,277	12.32%
Notes Receivable - Component Unit	-	500,000	100.0%	-	-	0.00%
Restricted Cash and Cash Equivalents	16,679,220	16,273,234	2.5%	-	-	0.0%
Capital Assets (Net of Accumulated Depreciation)	47,237,936	47,004,635	0.5%	6,699,003	6,775,294	-1.13%
Prepaid Mangement Fees - Nursing Homes - Long Term	-	-	0.0%	1,818,553	2,652,023	-31.43%
TOTAL ASSETS	<u>115,912,086</u>	<u>109,582,064</u>	5.8%	<u>51,802,486</u>	<u>45,162,015</u>	14.70%
DEFERRED OUTFLOWS OF RESOURCES						
	<u>3,931,654</u>	<u>1,481,204</u>	165.4%	<u>3,146,653</u>	<u>1,066,532</u>	195.04%
LIABILITIES						
Accounts Payable	1,158,355	1,615,542	-28.3%	21,877,182	16,164,815	35.34%
Accrued and Other Liabilities	690,557	631,212	9.4%	4,121,100	5,978,966	-31.07%
Due to Others	1,982,680	1,978,855	0.2%	-	-	0.0%
Interest Payable	29,971	43,671	-31.4%	-	-	0.0%
Unearned Revenue	1,883,807	-	100.0%	7,352,016	-	100.0%
Due Within One Year	1,495,770	1,433,823	4.3%	337,365	846,415	-60.14%
Due in More Than One Year	1,357,845	2,566,048	-47.1%	268,569	6,237,755	-95.69%
Net Pension Liability	2,830,159	1,052,245	169.0%	3,060,158	1,385,737	120.83%
TOTAL LIABILITIES	<u>11,429,144</u>	<u>9,321,396</u>	22.6%	<u>37,016,390</u>	<u>30,613,688</u>	20.91%
DEFERRED INFLOWS OF RESOURCES						
	<u>23,628,370</u>	<u>22,191,185</u>	6.5%	<u>1,866,065</u>	<u>1,147,355</u>	62.64%
NET POSITION:						
Net Investment in Capital Assets	44,640,298	43,252,619	3.2%	6,093,069	5,831,315	4.49%
Restricted Net Position	5,273,445	4,919,242	7.2%	-	-	0.0%
Designated Net Position	4,000,000	3,500,000	14.3%	-	-	0.0%
Unrestricted Net Position	30,872,483	27,878,826	10.7%	9,973,615	8,636,189	15.5%
TOTAL NET POSITION	<u>\$ 84,786,226</u>	<u>\$ 79,550,687</u>	6.6%	<u>\$ 16,066,684</u>	<u>\$ 14,467,504</u>	11.1%

The County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$84.8 million at the close of the current fiscal year. Of this amount, \$44.6 million represents the portion the County has invested in capital assets (e.g. land, buildings, machinery, and equipment), net of accumulated depreciation less any outstanding debt used to construct or acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these funds are not available for future spending.

Statement of Activities

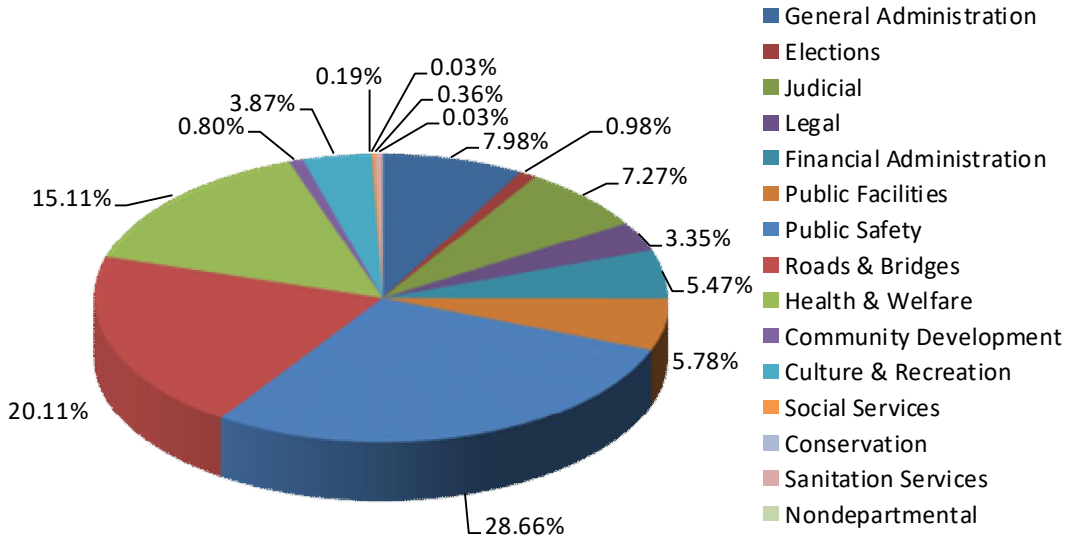
Table A-2 indicates changes in net position for governmental activities. (Note: The County does not have any business-type activities.)

Table A-2
Changes in Calhoun County's Net Position

	Governmental Activities			Discretely Presented Component Unit		
	2021	2020	% Change	2021	2020	% Change
Revenues						
Program Revenues:						
Charges for Services	\$ 3,329,678	\$ 3,552,244	-6.3%	\$105,170,726	\$94,013,924	11.9%
Operating Grants and Contributions	2,450,665	3,843,970	-36.2%	5,688,847	8,250,809	-31.1%
Capital Grants and Contributions	475,452	1,341,877	-64.6%	-	-	0.0%
General Revenues:						
Property Taxes	21,159,092	19,007,980	11.3%	-	-	0.0%
Sales Tax and Other Tax	3,614,398	4,180,132	-13.5%	-	-	0.0%
Other Taxes	65,130	55,742	16.8%	-	-	0.0%
Investment Earnings	647,734	385,027	68.2%	24,660	39,880	-38.16%
Miscellaneous Revenues	626,760	493,443	27.0%	-	-	0.0%
Total Revenues	<u>32,368,909</u>	<u>32,860,415</u>	-1.5%	<u>110,884,233</u>	<u>102,304,613</u>	8.4%
Expenses:						
General Administration	2,156,072	2,087,212	3.3%	-	-	0.0%
Elections	265,333	270,628	-2.0%	-	-	0.0%
Judicial	1,964,395	1,968,424	-0.2%	-	-	0.0%
Legal	906,563	880,561	3.0%	-	-	0.0%
Financial Administration	1,477,466	1,423,734	3.8%	-	-	0.0%
Public Facilities	1,562,976	1,819,515	-14.1%	-	-	0.0%
Public Safety	7,746,418	7,366,685	5.2%	-	-	0.0%
Roads & Bridges	5,434,369	5,276,403	3.0%	-	-	0.0%
Health & Welfare	4,084,104	3,813,079	7.1%	-	-	0.0%
Community Development	217,364	205,379	5.8%	-	-	0.0%
Culture & Recreation	1,046,213	880,855	18.8%	-	-	0.0%
Social Services	52,423	53,481	-2.0%	-	-	0.0%
Conservation	7,750	7,750	0.0%	-	-	0.0%
Sanitation Services	96,813	84,083	15.1%	-	-	0.0%
Nondepartmental	7,153	5,000	100.0%	-	-	0.0%
Interest & Fiscal Charges	107,958	137,853	-21.7%	-	-	0.0%
Memorial Medical Center	-	-	0.0%	109,285,053	99,991,834	9.3%
Total Expenses	<u>27,133,370</u>	<u>26,280,642</u>	3.2%	<u>109,285,053</u>	<u>99,991,834</u>	9.3%
Increase (Decrease) in Net Position	5,235,539	6,579,773	-20.4%	1,599,180	2,312,779	-30.9%
Net Position, Beginning of Year	79,550,687	72,970,914	9.0%	14,467,504	12,154,725	19.0%
Net Position, End of Year	<u>\$ 84,786,226</u>	<u>\$ 79,550,687</u>	6.6%	<u>\$ 16,066,684</u>	<u>\$ 14,467,504</u>	11.1%

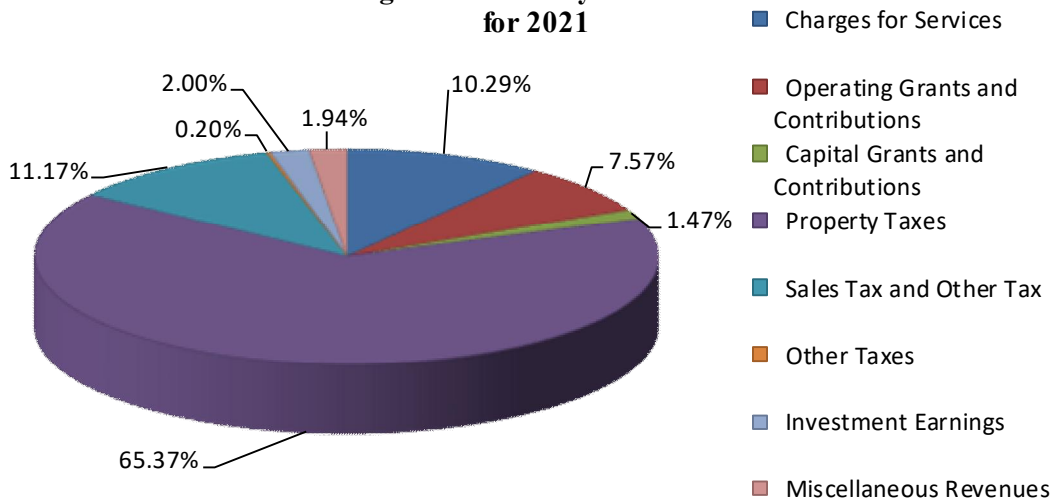
Expenditures. The total cost of all programs and services was \$27.1 million (see Figure A-3).

Figure A-3 County Expenses for 2021



- General Administration includes County Judge, Commissioners Court, County Clerk, Information Technology and Human Resources.
- Financial Services includes County Auditor, Treasurer, and Tax Office.
- Judicial includes County Court at Law, District Courts, District Clerk, Justice of the Peace and Juvenile Court.
- Roads and Bridges are for the construction, repair and maintenance of the roads and bridges.
- Health and Welfare includes Emergency Medical Services and Indigent Health
- Culture and Recreation includes Museum, Library and Parks.
- Public Safety includes Constables, Sheriff, Jail Operations, Fire Protection and Juvenile Probation.
- Public Facilities includes Building Maintenance, Airport and Port O'Connor Community Center.

Figure A-4 County Revenues for 2021



Revenues. The County’s total revenues were \$32.4 million. A significant portion, 76.7%, of the County’s revenue comes from taxes, including primarily property tax and sales tax. (See Figure A-4.) Other revenue sources include 10.3% from charges for services, with 7.6% from operating grants and contributions.

Changes in Net Position. Table A-3 presents the cost of each of the County’s largest functions as well as each function’s net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by state revenues as well as local tax dollars.

- The cost of all *governmental* activities this year was \$27.1 million.
- However, the amount that our taxpayers paid for these activities through property taxes was \$21.2 million and \$3.6 million through sales tax.
- The cost paid by those who directly benefited from the programs was \$3.3 million.

The total received by the County for operating grants and contributions was \$2.5 million.

Table A-3
Net Cost of Selected County Functions

	Total Cost of Services		Net Cost of Services	
	2021	2020	2021	2020
General Administration	\$ 2,156,072	\$ 2,087,212	\$ (1,357,963)	\$ (417,377)
Elections	265,333	270,628	(230,571)	(242,647)
Judicial	1,964,395	1,968,424	(1,536,839)	(1,143,048)
Legal	906,563	880,561	(866,853)	(932,294)
Financial Administration	1,477,466	1,423,734	(990,197)	(1,005,015)
Public Facilities	1,562,976	1,819,515	(1,298,556)	(143,475)
Public Safety	7,746,418	7,366,685	(6,307,337)	(5,695,905)
Roads & Bridges	5,434,369	5,276,403	(4,409,087)	(3,501,643)
Health & Welfare	4,084,104	3,813,079	(2,514,689)	(1,910,655)
Community Development	217,364	505,379	(217,364)	(182,784)
Culture & Recreation	1,046,213	880,855	(921,128)	(941,373)
Social Services	52,423	53,481	(52,423)	(57,768)
Conservation	7,750	7,750	(7,750)	(7,750)
Sanitation Services	96,813	84,083	(51,707)	(44,402)
Nondepartmental	7,153	5,000	(7,153)	(2)

FINANCIAL ANALYSIS OF THE COUNTY’S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

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

At the end of the current fiscal year, the County’s governmental funds reported combined ending fund balance of \$38.2 million, an increase of \$4.0 million in comparison with the prior year. The increase can be attributed to the increases in ad valorem taxes, and grants.

The County’s major governmental fund is the General Fund.

General Fund. The General Fund is the chief operating fund of the County. The total fund balance for general fund was \$28.1 million with the unassigned fund balance of the General Fund at \$23.2 million.

As a measure of the general fund’s liquidity, it may be useful to compare both unassigned fund balance to total general fund expenditures. Unassigned fund balance for fiscal year 2021 represents 94.4% of total General Fund actual expenditures. This significant fund balance to total expenditure ratio indicates a healthy financial position.

Expenditures in the General Fund decreased by approximately \$.1 million or about 0.5% over the prior year. Slight increases in the some of functions are a result of the increase.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2021, the County had invested \$47.2 million in a broad range of capital assets, including land, equipment, buildings, and vehicles. (See Table A-4.) This amount represents a net increase (including additions and deductions) of \$0.2 million or 0.5% percent more than last year.

Table A-4
County's Capital Assets

	Governmental Activities		Discretely Presented Component Unit	
	2021	2020	2021	2020
Land	\$ 8,755,077	\$ 8,754,777	\$ 461,793	\$ 461,793
Infrastructure	22,372,373	22,262,758	-	-
Buildings and Improvements	24,828,327	24,765,845	13,464,332	13,464,332
Improvements Other Than Buildings	12,121,065	11,863,235	-	-
Furniture, Fixtures, and Equipment	23,632,691	23,343,557	10,287,512	9,331,152
Construction In Progress	4,412,684	3,289,681	20,273	500
Lease Assets	-	-	4,253,050	4,253,050
Totals at Historical Cost	96,122,217	94,279,853	28,486,960	27,510,827
Total Accumulate Depreciation	(48,884,281)	(47,275,218)	(21,787,957)	(20,735,533)
Net Capital Assets	\$ 47,237,936	\$ 47,004,635	\$ 6,699,003	\$ 6,775,294

Note: More detailed information on capital assets can be found in the notes to the financial statements (NOTE G – CAPITAL ASSETS).

Long Term Debt

At year-end the County had \$2.5 million in bonds and notes outstanding as shown in Table A-5.

Table A-5
County's Long Term Debt

	Governmental Activities		Discretely Presented Component Unit	
	2021	2020	2021	2020
Refunding Bond, Series 2010	\$ 1,430,000	\$ 1,870,000	\$ -	\$ -
Refunding Bond, Series 2012	755,000	1,385,000	-	-
Capital Lease Obligation	294,024	330,003	605,934	943,979
Total Outstanding Debt	\$ 2,479,024	\$ 3,585,003	\$ 605,934	\$ 943,979

Bond Ratings

The County’s bonds presently carry “AAA” ratings with underlying ratings as follows: Moody’s Investor Services “Aa3” and Standard & Poors “AA”.

Note: More detailed information on long term debt can be found in the notes to the financial statements (NOTE H – LONG-TERM DEBT).

Budgetary Highlights

The County revised its original budget for the general fund several times to adjust for changes resulting in an overall increase of \$445 thousand in revenues and increase of \$453 thousand in expenses. As part of the budget revisions, increases were made to other revenue and related expenditures based on the source of the funds.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The annual budget is developed to provide efficient, effective, and economic uses of the County's resources, as well as a means to accomplish the highest priority objectives. Through the budget, the Commissioners Court sets the direction of the county, allocates its resources, and establishes its priorities.

The 2021 property tax rate adopted by the Commissioners Court, \$.6101 per hundred dollar valuation, was an increase of .03 from the 2020 tax rate. The total tax levy for the 2022 fiscal year was \$22.3 million. Before the adjustment for newly added property, the tax rate adjusts to only allow the county to receive the same tax levy as the previous year. Therefore, additional property tax revenue is generated from new property and tax rate increases in accordance with the State of Texas' Truth-In Taxation laws.

The general operating fund spending increased in the 2022 budget to \$28.8 million from \$26.5 million in the 2021 budget. This is a 8.7% increase. The largest increases are to employee salaries.

In order to help fund current increases, the County adopted a general operating fund budget with the intent that there would be a net decrease in estimated fund balance between budgeted revenues and budgeted expenditures. Even with the use of current fund balance, the County estimated the remaining fund balance will be above 25% of the budgeted expenditures at year end.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Auditor's Office at:

Calhoun County, Texas
Office of County Auditor
202 S. Ann Street, Suite B
Port Lavaca, Texas 77979
(361) 553-4610

For additional information on the Memorial Medical Center please contact:

Memorial Medical Center
815 N. Virginia Street
Port Lavaca, TX 77979
(361) 552-6713



BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government – wide financial statements
- Fund financial statements:
 - Governmental funds
 - Fiduciary funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

CALHOUN COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2021

	Primary Government	Component Unit
	Governmental Activities	Memorial Medical Center
ASSETS		
Cash and Cash Equivalents	\$ 35,985,908	\$ 6,287,007
Receivables (Net of Allowance for Uncollectibles)	12,216,692	28,040,445
Due from Others	2,900,838	-
Inventories	537,075	-
Prepaid Items and Other Current Assets	354,417	8,957,478
Restricted Assets:		
Cash and Cash Equivalents	16,679,220	-
Capital Assets (Net of Accumulated Depreciation)		
Land	8,755,077	461,793
Construction in Progress	4,412,684	20,273
Buildings	14,679,773	3,491,690
Improvements Other than Buildings	4,230,430	-
Furniture, Fixtures and Equipment	9,027,727	2,404,283
Infrastructure	6,132,245	-
Lease Assets	-	320,964
Prepaid Management Fees - Nursing Homes - Long Term	-	1,818,553
TOTAL ASSETS	115,912,086	51,802,486
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows - Pension Related	3,828,737	3,146,653
Deferred Outflows - Debt Refundings	102,917	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 3,931,654	\$ 3,146,653

See accompanying notes to basic financial statements.

CALHOUN COUNTY, TEXAS
STATEMENT OF NET POSITION (CONTINUED)
DECEMBER 31, 2021

	Primary Government	Component Unit
	Governmental Activities	Memorial Medical Center
LIABILITIES		
Accounts Payable	\$ 1,158,355	\$ 21,877,182
Accrued and Other Liabilities	690,557	4,121,100
Due to Others	1,982,680	-
Interest Payable	29,971	-
Unearned Revenue and Refundable Advances	1,883,807	7,352,016
<i>Noncurrent Liabilities:</i>		
Due in One Year	1,495,770	337,365
Due in More Than One Year	1,357,845	268,569
Net Pension Liability	2,830,159	3,060,158
TOTAL LIABILITIES	11,429,144	37,016,390
 DEFERRED INFLOWS OF RESOURCES		
Property Taxes Levied For Future Periods	21,525,552	-
Deferred Inflows - Pension Related	2,102,818	1,866,065
TOTAL DEFERRED INFLOWS OF RESOURCES	23,628,370	1,866,065
 NET POSITION:		
Net Investment in Capital Assets	44,640,298	6,093,069
Restricted For:		
Debt Service	1,211,575	-
Capital Projects	4,061,870	-
Designated to MMC - Component Unit	4,000,000	-
Unrestricted	30,872,483	9,973,615
TOTAL NET POSITION	\$ 84,786,226	\$ 16,066,684

See accompanying notes to basic financial statements.

CALHOUN COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

Functions and Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Administration	\$ (2,156,072)	\$ 376,710	\$ 413,261	\$ 8,138
Elections	(265,333)	34,762	-	-
Judicial	(1,964,395)	338,234	89,322	-
Legal	(906,563)	19,251	20,459	-
Financial Administration	(1,477,466)	487,269	-	-
Public Facilities	(1,562,976)	76,891	13,661	173,868
Public Safety	(7,746,418)	450,722	988,359	-
Roads & Bridges	(5,434,369)	254,530	566,974	203,778
Health & Welfare	(4,084,104)	1,229,415	340,000	-
Community Development	(217,364)	-	-	-
Culture & Recreation	(1,046,213)	16,788	18,629	89,668
Social Services	(52,423)	-	-	-
Conservation	(7,750)	-	-	-
Sanitation Services	(96,813)	45,106	-	-
Nondepartmental	(7,153)	-	-	-
Interest & Fiscal Charges	(107,958)	-	-	-
Total Governmental Activities	<u>\$ (27,133,370)</u>	<u>\$ 3,329,678</u>	<u>\$ 2,450,665</u>	<u>\$ 475,452</u>
Component Unit:				
Memorial Medical Center	<u>\$ (109,285,053)</u>	<u>\$ 105,170,726</u>	<u>\$ 5,688,847</u>	<u>\$ -</u>
General Revenues:				
Taxes				
General Property Taxes				
Sales Taxes				
Other Taxes				
Interest and Investment Earnings				
Miscellaneous				
Total General Revenues				
Change in Net Position				
Net Position at Beginning of Year				
Net Position at End of Year				

See accompanying notes to basic financial statements.

