



CALHOUN COUNTY, TEXAS

***ANNUAL
FINANCIAL REPORT***

***FISCAL YEAR ENDED
DECEMBER 31, 2019***

DEPARTMENT ISSUING REPORT

Calhoun County Auditor's Office
Cindy Mueller, County Auditor



CALHOUN COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2019

TABLE OF CONTENTS

INTRODUCTORY SECTION

	<u>PAGE</u>
TABLE OF CONTENTS	i
PRINCIPAL OFFICIALS	iv
ORGANIZATIONAL CHART	v

FINANCIAL SECTION

INDEPENDENT AUDITOR’S REPORT	1
MANAGEMENT’S DISCUSSION AND ANALYSIS.....	4
BASIC FINANCIAL STATEMENTS	13
STATEMENT OF NET POSITION.....	14
STATEMENT OF ACTIVITIES	16
BALANCE SHEET - GOVERNMENTAL FUNDS.....	18
RECONCILIATION OF THE GOVERNMENTAL FUNDS - BALANCE SHEET TO THE STATEMENT OF NET POSITION.....	19
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS	20
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES	22
STATEMENT OF FIDUCIARY NET POSITION.....	23
NOTES TO BASIC FINANCIAL STATEMENTS	24
REQUIRED SUPPLEMENTARY INFORMATION	52
GENERAL FUND - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL.....	53
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL	55
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM - NET PENSION LIABILITY AND RELATED RATIOS.....	56
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM - SCHEDULE OF CONTRIBUTIONS AND RELATED NOTES.....	58
SUPPLEMENTARY INFORMATION.....	60
COMBINING FINANCIAL STATEMENTS - NON-MAJOR GOVERNMENTAL FUNDS.....	61
NONMAJOR GOVERNMENTAL FUNDS - COMBINING BALANCE SHEET	65
NONMAJOR GOVERNMENTAL FUNDS - COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES.....	66
NONMAJOR SPECIAL REVENUE FUNDS - COMBINING BALANCE SHEET.....	67
NONMAJOR SPECIAL REVENUE FUNDS - COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES.....	76
AIRPORT - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL.....	85

CALHOUN COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2019

TABLE OF CONTENTS

FINANCIAL SECTION (CONTINUED)

	<u>PAGE</u>
APPELLATE JUDICIAL SYSTEM - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	86
COASTAL PROTECTION - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	87
COUNTY & DISTRICT COURT TECHNOLOGY - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	88
COUNTY CHILD ABUSE PREVENTION - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	89
COUNTY CHILD WELFARE BOARD - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	90
COURT HOUSE SECURITY FUND - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	91
COURT INITIATED GUARDIANSHIP - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	92
COURT RECORDS PRESERVATION - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	93
COUNTY CLERK RECORDS ARCHIVE - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	94
DISTRICT ATTORNEY FORFEITURE - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	95
DRUG/DWI COURT PROGRAM - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	96
JUVENILE CASE MANAGER - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	97
FAMILY PROTECTION - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	98
JUVENILE DELINQUENCY PREVENTION - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	99
JUSTICE COURT TECHNOLOGY - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	100
JUSTICE COURT BUILDING SECURITY - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	101
LATERAL ROAD FUND PRECINCT #1 - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	102
LATERAL ROAD FUND PRECINCT #2 - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	103
LATERAL ROAD FUND PRECINCT #3 - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	104
LATERAL ROAD FUND PRECINCT #4 - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	105
PRETRIAL SERVICES - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	106
LAW LIBRARY FUND - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	107

CALHOUN COUNTY, TEXAS
 ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2019

TABLE OF CONTENTS

FINANCIAL SECTION (CONTINUED)

	<u>PAGE</u>
PORT O’CONNOR COMMUNITY CENTER - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	108
RECORD MANAGEMENT/PRESERVATION DISTRICT CLERK - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL.....	109
COUNTY CLERK RECORDS MANAGEMENT - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	110
RECORDS MANAGEMENT AND PREVENTION - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL.....	111
ROAD AND BRIDGE FUND GENERAL - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	112
SHERIFF FORFEITED PROPERTY - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	113
6 MILE PIER/BOAT RAMP INSURANCE/MAINTENANCE (ALCOA) - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL.....	114
JUROR DONATIONS – COUNTY HUMANE SOCIETY - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL.....	115
NONMAJOR DEBT SERVICE FUNDS - COMBINING BALANCE SHEET	116
NONMAJOR DEBT SERVICE FUNDS - COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES.....	117
DEBT SERVICE REFUNDING 2010 FUND - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	118
DEBT SERVICE REFUNDING 2012 FUND - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	119
NONMAJOR CAPITAL PROJECTS FUNDS - COMBINING BALANCE SHEET	120
NONMAJOR CAPITAL PROJECTS FUNDS - COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES.....	124
AGENCY FUNDS - COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES	128
DISCRETELY PRESENTED COMPONENT UNIT - STATEMENT OF NET POSITION.....	130
DISCRETELY PRESENTED COMPONENT UNIT - STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION.....	131
DISCRETELY PRESENTED COMPONENT UNIT - STATEMENT OF CASH FLOWS	132