Net (Expense) Revenues and
Changes in Net Assets

<u>Primary Government</u>	<u>Component Unit</u>
<u>Governmental Activities</u>	<u>Memorial Medical Center</u>
\$ (1,357,963)	
(230,571)	
(1,536,839)	
(866,853)	
(990,197)	
(1,298,556)	
(6,307,337)	
(4,409,087)	
(2,514,689)	
(217,364)	
(921,128)	
(52,423)	
(7,750)	
(51,707)	
(7,153)	
(107,958)	
<u>(20,877,575)</u>	
	<u>\$ 1,574,520</u>
21,159,092	-
3,614,398	-
65,130	-
647,734	24,660
626,760	-
<u>26,113,114</u>	<u>24,660</u>
5,235,539	1,599,180
<u>79,550,687</u>	<u>14,467,504</u>
<u>\$ 84,786,226</u>	<u>\$ 16,066,684</u>

CALHOUN COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and Cash Equivalents	\$ 22,837,396	\$ 13,148,512	\$ 35,985,908
Receivables (Net of Allowance for Uncollectibles):			
Taxes	7,259,010	405,410	7,664,420
Accounts	4,237,298	314,974	4,552,272
Due from Others	2,318,389	582,449	2,900,838
Due from Other Funds	1,406,027	55,500	1,461,527
Inventories	537,075	-	537,075
Prepaid Items and Other Current Assets	352,780	1,637	354,417
Restricted Assets:			
Cash and Cash Equivalents	15,931,152	748,068	16,679,220
TOTAL ASSETS	<u>\$ 54,879,127</u>	<u>\$ 15,256,550</u>	<u>\$ 70,135,677</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
<i>Liabilities:</i>			
Accounts Payable	\$ 857,758	\$ 300,597	\$ 1,158,355
Accrued and Other Liabilities	686,460	4,097	690,557
Unearned Revenue	-	1,883,807	1,883,807
Due to Other Funds	55,500	1,406,027	1,461,527
Due to Others	1,859,974	122,706	1,982,680
<i>Total Liabilities</i>	<u>3,459,692</u>	<u>3,717,234</u>	<u>7,176,926</u>
 <i>Deferred Inflows of Resources</i>			
Deferred Revenues	23,333,188	1,438,217	24,771,405
<i>Total Deferred Inflows of Resources</i>	<u>23,333,188</u>	<u>1,438,217</u>	<u>24,771,405</u>
 <i>Fund Balances:</i>			
Non-spendable	889,855	1,637	891,492
Restricted	-	9,975,305	9,975,305
Committed	4,000,000	124,157	4,124,157
Unassigned Fund Balance	23,196,392	-	23,196,392
<i>Total Fund Balances</i>	<u>28,086,247</u>	<u>10,101,099</u>	<u>38,187,346</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
	<u>\$ 54,879,127</u>	<u>\$ 15,256,550</u>	<u>\$ 70,135,677</u>

See accompanying notes to basic financial statements.

CALHOUN COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2021

TOTAL FUND BALANCE - TOTAL GOVERNMENTAL FUNDS		\$ 38,187,346
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital Assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		47,237,936
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		3,245,853
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, not reported in the funds.		
Accrued Compensated Absences	(255,977)	
Deferred Outflows - Debt Refundings	102,917	
Bonds, Capital Lease and Premium Payable	<u>(2,597,638)</u>	(2,750,698)
The governmental funds report pension contributions to employee pensions as expenditures when paid. However, in the Statement of Activities the differences between pension plan contributions and actuarially determined costs for the year are reported as an asset or obligation.		
Net Pension Liability	(2,830,159)	
Deferred Inflows - Pension Related	(2,102,818)	
Deferred Outflows - Pension Related	<u>3,828,737</u>	(1,104,240)
Accrued interest payable on long-term-bonds is not due and payable in the current period and, therefore, not reported in the funds.		<u>(29,971)</u>
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		<u><u>\$ 84,786,226</u></u>

CALHOUN COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Ad Valorem Taxes	\$ 19,915,542	\$ 1,210,321	\$ 21,125,863
Sales Taxes	3,614,398	-	3,614,398
Other Taxes	67,370	-	67,370
Intergovernmental	339,416	2,028,459	2,367,875
Charges for Service	2,365,327	474,321	2,839,648
Permits & Licenses	17,310	262,428	279,738
Fines & Forfeitures	263,292	74,501	337,793
Interest	491,957	98,655	590,612
Gifts & Contributions	400,106	95,524	495,630
Rents & Leases	40,996	24,250	65,246
Miscellaneous	296,644	204,123	500,767
TOTAL REVENUES	<u>27,812,358</u>	<u>4,472,582</u>	<u>32,284,940</u>
EXPENDITURES			
<i>Current:</i>			
General Administration	2,115,965	61,863	2,177,828
Elections	234,785	181,486	416,271
Judicial	1,831,809	25,787	1,857,596
Legal	888,560	30,305	918,865
Financial Administration	1,480,767	-	1,480,767
Public Facilities	948,674	128,046	1,076,720
Public Safety	6,771,392	879,758	7,651,150
Roads & Bridges	5,095,310	779,326	5,874,636
Health & Welfare	4,032,362	285,097	4,317,459
Community Development	223,856	-	223,856
Culture and Recreation	679,639	203,376	883,015
Social Services	52,653	-	52,653
Conservation	7,750	394,610	402,360
Sanitation Services	91,128	-	91,128
<i>Debt Service:</i>			
Principal	95,369	1,070,000	1,165,369
Interest and Fiscal Charges	10,446	116,850	127,296
TOTAL EXPENDITURES	<u>24,560,465</u>	<u>4,156,504</u>	<u>28,716,969</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 3,251,893</u>	<u>\$ 316,078</u>	<u>\$ 3,567,971</u>

See accompanying notes to basic financial statements.

CALHOUN COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	\$ 698,281	\$ 1,279,135	\$ 1,977,416
Transfers Out (Uses)	(1,135,073)	(842,343)	(1,977,416)
Insurance Proceeds	200,448	-	200,448
Proceed from Leases	59,389	-	59,389
Proceeds from Sale of Capital Assets	<u>161,638</u>	<u>-</u>	<u>161,638</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(15,317)</u>	<u>436,792</u>	<u>421,475</u>
 Net Change in Fund Balance	 3,236,576	 752,870	 3,989,446
 Fund Balances at Beginning of Year	 <u>24,849,671</u>	 <u>9,348,229</u>	 <u>34,197,900</u>
Fund Balances at End of Year	<u>\$ 28,086,247</u>	<u>\$ 10,101,099</u>	<u>\$ 38,187,346</u>

See accompanying notes to basic financial statements.

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, 2021

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS \$ 3,989,446

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Current Year Additions	3,365,944	
Current Period Depreciation	<u>(2,967,082)</u>	398,862

The statement of activities reports gains arising from the disposal of capital assets as the difference between the proceeds from disposal and the net book value of the assets. The governmental funds report only the proceeds from disposal. This amount represents the net book value of capital assets disposed during the year. (165,561)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Accrued District and County Court Fines Receivable	(152,056)	
EMS Receivables	(138,124)	
Change in Property Taxes Receivable Not Collected within 60 Days of Year End	<u>12,585</u>	(277,595)

The issuance of long-term-debt (e.g. bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.

Principal Repayments	1,165,368	
Amortization of Loss Refunding	(42,851)	
Amortization of Bond Premium	48,399	
Proceeds from Capital Lease	<u>(59,389)</u>	1,111,527

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Compensated Absences	(8,122)	
Accrued Interest on Bond	<u>13,700</u>	5,578

Governmental funds report required contributions to employee pensions as expenditures. However, in the Statement of Activities the cost of the pension is recorded based on the actuarially determined cost of the plan. This is the amount that pension expense exceeded the actuarially determined contributions. 173,282

CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES \$ 5,235,539

CALHOUN COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2021

	Agency Funds
ASSETS	
Cash and Investments	\$ 1,930,403
Receivables (Net of Allowances for Uncollectibles):	
Accounts	653
Accounts Receivable - County	17,165
Due from Other Governments	1,709,562
Due from Others	8,272
TOTAL ASSETS	\$ 3,666,055
 LIABILITIES	
Accounts Payable	\$ 36,142
Accounts Payable - County	104,510
Due to Other Governments	2,042,066
Due to Others	1,327,701
TOTAL LIABILITIES	\$ 3,510,419
 FUND BALANCE	
Restricted for:	
Individuals, Organizations and Other Governments	155,636
TOTAL FUND BALANCE	\$ 3,666,055

See accompanying notes to basic financial statements.

CALHOUN COUNTY, TEXAS
STATEMENT OF ADDITIONS AND DEDUCTIONS
DECEMBER 31, 2021

	<u>Custodial Funds</u>
ADDITIONS	
Court Deposits Held for Others	\$ 1,984,870
Property Seizures	-
Property Tax Collections for Other Governments	1,676,232
Deposits held on Behalf of Inmates	1,374
Deposits held on Behalf of Probation Departments	1,067,858
Interest Income	775
Unclaimed Property	1,365
TOTAL ADDITIONS	<u>4,732,474</u>
 DEDUCTIONS	
Court Related Distributions	1,593,351
Crime Victims Services	-
Property Tax Distributions to Other Governments	1,803,266
Distributions to the State	302,070
Distributions on Behalf of the Probation Departments	1,000,789
Inmate Purchases	2,118
Other Distributions	27,723
TOTAL DEDUCTIONS	<u>4,729,317</u>
Net Increase in Fiduciary Net Position	3,157
BEGINNING NET POSITION	<u>152,479</u>
ENDING NET POSITION	<u><u>\$ 155,636</u></u>

See accompanying notes to basic financial statements.



CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The more significant of the County's accounting policies are described below:

1. REPORTING ENTITY

Primary Government

Calhoun County (the County) is a public corporation and political subdivision of the State of Texas. The Commissioners Court, which is made up of four commissioners and the County Judge, is the general governing body of the County in accordance with Article 5, Paragraph 18 of the Texas Constitution. The County provides the following services as authorized by the statutes of the State of Texas: general government (e.g. administration, judicial & legal, elections administration, and financial administration), public safety (fire protection, law enforcement and corrections), infrastructure (road and bridge maintenance and construction), social services, conservation and sanitation services.

In evaluating how to define the government, for financial 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 GASB Statement No. 14, *The Financial Reporting Entity* and GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*. The definition of the reporting entity is based primarily on the concept of financial accountability. The primary government is deemed to be financially responsible 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.

Included in the Governmental Wide Statements for the Reporting Entity:

Discretely presented component unit – The relationship between the following component unit and the County is such that they meet the criteria, as set for in GASB Statement No. 14, for inclusion as discretely presented component units in the reporting entity:

Memorial Medical Center ("MMC") operates a primary critical care hospital. MMC is committed to providing to all citizens of Calhoun County accessibility to the highest quality of healthcare in a caring, dignified, and cost-effective manner. 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 and is governed by a legally separate board. Separate financial statements are available from hospital management at Memorial Medical Center, 815 North Virginia, Port Lavaca, Texas, 77979.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. REPORTING ENTITY (Continued)

The **government-wide financial statements** include the statement of net assets and the statement of activities. Government-wide statements report information on all of the activities of the County (except for County fiduciary activity). The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes and charges for services.

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The statement of activities reflects the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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 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 in program revenues are reported as general revenues.

Separate **fund financial statements** are provided for governmental funds and fiduciary funds even though the latter are excluded from the government-wide financial statements. The General Fund meets the criteria as a **major governmental fund**. Nonmajor 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 Fund Statements and Schedules.

3. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The **government-wide financial statements** are reported using the economic resources measurement focus and the accrual basis of accounting. This measurement focus is also used for 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. Major revenue types, which have been accrued, are revenue from the investments, intergovernmental revenue and charges for services. Grants are recognized as revenue when all applicable eligibility requirements imposed by the provider are met.

Governmental fund level financial statements are reported using 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 available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred revenue. However, sales tax is considered collectible for only 60 days.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due.

The government reports the following major governmental funds:

The General Fund is the general operating fund of the County and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, charges for services, intergovernmental revenues and investment of idle funds. Primary expenditures are for general administration, public safety, social services, and capital acquisition.

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

Fiduciary fund level financial statements include fiduciary funds which are classified into private purpose trust and agency 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.

Private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private sector guidance for their business type activities subject to this same limitation. The County has elected not to follow subsequent private sector guidance.

4. CASH AND INVESTMENTS

Cash and investments include amounts in demand deposits, money markets and short-term certificates of deposit with a maturity date within three months of the date acquired by the government.

The County is authorized 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 of the United States; (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated of not less than "AA" or its equivalent; (5) certificates of deposit issued by state and national banks domiciled in Texas that are guaranteed or insured by the Federal Deposit Insurance Corporation (FDIC) or its successor, or secured by obligations mentioned above; and (6) fully collateralized direct repurchase agreements having a defined termination date. In addition, the County is authorized to invest in local government investment pools. The investment pools operate in accordance with appropriate state laws and regulations and have regulatory oversight from the Texas Public Funds Investment Act Sec. 2256.0016. The fair value of the City's position in each pool is the same as the net asset value of the pool shares

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. CASH AND INVESTMENTS (Continued)

The County reports investments at fair value based on hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quotes priced in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments are stated at fair value (plus accrued interest) except for money market investments and participating interest-earning investment contracts (U.S. Treasuries) that have a remaining maturity at the time of purchase of one year or less. Those investments are stated at amortized cost.

5. ACCOUNTS RECEIVABLE

Property taxes are levied based on taxable value at January 1 and become due October 1st and past due after January 31st. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property tax receivables for prior year's levy are shown net of an allowance for uncollectible.

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 provider have been met.

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

MMC and nursing homes report patient accounts receivable for services rendered at net realizable amounts from third-party payers, patients and others. The Medical Center provides an allowance for uncollectible accounts based upon a review of outstanding receivables, historical collection information and existing economic conditions. The nursing homes provide an allowance for uncollectible accounts based upon a percentage of total revenue based on historical collection information.

6. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the fund statements. Interfund activity is eliminated on the government-wide statements.

7. INVENTORIES AND PREPAID ITEMS

Inventories of consumable supplies are valued at cost, which approximates market, using the first in/first out (FIFO) method. The costs of governmental fund type inventories are recorded as expenditures when consumed rather than when purchased.

CALHOUN COUNTY, TEXAS
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. INVENTORIES AND PREPAID ITEMS (Continued)

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and in the fund financial statements are offset by a reservation of fund balance which indicates they do not represent “available spendable resources”.

8. CAPITAL ASSETS

Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets, such as equipment, are defined as assets with a cost of \$1,000 or more. Infrastructure assets include County-owned streets, sidewalks, curbs 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. Interest has not been capitalized during the construction period on property, plant and equipment.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Capital Asset Class	Life in years	
	County	MMC
Buildings	15 - 50	25 - 40
Improvements Other than Buildings	45	25 - 40
Equipment	5 - 20	5 - 20
Infrastructure	35 - 40	N/A
Leased Assets	N/A	3 - 7

9. DEFERRED INFLOWS/OUTFLOWS

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has the following items that qualify for reporting in this category: deferred pension related costs which will be included in the subsequent actuarial valuation.

Deferred inflows of resources represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resource (revenue) until that time. Unavailable revenue is reported only in the governmental funds balance sheet under a modified accrual basis of accounting. Unavailable revenues from property tax is deferred and recognized as an inflow of resource in the period the amounts become available.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

10. COMPENSATED ABSENCES

The County permits employees to accumulate earned but unused vacation pay benefits up to certain limits. When an employee leaves the service of the county, he or she will be paid for any accrued but unused vacation. The rate of pay will be determined by the salary rate in effect at the time of separation. Unused sick leave may be accumulated to certain limits. In the event of termination, no reimbursement is made for accumulated sick leave. No liability is reported for unpaid accumulated sick leave.

Liabilities for compensated absences are recognized in the fund statements to the extent the liabilities have matured (i.e. are due for payment). Compensated absences are accrued in the government-wide statements.

11. UNEARNED REVENUE

Unearned revenues arise when assets are recognized before revenue recognition criteria have been satisfied. Grant and reimbursement revenues received in advance of expenses/expenditures are reflected as unearned revenue.

12. INTERFUND TRANSFERS

Permanent reallocation of resources between funds of the reporting entity is classified as interfund transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

13. LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities. On new bond issues, bond premiums and discounts, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

14. PENSIONS

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

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. FUND EQUITY

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – pre-paid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

Restricted fund balance. This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance. These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the Commissioner’s Court – the government’s highest level of decision making authority. The Commissioner’s Court is the highest level of decision-making authority for the County that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (by adoption of another resolution) to remove or revise the limitation.

Assigned fund balance. This classification reflects the amounts constrained by the County’s “intent” to be used for specific purposes, but are neither restricted nor committed. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as non-spendable and are neither restricted nor committed. Assigned fund balances are established by the County Commissioner’s through adoption or amendment of the budget as intended for specific purpose (such as the purchase of property and equipment, construction, debt service or other purposes).

Unassigned fund balance. This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the County’s policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned – in order as needed.

16. NET POSITION

Net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net positions are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

17. USE OF ESTIMATES

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

18. RECLASSIFICATIONS

Certain reclassifications have been made to the 2020 financial statements to conform to the 2021 financial statement presentation. The reclassifications had no effect on the changes in financial position.

19. MMC – NET PATIENT SERVICE REVENUE

MMC has agreements with third-party payers that provide for payments to the Medical Center at amounts different from its established rates. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payers and others for services rendered and includes estimated retroactive revenue adjustments and a provision for uncollectible accounts. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered, and such estimated amounts are revised in future periods as adjustments become known.

Medicare – Inpatient acute care services and substantially all outpatient services rendered to Medicare program beneficiaries are paid based on a cost reimbursement methodology. MMC is reimbursed for certain services at tentative rates, with final settlement determined after submission of annual cost reports by MMC and audits thereof by the Medicare administrative contractor.

Medicaid – Inpatient and outpatient services rendered to Medicaid program beneficiaries are reimbursed under a cost reimbursement methodology. MMC is reimbursed for cost reimbursable services at tentative rates, with final settlement determined after submission of annual cost reports by MMC and audits thereof by the Medicaid administrative contractor.

Approximately 63 and 70 percent of net patient service revenue is from participation in the Medicare and state sponsored Medicaid programs for the years ended December 31, 2021 and 2020, respectively. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation and change. As a result, it is reasonably possible that recorded estimates will change materially in the near term.

The MMC has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations and preferred provider organizations. The basis for payment to the MMC under these agreements include prospectively determined rates per discharge, discounts from established charges and prospectively determined daily rates.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

20. MMC – NURSING HOME REVENUE

In February 2015, April 2017, May 2019 and May 2021, the Medical Center entered into a series of lease and management agreements with nursing facility operators that resulted in the Medical Center becoming the legal license holder and operator of a total of seven nursing homes. The lease agreements call for annual payments approximating \$8,811,000 as of December 31, 2021 and 2020, respectively. The leases expire in August 2022 and extend automatically either annually or every two years.

Under the terms of the management agreements, the third-party managers provide all services necessary to operate the facilities, including personnel and oversight of the actual operations. These managers also provide all accounting functions for the facilities, including the billing and collection services. All patient revenue from the facilities is paid to the Medical Center and recorded as such by the Medical Center. The Medical Center transfers cash from these patient revenues to the manager so the managers can pay all facility related costs on behalf of the Medical Center. In addition, the Medical Center utilizes the nursing home cash receipts to pay a management fee to the manager pursuant to the agreements.

The Medical Center participates in a program developed by Texas Health and Human Services Commission (HHSC) that allows participating providers to receive additional reimbursement if they either reach a national benchmark level or they make quarterly improvements in up to four predetermined quality measures. HHSC received the Centers for Medicare and Medicaid Services approval for this quality program (Quality Improvement Payment Program) that began on September 1, 2017.

At December 31, 2021 and 2020 the MMC recorded prepaid expenses under the program of approximately \$3.1 million and \$3.4 million, respectively; which represents the prepaid intergovernmental transfers the MMC is required to contribute in advance of receiving any gross proceeds. As of December 31, 2021 and 2020, revenues recognized under this program were approximately \$10.6 million and \$7.3 million, respectively; and are included in nursing home resident revenue and expenses were approximately \$4.9 million and \$3.6 million, respectively, and are included in nursing home expenses.

21. SUPPLEMENTAL MEDICAID FUNDING REVENUE

On December 12, 2011, the United States Department of Health and Human Services (HHS) approved a new Medicaid Section 115(a) demonstration entitled “Texas Health Transformation and Quality Improvement Program” (Waiver). The Waiver expended existing Medicaid managed care programs and established two funding pools that assist providers with uncompensated care costs (UC Pool) and promotes health system transformation (DSRIP Pool). Payments are based on approved uncompensated costs and DRSIP projects, and payments are generated by intergovernmental transfer payments (IGT) that the MMC makes to the State of Texas. The revenue from the two funding pools is recognized as earned throughout the related demonstration year when management has reasonable assurance that the metrics for revenue recognition have been met. The funding the MMC has received is subject to audit and is not representative of funding to be received in future years.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

21. SUPPLEMENTAL MEDICAID FUNDING REVENUE (Continued)

The Waiver was originally effective from December 12, 2011 to September 30, 2016 and extended through December 2017 as HHSC and the Centers for Medicare and Medicaid Services (CMS) negotiated a longer term extension. On December 21, 2017 HHSC received an approved extension for CMS for the period of January 1, 2018 through September 30, 2022. Among other changes, the approved plan requires a change in the methodology used to allocate UC funds and a phase out of the DSRIP program over a 5 year period. On January 15, 2021, CMS approved an extension of the Waiver for an additional 10-year period through September 30, 2021, made changes to other funding programs and created new funding programs to reflect CMS policy changes. On April 16, 2021, CMS rescinded the extension approval citing an improper exemption from the public notice and comment process originally granted. In April 2022, CMS rescinded its April 16, 2021 letter, effectively approving the Waiver extension through September 30, 2032. The MMC has not yet determined the estimated benefit of the CHIRP.

Total funding received through the Texas Medicaid supplemental funding programs was approximately \$2.9 million and \$2.8 million for the years ended December 31, 2021 and 2020, respectively.

UC Pool payments are designed to help offset the costs of uncompensated care provided by the hospital or other providers. DSRIP Pool payments are incentive payments to hospitals and other providers that develop programs or strategies to enhance access to health care, increase the quality of care and improve the health of the patients and families served, and improve the cost effectiveness of the care provided.

Under the Waiver, eligibility to receive UC Pool or DSRIP Pool payments requires participation in a regional health care partnership. Within a partnership, participants include governmental entities providing public funds known as intergovernmental transfers (IFTs), Medicaid providers and other stakeholders. Participants develop a regional plan that identifies partners, community needs, the proposed project to meet those needs and funding distribution. Each partnership must have one anchoring entity, which acts as a primary contact for HHSC in the region and is responsible for seeking regional stakeholder engagement and coordinating development of a regional plan.

22. MMC – GRANTS AND CONTRIBUTIONS

From time to time, MMC receives grants and contributions from individuals and private organization. Revenues from grants and contributions (including contributions of capital assets) are recognized when all eligibility requirements, including time requirements, are met. Grants and contributions may be restricted for either specific operating purposes or for capital purposes. Amounts used specifically for operations have been reported in other operating revenue. Amounts restricted to capital acquisitions are reported after non-operating revenues and expenses.

23. MMC – CHARITY CARE

MMC provides care without charge or at amounts less than its established rates to patients meeting certain criteria under its charity care policy. Because MMC does not pursue collection of amounts determined to qualify as charity care, these amounts are not reported as net patient service revenue.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

24. MMC – INCOME TAXES

As an essential government function of the County, MMC is generally exempt from federal and state income taxes under Section 115 of the Internal Revenue Code and a similar provision of state law. However, MMC is subject to federal income tax on any unrelated business taxable income.

NOTE B - DEPOSITS AND INVESTMENTS

The County’s funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the County’s agent bank approved pledge securities in an amount sufficient to protect County funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank’s dollar amount of Federal Deposit Insurance Corporation (“FDIC”) insurance.

State statutes authorize the County to invest in (a) obligations of the United States or its agencies and instrumentalities; (b) direct obligations of the State of Texas or its agencies; (c) other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States; (d) 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; (e) certificates of deposit by state and national banks domiciled in this state that are (i) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (ii) secured by obligations that are described by (a) - (d). MMC is included in the County’s deposit policy for custodial credit risk which requires compliance with the provisions of state law. As of December 31, 2021, the County and MMC’s deposits and investments were as follows:

	County	MMC
Cash	\$ 54,455,348	\$ 6,287,007
Certificates of Deposit	140,183	-
	\$ 54,595,531	\$ 6,287,007

Investment Rate Risk. The County manages investment rate risk by limiting the weighted average maturity of its investments to less than one year.

Credit Risk. The County’s investment policy limits investments to obligations of the United States or its instrumentalities; direct obligation of the State of Texas, the principle and interest that are unconditionally guaranteed or insured by this state or state rated as to investment quality of not less than AAA by a nationally recognized investment rating firm.

Custodial Credit Risk - Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. As of December 31, 2021, the government’s deposits were fully collateralized.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE B - DEPOSITS AND INVESTMENTS (continued)

Custodial Credit Risk - Investment. For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of December 31, 2021, the County's investments were held entirely in certificates of deposit at financial institutions.

As of December 31, 2021, the County had \$16,679,222 in restricted cash and cash equivalents. \$748,068 of this money represents funds held to pay for the County's annual debt service obligations. The remaining \$15,931,154 represents property taxes collected in advance to fund the 2022 budget.

NOTE C – RECEIVABLES

Receivables as of year-end for the government's individual major and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Nonmajor Funds	Total Primary Government	Component Unit
Receivables:				
Property Tax Receivables	\$ 7,641,063	\$ 426,749	\$ 8,067,812	\$ -
Less: Allowance for Uncollectible Accounts	(382,053)	(21,338)	(403,391)	-
Court Fines and Receivables	4,825,159	720,194	5,545,353	-
Less: Allowance for Uncollectible Accounts	(1,566,814)	(405,221)	(1,972,035)	-
EMS Receivables	6,822,516	-	6,822,516	-
Less: Allowance for Uncollectible Accounts	(5,904,089)	-	(5,904,089)	-
Patient Accounts	-	-	-	9,119,944
Less: Allowance for Uncollectible Accounts	-	-	-	(6,376,000)
Nursing Home Residents	-	-	-	20,545,507
Less: Allowance for Uncollectible Accounts	-	-	-	(3,051,000)
Other Receivables	60,526	-	60,526	7,801,994
Due From Others	2,318,389	582,449	2,900,838	-
Net Total Receivables	<u>\$ 13,814,697</u>	<u>\$ 1,302,833</u>	<u>\$ 15,117,530</u>	<u>\$ 28,040,445</u>

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE D – DEFERRED INFLOWS OF RESOURCES

Governmental funds report unavailable revenue in connection with receivables for revenue that is 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 year, unavailable revenue reported in the governmental funds was as follows:

	<u>General</u>	<u>Nonmajor Funds</u>	<u>Total Primary Government</u>
Property Taxes Levied for Future Periods	\$ 13,512,131	\$ 714,014	\$ 14,226,145
Delinquent Property Taxes	7,282,393	407,139	7,689,532
Court Fines	1,618,023	314,364	1,932,387
EMS Charges	918,427	-	918,427
Other Revenues	2,214	2,700	4,914
	<u>\$ 23,333,188</u>	<u>\$ 1,438,217</u>	<u>\$ 24,771,405</u>

NOTE E – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at December 31, 2021 consisted of the following:

<u>Due From Other Funds</u>	<u>Due To Other Funds</u>	<u>Amount</u>
Nonmajor Special Revenue Funds	General Fund	\$ 1,406,027
Nonmajor Special Revenue Funds	General Fund	55,500
		<u>\$ 1,461,527</u>

Interfund transfers at December 31, 2021 consisted of the following:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
General Fund	Nonmajor Capital Projects Funds	\$ 600,000
Nonmajor Capital Projects Funds	General Fund	1,199,135
Nonmajor Special Revenue Funds	General Fund	80,000
General Fund	Nonmajor Special Revenue Funds	98,281
		<u>\$ 1,977,416</u>

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE F - PROPERTY TAX CALENDAR

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and are payable in full by the following January 31. The County bills and collects its own property taxes and also the taxes for several other taxing agencies. The County acts only as an intermediary in the collection and distribution of property taxes to other entities. Tax collections deposited for the County are distributed as collected to the General and Debt Service Funds of the County. The distribution is based upon the tax rate established for each fund by Commissioner’s Court for the tax year for which the collections are made.

The County is authorized by the tax laws for the State of Texas to levy taxes up to .80 per \$100 of the assessed valuation for general government invoices and the payment of principal and interest on certain permanent improvement long-term debt. Taxes may be levied in unlimited amounts for the payment of principal and interest on road bond long-term debt issued under article 3, Section 52 of the Texas Constitution. Net taxes receivable at the end of the fiscal year are treated as deferred outflows of resources.

The combined tax rate assessed on the 2020 tax roll to finance operations and debt service for the fiscal year ended December 31, 2021, was \$.5572 per \$100 assessed valuation. The total tax levy for the fiscal year 2021 was \$21,055,218 of which \$8,067,810 remained outstanding in delinquent taxes as of December 31, 2021.

NOTE G – CAPITAL ASSETS

The County’s capital asset activity for the year ended December 31, 2021, was as follows:

<i>Governmental Activities</i>	Balance 1/1/21	Additions/ Transfers	Disposals/ Transfers	Balance 12/31/21
<i>Capital Assets Not Depreciated:</i>				
Land	\$ 8,754,777	\$ 300	\$ -	\$ 8,755,077
Construction in Progress	3,289,681	1,448,367	(325,364)	4,412,684
<i>Total Capital Assets Not Depreciated</i>	<u>12,044,458</u>	<u>1,448,667</u>	<u>(325,364)</u>	<u>13,167,761</u>
<i>Capital Assets Being Depreciated:</i>				
Buildings	24,765,845	62,482	-	24,828,327
Improvements Other Than Buildings	11,863,235	257,830	-	12,121,065
Furniture, Fixtures, and Equipment	23,343,557	1,812,714	(1,523,580)	23,632,691
Infrastructure	22,262,758	109,615	-	22,372,373
<i>Total Capital Assets Depreciated</i>	<u>82,235,395</u>	<u>2,242,641</u>	<u>(1,523,580)</u>	<u>82,954,456</u>
Totals at Historical Cost	<u>94,279,853</u>	<u>3,691,308</u>	<u>(1,848,944)</u>	<u>96,122,217</u>
<i>Less Accumulated Depreciation:</i>				
Buildings	(9,571,379)	(577,175)	-	(10,148,554)
Improvements Other Than Buildings	(7,479,436)	(411,199)	-	(7,890,635)
Furniture, Fixtures, and Equipment	(14,201,043)	(1,761,940)	1,358,019	(14,604,964)
Infrastructure	(16,023,360)	(216,768)	-	(16,240,128)
<i>Total Accumulated Depreciation</i>	<u>(47,275,218)</u>	<u>(2,967,082)</u>	<u>1,358,019</u>	<u>(48,884,281)</u>
Governmental Capital Assets, Net	<u>\$ 47,004,635</u>	<u>\$ 724,226</u>	<u>\$ (490,925)</u>	<u>\$ 47,237,936</u>

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE G – CAPITAL ASSETS (Continued)

Depreciation was charged to the governmental functions as follows:

General Administrations	\$ 342,192
Judicial	140,006
Legal	3,896
Financial Administration	16,683
Public Facilities	256,050
Public Safety	829,922
Roads And Bridges	785,655
Health And Welfare	295,479
Community Development	8,939
Culture Recreation	277,415
Sanitation Services	<u>10,845</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 2,967,082</u>

MMC's capital Asset activity for the year ended December 31, 2021, was as follows:

<u>Governmental Activities</u>	<u>Balance 1/1/21</u>	<u>Additions/ Transfers</u>	<u>Disposals/ Transfers</u>	<u>Balance 12/31/21</u>
<i>Capital Assets Not Depreciated:</i>				
Land	\$ 461,793	\$ -	\$ -	\$ 461,793
Construction in Progress	500	19,773	-	20,273
<i>Total Capital Assets Not Depreciated</i>	<u>462,293</u>	<u>19,773</u>	<u>-</u>	<u>482,066</u>
<i>Capital Assets Being Depreciated:</i>				
Buildings and Improvements	13,464,332	-	-	13,464,332
Equipment, Machinery and Furniture	9,331,152	956,360	-	10,287,512
Leased Assets	4,253,050	-	-	4,253,050
<i>Total Capital Assets Depreciated</i>	<u>27,048,534</u>	<u>956,360</u>	<u>-</u>	<u>28,004,894</u>
Totals at Historical Cost	<u>27,510,827</u>	<u>976,133</u>	<u>-</u>	<u>28,486,960</u>
<i>Less Accumulated Depreciation:</i>				
Buildings and Improvements	(9,699,736)	(272,906)	-	(9,972,642)
Equipment	(7,470,177)	(211,829)	-	(7,682,006)
Leased Assets	(3,565,620)	(567,689)	-	(4,133,309)
<i>Total Accumulated Depreciation</i>	<u>(20,735,533)</u>	<u>(1,052,424)</u>	<u>-</u>	<u>(21,787,957)</u>
Governmental Capital Assets, Net	<u>\$ 6,775,294</u>	<u>\$ (76,291)</u>	<u>\$ -</u>	<u>\$ 6,699,003</u>

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE H - LONG-TERM DEBT

The County had the following changes in long-term debt outstanding for the year ended December 31, 2021:

	Balance Outstanding 1/1/21	Added During Year	Retired During Year	Balance Outstanding 12/31/21	Due Within One Year
Governmental Activities:					
Refunding Bond, Series 2010	\$ 1,870,000	\$ -	\$ (440,000)	\$ 1,430,000	\$ 460,000
Premium	87,288	-	(21,823)	65,465	21,823
Refunding Bond, Series 2012	1,385,000	-	(630,000)	755,000	650,000
Premium	79,725	-	(26,576)	53,149	26,576
Capital Lease Obligation	330,003	59,389	(95,368)	294,024	89,516
Subtotal	<u>4,585,116</u>	<u>59,389</u>	<u>(1,213,767)</u>	<u>2,597,638</u>	<u>1,247,915</u>
Compensated Absences	247,855	255,977	(247,855)	255,977	247,855
<i>Total Governmental Activities</i>	<u>\$ 4,832,971</u>	<u>\$ 315,366</u>	<u>\$ (1,461,622)</u>	<u>\$ 2,853,615</u>	<u>\$ 1,495,770</u>
Discrete Component Unit					
Capital Lease Obligation	<u>\$ 943,979</u>	<u>\$ -</u>	<u>\$ (338,045)</u>	<u>\$ 605,934</u>	<u>\$ 337,365</u>
Notes Payable to Primary Govt.	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ (500,000)</u>	<u>\$ -</u>	<u>\$ 500,000</u>

No debt was acquired by private placement or direct borrowings.

The annual requirements for principal and interest on the County's outstanding certificates obligation and tax notes are as follows:

<u>General Obligation Bonds Payable</u>	<u>Balance at 12/31/2021</u>	<u>Due Within One Year</u>
General Obligation Refunding Bond, Series 2010 Original issue amount of \$4,985,000, interest rate varies between 2.00-4.00%, With final maturity date of August 15, 2024	\$ 1,430,000	\$ 460,000
General Obligation Refunding Bond, Series 2012 Original issue amount of \$5,480,000, interest rate varies between 2.00-3.00%, With final maturity date of August 15, 2023	755,000	650,000
TOTAL GENERAL OBLIGATION BONDS PAYABLE	<u>\$ 2,185,000</u>	<u>\$ 1,110,000</u>

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE H - LONG-TERM DEBT (Continued)

Year Ending December 31,	Principal	Interest	Annual Requirements
2022	\$ 1,110,000	\$ 79,850	\$ 1,189,850
2023	580,000	41,950	621,950
2024	495,000	19,800	514,800
TOTAL	<u>\$ 2,185,000</u>	<u>\$ 141,600</u>	<u>\$ 2,326,600</u>

The annual requirements for principal and interest on the County's outstanding capital leases are as follows:

Capital Lease Obligations	Balance at 12/31/21	Due Within One Year
<u>Welch State Bank:</u>		
Capital lease obligations for a motor grader and freightliner, at fixed rate of 4.07%, collateralized by leased equipment with a cost of \$420,184 and accumulated depreciation of \$84,036.	\$ 262,434	\$ 70,393
<u>Welch State Bank:</u>		
Capital lease obligations for a 2022 freightliner, at fixed rate of 3.479%, collateralized by leased equipment with a cost of \$218,177 and accumulated depreciation of \$0.	31,590	19,123
TOTAL CAPITAL LEASE PAYABLE	<u>\$ 294,024</u>	<u>\$ 89,516</u>

Year Ended December 31,	Long-Term Obligations
2022	\$ 99,204
2023	99,204
2021	71,406
2025	78,014
Total Minimum Lease Payments	347,828
Less Amount Representing Interest	(53,804)
Present Value of Lease Payments	<u>\$ 294,024</u>

The annual requirements for principal and interest on MMC's outstanding capital leases are as follows:

Capital Lease Obligations	Balance at 12/31/21	Due Within One Year
<u>Wells Fargo Equipment Finance:</u>		
Capital lease obligations, at varying rates of 2.9%-12.2%, collateralized by leased equipment with a cost of \$4,268,716 and accumulated depreciation of \$3,000,737.	<u>\$ 605,934</u>	<u>\$ 337,365</u>

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE H - LONG-TERM DEBT (Continued)

Year Ended December 31,	General Long-Term Obligations
2022	353,135
2023	136,907
2024	105,487
2025	35,822
Total Minimum Lease Payments	631,351
Less Amount Representing Interest	(25,417)
Present Value of Lease Payments	\$ 605,934

NOTE I - LINE OF CREDIT

MMC has a noninterest-bearing line of credit payable on demand with the County in the amount of \$1,000,000 for the purpose of business improvements until state funding is received. As of December 31, 2021, no amount has been drawn on this line of credit.

NOTE J - EMPLOYEES' RETIREMENT SYSTEM

Texas County and District Retirement System

Plan Description

The County and MMC participate as two of over 700 plans in the nontraditional, defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). TCDRS is an agency created by the state of Texas and administered in accordance with the TCDRS Act as an agent multiple-employer retirement system for County and District employees in the State of Texas. The Board of Trustees of TCDRS is responsible for the administration and management of the system. 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 PO Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the County and MMC, within the options available in the state statutes governing TCDRS. Members can retire at age 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. A member is vested after 8 years but must leave his accumulated contributions in the plan. Members who withdraw their personal contributions in a partial lump sum are entitled to any amounts contributed by the employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the County within the actuarial constraints imposed by the TCDRS Act so the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute.

CALHOUN COUNTY, TEXAS
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2021

NOTE J - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Plan Description (Continued)

At retirement, death or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Contributions

The County and MMC have elected the annually determined contribution rate plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the District is actuarially determined annually. The County contributed using the actuarially determined rate of 11.01% for the months of the accounting year 2020, and 11.01% for the months of the accounting year in 2021. MMC contributed using the actuarially determined rate of 7.00% for the months of the account year 2020 and 7.00% for the months of the accounting year 2021.

The contribution rate payable by the employee members for 2020 and 2021 is the rate of 7% as adopted by the governing body of the County. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Benefits Provided

TCDRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the County, within the options available in the state statutes governing TCDRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the District-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options. Members may choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

	County	MMC
Inactive Employees Receiving Benefits	140	124
Inactive Employees	153	427
Active Employees	220	276
	513	827

CALHOUN COUNTY, TEXAS
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2021

NOTE J - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Benefits Provided (Continued)

At the December 31, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

	County	MMC
Inactive Employees Receiving Benefits	132	119
Inactive Employees	146	387
Active Employees	215	277
	493	783

Net Pension Liability

The County and MMC's Net Pension Liability (NPL) was measured as of December 31, 2020, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.75%
Overall Payroll Growth	3.25% to 8.41%
Investment Rate of Return	7.50%

Assumptions are reviewed annually. No additional changes were made for the 2017 valuation. All other actuarial assumptions that determined the total pension liability as of December 31, 2020 were based on the results of an actuarial experience study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB 68.

The long-term expected rate of return on pension plan investments is 7.5%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TCDRS.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2019 information for a 10 year time horizon.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE J - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Actuarial Assumptions (Continued)

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2017. See Milliman's TCDRS Investigation of Experience report for the period January 1, 2013 – December 31, 2016 for more details.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Expected Real Rate of Return (Geometric)</u>
U.S. Equities	11.50%	4.25%
Global Equities	2.50%	4.55%
International Equities - Developed	5.00%	4.25%
International Equities - Emerging	6.00%	4.75%
Investment-Grade Bonds	3.00%	-0.85%
Strategic Credit	9.00%	2.11%
Direct Lending	16.00%	6.70%
Distressed Debt	4.00%	5.70%
REIT Equities	2.00%	3.45%
Master Limited Partnerships	2.00%	4.10%
Private Equity	25.00%	7.25%
Private Real Estate Partnerships	6.00%	7.25%
Cash Equivalents	2.00%	-0.70%
Hedge Funds	6.00%	1.85%
	<u>100.00%</u>	

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.6%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE J - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Discount Rate Sensitivity Analysis

The following presents the net pension liability of the County and MMC, calculated using the discount rate of 7.6%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.6%) or 1-percentage point higher (8.6%) than the current rate:

Calhoun County, Texas

	Discount Rate 6.60%	Discount Rate 7.60%	Discount Rate 8.60%
Net Pension Liability / (Asset)	\$ 10,460,801	\$ 2,830,159	\$ (3,568,220)

Memorial Medical Center

	Discount Rate 6.60%	Discount Rate 7.60%	Discount Rate 8.60%
Net Pension Liability / (Asset)	\$ 10,761,155	\$ 3,060,158	\$ (3,269,727)

Changes in Net Pension Liability

The below schedule presents the changes in the Net Pension Liability as of December 31, 2020:

Calhoun County, Texas

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at December 31, 2019	\$ 53,600,122	\$ 52,547,877	\$ 1,052,245
Changes for the year:			
Service Cost	1,463,967	-	1,463,967
Interest on total pension liability	4,356,015	-	4,356,015
Change of Benefit Terms	-	-	-
Economic/Demographic Gains or Losses	15,881	-	15,881
Changes of Assumptions	3,314,549	-	3,314,549
Refund of Contributions	(111,827)	(111,827)	-
Benefit Payments	(2,511,491)	(2,511,491)	-
Administrative Expense	-	(41,925)	41,925
Member Contributions	-	777,619	(777,619)
Net Investment Income	-	5,427,275	(5,427,275)
Employer Contributions	-	1,223,089	(1,223,089)
Other	-	(13,560)	13,560
Net Changes	6,527,094	4,749,180	1,777,914
Balance at December 31, 2020	\$ 60,127,216	\$ 57,297,057	\$ 2,830,159

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE J - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Changes in Net Pension Liability (Continued)

Memorial Medical Center

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at December 31, 2019	\$ 46,871,320	\$ 45,485,581	\$ 1,385,739
Changes for the year:			
Service Cost	1,414,873	-	1,414,873
Interest on total pension liability	3,824,453	-	3,824,453
Economic/Demographic Gains or Losses	(271,817)	-	(271,817)
Changes of Assumptions	3,206,562	-	3,206,562
Refund of Contributions	(120,209)	(120,209)	-
Benefit Payments	(2,063,769)	(2,063,769)	-
Administrative Expense	-	(36,440)	36,440
Member Contributions	-	800,723	(800,723)
Net Investment Income	-	4,698,270	(4,698,270)
Employer Contributions	-	1,050,026	(1,050,026)
Other Changes	-	(12,927)	12,927
Net Changes	<u>5,990,093</u>	<u>4,315,674</u>	<u>1,674,419</u>
Balance at December 31, 2020	<u>\$ 52,861,413</u>	<u>\$ 49,801,255</u>	<u>\$ 3,060,158</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issues TCDRS financial report. That report may be obtained at www.tcdrs.com.