COMPLIANCE SECTION

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	135
---	-----

CALHOUN COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2019

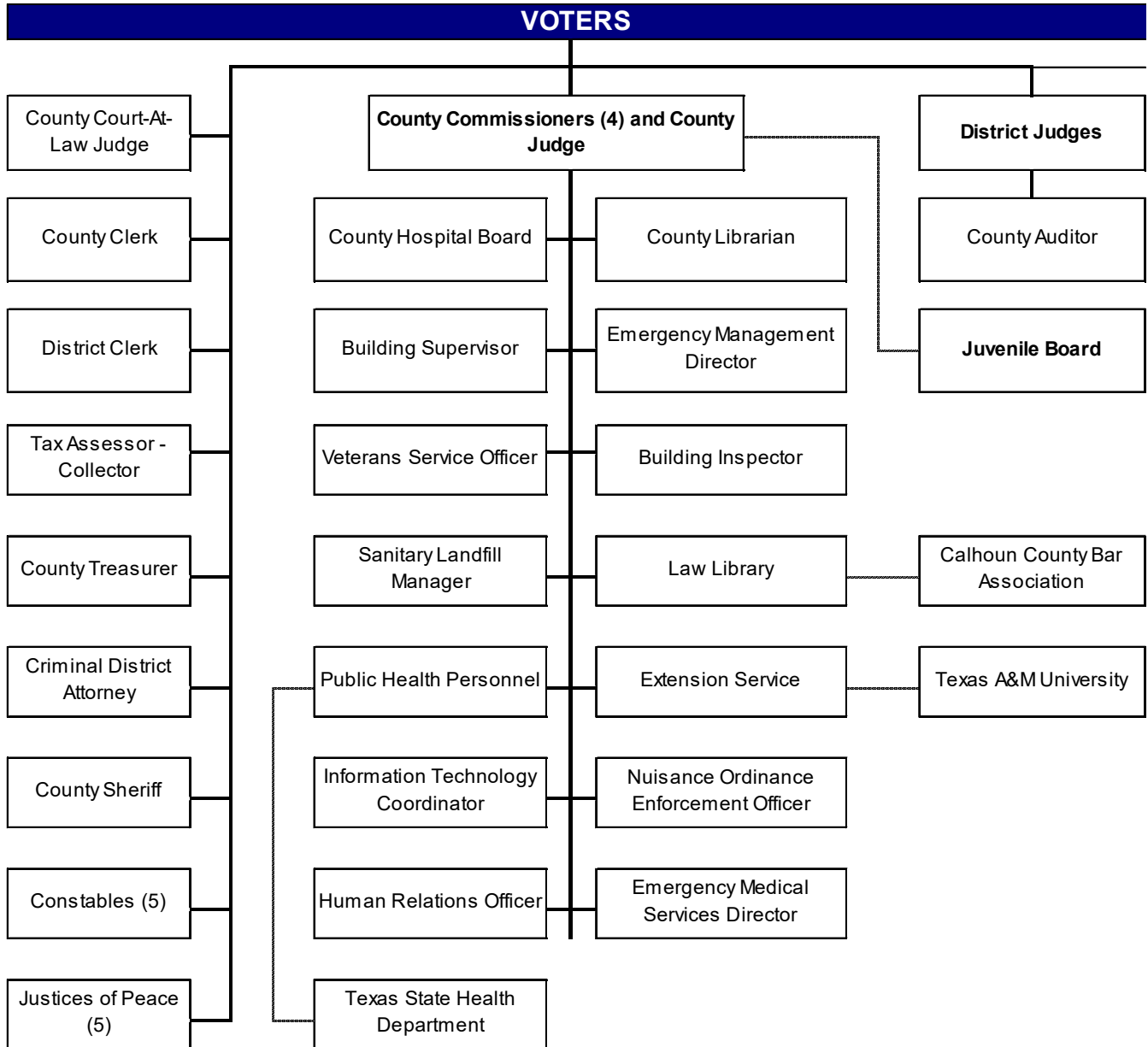
PRINCIPAL OFFICIALS

COUNTY JUDGE.....RICHARD MEYER
COMMISSIONER, PRECINCT 1DAVID HALL
COMMISSIONER, PRECINCT 2 VERNON LYSSY
COMMISSIONER, PRECINCT 3 CLYDE SYMA
COMMISSIONER, PRECINCT 4.....GARY REESE
COUNTY AUDITOR CINDY MUELLER
COUNTY TREASURERRHONDA KOKENA
ASSESSOR-COLLECTOR OF TAXES..... GLORIA A. OCHOA
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 Financial Statements