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended December 31, 2021, the County and MMC recognized pension expense of \$1,286,652 and \$1,000,390, respectively. For the year December 31, 2020, the County and MMC recognized pension expense of \$1,366,040 and \$1,054,999 respectively.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE J - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Also as of December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Calhoun County, Texas

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Economic Experience	\$ -	\$ 183,475
Changes in Actuarial Assumptions	2,542,085	-
Differences Between Projected and Actual Investment Earnings	-	1,919,343
Contributions Subsequent to the Measurement Date	1,286,652	-
	<u>\$ 3,828,737</u>	<u>\$ 2,102,818</u>

Memorial Medical Center

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Economic Experience	\$ 8,555	\$ 220,945
Changes in Actuarial Assumptions	2,137,708	-
Differences Between Projected and Actual Investment Earnings	-	1,645,120
Contributions Subsequent to the Measurement Date	1,000,390	-
	<u>\$ 3,146,653</u>	<u>\$ 1,866,065</u>

Deferred inflows of resources in the amount of \$1,286,652 and \$1,000,390 for the County and MMC, respectively, are related to pensions resulting from contributions subsequent to the measurement date, and will be recognized as a reduction of the net pension liability for the plan year ending December 31, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>For the Plan Year ended December 31,</u>	<u>County</u>	<u>MMC</u>
2022	\$ 190,588	\$ 447,068
2023	659,031	900,230
2024	(170,786)	(861,876)
2025	(239,566)	(205,224)
	<u>\$ 439,267</u>	<u>\$ 280,198</u>

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE K - GROUP TERM LIFE FUND

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); this insurance is for active employees who are making deposits into the TCDRS system or have made the last deposit within the past two years.

The County's contributions to the TCDRS group term life fund for the years ended December 2021, 2020, and 2019 were \$34,866, \$29,995; and \$29,987, respectively, which equaled the required contributions each year.

NOTE L - FUND BALANCES

Fund balances by classification as of December 31, 2021 pursuant to GASB No. 54 are as follows:

	General	Nonmajor Funds	Total Primary Government
Fund Balances:			
Non-spendable:			
Inventory	\$ 537,075	\$ -	\$ 537,075
Prepaid Items	352,780	1,637	354,417
Restricted for:			
Airport Operations	-	61,124	61,124
Capital Projects	-	4,061,870	4,061,870
Culture and Recreation	-	45,281	45,281
Debt Service	-	120,393	120,393
Justice Administration	-	643,800	643,800
Legal Administration	-	793,233	793,233
Preservation	-	2,194,813	2,194,813
Public Safety	-	133,763	133,763
Road & Bridge Maintenance	-	1,773,416	1,773,416
Other Purposes	-	147,612	147,612
Committed for:			
Election Services	-	82,418	82,418
Culture & Recreation	-	41,739	41,739
MMC - Component Unit	4,000,000	-	4,000,000
Assigned to:			
Capital Projects	-	-	-
Unassigned:	23,196,392	-	23,196,392
Total Fund Balances	\$ 28,086,247	\$ 10,101,099	\$ 38,187,346

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE M - COMMITMENTS AND CONTINGENCIES

Litigation

The County is the subject of various claims and litigation that have arisen in the course of its operations. Management is of the opinion that the County's liability in these cases, if decided adversely to the County, will not have a material effect on the County's financial position.

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The County carries commercial insurance for all such risks. During the year ended December 31, 2021, settled claims resulting from these risks did not exceed commercial insurance coverage.

NOTE N - TAX ABATEMENT DISCLOSURES

Calhoun County negotiates property tax abatement agreements on an individual basis. The agreements freeze property tax revenues received from the paying entity at current levels and deprives the County of a percentage of future increases in ad valorem property tax revenues that otherwise would have resulted from increases in assessed valuation in such areas until the tax increment financing obligations issued are repaid or the tax abatement period terminates. As of December 31, 2021, the County has tax abatement agreements with four entities. The gross amount of property tax abated during 2021 was \$7,736,450.

NGL Crude Terminals, LLC – A tax abatement agreement was entered into on August 27, 2015 with Pelorus Investments, LLC for the construction and operation of its bulk liquid marine and trucking terminal valued at an estimated cost of \$30,000,000. The agreement began on January 1, 2015 and is effective through December 31, 2021. On October 25, 2016, Pelorus Investments, LLC assigned all of its rights and obligations under the Tax Abatement Agreement to NGL Crude Terminals, LLC. The amount of property tax abated during 2021 per the agreement was \$26,016.

Formosa Plastics Corporation - A tax abatement agreement was entered into on August 14, 2014 with Formosa for the construction of its (1) Olefins III Unit, (2) Propane Dehydrogenation Unit, (3) Polyethylene Resin Unit and (4) Power Generation Unit, valued at an estimated \$2,000,000,000. The effective date of the agreement began on January 1, 2016 and will expire on December 31, 2025. Per the terms of the agreement, Formosa made a \$2,000,000 contribution to the construction of the Memorial Medical Center Rural Health Clinic prior to December 31, 2014. The agreement was amended September 19, 2018 to remove all units except Olefins III by reducing the abated value to an estimated \$1,000,000,000. The total amount of property tax abated during 2021 per the agreement was \$5,874,055.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE N - TAX ABATEMENT (Continued)

A tax abatement agreement was entered into on February 13, 2017 with Formosa for the expansion of their current plastic treatment plant valued at an estimated \$5,000,000,000, the improvement of the City of Point Comfort water treatment facility valued at an estimated \$3,000,000, and the purchase of fire trucks and safety equipment valued at an estimated \$1,500,000. The effective date of the agreement shall commence on January 1, 2018 and expires on December 31, 2027. On June 8, 2017, Formosa assigned all of its rights and obligations under the Tax Abatement Agreement to Nan Ya Plastics Corporation. The total amount of property tax abated during 2021 per the agreement was \$1,438,640.

A tax abatement agreement was entered into with Formosa on December 19, 2018 for the construction of its Propane Dehydrogenation Unit valued at an estimated \$300,000,000. The effective date of the agreement shall commence on January 1, 2020 and will expire December 31, 2029. The property tax abated during 2021 per the agreement is \$0.

A tax abatement agreement with Formosa was entered into on December 30, 2019 and amended June 9, 2021 for the construction of its Polypropylene III (PP3) Unit valued an estimated \$200,000,000. The effective date of the agreement shall commence on January 1, 2022 and will expire December 31, 2031. The minimum taxable value shall be \$160,000,000 for tax year 2031. The property tax abated during 2021 per the agreement is \$0.

A tax abatement agreement was entered into on October 21, 2020 with Formosa for replacement and upgrade of a VCM/EDC unit valued at an estimated \$120,000,000. The effective date of the agreement shall commence on January 1, 2021 and shall expire on December 31, 2030 with a minimum taxable value of \$119,500,000. Beginning January 1, 2021 through January 1, 2024, Formosa shall make four annual donations of \$250,000 to the county. The property tax abated during 2021 per the agreement is \$0.

Union Carbide Corporation - A tax abatement agreement was entered into on July 28, 2016 and amended August 10, 2017 with Union Carbide Corporation for the construction of its (1) Catalyst Plant Facility, (2) Administration Building, (3) Cylinder Storage Area, (4) LP2 Lab Area and (5) Warehouse Expansion and Loading Facility valued at an estimated cost of \$105,000,000. The effective date of the agreement shall commence on January 1, 2018 and will expire on December 31, 2023. The total amount of property tax abated during 2021 per the agreement was \$397,739.

These agreements were negotiated under the Property Tax Abatement Act of the State of Texas, which allows cities, counties and special districts to attract new industries and to encourage the retention and development of existing businesses through property tax exemptions or reductions. Each abatement is a local agreement between a taxpayer and a taxing unit that exempts all or part of the increase in the value of the real property and/or tangible personal property from taxation for a period not to exceed 10 years. The state law provides for the recapture of abated taxes in the event an abatement recipient does not fulfill the commitment it makes in return for the tax abatement.

The County has not made any commitments as part of the agreements other than to reduce property taxes. The County is not subject to any tax abatement agreements entered into by other governmental entities.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE O - DISCLOSURES SPECIFIC TO MEDICAL MEMORIAL CENTER

Charity Care

The costs of charity care provided under the MMC's charity care policy were approximately \$3.9 million and \$3.2 million for 2021 and 2020, respectively. In addition, the costs related to the provisions for doubtful accounts were \$2.0 million and \$.9 million for 2021 and 2020, respectively. The costs of charity care and provision for doubtful accounts are estimated by applying the ratio of cost to gross charges to the gross uncompensated charges.

Medical Malpractice Claims

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 individual and \$300,000 in the aggregate. These limits coincide with the malpractice insurance coverage which is purchased by the MMC under a claims-made policy on a fixed premium basis. Accounting principles generally accepted in the United States of America require a health care provider to accrue the expense of its share of malpractice claims costs, if any, for any reported and unreported incidents of potential improper professional service occurring during the year by estimating the probably ultimate costs of the incidents. Of potential improper professional service occurring during the year by estimating the probably ultimate costs of the incidents. Based upon MMC's claims experience, no such accrual has been made. It is reasonable possible that this estimate could change materially in the near term.

Contingencies

In the normal course of business, MMC is, from time to time, is subject to allegations that may or do result in litigation. Some of these allegations are in the areas that may or do result in litigation. Some of these allegations are in the areas not covered by commercial insurance; for example, allegations regarding employment practices of performance of contract. The Medical Center evaluates such allegations by conducting investigations to determine the validity of each potential claim. Based upon the advice of legal counsel, management records an estimate of the amount of ultimate expected loss, if any, for each. Events could occur that would cause the estimate of ultimate loss to differ materially in the near term.

Employee Retention Credit

The Coronavirus Aid, Relief, and Economic Security Act (CARES) and subsequent legislation, provides a refundable employee retention tax credit (ERC) to eligible employers who meet either a gross receipts test or a government mandate test. The tax credit is equal to a specified percentage of qualified wages paid to employees subject to certain limits. The MMC has elected to account for these employee retention credits as conditional contributions. Amounts are recognized as contribution revenue once the eligibility requirements have been met. The MMC has determined it qualifies for the tax credit and has claimed ERCs of \$3.6 million and \$0, respectively for the years ended December 31, 2021 and 2020, which is reported in non-operating revenues.

Laws and regulations concerning the ERC are complex and subject to varying interpretation. These credits may be subject to retroactive audit and review. There can be no assurance that regulatory authorities will not challenge the MMC's claim to the ERC, and it is not possible to determine the impact this would have on MMC.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE O - DISCLOSURES SPECIFIC TO MEDICAL MEMORIAL CENTER (Continued)

COVID-19 Pandemic and CARES Act Funding

On March 11, 2020, the World Health Organization designated the SARS-CoV-2 virus and the incidence of COVID-19 (COVID-19) as a global pandemic. Patient volumes and the related revenues were significantly affected by COVID-19 as various policies were implemented by federal, state, and local governments in response to the pandemic that led many people to remain at home and forced the closure of or limitation on certain businesses, as well as suspended elective procedures by health care facilities.

While some of these policies have been eased and states have lifted moratoriums on non-emergent procedures, some restrictions remain in place and some state and local governments re-imposed certain restrictions due to increasing rates of COVID-19 cases prior to the widespread availability of a vaccines.

Beginning I mid-March 2020, the Medical Center deferred all nonessential medical and surgical procedures and suspended elective procedures, which resumed at different dates during 2020.

The MMC's pandemic response plan has multiple facets and continues to evolve as the pandemic unfolds. The MMC has taken precautionary steps to enhance its operational and financial flexibility, and react to the risks of COVID-19 pandemic presents to its business.

The extent of COVID-19 pandemic's adverse effect on the MMC's operating results and financial conditions has been and will continue to be driven by many factors, most of which are beyond the MMC's control and ability to forecast. Because of these and other uncertainties, the System cannot estimate the length or severity of the effect of the pandemic on MMC's business. Decreases in cash flows and results of operations may have an effect on the inputs and assumptions used in significant accounting estimates, including estimated bad debts and contractual adjustments related to uninsured and other patient accounts.

Provider Relief Fund

During the year ended December 31, 2021 and 2020, the MMC received approximately \$1.9 million and \$10.6 million, respectively, of distributions from the CARES Act Provider Relief Fund (PRF). The distributions from the Provider Relief fund are not subject to repayment, provided the MMC is able to attest to and comply with the terms and conditions of the funding, including demonstrating that the distributions received have been used for qualifying expenses or lost revenue attributable to COVID-19, as defined by HHS.

The MMC is accounting for such payments as conditional contributions. Payments are recognized as contribution revenue once the applicable terms and conditions required to retain the funds have been met. Based on an analysis of the compliance and reporting requirements of the PRF and the effect of the pandemic on the MMC's operating revenues and expense through December 31, 2021 and 2020, the MMC recognized approximately \$1.9 million and \$4.4 million in hospital operations in 2021 and 2020, respectively and of the \$10.6 million related to the PRF in 2020, \$6.1 million are related to nursing home operations, and these payments are recorded as non-operating revenue-provider relief funds and the CARES Act funding-hospital in the statement of revenues, expenses, and changes in net position. The MMC recognized approximately \$2.1 and \$3.8 million of the remaining PRF distributions received as non-operating revenue –provider relief funds – nursing homes in December 31, 2021 and 2021 respectively. Approximately, \$2.1 million and \$3.8 million of those payments is recorded as a component of nursing home expenses in the statement of revenues, expenses and changes in net position for the year ended December 31, 2021 and 2020, respectively. The remaining \$2.1 million is recorded as a receivable from the nursing home managers and as a refundable advance – provider

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE O - DISCLOSURES SPECIFIC TO MEDICAL MEMORIAL CENTER (Continued)

Provider Relief Fund (Continued)

relief funds, which are recorded in the current assets as advance to nursing home-provider relief funds and in current liabilities as refundable advance – provider relief funds-nursing homes in the accompanying balance sheets as of December 31, 2020 and as of December 31, 2021 the amount is \$273 thousand.

The MMC will continue to monitor compliance with the terms and conditions of the PRF and the effect of the pandemic on the MMC revenues and expenses. The terms and conditions governing the PRF are complex and subject to interpretation and change. If the MMC is unable to attest to or comply with current or future terms and conditions, the MMC's ability to retain some or all of the distributions received may be affected. Additionally, the amounts recorded in the financial statements compared to the MMC's PRF reporting could differ PRF payments are subject to government oversight, including potential audits.

Medicare Accelerated and Advanced Payment Program.

During the year ended December 31, 2020 the MMC requested accelerated Medicare Payments as provided for in the CARES Act, which allows for eligible health care facilities to request up to six months of advance Medicare payments for acute care hospital or up to three months of advance Medicare payments for other health care providers. These amounts are expected to be recaptured according to the payback provisions.

Effective September 30, 2020, the payback provisions were revised and extended the payback period to begin one year after the issuance of the advance payment through a phased payback period approach. The first 11 months of the payback period will be at 25 percent of the remittance advice payment followed by a six-month payback period at 50 percent of the remittance advice payment. After 29 months, any amount not paid back through the withhold amounts to be paid back in a lump sum or interest will begin to accrue subsequent to the 29 months at a rate of 4 percent.

During the year ended December 31, 2020 the MMC received approximately \$3.8 million from these accelerated Medicare payment requests. In addition, during the year ended December 31, 2020, the MMC's nursing homes received approximately \$3.3 million directly from these accelerated Medicare payment requests, which are recorded as prepaid management fees – nursing homes in the balance sheets at December 31, 2020. The total amount of advances received, approximating \$7.1 million is recorded as advanced claim payments from Medicare in current liabilities of the accompanying balance sheet at December 31, 2020.

During the years ended December 31, 2021 and 2020, Medicare has applied approximately \$2.4 million and \$0 respectively, from these accelerated Medicare payment requests. In addition, during the year ended December 31, 2021 and 2020, approximately \$4.7 million and \$7.1 million, respectively, of accelerated Medicare payment requests are recorded as current liabilities under the caption "Advances". As of December 31, 2021 and 2020 approximately \$1.8 million and \$3.3, are recorded as prepaids in the balance sheet.

NOTE R - SUBSEQUENT EVENTS

The County's ongoing profitability may experience instability and estimates included in the financial statements may change due to current political and economic conditions as a result of public health concerns related to the novel coronavirus, or COVID-19. The duration and intensity of these impacts and resulting disruption to which these events affect the County's business will depend on future developments, which are highly uncertain and cannot be predicted at this time.



REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedules – General Fund
- Notes to Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
- Net Pension Liability and Related Ratios
- Schedule of Contributions and Related Notes

CALHOUN COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance With Final Budget -
	<u>Original</u>	<u>Final</u>		Positive (Negative)
REVENUES				
<i>Taxes:</i>				
Ad Valorem Taxes	\$ 19,528,000	\$ 19,562,437	\$ 19,915,542	\$ 353,105
Sales Taxes	3,400,000	3,400,000	3,614,398	214,398
Other Taxes	45,000	45,000	67,370	22,370
Intergovernmental	167,502	176,669	339,416	162,747
Charges for Service	1,440,534	1,465,635	2,365,327	899,692
Permits & Licenses	11,510	11,510	17,310	5,800
Fines & Forfeitures	168,600	168,600	263,292	94,692
Interest	300,000	300,000	491,957	191,957
Gifts & Contributions	148,383	398,383	400,106	1,723
Rents & Leases	14,110	14,110	40,996	26,886
Miscellaneous	55,727	181,726	296,645	114,919
TOTAL REVENUES	<u>25,279,366</u>	<u>25,724,070</u>	<u>27,812,359</u>	<u>2,088,289</u>
EXPENDITURES				
<i>Current:</i>				
General Administration	2,707,792	2,632,672	2,115,965	516,707
Elections	327,792	301,185	234,785	66,400
Judicial	2,001,543	2,083,316	1,831,809	251,507
Legal	942,788	944,553	888,560	55,993
Financial Administration	1,455,066	1,508,594	1,480,767	27,827
Public Facilities	1,124,442	1,137,934	948,674	189,260
Public Safety	7,061,454	7,043,252	6,771,392	271,860
Roads & Bridges	5,034,717	5,197,846	5,095,310	102,536
Health & Welfare	4,523,051	4,586,500	4,032,362	554,138
Community Development	235,104	236,239	223,856	12,383
Culture & Recreation	740,201	748,236	679,639	68,597
Social Services	71,754	71,754	52,653	19,101
Conservation	7,750	7,750	7,750	-
Sanitation Services	138,376	102,876	91,128	11,748
<i>Debt Service:</i>				
Principal	40,652	255,903	95,369	160,534
Interest and Fiscal Charges	1,656	9,001	10,446	(1,445)
TOTAL EXPENDITURES	<u>26,414,138</u>	<u>26,867,611</u>	<u>24,560,465</u>	<u>2,307,146</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (1,134,772)	\$ (1,143,541)	\$ 3,251,894	\$ 4,395,435

CALHOUN COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		Actual Amounts	Variance With Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 600,001	\$ 688,501	\$ 698,281	\$ 9,780
Transfers Out	(90,002)	(1,145,075)	(1,135,073)	10,002
Insurance Proceeds	2	100,369	200,448	100,079
Proceeds From From Leases	1	218,478	59,389	(159,089)
Proceeds From Sale of Capital Assets	1,000	160,723	161,638	915
TOTAL OTHER FINANCING SOURCES (USES)	<u>511,002</u>	<u>22,996</u>	<u>(15,317)</u>	<u>(38,313)</u>
Net Change in Fund Balance	(623,770)	(1,120,545)	3,236,577	4,357,122
Fund Balance, January 1	<u>24,849,671</u>	<u>24,849,671</u>	<u>24,849,671</u>	<u>-</u>
Fund Balance, December 31	<u><u>\$ 24,225,901</u></u>	<u><u>\$ 23,729,126</u></u>	<u><u>\$ 28,086,248</u></u>	<u><u>\$ 4,357,122</u></u>

CALHOUN COUNTY, TEXAS
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DECEMBER 31, 2021

General Fund Budget

The original expenditure category (appropriation only) budgets for the General Fund are adopted by the Commissioners' Court and filed with the Calhoun County Clerk. During a regular term of the Commissioners' Court, the budget is adopted through the passage of an order. A separate order is provided in the budget. The total budget for the General Fund cannot be increased once the budget is adopted unless the County Auditor certifies a new revenue source not considered during the setting of the original budget. Amendments to the budget to transfer budgeted amounts from one budget classification to another may be made by the Commissioners' Court at its discretion.

State law does not allow actual expenditures to exceed budgeted appropriations at the expense summary classification level. In the current year the legally adopted budget was not exceeded. For the General Fund, an expenditure category is considered to be an activity (e.g., personnel, operations and capital outlay etc.).



CALHOUN COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
NET PENSION LIABILITY AND RELATED RATIOS
LAST SEVEN PLAN YEARS

Calhoun County, Texas

	Total Pension Liability		
	2014	2015	2016
Service Cost	\$ 1,143,758	\$ 1,290,719	\$ 1,379,555
Interest (on the Total Pension Liability)	2,931,096	3,165,609	3,378,480
Changes of Benefit Terms	-	(156,017)	-
Difference between Expected and Actual Experience	51,241	(449,230)	(460,522)
Change of Assumptions	-	476,786	-
Benefit Payments, Including Refunds of Employee Contributions	(1,389,667)	(1,533,490)	(1,640,853)
Net Change in Total Pension Liability	2,736,428	2,794,377	2,656,660
Total Pension Liability - Beginning	36,306,930	39,043,358	41,837,735
Total Pension Liability - Ending	<u>\$ 39,043,358</u>	<u>\$ 41,837,735</u>	<u>\$ 44,494,395</u>
	Plan Fiduciary Net Position		
	2014	2015	2016
Contributions - Employer	\$ 1,040,410	\$ 1,039,019	\$ 1,017,384
Contributions - Employee	627,920	658,802	679,388
Net Investment Income	2,434,843	(211,871)	2,826,439
Benefit Payments, Including Refunds of Employee Contributions	(1,389,667)	(1,533,490)	(1,640,853)
Administrative Expense	(28,531)	(27,584)	(30,836)
Other	(100,287)	75,798	(178,916)
Net Change in Plan Fiduciary Net Position	2,584,688	674	2,672,606
Plan Fiduciary Net Position - Beginning	35,741,251	38,325,939	38,326,613
Plan Fiduciary Net Position - Ending	<u>\$ 38,325,939</u>	<u>\$ 38,326,613</u>	<u>\$ 40,999,219</u>
Net Pension Liability - Ending	\$ 717,419	\$ 3,511,122	\$ 3,495,176
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	98.16%	91.61%	92.14%
Covered Payroll	\$ 8,970,286	\$ 9,411,452	\$ 9,705,546
Net Pension Liability as a Percentage of Covered Payroll	8.00%	37.31%	36.01%

This schedule is presented to illustrate the requirements for 10 years. However, the recalculations of prior years are not required, and if prior years are not reported in accordance with GASB 68 they should not be shown here. Therefore, only the years shown have been implemented for the GASB statements.

	2017	2018	2019	2020
\$	1,341,482	\$ 1,421,203	\$ 1,420,860	\$ 1,463,967
	3,630,084	3,894,664	4,105,154	4,356,015
	-	-		
	47,930	(493,435)	(12,664)	15,881
	280,869	-		3,314,549
	(2,080,546)	(2,148,122)	(2,301,752)	(2,623,318)
	3,219,819	2,674,310	3,211,598	6,527,094
	44,494,395	47,714,214	50,388,524	53,600,122
\$	<u>47,714,214</u>	<u>\$ 50,388,524</u>	<u>\$ 53,600,122</u>	<u>\$ 60,127,216</u>

	2017	2018	2019	2020
\$	1,098,527	\$ 1,154,903	\$ 1,149,457	\$ 1,223,089
	723,392	740,075	749,876	777,619
	5,980,295	(872,580)	7,475,855	5,427,275
	(2,080,546)	(2,148,122)	(2,301,752)	(2,623,318)
	(31,048)	(36,563)	(40,043)	(41,925)
	(3,758)	(2,852)	(6,458)	(13,560)
	5,686,862	(1,165,139)	7,026,935	4,749,180
	40,999,219	46,686,081	45,520,942	52,547,877
\$	<u>46,686,081</u>	<u>\$ 45,520,942</u>	<u>\$ 52,547,877</u>	<u>\$ 57,297,057</u>

\$	1,028,133	\$ 4,867,582	\$ 1,052,245	\$ 2,830,159
	97.85%	90.34%	98.04%	95.29%
\$	10,334,174	\$ 10,572,496	\$ 10,712,521	\$ 11,108,842
	9.95%	46.04%	9.82%	25.48%

CALHOUN COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
NET PENSION LIABILITY AND RELATED RATIOS (CONTINUED)
LAST SEVEN PLAN YEARS

Memorial Medical Center

	Total Pension Liability		
	2014	2015	2016
Service Cost	\$ 1,060,724	\$ 1,172,884	\$ 1,364,536
Interest (on the Total Pension Liability)	2,483,007	2,690,911	2,890,913
Changes of Benefit Terms	-	(276,726)	-
Difference between Expected and Actual Experience	94,066	(205,707)	(362,120)
Change of Assumptions	-	512,424	-
Benefit Payments, Including Refunds of Employee Contributions	(1,157,854)	(1,328,724)	(1,480,285)
Net Change in Total Pension Liability	2,479,943	2,565,062	2,413,044
Total Pension Liability - Beginning	30,702,031	33,181,974	35,747,036
Total Pension Liability - Ending	<u>\$ 33,181,974</u>	<u>\$ 35,747,036</u>	<u>\$ 38,160,080</u>
	Plan Fiduciary Net Position		
	2014	2015	2016
Contributions - Employer	\$ 708,827	\$ 783,080	\$ 803,931
Contributions - Employee	620,401	683,488	715,252
Net Investment Income	2,098,712	(138,800)	2,433,062
Benefit Payments, Including Refunds of Employee Contributions	(1,157,854)	(1,328,724)	(1,480,285)
Administrative Expense	(24,573)	(23,738)	(26,488)
Other	46,496	(77,927)	40,524
Net Change in Plan Fiduciary Net Position	2,292,009	(102,621)	2,485,996
Plan Fiduciary Net Position - Beginning	30,754,621	33,046,630	32,944,009
Plan Fiduciary Net Position - Ending	<u>\$ 33,046,630</u>	<u>\$ 32,944,009</u>	<u>\$ 35,430,005</u>
Net Pension Liability - Ending	\$ 135,344	\$ 2,803,027	\$ 2,730,075
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	99.59%	92.16%	92.85%
Covered Payroll	\$ 8,623,215	\$ 9,764,116	\$ 10,217,883
Net Pension Liability as a Percentage of Covered Payroll	1.57%	28.71%	26.72%

This schedule is presented to illustrate the requirements for 10 years. However, the recalculations of prior years are not required, and if prior years are not reported in accordance with GASB 68 they should not be shown here. Therefore, only the years shown have been implemented for the GASB statements.

	2017	2018	2019	2020
\$	1,309,712	\$ 1,201,855	\$ 1,355,217	\$ 1,414,873
	3,133,594	3,370,152	3,595,273	3,824,453
	-	-	-	
	(85,948)	31,811	(79,470)	(271,817)
	434,538	-		3,206,562
	<u>(1,598,016)</u>	<u>(1,935,693)</u>	<u>(2,021,786)</u>	<u>(2,183,978)</u>
	3,193,880	2,668,125	2,849,234	5,990,093
	38,160,080	41,353,960	44,022,085	46,871,320
\$	<u>41,353,960</u>	<u>\$ 44,022,085</u>	<u>\$ 46,871,319</u>	<u>\$ 52,861,413</u>

	2017	2018	2019	2020
\$	793,282	\$ 853,588	\$ 1,005,687	\$ 1,050,026
	690,434	712,748	794,101	800,723
	5,169,706	(757,827)	6,452,581	4,698,270
	(1,598,016)	(1,935,693)	(2,021,786)	(2,183,978)
	(26,905)	(31,559)	(34,662)	(36,440)
	<u>(1,784)</u>	<u>(7,042)</u>	<u>(1,276)</u>	<u>(12,927)</u>
	5,026,717	(1,165,785)	6,194,645	4,315,674
	35,430,005	40,456,722	39,290,937	45,485,581
\$	<u>40,456,722</u>	<u>\$ 39,290,937</u>	<u>\$ 45,485,582</u>	<u>\$ 49,801,255</u>

\$	897,238	\$ 4,731,148	\$ 1,385,737	\$ 3,060,158
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	97.83%	89.25%	97.04%	94.21%
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\$	9,863,336	\$ 10,182,115	\$ 11,344,298	\$ 11,438,895
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	9.10%	46.47%	12.22%	26.75%
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CALHOUN COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
SCHEDULE OF CONTRIBUTIONS AND RELATED NOTES
LAST SEVEN CALENDAR YEARS

Calhoun County, Texas

Fiscal Year Ending December 31,	Actuarially Determined Contribution (ADC)	Contributions in Relation to the ADC	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 1,039,019	\$ 1,039,019	\$ -	\$ 9,411,452	11.0%
2016	1,017,381	1,017,381	-	9,705,546	10.5%
2017	1,098,527	1,098,527	-	10,334,038	10.6%
2018	1,148,579	1,148,579	-	10,567,844	10.9%
2019	1,149,123	1,149,123	-	10,709,468	10.7%
2020	1,223,089	1,223,089	-	11,108,848	11.0%
2021	1,286,652	1,286,652	-	11,686,227	11.0%

This schedule is presented to illustrate the requirements for 10 years. However, the recalculations of prior years are not required, and if prior years are not reported in accordance with GASB 68 they should not be shown here. Therefore, only the years shown have been implemented for the GASB statements.

Valuation Timing:

Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	20.0 years (based on contribution rate calculated in 12/31/2020 valuation)
Asset Valuation Method	5 Year Smoothed Market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.00%, net of administrative and investments expenses, including inflation.
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015: No changes in plan provisions were reflected in the schedule. 2016: No changes in plan provisions were reflected in the schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned 2018: No changes in plan provisions were reflected in the schedule. 2019: No changes in plan provisions were reflected in the schedule. 2020: No changes in plan provisions were reflected in the schedule.

CALHOUN COUNTY, TEXAS
 REQUIRED SUPPLEMENTARY INFORMATION
 TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
 SCHEDULE OF CONTRIBUTIONS AND RELATED NOTES (CONTINUED)
 LAST SEVEN CALENDAR YEARS

Memorial Medical Center

Fiscal Year Ending December 31,	Actuarially Determined Contribution (ADC)	Contributions in Relation to the ADC	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	783,080	783,080	-	9,764,090	8.0%
2016	689,451	689,451	-	9,849,300	7.0%
2017	630,510	630,510	-	9,007,280	7.0%
2018	853,588	853,588	-	10,182,115	8.4%
2019	1,001,315	1,001,315	-	11,345,028	8.8%
2020	1,054,999	1,054,999	-	11,431,376	9.2%
2021	1,000,390	1,000,390	-	11,103,108	9.0%

This schedule is presented to illustrate the requirements for 10 years. However, the recalculations of prior years are not required, and if prior years are not reported in accordance with GASB 68 they should not be shown here. Therefore, only the years shown have been implemented for the GASB statements.

Valuation Timing:

Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	13.3 years (based on contribution rate calculated in 12/31/2019 valuation)
Asset Valuation Method	5 Year Smoothed Market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.00%, net of administrative and investments expenses, including inflation.
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: No changes in plan provisions. 2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015: No changes in plan provisions were reflected in the schedule. 2016: No changes in plan provisions were reflected in the schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned 2018: No changes in plan provisions were reflected in the schedule. 2019: No changes in plan provisions were reflected in the schedule. 2020: No changes in plan provisions were reflected in the schedule.

SUPPLEMENTARY INFORMATION

Supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedule include:

- Combining Statement – Nonmajor Governmental Funds
- Combining Statement – Agency Funds

CALHOUN COUNTY, TEXAS
COMBINING FINANCIAL STATEMENTS
NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for resources which are legally restricted to expenditures for specified current operating purposes, or to the acquisition of furniture, fixtures, machinery, equipment, or other relatively minor or comparatively short – lived fixed assets. The Special Revenue Funds used by the County are as follows:

Airport Fund – To account for fees and expenditures related to operating and maintaining the public-use Calhoun County Airport.

Appellate Judicial System Fund – To account for court fees collected in the county court, probate court, or district court in the county to be used for expenditures by the courts of appeals for the court of appeals district courts.

Coastal Protection Fund – To account for fees and expenditures related to coastal preservation within the County.

County & District Court Technology Fund – To account for the fees collected from a defendant convicted of a misdemeanor offense in the District or County Courts. The expenses may be used to purchase technological enhancements for the District and County Courts.

County Child Abuse Prevention Fund – Fees and expenses related to child abuse prevention.

County Child Welfare Board Fund - To account for fees and expenses related to supporting the Calhoun County Child Welfare Board.

County Jury Fund – To account for collected Jury Funds.

Courthouse Security Fund – A special revenue fund to account for the fees collected by the County Clerk and District Clerk. These expenses must be spent in accordance with the Code of Criminal Procedures, Section 102.017.

Court Initiated Guardianship Fund – To account for fee revenues and expenditures related to the appointment of guardians for minors in Probate cases.

Court Records Preservation Fund – To account for the fee collected on the filing of all vital statistic records, including birth, death, marriage, divorce and annulment records and for the preservation of those records.

Court Reporter Service – To account for the fee collected for the enhancement of the Court Reporting.

County Clerk Records Archive Fund – To account for the collection of fees and expenses for the preservation and restoration of the clerk’s records archive.

County Specialty Courts – To account for the collection of fees and expenses from the County Specialty Courts.

District Attorney Forfeiture Fund – To account for federal and state forfeitures restricted to expenditures for the District Attorney’s office.

DA Hot Check Fund – To account for fees collected for administration of the collection of “hot checks.”

CALHOUN COUNTY, TEXAS
COMBINING FINANCIAL STATEMENTS (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (CONTINUED)

Donations Fund – To account for third party donations accepted by the Commissioners Court and related expenditures for designated purposes and programs.

Drug/DWI Court Program Fund – To account for fee revenue and expenditures related to operations of mandated programs for monitoring and rehabilitation violators of State drug and alcohol abuse laws.

Juvenile Case Manager Fund – To account for fee revenue and expenditures related to juvenile social workers in the Justices of the Peace offices.

Family Protection Fund – To account for fee revenue imposed by the State on petitions for divorce to fund services to prevent family violence or child abuse.

Juvenile Delinquency Prevention Fund – To account for fee revenue and expenditures related to graffiti eradication.

Grants Fund – To account for expenditures of funds received as grants-in-aid from various non-governmental sources and from Federal and State agencies for specific programs.

Justice Court Technology Fund – To account for the fees collected from a defendant convicted of a misdemeanor offense in Justice Court. The expenses may be used to purchase technological enhancements for the Justice Courts.

Justice Court Building Security Fund – To account for the fees collected from a defendant convicted of a misdemeanor offense in Justice Court. The expenses may be used to purchase building security maintenance and enhancements for the Justice Courts.

Lateral Road Fund Precinct #1 Fund – To account for the allocation of gas tax from the state for Precinct #1.

Lateral Road Fund Precinct #2 Fund – To account for the allocation of gas tax from the state for Precinct #2.

Lateral Road Fund Precinct #3 Fund – To account for the allocation of gas tax from the state for Precinct #3.

Lateral Road Fund Precinct #4 Fund – To account for the allocation of gas tax from the state for Precinct #4.

Pretrial Services Fund – To account for the fees collected and expenditures related to preparing cases for trial in court.

Local Truancy Funds – To account for fees collected on local truancy.

Law Library Fund – To account for fees collected on civil cases filed in the county courts. These funds must be used to enhance the law library.

LEOSE Fund – To account for education expenditures in the offices of the Constables and Sheriff.

CALHOUN COUNTY, TEXAS
COMBINING FINANCIAL STATEMENTS (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (CONTINUED)

Port O'Connor Community Center Fund – To account for revenues and expenditures used for operating and maintaining County owned community center.

Records Management/Preservation District Clerk Fund – To account for the fees collected by the District Clerk. These funds must be spent on records management and preservation in line with Local Government Code Section 118.0216 and 118.0546.

County Clerk Records Management Fund – To account for fee revenue and expenditures related to recording documents in the County Clerk's Office. These funds must be spent on records management and preservation in line with Local Government Code Section 118.0216 and 118.0546.

Records Management & Preservation Fund – To account for monies resulting from fees assessed for County and District Court records, including civil, probate and criminal court actions. Monies are to be used for the records management and preservation services performed by the County.

Road and Bridge General Fund – To account for revenues and expenditures used for operating and maintaining County owned roads and bridges.

Sheriff Forfeited Property Fund – To account for federal and state forfeitures restricted to expenditures for law enforcement.

Sheriff Jail Division Fund – To account for revenues and expenditures used for operating and maintaining the County detention facility.

6 Mile Pier/Boat Ramp Insur/Maint (Alcoa) Fund – To account for revenues and expenditures used for operating and maintaining County owned pier.

Election Services Contract Fund - A special revenue fund to account for direct costs associated with Contracted Elections, fees and surpluses from the elections and can be used only to defray expenses in the County Election Office.

Juror Donations – Veteran's Support Fund– To account for donations and expenditures for Veteran's Support.

Library Gift Memorial Fund – To account for library donations received for future memorial projects.

Juror Donations – County Humane Society Fund – To account for donations and expenditures for the County Humane Society.

DEBT SERVICE FUNDS

Debt Service Refunding 2010 Fund – To account for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on the Refunding Bond, Series 2010.

CALHOUN COUNTY, TEXAS
COMBINING FINANCIAL STATEMENTS (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS (Continued)

Debt Service Refunding 2012 Fund – To account for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on the Refunding Bond, Series 2012.

CAPITAL PROJECTS FUNDS

Boggy Bayou Nature Park - To account for monies received for the maintenance and improvements of the Boggy Bayou Nature Park.

CDBG Disaster Infrastructure – To account for monies received for the repairs and improvements of the CDBG disaster infrastructure grant.

Chocolate Bayou Boat Ramp - To account for monies received for the maintenance and improvements of the Chocolate Bayou Boat Ramp.

Road and Bridge Infrastructure – To account for monies received for the maintenance and improvements of county owned roads and bridges.

Airport Runway Improvements – To account for construction and improvements to the County owned Airport.

Magnolia Beach Erosion – To account for monies received for the maintenance and improvements of Magnolia Beach.

Event Center – To account for monies received for the construction of a County Event Center.

Fire Trucks & Safety Equipment – To account for monies received for the purchase of new fire safety equipment and vehicles.

Green Lake Park – To account for monies received for the improvement of Green Lake Park and the related expenditures.

Haterius Park/Boat Ramp – To account for monies received for the improvement of Olivia Haterius Park/Harbor and the related expenditures.

Port Alto Public Beach – To account for monies received for the expansion and improvement of the Port Alto Public Beach.

Hurricane Harvey FEMA – To account for monies received for the maintenance and improvements of County property and equipment due to Hurricane Harvey destruction.

Capital Improvements Projects – To account for monies set aside for future capital improvement projects.

Hospital Improvements – To account for monies received for the maintenance and improvements of the hospital.

American Rescue Plan Grant – To account for monies received for the infrastructure projects and expenses of the American Rescue Plan Act grant.

CALHOUN COUNTY, TEXAS
COMBINING FINANCIAL STATEMENTS (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS (Continued)

King Fisher Beach Park - To account for monies received for the maintenance and improvements of the King Fisher Beach Park.

County Energy TRZ No.1 – To account for monies received for maintenance and improvement of county owned roads.

Election Machines – To account for monies received for the maintenance and purchase of elections machines.

CALHOUN COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2021

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Cash and Cash Equivalents	\$ 6,489,490	\$ -	\$ 6,659,022	\$ 13,148,512
Receivables (Net of Allowances for Uncollectibles:)				
Accounts	314,974	-	-	314,974
Taxes	-	405,410	-	405,410
Due from Others	56,912	88,068	437,469	582,449
Due from Other Funds	-	-	55,500	55,500
Prepaid Items and Other Current Assets	1,637	-	-	1,637
Restricted Assets:				
Cash and Cash Equivalents	-	748,068	-	748,068
TOTAL ASSETS	<u>\$ 6,863,013</u>	<u>\$ 1,241,546</u>	<u>\$ 7,151,991</u>	<u>\$ 15,256,550</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
<i>Liabilities:</i>				
Accounts Payable	\$ 35,186	\$ -	\$ 265,411	\$ 300,597
Accrued and Other Liabilities	4,097	-	-	4,097
Unearned Revenue	-	-	1,883,807	1,883,807
Due to Other Funds	465,124	-	940,903	1,406,027
Due to Others	122,706	-	-	122,706
<i>Total Liabilities</i>	<u>627,113</u>	<u> </u>	<u>3,090,121</u>	<u>3,717,234</u>
 <i>Deferred Inflows of Resources</i>	 <u>317,064</u>	 <u>1,121,153</u>	 <u> </u>	 <u>1,438,217</u>
 <i>Fund Balances:</i>				
Non-spendable	1,637	-	-	1,637
Restricted	5,793,042	120,393	4,061,870	9,975,305
Committed	124,157	-	-	124,157
Assigned	-	-	-	-
<i>Total Fund Balances</i>	<u>5,918,836</u>	<u>120,393</u>	<u>4,061,870</u>	<u>10,101,099</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 <u>\$ 6,863,013</u>	 <u>\$ 1,241,546</u>	 <u>\$ 7,151,991</u>	 <u>\$ 15,256,550</u>

CALHOUN COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
DECEMBER 31, 2021

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES				
Ad Valorem Taxes	\$ -	\$ 1,210,321	\$ -	\$ 1,210,321
Intergovernmental	963,667	1,185	1,063,607	2,028,459
Charges for Services	474,321	-	-	474,321
Permits & Licenses	262,428	-	-	262,428
Fines & Forfeitures	74,501	-	-	74,501
Interest	94,744	3,911	-	98,655
Gifts & Contributions	95,524	-	-	95,524
Rents & Leases	24,250	-	-	24,250
Miscellaneous	114,455	-	89,668	204,123
TOTAL REVENUES	<u>2,103,890</u>	<u>1,215,417</u>	<u>1,153,275</u>	<u>4,472,582</u>
EXPENDITURES:				
Current:				
General Administration	61,863	-	-	61,863
Elections	24,592	-	156,894	181,486
Judicial	25,787	-	-	25,787
Legal	30,305	-	-	30,305
Public Facilities	128,046	-	-	128,046
Public Safety	306,997	-	572,761	879,758
Roads & Bridges	17,996	-	761,330	779,326
Health & Welfare	-	-	285,097	285,097
Culture & Recreation	29,307	-	174,069	203,376
Conservation	394,610	-	-	394,610
Debt Service:				
Principal	-	1,070,000	-	1,070,000
Interest & Fiscal Charges	-	116,850	-	116,850
TOTAL EXPENDITURES	<u>1,019,503</u>	<u>1,186,850</u>	<u>1,950,151</u>	<u>4,156,504</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,084,387	28,567	(796,876)	316,078
OTHER FINANCING				
SOURCES (USES)				
Transfers In	30,000	-	1,249,135	1,279,135
Transfers Out	(753,843)	-	(88,500)	(842,343)
TOTAL OTHER FINANCING	<u>(723,843)</u>	<u>-</u>	<u>1,160,635</u>	<u>436,792</u>
SOURCES (USES)	<u>(723,843)</u>	<u>-</u>	<u>1,160,635</u>	<u>436,792</u>
Net Change in Fund Balance	360,544	28,567	363,759	752,870
Fund Balance, January 1	5,558,292	91,826	3,698,111	9,348,229
Fund Balance, December 31	<u>\$ 5,918,836</u>	<u>\$ 120,393</u>	<u>\$ 4,061,870</u>	<u>\$ 10,101,099</u>