We have audited the accompanying financial statements of the governmental activities, discretely presented component unit, each major fund, and the aggregate remaining fund information of Calhoun County, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Memorial Medical Center, which represent 100 percent of the assets, net position, and revenues of the discretely presented component unit. The financial statements of the Memorial Medical Center were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Memorial Medical Center, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, discretely presented component unit, each major fund, and the aggregate remaining fund information of Calhoun County, as of December 31, 2019, 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.

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 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 nonmajor 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 nonmajor 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 nonmajor 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 29, 2020 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.

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

Armstrong, Vaughan & Associates, P.C.

July 29, 2020

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, 2019. 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, 2019 by \$73.0 million (net position), an increase from the previous year of 7.8%.
- The total assets and deferred outflows of resources of Medical Memorial Center exceeded the liabilities and deferred inflows of resources at December 31, 2019 by \$11.3 million (net position), a decrease from the previous year of 3.5%.
- During the year, the County's expenses were \$26.4 million, which was \$5.3 million less than the \$31.7 million generated in taxes and other revenues for governmental activities.
- Total revenue from all sources was \$31.7 million. The primary revenue sources for governmental activities were property (ad valorem) taxes (\$16.3 million), sales tax (\$3.8 million), operating grants and contributions (\$3.2 million), and charges for services (\$3.9 million). These four revenue sources accounted for 51.4%, 11.9%, 10.2%, and 11.9% respectively, or 85.5% of total governmental activities revenues.
- Total expenses for governmental activities were \$26.4 million. The largest functional expenses were public safety (\$7.8 million), roads and bridges (\$5.4 million), and health and welfare (\$3.4 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 \$22.7 million, an increase of \$1.5 million from December 31, 2018.
- Of the total fund balance for General Fund (\$22.7 million), the unassigned fund balance of \$21.1 million equals 92.5% of the fiscal year 2019 total general fund balance.
- At December 31, 2019, the County's nonmajor funds reported a fund balance of \$8.5 million, an increase of \$2.3 million from December 31, 2018.

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:

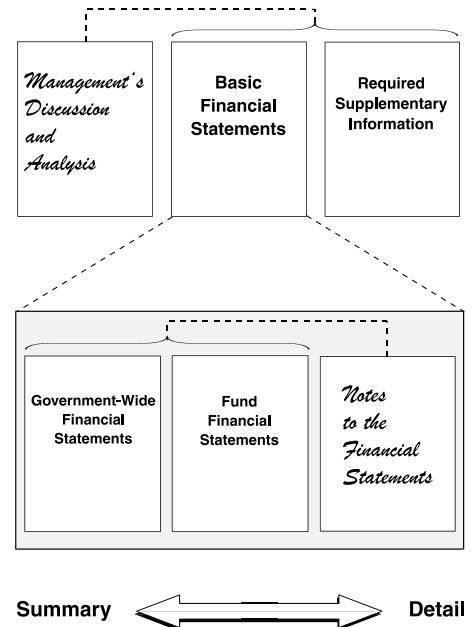
The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the County’s overall financial status.

- 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 were \$73.0 million at December 31, 2019. (See Table A-1).