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2021

	2610	2620	2660	2663
	Airport	Appellate Judicial System	Coastal Protection	County & District Court Technology
ASSETS				
Cash and Cash Equivalents	\$ 62,732	\$ 223	\$ 2,217,391	\$ 8,123
Receivables (Net of Allowances for Uncollectibles):				
Accounts	-	3,259	-	418
Due From Others	-	85	-	71
Prepaid Items and Other Current Assets	-	-	-	-
TOTAL ASSETS	\$ 62,732	\$ 3,567	\$ 2,217,391	\$ 8,612
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
<i>Liabilities:</i>				
Accounts Payable	\$ 1,608	\$ 221	\$ 22,578	\$ -
Accrued and Other Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
<i>Total Liabilities</i>	<u>1,608</u>	<u>221</u>	<u>22,578</u>	<u>-</u>
<i>Deferred Inflows of Resources</i>	-	3,259	-	418
<i>Fund Balance:</i>				
Non-Spendable				
Prepaid Expenses	-	-	-	-
Restricted Fund Balance	61,124	87	2,194,813	8,194
Committed	-	-	-	-
<i>Total Fund Balance</i>	<u>61,124</u>	<u>87</u>	<u>2,194,813</u>	<u>8,194</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND AND FUND BALANCE	\$ 62,732	\$ 3,567	\$ 2,217,391	\$ 8,612

2667	2668	2669	2670	2672	2673
County Child Abuse Prevention	County Child Welfare Board	County Jury Fund	Court House Security Fund	Court Initiated Guardianship	Court Records Preservation
\$ 735	\$ 1,029	\$ 525	\$ 273,533	\$ 13,188	\$ 40,630
1,214	-	-	20,227	-	4,132
-	-	36	1,492	100	223
-	-	-	-	-	-
<u>\$ 1,949</u>	<u>\$ 1,029</u>	<u>\$ 561</u>	<u>\$ 295,252</u>	<u>\$ 13,288</u>	<u>\$ 44,985</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,214</u>	<u>-</u>	<u>-</u>	<u>20,227</u>	<u>-</u>	<u>4,132</u>
-	-	-	-	-	-
735	1,029	561	275,025	13,288	40,853
-	-	-	-	-	-
<u>735</u>	<u>1,029</u>	<u>561</u>	<u>275,025</u>	<u>13,288</u>	<u>40,853</u>
\$ 1,949	\$ 1,029	\$ 561	\$ 295,252	\$ 13,288	\$ 44,985

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
DECEMBER 31, 2021

	2674	2675	2676	2690
	Court Reporter Service	County Clerk Records Archive	County Specialty Courts	District Attorney Forfeiture
ASSETS				
Cash and Cash Equivalents	\$ 576	\$ 325,710	\$ 4,677	\$ 13,058
Receivables (Net of Allowances for Uncollectibles):				
Accounts	-	-	-	-
Due From Others	36	4,670	359	-
Prepaid Items and Other Current Assets	-	-	-	-
TOTAL ASSETS	\$ 612	\$ 330,380	\$ 5,036	\$ 13,058
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
<i>Liabilities:</i>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Accrued and Other Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
<i>Total Liabilities</i>	-	-	-	-
<i>Deferred Inflows of Resources</i>	-	-	-	-
<i>Fund Balance:</i>				
Non-Spendable				
Prepaid Expenses	-	-	-	-
Restricted Fund Balance	612	330,380	5,036	13,058
Committed	-	-	-	-
<i>Total Fund Balance</i>	612	330,380	5,036	13,058
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 612	\$ 330,380	\$ 5,036	\$ 13,058

2695	2697	2698	2699	2706	2715
DA Hot Check	Donations	Drug/DWI Court Program	Juvenile Case Manager	Family Protection	Juvenile Delinquency Prevention
\$ 2,826	\$ 114,462	\$ 26,156	\$ 16,973	\$ 14,431	\$ 9,264
-	-	262	8,312	114	-
-	-	17	253	45	-
-	-	-	-	-	-
<u>\$ 2,826</u>	<u>\$ 114,462</u>	<u>\$ 26,435</u>	<u>\$ 25,538</u>	<u>\$ 14,590</u>	<u>\$ 9,264</u>
\$ -	\$ 315	\$ -	\$ -	\$ -	\$ -
-	283	-	202	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>598</u>	<u>-</u>	<u>202</u>	<u>-</u>	<u>-</u>
-	-	262	8,312	114	-
-	-	-	-	-	-
2,826	113,864	26,173	17,024	14,476	9,264
-	-	-	-	-	-
<u>2,826</u>	<u>113,864</u>	<u>26,173</u>	<u>17,024</u>	<u>14,476</u>	<u>9,264</u>
<u>\$ 2,826</u>	<u>\$ 114,462</u>	<u>\$ 26,435</u>	<u>\$ 25,538</u>	<u>\$ 14,590</u>	<u>\$ 9,264</u>

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
DECEMBER 31, 2021

	2716	2719	2720	2721
	Grants	Justice Court Technology	Justice Court Building Security	Lateral Road Fund Precinct #1
ASSETS				
Cash and Cash Equivalents	\$ 468,990	\$ 89,722	\$ 6,790	\$ 4,339
Receivables (Net of Allowances for Uncollectibles):				
Accounts	-	15,838	2,570	-
Due From Others	33,972	629	24	-
Prepaid Items and Other Current Assets	-	-	-	-
TOTAL ASSETS	\$ 502,962	\$ 106,189	\$ 9,384	\$ 4,339
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
<i>Liabilities:</i>				
Accounts Payable	\$ 881	\$ 623	\$ 213	\$ -
Accrued and Other Liabilities	3,209	-	-	-
Due to Other Funds	465,124	-	-	-
Due to Others	-	-	-	-
<i>Total Liabilities</i>	<u>469,214</u>	<u>623</u>	<u>213</u>	<u>-</u>
<i>Deferred Inflows of Resources</i>	<u>-</u>	<u>15,838</u>	<u>2,570</u>	<u>-</u>
<i>Fund Balance:</i>				
Non-Spendable				
Prepaid Expenses	-	-	-	-
Restricted Fund Balance	33,748	89,728	6,601	4,339
Committed	-	-	-	-
<i>Total Fund Balance</i>	<u>33,748</u>	<u>89,728</u>	<u>6,601</u>	<u>4,339</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 502,962	\$ 106,189	\$ 9,384	\$ 4,339

2722	2723	2724	2729	2730	2731
Lateral Road Fund Precinct #2	Lateral Road Fund Precinct #3	Lateral Road Fund Precinct #4	Pretrial Services	Local Truancy Prevention/ Diversion	Law Library Fund
\$ 4,339	\$ 4,339	\$ 4,339	\$ 85,962	\$ 14,969	\$ 212,695
-	-	-	449	-	17,680
-	-	-	650	668	490
-	-	-	-	-	-
<u>\$ 4,339</u>	<u>\$ 4,339</u>	<u>\$ 4,339</u>	<u>\$ 87,061</u>	<u>\$ 15,637</u>	<u>\$ 230,865</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,149
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,149</u>
-	-	-	449	-	17,680
-	-	-	-	-	-
4,339	4,339	4,339	86,612	15,637	212,036
-	-	-	-	-	-
<u>4,339</u>	<u>4,339</u>	<u>4,339</u>	<u>86,612</u>	<u>15,637</u>	<u>212,036</u>
<u>\$ 4,339</u>	<u>\$ 4,339</u>	<u>\$ 4,339</u>	<u>\$ 87,061</u>	<u>\$ 15,637</u>	<u>\$ 230,865</u>

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
DECEMBER 31, 2021

	2733	2736	2737	2738
	LEOSE Education	Port O'Connor Community Center	Records Management & Preservation District Clerk	County Clerk Records Management
ASSETS				
Cash and Cash Equivalents	\$ 48,850	\$ 15,381	\$ 10,000	\$ 218,546
Receivables (Net of Allowances for Uncollectibles):				
Accounts	-	-	4,368	471
Due From Others	-	-	148	4,766
Prepaid Items and Other Current Assets	-	-	-	-
TOTAL ASSETS	\$ 48,850	\$ 15,381	\$ 14,516	\$ 223,783
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
<i>Liabilities:</i>				
Accounts Payable	\$ -	\$ 1,372	\$ 5,668	\$ -
Accrued and Other Liabilities	-	403	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>1,775</u>	<u>5,668</u>	<u>-</u>
<i>Deferred Inflows of Resources</i>	<u>-</u>	<u>2,700</u>	<u>4,368</u>	<u>471</u>
<i>Fund Balance:</i>				
Non-Spendable				
Prepaid Expenses	-	-	-	-
Restricted Fund Balance	48,850	10,906	4,480	223,312
Committed	-	-	-	-
<i>Total Fund Balance</i>	<u>48,850</u>	<u>10,906</u>	<u>4,480</u>	<u>223,312</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 48,850	\$ 15,381	\$ 14,516	\$ 223,783

2739	2740	2860	2865	2870	7400
Records Management & Prevention	Road and Bridge Fund General	Sheriff Forfeited Property	Sheriff Jail Division	6 Mile Pier/Boat Ramp Insur/Maint (Alcoa)	Election Services Contract
\$ 39,498	\$ 1,748,390	\$ 143,725	\$ 63,284	\$ 34,638	\$ 82,713
18,733	216,317	610	-	-	-
508	7,670	-	-	-	-
-	-	-	-	1,637	-
<u>\$ 58,739</u>	<u>\$ 1,972,377</u>	<u>\$ 144,335</u>	<u>\$ 63,284</u>	<u>\$ 36,275</u>	<u>\$ 82,713</u>
\$ -	\$ -	\$ -	\$ -	\$ 263	\$ 295
-	-	-	-	-	-
-	-	-	-	-	-
-	-	122,706	-	-	-
-	-	<u>122,706</u>	-	<u>263</u>	<u>295</u>
<u>18,733</u>	<u>216,317</u>	-	-	-	-
-	-	-	-	1,637	-
40,006	1,756,060	21,629	63,284	34,375	-
-	-	-	-	-	82,418
<u>40,006</u>	<u>1,756,060</u>	<u>21,629</u>	<u>63,284</u>	<u>36,012</u>	<u>82,418</u>
<u>\$ 58,739</u>	<u>\$ 1,972,377</u>	<u>\$ 144,335</u>	<u>\$ 63,284</u>	<u>\$ 36,275</u>	<u>\$ 82,713</u>

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
DECEMBER 31, 2021

	2727 Juror Donations Veteran's Support Fund	7730 Library Gift Memorial	2726 Juror Donations County Humane Society	Total Nonmajor Special Revenue Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Cash and Cash Equivalents	\$ 112	\$ 40,631	\$ 996	\$ 6,489,490
Receivables (Net of Allowances for Uncollectibles):				
Accounts	-	-	-	314,974
Due From Others	-	-	-	56,912
Prepaid Items and Other Current Assets	-	-	-	1,637
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 112</u>	<u>\$ 40,631</u>	<u>\$ 996</u>	<u>\$ 6,863,013</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
<i>Liabilities:</i>				
Accounts Payable	\$ -	\$ -	\$ -	\$ 35,186
Accrued and Other Liabilities	-	-	-	4,097
Due to Other Funds	-	-	-	465,124
Due to Others	-	-	-	122,706
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>627,113</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Deferred Inflows of Resources</i>	-	-	-	317,064
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance:</i>				
Non-Spendable				
Prepaid Expenses	-	-	-	1,637
Restricted Fund Balance	-	-	-	5,793,042
Committed	112	40,631	996	124,157
<i>Total Fund Balance</i>	<u>112</u>	<u>40,631</u>	<u>996</u>	<u>5,918,836</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 112</u>	<u>\$ 40,631</u>	<u>\$ 996</u>	<u>\$ 6,863,013</u>



CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	2610	2620	2660	2663
	Airport	Appellate Judicial System	Coastal Protection	County & District Court Technology
REVENUES				
Intergovernmental	\$ 13,661	\$ -	\$ 731,264	\$ -
Charges for Services	-	1,655	-	917
Permits and Licenses	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,392	12	36,522	124
Gifts and Contributions	-	-	-	-
Rents and Leases	1,200	-	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	<u>16,253</u>	<u>1,667</u>	<u>767,786</u>	<u>1,041</u>
EXPENDITURES				
Current:				
General Administration	-	-	-	-
Elections	-	-	-	-
Judicial	-	1,713	-	-
Legal	-	-	-	-
Public Facilities	36,183	-	-	-
Public Safety	-	-	-	-
Roads and Bridges	-	-	-	-
Health and Welfare	-	-	-	-
Conservation	-	-	388,513	-
Culture and Recreation	-	-	-	-
TOTAL EXPENDITURES	<u>36,183</u>	<u>1,713</u>	<u>388,513</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,930)	(46)	379,273	1,041
OTHER FINANCING				
SOURCES (USES)				
Transfers In	30,000	-	-	-
Transfers Out	-	-	(131,040)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>30,000</u>	<u>-</u>	<u>(131,040)</u>	<u>-</u>
Net Change in Fund Balance	10,070	(46)	248,233	1,041
Fund Balance, January 1	51,054	133	1,946,580	7,153
Fund Balance, December 31	<u>\$ 61,124</u>	<u>\$ 87</u>	<u>\$ 2,194,813</u>	<u>\$ 8,194</u>

2667	2668	2669	2670	2672	2673
County Child Abuse Prevention	County Child Welfare Board	County Jury Fund	Courthouse Security Fund	Court Initiated Guardianship	Court Records Preservation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	-	369	20,748	1,560	4,203
-	-	-	-	-	-
-	-	-	-	-	-
12	99	5	4,683	200	623
-	-	-	-	-	-
-	-	-	-	-	-
-	920	6	-	-	-
<u>58</u>	<u>1,019</u>	<u>380</u>	<u>25,431</u>	<u>1,760</u>	<u>4,826</u>
-	-	-	26,269	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	6,097	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>6,097</u>	<u>-</u>	<u>26,269</u>	<u>-</u>	<u>-</u>
58	(5,078)	380	(838)	1,760	4,826
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
58	(5,078)	380	(838)	1,760	4,826
677	6,107	181	275,863	11,528	36,027
<u>\$ 735</u>	<u>\$ 1,029</u>	<u>\$ 561</u>	<u>\$ 275,025</u>	<u>\$ 13,288</u>	<u>\$ 40,853</u>

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021

	2674	2675	2676	2690
	Court Reporter Service	County Clerk Records Archive	County Specialty Courts	District Attorney Forfeiture
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for Services	443	55,160	3,755	3,450
Permits and Licenses	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5	4,766	38	42
Gifts and Contributions	-	-	-	-
Rents and Leases	-	-	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	<u>448</u>	<u>59,926</u>	<u>3,793</u>	<u>3,492</u>
EXPENDITURES				
Current:				
General Administration	-	-	-	-
Elections	-	-	-	-
Judicial	-	-	-	-
Legal	-	-	-	15,459
Public Facilities	-	-	-	-
Public Safety	-	-	-	-
Roads and Bridges	-	-	-	-
Health and Welfare	-	-	-	-
Conservation	-	-	-	-
Culture and Recreation	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,459</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	448	59,926	3,793	(11,967)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	448	59,926	3,793	(11,967)
Fund Balance, January 1	164	270,454	1,243	25,025
Fund Balance, December 31	<u>\$ 612</u>	<u>\$ 330,380</u>	<u>\$ 5,036</u>	<u>\$ 13,058</u>

2695	2697	2698	2699	2706	2715
DA Hot Check	Donations	Drug/DWI Court Program	Juvenile Case Manager	Family Protection	Juvenile Delinquency Prevention
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210	-	753	2,188	945	45
-	-	-	-	-	-
-	-	-	-	-	-
-	1,718	515	315	226	151
-	29,024	-	-	-	-
-	-	-	-	-	-
-	5,548	-	-	-	-
<u>210</u>	<u>36,290</u>	<u>1,268</u>	<u>2,503</u>	<u>1,171</u>	<u>196</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	5,582	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	441	-	-	-	-
-	564	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	22,817	-	-	-	-
<u>-</u>	<u>23,822</u>	<u>-</u>	<u>5,582</u>	<u>-</u>	<u>-</u>
210	12,468	1,268	(3,079)	1,171	196
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
210	12,468	1,268	(3,079)	1,171	196
2,616	101,396	24,905	20,103	13,305	9,068
<u>\$ 2,826</u>	<u>\$ 113,864</u>	<u>\$ 26,173</u>	<u>\$ 17,024</u>	<u>\$ 14,476</u>	<u>\$ 9,264</u>

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021

	2716	2719	2720	2721
	Grants	Justice Court Technology	Justice Court Building Security	Lateral Road Fund Precinct #1
REVENUES				
Intergovernmental	\$ 170,089	\$ -	\$ -	\$ 4,305
Charges for Services	-	9,576	-	-
Permits and Licenses	-	-	-	-
Fines and Forfeitures	-	-	493	-
Interest	4,104	1,529	108	71
Gifts and Contributions	-	-	-	-
Rents and Leases	-	-	-	-
Miscellaneous	75,000	-	-	-
TOTAL REVENUES	<u>249,193</u>	<u>11,105</u>	<u>601</u>	<u>4,376</u>
EXPENDITURES				
Current:				
General Administration	-	-	-	-
Elections	-	-	-	-
Judicial	-	14,855	487	-
Legal	-	-	-	-
Public Facilities	-	-	-	-
Public Safety	246,138	-	-	-
Roads and Bridges	-	-	-	4,358
Health and Welfare	-	-	-	-
Conservation	-	-	-	-
Culture and Recreation	-	-	-	-
TOTAL EXPENDITURES	<u>246,138</u>	<u>14,855</u>	<u>487</u>	<u>4,358</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,055	(3,750)	114	18
OTHER FINANCING				
SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	(9,781)	-	-	-
TOTAL OTHER FINANCING	<u>(9,781)</u>	<u>-</u>	<u>-</u>	<u>-</u>
SOURCES (USES)	<u>(9,781)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(6,726)	(3,750)	114	18
Fund Balance, January 1	40,474	93,478	6,487	4,321
Fund Balance, December 31	<u>\$ 33,748</u>	<u>\$ 89,728</u>	<u>\$ 6,601</u>	<u>\$ 4,339</u>

2722	2723	2724	2729	2730	2731
Lateral Road Fund Precinct #2	Lateral Road Fund Precinct #3	Lateral Road Fund Precinct #4	Pretrial Services	Local Truancy Prevention/ Diversion	Law Library Fund
\$ 4,305	\$ 4,305	\$ 4,305	\$ -	\$ -	\$ -
-	-	-	2,100	9,499	11,131
-	-	-	-	-	-
-	-	-	-	-	-
71	71	71	1,390	148	3,537
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,376</u>	<u>4,376</u>	<u>4,376</u>	<u>3,490</u>	<u>9,647</u>	<u>14,668</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	14,846
-	-	-	-	-	-
-	-	-	-	-	-
4,358	4,358	4,358	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,358</u>	<u>4,358</u>	<u>4,358</u>	<u>-</u>	<u>-</u>	<u>14,846</u>
18	18	18	3,490	9,647	(178)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
18	18	18	3,490	9,647	(178)
4,321	4,321	4,321	83,122	5,990	212,214
<u>\$ 4,339</u>	<u>\$ 4,339</u>	<u>\$ 4,339</u>	<u>\$ 86,612</u>	<u>\$ 15,637</u>	<u>\$ 212,036</u>

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021

	2733	2736	2737	2738
	LEOSE Education	Port O'Connor Community Center	Records Management/ Preservation District Clerk	County Clerk Records Management
REVENUES				
Intergovernmental	\$ 6,004	\$ -	\$ -	\$ -
Charges for Services	-	-	2,585	55,679
Permits and Licenses	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	622	315	152	3,297
Gifts and Contributions	-	61,479	-	-
Rents and Leases	-	23,050	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	<u>6,626</u>	<u>84,844</u>	<u>2,737</u>	<u>58,976</u>
EXPENDITURES				
Current:				
General Administration	-	-	8,418	22,854
Elections	-	-	-	-
Judicial	-	-	-	-
Legal	-	-	-	-
Public Facilities	-	91,863	-	-
Public Safety	21,599	-	-	-
Roads and Bridges	-	-	-	-
Health and Welfare	-	-	-	-
Conservation	-	-	-	-
Culture and Recreation	-	-	-	-
TOTAL EXPENDITURES	<u>21,599</u>	<u>91,863</u>	<u>8,418</u>	<u>22,854</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,973)	(7,019)	(5,681)	36,122
OTHER FINANCING				
SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
TOTAL OTHER FINANCING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(14,973)	(7,019)	(5,681)	36,122
Fund Balance, January 1	63,823	17,925	10,161	187,190
Fund Balance, December 31	<u>\$ 48,850</u>	<u>\$ 10,906</u>	<u>\$ 4,480</u>	<u>\$ 223,312</u>

2739	2740	2860	2865	2870	7400
Records Management & Prevention	Road and Bridge Fund General	Sheriff Forfeited Property	Sheriff Jail Division	6 Mile Pier/Boat Ramp Insur/ Maint (Alcoa)	Election Services Contract
\$ -	\$ 25,429	\$ -	\$ -	\$ -	\$ -
7,014	249,666	-	-	-	30,624
-	262,428	-	-	-	-
-	73,398	610	-	-	-
576	24,309	97	175	615	1,369
-	-	2,768	-	-	-
-	-	-	-	-	-
-	-	-	32,981	-	-
<u>7,590</u>	<u>635,230</u>	<u>3,475</u>	<u>33,156</u>	<u>615</u>	<u>31,993</u>
-	-	-	-	4,322	-
-	-	-	-	-	24,592
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	24,735	14,084	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>24,735</u>	<u>14,084</u>	<u>4,322</u>	<u>24,592</u>
7,590	635,230	(21,260)	19,072	(3,707)	7,401
-	-	-	-	-	-
-	(600,000)	-	-	-	(13,022)
<u>-</u>	<u>(600,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,022)</u>
7,590	35,230	(21,260)	19,072	(3,707)	(5,621)
32,416	1,720,830	42,889	44,212	39,719	88,039
<u>\$ 40,006</u>	<u>\$ 1,756,060</u>	<u>\$ 21,629</u>	<u>\$ 63,284</u>	<u>\$ 36,012</u>	<u>\$ 82,418</u>

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021

	2727 Juror Donations Veteran's Service Office	7730 Library Gift Memorial	2726 Juror Donations County Humane Society	Total Nonmajor Special Revenue Funds
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ 963,667
Charges for Services	-	-	-	474,321
Permits and Licenses	-	-	-	262,428
Fines and Forfeitures	-	-	-	74,501
Interest	-	633	36	94,744
Gifts and Contributions	112	1,181	960	95,524
Rents and Leases	-	-	-	24,250
Miscellaneous	-	-	-	114,455
TOTAL REVENUES	<u>112</u>	<u>1,814</u>	<u>996</u>	<u>2,103,890</u>
EXPENDITURES				
Current:				
General Administration	-	-	-	61,863
Elections	-	-	-	24,592
Judicial	-	-	3,150	25,787
Legal	-	-	-	30,305
Public Facilities	-	-	-	128,046
Public Safety	-	-	-	306,997
Roads and Bridges	-	-	-	17,996
Health and Welfare	-	-	-	-
Conservation	-	-	-	394,610
Culture and Recreation	-	6,490	-	29,307
TOTAL EXPENDITURES	<u>-</u>	<u>6,490</u>	<u>3,150</u>	<u>1,019,503</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	112	(4,676)	(2,154)	1,084,387
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	30,000
Transfers Out	-	-	-	(753,843)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(723,843)</u>
Net Change in Fund Balance	112	(4,676)	(2,154)	360,544
Fund Balance, January 1	-	45,307	3,150	5,558,292
Fund Balance, December 31	<u>\$ 112</u>	<u>\$ 40,631</u>	<u>\$ 996</u>	<u>\$ 5,918,836</u>

CALHOUN COUNTY, TEXAS
AIRPORT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 1	\$ 13,661	\$ 13,660
Interest	500	1,392	892
Rents and Leases	1,200	1,200	-
TOTAL REVENUES	<u>1,701</u>	<u>16,253</u>	<u>14,552</u>
EXPENDITURES			
Current:			
Public Facilities	44,255	36,183	8,072
TOTAL EXPENDITURES	<u>44,255</u>	<u>36,183</u>	<u>8,072</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(42,554)	(19,930)	22,624
OTHER FINANCING SOURCES (USES)			
Transfers In	30,001	30,000	(1)
TOTAL OTHER FINANCING SOURCES (USES)	<u>30,001</u>	<u>30,000</u>	<u>(1)</u>
Net Change in Fund Balance	(12,553)	10,070	22,623
Fund Balance, January 1	51,054	51,054	-
Fund Balance, December 31	<u>\$ 38,501</u>	<u>\$ 61,124</u>	<u>\$ 22,623</u>

CALHOUN COUNTY, TEXAS
 APPELLATE JUDICIAL SYSTEM
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Charges for Services	\$ 1,800	\$ 1,655	\$ (145)
Interest	4	12	8
TOTAL REVENUES	<u>1,804</u>	<u>1,667</u>	<u>(137)</u>
EXPENDITURES			
Current:			
Judicial	1,804	1,713	91
TOTAL EXPENDITURES	<u>1,804</u>	<u>1,713</u>	<u>91</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(46)	(46)
Fund Balance, January 1	133	133	-
Fund Balance, December 31	<u>\$ 133</u>	<u>\$ 87</u>	<u>\$ (46)</u>

CALHOUN COUNTY, TEXAS
 COASTAL PROTECTION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 500,000	\$ 731,264	\$ 231,264
Interest	10,000	36,522	26,522
TOTAL REVENUES	<u>510,000</u>	<u>767,786</u>	<u>257,786</u>
EXPENDITURES			
Current:			
Conservation	524,341	388,513	135,828
TOTAL EXPENDITURES	<u>524,341</u>	<u>388,513</u>	<u>135,828</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,341)	379,273	393,614
OTHER FINANCING SOURCES (USES)			
Transfers Out	(131,040)	(131,040)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(131,040)</u>	<u>(131,040)</u>	<u>-</u>
Net Change in Fund Balance	(145,381)	248,233	393,614
Fund Balance, January 1	1,946,580	1,946,580	-
Fund Balance, December 31	<u>\$ 1,801,199</u>	<u>\$ 2,194,813</u>	<u>\$ 393,614</u>

CALHOUN COUNTY, TEXAS
COUNTY & DISTRICT COURT TECHNOLOGY
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Charges for Services	\$ 600	\$ 917	\$ 317
Interest	100	124	24
TOTAL REVENUES	<u>700</u>	<u>1,041</u>	<u>341</u>
 Net Change in Fund Balance	 700	 1,041	 341
 Fund Balance, January 1	 7,153	 7,153	 -
Fund Balance, December 31	<u>\$ 7,853</u>	<u>\$ 8,194</u>	<u>\$ 341</u>

CALHOUN COUNTY, TEXAS
COUNTY CHILD ABUSE PREVENTION
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 10	\$ 46	\$ 36
Interest	10	12	2
TOTAL REVENUES	<u>20</u>	<u>58</u>	<u>38</u>
 Net Change in Fund Balance	 20	 58	 38
 Fund Balance, January 1	 677	 677	 -
Fund Balance, December 31	<u>\$ 697</u>	<u>\$ 735</u>	<u>\$ 38</u>

CALHOUN COUNTY, TEXAS
COUNTY CHILD WELFARE BOARD
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Interest	\$ 10	\$ 99	\$ 89
Miscellaneous	500	920	420
TOTAL REVENUES	<u>510</u>	<u>1,019</u>	<u>509</u>
EXPENDITURES			
Current:			
Nondepartmental	6,295	6,097	198
TOTAL EXPENDITURES	<u>6,295</u>	<u>6,097</u>	<u>198</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,785)	(5,078)	707
Fund Balance, January 1	6,107	6,107	-
Fund Balance, December 31	<u>\$ 322</u>	<u>\$ 1,029</u>	<u>\$ 707</u>

CALHOUN COUNTY, TEXAS
 COURT HOUSE SECURITY FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 10,600	\$ 20,748	\$ 10,148
Interest	3,000	4,683	1,683
TOTAL REVENUES	<u>13,600</u>	<u>25,431</u>	<u>11,831</u>
EXPENDITURES			
Current:			
General Administration	145,000	26,269	118,731
TOTAL EXPENDITURES	<u>145,000</u>	<u>26,269</u>	<u>118,731</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(131,400)	(838)	130,562
Fund Balance, January 1	275,863	275,863	-
Fund Balance, December 31	<u>\$ 144,463</u>	<u>\$ 275,025</u>	<u>\$ 130,562</u>

CALHOUN COUNTY, TEXAS
 COURT INITIATED GUARDIANSHIP
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 1,000	\$ 1,560	\$ 560
Interest	10	200	190
TOTAL REVENUES	<u>1,010</u>	<u>1,760</u>	<u>750</u>
 Net Change in Fund Balance	 1,010	 1,760	 750
 Fund Balance, January 1	 <u>11,528</u>	 <u>11,528</u>	 <u>-</u>
Fund Balance, December 31	<u>\$ 12,538</u>	<u>\$ 13,288</u>	<u>\$ 750</u>

CALHOUN COUNTY, TEXAS
 COURT RECORDS PRESERVATION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Charges for Services	\$ 3,000	\$ 4,203	\$ 1,203
Interest	400	623	223
TOTAL REVENUES	<u>3,400</u>	<u>4,826</u>	<u>1,426</u>
 Net Change in Fund Balance	 3,400	 4,826	 1,426
 Fund Balance, January 1	 <u>36,027</u>	 <u>36,027</u>	 <u>-</u>
Fund Balance, December 31	<u>\$ 39,427</u>	<u>\$ 40,853</u>	<u>\$ 1,426</u>

CALHOUN COUNTY, TEXAS
 COURT REPORTER SERVICE
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 50	\$ 443	\$ 393
Interest	-	5	5
TOTAL REVENUES	50	448	398
EXPENDITURES			
Current:			
Judicial	-	-	-
TOTAL EXPENDITURES	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	50	448	398
Fund Balance, January 1	164	164	-
Fund Balance, December 31	\$ 214	\$ 612	\$ 398

CALHOUN COUNTY, TEXAS
COUNTY CLERK RECORDS ARCHIVE
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 40,000	\$ 55,160	\$ 15,160
Interest	3,400	4,766	1,366
TOTAL REVENUES	43,400	59,926	16,526
EXPENDITURES			
Current:			
Judicial	50,000	-	50,000
TOTAL EXPENDITURES	50,000	-	50,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,600)	59,926	66,526
Fund Balance, January 1	270,454	270,454	-
Fund Balance, December 31	\$ 263,854	\$ 330,380	\$ 66,526

CALHOUN COUNTY, TEXAS
COUNTY SPECIALTY COURT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 500	\$ 3,755	\$ 3,255
Interest	2	38	36
TOTAL REVENUES	<u>502</u>	<u>3,793</u>	<u>3,291</u>
EXPENDITURES			
Current:			
Judicial	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	502	3,793	3,291
Fund Balance, January 1	1,243	1,243	-
Fund Balance, December 31	<u>\$ 1,745</u>	<u>\$ 5,036</u>	<u>\$ 3,291</u>

CALHOUN COUNTY, TEXAS
DISTRICT ATTORNEY FORFEITURE
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 1	\$ 3,450	\$ 3,449
Interest	30	42	12
TOTAL REVENUES	<u>31</u>	<u>3,492</u>	<u>3,461</u>
EXPENDITURES			
Current:			
Legal	25,031	15,459	9,572
TOTAL EXPENDITURES	<u>25,031</u>	<u>15,459</u>	<u>9,572</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,000)	(11,967)	13,033
Fund Balance, January 1	25,025	25,025	-
Fund Balance, December 31	<u>\$ 25</u>	<u>\$ 13,058</u>	<u>\$ 13,033</u>

CALHOUN COUNTY, TEXAS
 DRUG/DWI COURT PROGRAM
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 2,020	\$ 753	\$ (1,267)
Interest	250	515	265
TOTAL REVENUES	<u>2,270</u>	<u>1,268</u>	<u>(1,002)</u>
EXPENDITURES			
Current:			
Judicial	40	-	40
TOTAL EXPENDITURES	<u>40</u>	<u>-</u>	<u>40</u>
Net Change in Fund Balance	2,230	1,268	(962)
Fund Balance, January 1	24,905	24,905	-
Fund Balance, December 31	<u>\$ 27,135</u>	<u>\$ 26,173</u>	<u>\$ (962)</u>

CALHOUN COUNTY, TEXAS
 JUVENILE CASE MANAGER
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 7,010	\$ 2,188	\$ (4,822)
Interest	150	315	165
TOTAL REVENUES	<u>7,160</u>	<u>2,503</u>	<u>(4,657)</u>
EXPENDITURES			
Current:			
Judicial	5,603	5,582	21
TOTAL EXPENDITURES	<u>5,603</u>	<u>5,582</u>	<u>21</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,557	(3,079)	(4,636)
Fund Balance, January 1	20,103	20,103	-
Fund Balance, December 31	<u>\$ 21,660</u>	<u>\$ 17,024</u>	<u>\$ (4,636)</u>

CALHOUN COUNTY, TEXAS
 FAMILY PROTECTION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Charges for Services	\$ 700	\$ 945	\$ 245
Interest	100	226	126
TOTAL REVENUES	<u>800</u>	<u>1,171</u>	<u>371</u>
 Net Change in Fund Balance	 800	 1,171	 371
 Fund Balance, January 1	 13,305	 13,305	 -
Fund Balance, December 31	<u>\$ 14,105</u>	<u>\$ 14,476</u>	<u>\$ 371</u>

CALHOUN COUNTY, TEXAS
 JUVENILE DELINQUENCY PREVENTION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Charges for Service	\$ 700	\$ 45	\$ (655)
Interest	100	151	51
TOTAL REVENUES	<u>100</u>	<u>196</u>	<u>96</u>
 Net Change in Fund Balance	 100	 196	 96
 Fund Balance, January 1	 9,068	 9,068	 -
Fund Balance, December 31	<u>\$ 9,168</u>	<u>\$ 9,264</u>	<u>\$ 96</u>

CALHOUN COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 9,577	\$ 9,576	\$ (1)
Interest	883	1,529	646
TOTAL REVENUES	<u>10,460</u>	<u>11,105</u>	<u>645</u>
EXPENDITURES			
Current:			
Judicial	103,035	14,855	88,180
TOTAL EXPENDITURES	<u>103,035</u>	<u>14,855</u>	<u>88,180</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(92,575)	(3,750)	88,825
Fund Balance, January 1	93,478	93,478	-
Fund Balance, December 31	<u>\$ 903</u>	<u>\$ 89,728</u>	<u>\$ 88,825</u>

CALHOUN COUNTY, TEXAS
JUSTICE COURT BUILDING SECURITY
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Fines and Forfeitures	\$ 1,600	\$ 493	\$ (1,107)
Interest	50	108	58
TOTAL REVENUES	<u>1,650</u>	<u>601</u>	<u>(1,049)</u>
EXPENDITURES			
Current:			
Judicial	6,000	487	5,513
TOTAL EXPENDITURES	<u>6,000</u>	<u>487</u>	<u>5,513</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,350)	114	4,464
Fund Balance, January 1	6,487	6,487	-
Fund Balance, December 31	<u>\$ 2,137</u>	<u>\$ 6,601</u>	<u>\$ 4,464</u>

CALHOUN COUNTY, TEXAS
LATERAL ROAD FUND PRECINCT #1
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 4,410	\$ 4,305	\$ (105)
Interest	50	71	21
TOTAL REVENUES	<u>4,460</u>	<u>4,376</u>	<u>(84)</u>
EXPENDITURES			
Current:			
Roads and Bridges	4,460	4,358	102
TOTAL EXPENDITURES	<u>4,460</u>	<u>4,358</u>	<u>102</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	18	18
Fund Balance, January 1	4,321	4,321	-
Fund Balance, December 31	<u>\$ 4,321</u>	<u>\$ 4,339</u>	<u>\$ 18</u>

CALHOUN COUNTY, TEXAS
LATERAL ROAD FUND PRECINCT #2
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 4,410	\$ 4,305	\$ (105)
Interest	50	71	21
TOTAL REVENUES	<u>4,460</u>	<u>4,376</u>	<u>(84)</u>
EXPENDITURES			
Current:			
Roads and Bridges	4,460	4,358	102
TOTAL EXPENDITURES	<u>4,460</u>	<u>4,358</u>	<u>102</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	18	18
Fund Balance, January 1	4,321	4,321	-
Fund Balance, December 31	<u>\$ 4,321</u>	<u>\$ 4,339</u>	<u>\$ 18</u>

CALHOUN COUNTY, TEXAS
LATERAL ROAD FUND PRECINCT #3
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 4,410	\$ 4,305	\$ (105)
Interest	50	71	21
TOTAL REVENUES	<u>4,460</u>	<u>4,376</u>	<u>(84)</u>
EXPENDITURES			
Current:			
Roads and Bridges	4,460	4,358	102
TOTAL EXPENDITURES	<u>4,460</u>	<u>4,358</u>	<u>102</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	18	18
Fund Balance, January 1	4,321	4,321	-
Fund Balance, December 31	<u>\$ 4,321</u>	<u>\$ 4,339</u>	<u>\$ 18</u>

CALHOUN COUNTY, TEXAS
LATERAL ROAD FUND PRECINCT #4
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 4,410	\$ 4,305	\$ (105)
Interest	50	71	21
TOTAL REVENUES	<u>4,460</u>	<u>4,376</u>	<u>(84)</u>
EXPENDITURES			
Current:			
Roads and Bridges	4,460	4,358	102
TOTAL EXPENDITURES	<u>4,460</u>	<u>4,358</u>	<u>102</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	18	18
Fund Balance, January 1	4,321	4,321	-
Fund Balance, December 31	<u>\$ 4,321</u>	<u>\$ 4,339</u>	<u>\$ 18</u>

CALHOUN COUNTY, TEXAS
 PRETRIAL SERVICES
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Charges for Services	\$ 1,000	\$ 2,100	\$ 1,100
Interest	1,000	1,390	390
TOTAL REVENUES	<u>2,000</u>	<u>3,490</u>	<u>1,490</u>
 Net Change in Fund Balance	 2,000	 3,490	 1,490
 Fund Balance, January 1	 83,122	 83,122	 -
Fund Balance, December 31	<u>\$ 85,122</u>	<u>\$ 86,612</u>	<u>\$ 1,490</u>

CALHOUN COUNTY, TEXAS
 LOCAL TRUANCY PREVENTION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 2,500	\$ 9,499	\$ 6,999
Interest	-	148	148
TOTAL REVENUES	2,500	9,647	7,147
 Excess (Deficiency) of Revenues			
Over (Under) Expenditures	2,500	9,647	7,147
 Fund Balance, January 1	5,990	5,990	-
Fund Balance, December 31	\$ 8,490	\$ 15,637	\$ 7,147

CALHOUN COUNTY, TEXAS
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 10,000	\$ 11,131	\$ 1,131
Interest	2,000	3,537	1,537
TOTAL REVENUES	<u>12,000</u>	<u>14,668</u>	<u>2,668</u>
EXPENDITURES			
Current:			
Legal	26,400	14,846	11,554
TOTAL EXPENDITURES	<u>26,400</u>	<u>14,846</u>	<u>11,554</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,400)	(178)	14,222
Fund Balance, January 1	212,214	212,214	-
Fund Balance, December 31	<u>\$ 197,814</u>	<u>\$ 212,036</u>	<u>\$ 14,222</u>

CALHOUN COUNTY, TEXAS
 PORT O'CONNOR COMMUNITY CENTER
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Interest	\$ 600	\$ 315	\$ (285)
Gifts and Contributions	61,481	61,479	(2)
Rents and Leases	17,000	23,050	6,050
TOTAL REVENUES	<u>79,081</u>	<u>84,844</u>	<u>5,763</u>
EXPENDITURES			
Current:			
Public Facilities	110,257	91,863	18,394
TOTAL EXPENDITURES	<u>110,257</u>	<u>91,863</u>	<u>18,394</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(31,176)	(7,019)	24,157
OTHER FINANCING SOURCES (USES)			
Transfers In	10,000	-	(10,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Net Change in Fund Balance	(21,176)	(7,019)	14,157
Fund Balance, January 1	17,925	17,925	-
Fund Balance, December 31	<u>\$ (3,251)</u>	<u>\$ 10,906</u>	<u>\$ 14,157</u>

CALHOUN COUNTY, TEXAS
RECORD MANAGEMENT/PRESERVATION DISTRICT CLERK
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 1,500	\$ 2,585	\$ 1,085
Interest	100	152	52
TOTAL REVENUES	1,600	2,737	1,137
EXPENDITURES			
Current:			
General Administration	12,750	8,418	4,332
TOTAL EXPENDITURES	12,750	8,418	4,332
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,150)	(5,681)	5,469
Fund Balance, January 1	10,161	10,161	-
Fund Balance, December 31	\$ (989)	\$ 4,480	\$ 5,469

CALHOUN COUNTY, TEXAS
COUNTY CLERK RECORDS MANAGEMENT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Charges for Services	\$ 35,000	\$ 55,679	\$ 20,679
Interest	2,000	3,297	1,297
TOTAL REVENUES	<u>37,000</u>	<u>58,976</u>	<u>21,976</u>
EXPENDITURES			
Current:			
General Administration	41,352	22,854	18,498
TOTAL EXPENDITURES	<u>41,352</u>	<u>22,854</u>	<u>18,498</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,352)	36,122	40,474
Fund Balance, January 1	187,190	187,190	-
Fund Balance, December 31	<u>\$ 182,838</u>	<u>\$ 223,312</u>	<u>\$ 40,474</u>

CALHOUN COUNTY, TEXAS
RECORDS MANAGEMENT AND PREVENTION
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 4,200	\$ 7,014	\$ 2,814
Interest	300	576	276
TOTAL REVENUES	4,500	7,590	3,090
EXPENDITURES			
Current:			
General Administration	2,000	-	2,000
TOTAL EXPENDITURES	2,000	-	2,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,500	7,590	5,090
Fund Balance, January 1	32,416	32,416	-
Fund Balance, December 31	\$ 34,916	\$ 40,006	\$ 5,090

CALHOUN COUNTY, TEXAS
ROAD AND BRIDGE FUND GENERAL
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 15,000	\$ 25,429	\$ 10,429
Charges for Services	200,000	249,666	49,666
Permits and Licenses	265,000	262,428	(2,572)
Fines and Forfeitures	37,100	73,398	36,298
Interest	12,000	24,309	12,309
TOTAL REVENUES	<u>529,100</u>	<u>635,230</u>	<u>106,130</u>
OTHER FINANCING SOURCES (USES)			
Transfers Out	(600,000)	(600,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(600,000)</u>	<u>(600,000)</u>	<u>-</u>
Net Change in Fund Balance	(70,900)	35,230	106,130
Fund Balance, January 1	1,720,830	1,720,830	-
Fund Balance, December 31	<u>\$ 1,649,930</u>	<u>\$ 1,756,060</u>	<u>\$ 106,130</u>

CALHOUN COUNTY, TEXAS
SHERIFF FORFEITED PROPERTY
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Fines and Forfeitures	\$ 3,450	\$ 610	\$ (2,840)
Interest	50	97	47
Gifts and Contributions	2,678	2,768	90
Miscellaneous	2	-	(2)
TOTAL REVENUES	<u>6,180</u>	<u>3,475</u>	<u>(2,705)</u>
EXPENDITURES			
Current:			
Public Safety	<u>32,687</u>	<u>24,735</u>	<u>7,952</u>
TOTAL EXPENDITURES	<u>32,687</u>	<u>24,735</u>	<u>7,952</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,507)	(21,260)	5,247
Fund Balance, January 1	42,889	42,889	-
Fund Balance, December 31	<u>\$ 16,382</u>	<u>\$ 21,629</u>	<u>\$ 5,247</u>

CALHOUN COUNTY, TEXAS
6 MILE PIER/BOAT RAMP INSURANCE/MAINENTANCE (ALCOA)
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Interest	\$ 500	\$ 615	\$ 115
Miscellaneous	1	-	(1)
TOTAL REVENUES	<u>500</u>	<u>615</u>	<u>115</u>
EXPENDITURES			
Current:			
General Administration	42,730	4,322	38,408
TOTAL EXPENDITURES	<u>42,730</u>	<u>4,322</u>	<u>38,408</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(42,230)	(3,707)	38,523
Fund Balance, January 1	39,719	39,719	-
Fund Balance, December 31	<u>\$ (2,511)</u>	<u>\$ 36,012</u>	<u>\$ 38,523</u>

CALHOUN COUNTY, TEXAS
 JUROR DONATIONS – COUNTY HUMANE SOCIETY
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Gifts and Contributions	\$ 500	\$ 960	\$ 460
TOTAL REVENUES	500	996	496
EXPENDITURES			
Current:			
Judicial	3,658	3,150	508
TOTAL EXPENDITURES	3,658	3,150	508
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,158)	(2,154)	(12)
Fund Balance, January 1	3,150	3,150	-
Fund Balance, December 31	\$ (8)	\$ 996	\$ (1,004)

CALHOUN COUNTY, TEXAS
NONMAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2021

	4165	4170	Total
	Debt Service Refunding 2010	Debt Service Refunding 2012	Nonmajor Debt Service Funds
	<u>2010</u>	<u>2012</u>	<u>Funds</u>
ASSETS			
Receivables (Net of Allowances for Uncollectibles:)			
Taxes	\$ 176,846	\$ 228,564	\$ 405,410
Due From Others	38,403	49,665	88,068
Restricted Assets:			
Cash and Cash Equivalents	<u>324,503</u>	<u>423,565</u>	<u>748,068</u>
 TOTAL ASSETS	 <u><u>\$ 539,752</u></u>	 <u><u>\$ 701,794</u></u>	 <u><u>\$ 1,241,546</u></u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
<i>Liabilities:</i>			
Due to Other Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>
 <i>Deferred Inflows of Resources</i>	 <u>503,683</u>	 <u>617,470</u>	 <u>1,121,153</u>
 <i>Fund Balance:</i>			
Restricted	<u>36,069</u>	<u>84,324</u>	<u>120,393</u>
<i>Total Fund Balance</i>	<u>36,069</u>	<u>84,324</u>	<u>120,393</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	 <u><u>\$ 539,752</u></u>	 <u><u>\$ 701,794</u></u>	 <u><u>\$ 1,241,546</u></u>

CALHOUN COUNTY, TEXAS
NONMAJOR DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	4165	4170	Total
	Debt Service Refunding 2010	Debt Service Refunding 2012	Nonmajor Debt Service Funds
REVENUES			
Ad Valorem Taxes	\$ 524,325	\$ 685,996	\$ 1,210,321
Intergovernmental	513	672	1,185
Interest	1,690	2,221	3,911
TOTAL REVENUES	<u>526,528</u>	<u>688,889</u>	<u>1,215,417</u>
EXPENDITURES			
Debt Service:			
Principal	440,000	630,000	1,070,000
Interest and Fiscal Charges	75,000	41,850	116,850
TOTAL EXPENDITURES	<u>515,000</u>	<u>671,850</u>	<u>1,186,850</u>
<i>Excess (Deficiency) of Revenues</i>			
Over (Under) Expenditures	11,528	17,039	28,567
Fund Balance, January 1	24,541	67,285	91,826
Fund Balance, December 31	<u>\$ 36,069</u>	<u>\$ 84,324</u>	<u>\$ 120,393</u>

CALHOUN COUNTY, TEXAS
DEBT SERVICE REFUNDING 2010 FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Ad Valorem Taxes	\$ 505,830	\$ 524,325	\$ 18,495
Intergovernmental	30	513	483
Interest	1,800	1,690	(110)
TOTAL REVENUES	<u>507,660</u>	<u>526,528</u>	<u>18,868</u>
EXPENDITURES			
Debt Service:			
Principal	440,000	440,000	-
Interest and Fiscal Charges	75,800	75,000	800
TOTAL EXPENDITURES	<u>515,800</u>	<u>515,000</u>	<u>800</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,140)	11,528	19,668
Fund Balance, January 1	24,541	24,541	-
Fund Balance, December 31	<u>\$ 16,401</u>	<u>\$ 36,069</u>	<u>\$ 19,668</u>

CALHOUN COUNTY, TEXAS
DEBT SERVICE REFUNDING 2012 FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Ad Valorem Taxes	\$ 656,580	\$ 685,996	\$ 29,416
Intergovernmental	30	672	642
Interest	2,000	2,221	221
TOTAL REVENUES	<u>658,610</u>	<u>688,889</u>	<u>30,279</u>
EXPENDITURES			
Debt Service:			
Principal	630,000	630,000	-
Interest and Fiscal Charges	42,550	41,850	700
TOTAL EXPENDITURES	<u>672,550</u>	<u>671,850</u>	<u>700</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,940)	17,039	30,979
Fund Balance, January 1	67,285	67,285	-
Fund Balance, December 31	<u>\$ 53,345</u>	<u>\$ 84,324</u>	<u>\$ 30,979</u>



CALHOUN COUNTY, TEXAS
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2021

	5101	5111	5117	5150
	Boggy Bayou Nature Park	CDBG Disaster Infrastructure	Chocolate Bayou Boat Ramp	Road and Bridge Infrastructure
ASSETS				
Cash and Cash Equivalents	\$ 198,734	\$ 32,488	\$ 233,025	\$ 569,951
Due From Others	-	351,450	1,350	-
Due from Other Funds	-	50,000	-	-
TOTAL ASSETS	\$ 198,734	\$ 433,938	\$ 234,375	\$ 569,951
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
<i>Liabilities:</i>				
Accounts Payable	\$ 11,550	\$ 111,001	\$ 200	\$ 1,802
Unearned Revenues	-	-	-	-
Due to Other Funds	127,043	322,937	148,500	-
<i>Total Liabilities</i>	<u>138,593</u>	<u>433,938</u>	<u>148,700</u>	<u>1,802</u>
<i>Fund Balance:</i>				
Restricted Fund Balance	60,141	-	85,675	568,149
<i>Total Fund Balance</i>	<u>60,141</u>	<u>-</u>	<u>85,675</u>	<u>568,149</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 198,734	\$ 433,938	\$ 234,375	\$ 569,951

5172	5178	5192	5195	5225
Airport Runway Improvements	Magnolia Beach Erosion Cont	Event Center	Fire Trucks & Safety Equipment	Green Lake Park
\$ 14,972	\$ 175,000	\$ 125,927	\$ 6,449	\$ 7,161
-	-	-	-	19,458
-	-	-	-	-
<u>\$ 14,972</u>	<u>\$ 175,000</u>	<u>\$ 125,927</u>	<u>\$ 6,449</u>	<u>\$ 26,619</u>
\$ -	\$ -	\$ -	\$ -	\$ 19,458
-	-	-	-	-
-	105,000	-	-	-
-	<u>105,000</u>	-	-	<u>19,458</u>
-	-	-	-	-
14,972	70,000	125,927	6,449	7,161
<u>14,972</u>	<u>70,000</u>	<u>125,927</u>	<u>6,449</u>	<u>7,161</u>
<u>\$ 14,972</u>	<u>\$ 175,000</u>	<u>\$ 125,927</u>	<u>\$ 6,449</u>	<u>\$ 26,619</u>

CALHOUN COUNTY, TEXAS
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET (CONTINUED)
DECEMBER 31, 2021

	5230	5235	5255	5260
	Haterius Park/Boat Ramp	Port Alto Public Beach	Hurricane Harvey FEMA	Capital Improvements Projects
ASSETS				
Cash and Cash Equivalents	\$ 13,245	\$ 1,485	\$ 54,915	\$ 344,370
Due From Others	-	-	-	-
Due from Other Funds	-	-	-	-
TOTAL ASSETS	\$ 13,245	\$ 1,485	\$ 54,915	\$ 344,370
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
<i>Liabilities:</i>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Unearned Revenues	-	-	-	-
Due to Other Funds	-	-	1,804	-
<i>Total Liabilities</i>	-	-	1,804	-
<i>Deferred Inflows of Resources</i>	-	-	-	-
<i>Fund Balance:</i>				
Restricted Fund Balance	13,245	1,485	53,111	344,370
<i>Total Fund Balance</i>	13,245	1,485	53,111	344,370
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 13,245	\$ 1,485	\$ 54,915	\$ 344,370

5280	5102	5103	5152	5118	Total Nonmajor
Hospital	American	Beach	County	Election	Capital
Improvements	Rescue Plan	Park	Energy	Machines	Projects
	Act		TRZ		Funds
			No. 1		
\$ 2,759,056	\$ 1,905,656	\$ 60,000	\$ 156,588	\$ -	\$ 6,659,022
-	-	-	65,211	-	437,469
-	-	-	5,500	-	55,500
<u>\$ 2,759,056</u>	<u>\$ 1,905,656</u>	<u>\$ 60,000</u>	<u>\$ 227,299</u>	<u>\$ -</u>	<u>\$ 7,151,991</u>
\$ 99,551	\$ 21,849	\$ -	\$ -	\$ -	\$ 265,411
-	1,883,807	-	-	-	1,883,807
-	-	36,000	199,619	-	940,903
<u>99,551</u>	<u>1,905,656</u>	<u>36,000</u>	<u>199,619</u>	<u>-</u>	<u>3,090,121</u>
2,659,505	-	24,000	27,680	-	4,061,870
<u>2,659,505</u>	<u>-</u>	<u>24,000</u>	<u>27,680</u>	<u>-</u>	<u>4,061,870</u>
\$ 2,759,056	\$ 1,905,656	\$ 60,000	\$ 227,299	\$ -	\$ 7,151,991

CALHOUN COUNTY, TEXAS
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	5101	5111	5117	5150
	Boggy Bayou Nature Park	CDBG Disaster Infrastructure	Chocolate Bayou Boat Ramp	Road and Bridge Infrastructure
REVENUES				
Intergovernmental	\$ -	\$ 566,974	\$ 1,350	\$ 87,312
Miscellaneous Revenue	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>566,974</u>	<u>1,350</u>	<u>87,312</u>
EXPENDITURES				
Current:				
Elections	-	-	-	-
Public Safety	-	443,253	-	-
Roads and Bridges	-	113,817	-	528,877
Health and Welfare	-	-	-	-
Culture and Recreation	15,500	59,904	2,000	-
TOTAL EXPENDITURES	<u>15,500</u>	<u>616,974</u>	<u>2,000</u>	<u>528,877</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,500)	(50,000)	(650)	(441,565)
OTHER FINANCING SOURCES (USES)				
Transfers In	48,465	50,000	58,575	1,000,000
Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>48,465</u>	<u>50,000</u>	<u>58,575</u>	<u>1,000,000</u>
Net Change in Fund Balance	32,965	-	57,925	558,435
Fund Balance, January 1	27,176	-	27,750	9,714
Fund Balance, December 31	<u>\$ 60,141</u>	<u>\$ -</u>	<u>\$ 85,675</u>	<u>\$ 568,149</u>

5172	5178	5192	5195	5225
Airport Runway Improvements	Magnolia Beach Erosion Cont	Event Center	Fire Truck & Safety Equipment	Green Lake Park
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	89,668
-	-	-	-	89,668
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	89,668
-	-	-	-	89,668
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
14,972	70,000	125,927	6,449	7,161
<u>\$ 14,972</u>	<u>\$ 70,000</u>	<u>\$ 125,927</u>	<u>\$ 6,449</u>	<u>\$ 7,161</u>

CALHOUN COUNTY, TEXAS
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONT.)
FOR THE YEAR ENDED DECEMBER 31, 2021

	5230	5235	5255	5260
	Haterius Park/Boat Ramp	Port Alto Public Beach	Hurricane Harvey FEMA	Capital Improvements Projects
REVENUES				
Intergovernmental	\$ -	\$ -	\$ (11,004)	\$ -
Miscellaneous Revenue	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>(11,004)</u>	<u>-</u>
EXPENDITURES				
Current:				
Elections	-	-	-	-
Public Safety	-	-	-	-
Roads and Bridges	-	-	-	-
Health and Welfare	-	-	-	-
Culture and Recreation	6,997	-	-	-
TOTAL EXPENDITURES	<u>6,997</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,997)	-	(11,004)	-
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	(34,148)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(34,148)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(6,997)	(34,148)	(11,004)	-
Fund Balance, January 1	20,242	35,633	64,115	344,370
Fund Balance, December 31	<u>\$ 13,245</u>	<u>\$ 1,485</u>	<u>\$ 53,111</u>	<u>\$ 344,370</u>

5280	5102	5103	5152	5118	Total Nonmajor Capital Projects Funds
Hospital Improvements	American Rescue Plan Act	King Fisher Beach Park	County Energy TRZ No. 1	Election Machines	
\$ -	\$ 183,860	\$ -	\$ 115,115	\$ 120,000	\$ 1,063,607
-	-	-	-	-	89,668
-	183,860	-	115,115	120,000	1,153,275
-	-	-	-	156,894	156,894
-	129,508	-	-	-	572,761
-	-	-	118,636	-	761,330
285,097	-	-	-	-	285,097
-	-	-	-	-	174,069
285,097	129,508	-	118,636	156,894	1,950,151
(285,097)	54,352	-	(3,521)	(36,894)	(796,876)
-	-	24,000	31,201	36,894	1,249,135
-	(54,352)	-	-	-	(88,500)
-	(54,352)	24,000	31,201	36,894	1,160,635
(285,097)	-	24,000	27,680	-	363,759
2,944,602	-	-	-	-	-
\$ 2,659,505	\$ -	\$ 24,000	\$ 27,680	\$ -	\$ 3,698,111
					\$ 4,061,870

CALHOUN COUNTY, TEXAS
DISCRETELY PRESENTED COMPONENT UNIT
STATEMENT OF NET POSITION
DECEMBER 31, 2021

	Discretely Presented Component Unit	
	Memorial Medical Center	
	2021	2020
ASSETS		
Cash and Cash Equivalents	\$ 6,287,007	\$ 5,529,092
Receivables (Net of Allowance for Uncollectibles)	28,040,445	22,230,329
Prepaid Items and Other Current Assets	8,957,478	7,975,277
Capital Assets (Net of Accumulated Depreciation)		
Land	461,793	461,793
Construction in Progress	20,273	500
Buildings	3,491,690	3,764,596
Furniture, Fixtures and Equipment	2,404,283	1,659,752
Lease Assets	320,964	888,653
Prepaid Mangment Fees - Nursing Homes - Long Term	1,818,553	2,652,023
TOTAL ASSETS	51,802,486	45,162,015
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows - Pension Related	3,146,653	1,066,532
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 3,146,653	\$ 1,066,532
LIABILITIES		
Accounts Payable	\$ 21,877,182	\$ 16,164,815
Accrued and Other Liabilities	4,121,100	2,203,047
Refundable Advances	2,208,653	2,325,584
Unearned Revenue	5,143,363	7,090,526
<i>Noncurrent Liabilities:</i>		
Due in One Year	337,365	846,415
Due in More Than One Year	268,569	597,564
Net Pension Liability	3,060,158	1,385,737
TOTAL LIABILITIES	37,016,390	30,613,688
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows - Pension Related	1,866,065	1,147,355
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,866,065	1,147,355
NET POSITION:		
Net Investment in Capital Assets	6,093,069	5,831,315
Unrestricted	9,973,615	8,636,189
TOTAL NET POSITION	\$ 16,066,684	\$ 14,467,504

CALHOUN COUNTY, TEXAS
DISCRETELY PRESENTED COMPONENT UNIT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
DECEMBER 31, 2021

	<u>Discretely Presented Component Unit</u>	
	<u>Memorial Medical Center</u>	
	<u>2021</u>	<u>2020</u>
OPERATING REVENUES:		
Patient Service Revenues	\$ 27,667,084	\$ 25,490,312
Nursing Home Resident Revenue	75,130,488	66,406,849
Other Operating Revenues	2,373,154	2,116,763
TOTAL OPERATING REVENUES	<u>105,170,726</u>	<u>94,013,924</u>
OPERATING EXPENSES:		
Salaries and Wages	11,623,282	11,466,092
Employee Benefits	5,021,099	4,645,943
Purchased Services and Professional Fees	10,135,880	8,346,984
Insurance	85,768	111,757
Supplies	6,933,262	5,882,219
Nursing Home Expenses	74,406,908	68,404,000
Depreciation and Amortization	1,052,424	1,099,087
TOTAL OPERATING EXPENSES	<u>109,258,623</u>	<u>99,956,082</u>
Operating Income (Loss)	(4,087,897)	(5,942,158)
NONOPERATING REVENUES (EXPENSES)		
Investment Income	24,660	39,880
Interest Expense	(26,430)	(35,752)
Provider Relief funds - Hospital	3,636,687	4,448,482
Provider Relief funds - Nursing Homes	2,052,160	3,802,327
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>5,687,077</u>	<u>8,254,937</u>
Excess of Revenues Over Expenses Before Grants for Property and Equipment	<u>1,599,180</u>	<u>2,312,779</u>
Change in Net Position	1,599,180	2,312,779
Net Position at Beginning of Year	<u>14,467,504</u>	<u>12,154,725</u>
Net Position at End of Year	<u>\$ 16,066,684</u>	<u>\$ 14,467,504</u>

CALHOUN COUNTY, TEXAS
DISCRETELY PRESENTED COMPONENT UNIT
STATEMENT OF CASH FLOWS
DECEMBER 31, 2021

	<u>Discretely Presented Component Unit</u>	
	<u>Memorial Medical Center</u>	
	<u>2021</u>	<u>2020</u>
Cash Flows From Operating Activities		
Receipts from On-behalf Patients	\$ 96,613,936	\$ 96,146,794
Payments to Suppliers and Contractors	(83,876,914)	(82,747,384)
Payments to Employees	(14,934,262)	(15,624,849)
Advances to Nursing Homes-Provider Relief Funds	-	(2,325,584)
Prepaid Management Fees to Nursing Homes	-	(3,333,972)
Other Receipts, Net	2,373,154	2,116,763
Net Cash Provided (Used) By Operating Activities	<u>175,914</u>	<u>(5,768,232)</u>
Cash Flows From Noncapital Financing Activities		
Provider Relief Funds - Nursing Homes	-	6,127,911
Provider Relief Funds - Hospitals	1,935,229	4,448,482
Proceeds from Issuance of Note Payable	-	500,000
Principal Paid on Notes Payable	(500,000)	-
Net Cash Provided (Used) By Noncapital Financing Activities	<u>1,435,229</u>	<u>11,076,393</u>
Cash Flows From Capital and Related Financing Activities		
Grants for Property and Equipment	462,720	-
Principal Paid on Long-term Debt	(338,045)	(292,931)
Interest Paid on Long-term Debt	(26,430)	(35,752)
Purchase of Capital Assets	(976,133)	(325,684)
Net Cash Provided (Used) for Capital And Related Financing Activities	<u>(877,888)</u>	<u>(654,367)</u>
Cash Flows From Investing Activities		
Interest on Investments	24,660	39,880
Net Cash Provided (Used) for Investing Activities	<u>24,660</u>	<u>39,880</u>
Net Increase (Decrease) in Cash And Cash Equivalents	757,915	4,693,674
Cash and Cash Equivalents, Beginning of Year	5,529,092	835,418
Cash and Cash Equivalents, End of Year	<u>\$ 6,287,007</u>	<u>\$ 5,529,092</u>

CALHOUN COUNTY, TEXAS
DISCRETELY PRESENTED COMPONENT UNIT
STATEMENT OF CASH FLOWS (CONTINUED)
DECEMBER 31, 2021

	<u>Discretely Presented Component Unit</u>	
	<u>Memorial Medical Center</u>	
	<u>2021</u>	<u>2020</u>
Reconciliation of Net Operating Revenues (Expenses) to		
Net Cash Provided by Operative Activities		
Operating Loss	\$ (4,120,955)	\$ (5,942,158)
Depreciation and Amortization	1,052,424	1,099,087
Provision for Uncollectible Accounts	6,101,000	4,039,000
Changes in Operating Assets and Liabilities:		
Patient Accounts Receivables, Net	(9,393,453)	(5,439,704)
Estimated Amounts Due From and To Third-Party Payers	(2,109,792)	(1,204,197)
Accounts Payable and Accrued Expenses	7,255,607	1,171,615
Deferred Outflows of Resources - Pensions	(2,080,121)	2,598,205
Deferred Inflows of Resources - Pensions	718,710	1,118,705
Net Pension Liability	1,674,421	(3,345,411)
Advanced Claim Payments from Medicare	(2,409,883)	7,090,526
Prepaid Advances to Nursing Homes - Provider Relief Funds	1,515,419	(3,333,972)
Advances to Nursing Homes - Provider Relief funds	2,052,160	(2,325,584)
Other Assets and Liabilities	(79,623)	(1,294,344)
Net Cash Provided (Used) By Operating Activities	<u>\$ 175,914</u>	<u>\$ (5,768,232)</u>
 Noncash Capital and Financing Activities		
Payroll Tax Refund Receivable	\$ 3,636,687	\$ -

COMPLIANCE SECTION



Armstrong, Vaughan & Associates, P. C.

Certified Public Accountants

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

INDEPENDENT AUDITOR'S REPORT

The Honorable Judge and Members of Commissioners' Court
Calhoun County, Texas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Calhoun County, Texas, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Calhoun County, Texas, basic financial statements and have issued our report thereon dated July 15, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

We noted certain matters that we have reported to management of the Calhoun County, Texas in a separate letter dated July 15, 2022.

Purpose of this Report

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

A handwritten signature in cursive script that reads "Armstrong, Vaughan & Associates, P.C.".

Armstrong, Vaughan & Associates, P.C.
July 15, 2022