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

	Governmental Activities			Discretely Presented Component Unit		
	2019	2018	% Change	2019	2018	% Change
ASSETS						
Cash and Cash Equivalents	\$ 30,702,195	\$ 29,264,271	4.9%	\$ 835,418	\$ 3,289,130	-74.60%
Receivables (Net of Allowance)	10,294,831	10,449,293	-1.5%	19,594,866	11,243,371	74.28%
Due from Others	1,974,252	1,659,609	19.0%	-	-	0.0%
Inventories	431,579	402,351	7.3%	880,187	760,837	15.69%
Prepaid Items and Other Current Assets	272,110	1,557,919	-82.5%	2,793,213	5,619,484	-50.29%
Restricted Cash and Cash Equivalents	12,104,424	9,443,042	28.2%	-	-	0.0%
Capital Assets (Net of Accumulated Depreciation)	44,569,725	40,407,567	10.3%	7,064,910	7,009,205	0.79%
TOTAL ASSETS	<u>100,349,116</u>	<u>93,184,052</u>	7.7%	<u>31,168,594</u>	<u>27,922,027</u>	11.63%
DEFERRED OUTFLOWS OF RESOURCES						
	<u>4,491,035</u>	<u>1,844,051</u>	143.5%	<u>3,664,737</u>	<u>1,271,387</u>	188.25%
LIABILITIES						
Accounts Payable	701,434	508,630	37.9%	14,855,310	1,540,368	864.40%
Accrued and Other Liabilities	451,704	549,383	-17.8%	2,292,790	13,324,681	-82.79%
Due to Others	1,779,884	2,549,973	-30.2%	-	-	0.0%
Accrued Interest	56,921	71,212	-20.1%	-	-	0.0%
Due Within One Year	1,312,549	1,228,641	6.8%	280,727	259,220	8.30%
Due in More Than One Year	3,462,665	4,512,922	-23.3%	489,981	765,826	-36.02%
Net Pension Liability	4,867,582	1,028,133	373.4%	4,731,148	897,238	427.30%
TOTAL LIABILITIES	<u>12,632,739</u>	<u>10,448,894</u>	20.9%	<u>22,649,956</u>	<u>16,787,333</u>	34.92%
DEFERRED INFLOWS OF RESOURCES						
	<u>19,236,498</u>	<u>16,873,288</u>	14.0%	<u>28,650</u>	<u>710,139</u>	-95.97%
NET POSITION:						
Net Investment in Capital Assets	40,064,312	34,853,756	14.9%	6,294,202	5,984,159	5.18%
Restricted Net Position	4,970,909	2,066,573	140.5%	-	-	0.0%
Unrestricted Net Position	27,935,693	30,785,592	-9.3%	5,860,523	5,711,783	2.60%
TOTAL NET POSITION	<u>\$ 72,970,914</u>	<u>\$ 67,705,921</u>	7.8%	<u>\$ 12,154,725</u>	<u>\$ 11,695,942</u>	3.92%

The County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$73.0 million at the close of the current fiscal year. Of this amount, \$40.1 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

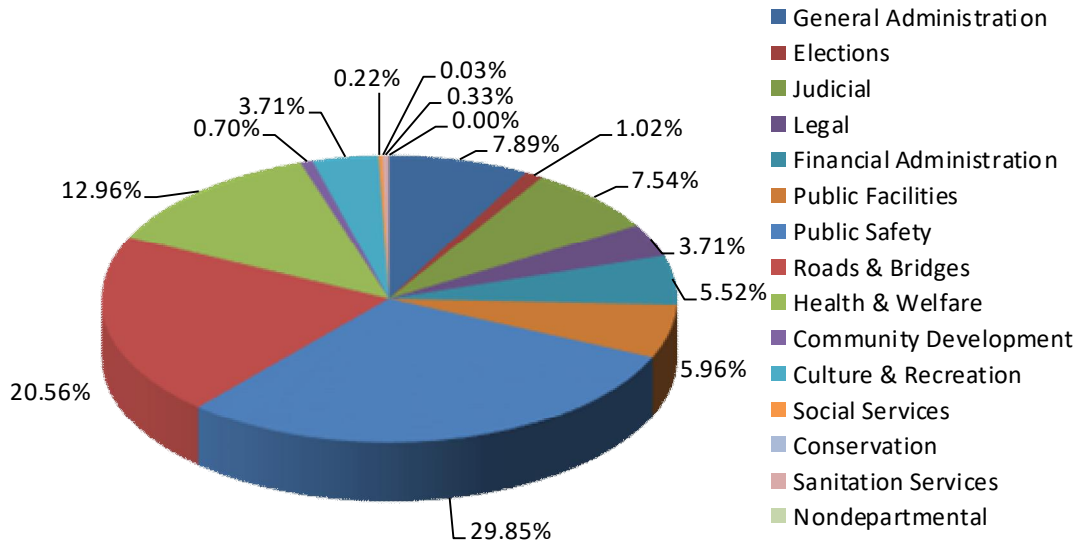
Table A-2 indicates changes in net position for governmental activities. (Note: The County does not have any business-type activities.)

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

	Governmental Activities			Discretely Presented Component Unit		
	2019	2018	% Change	2019	2018	% Change
Revenues						
Program Revenues:						
Charges for Services	\$ 3,780,238	\$ 3,309,182	14.2%	\$ 89,616,581	\$ 82,391,186	8.8%
Operating Grants and Contributions	3,218,619	1,403,645	129.3%	-	-	0.0%
Capital Grants and Contributions	2,998,656	1,932,038	55.2%	20,000	23,796	-16.0%
General Revenues:						
Property Taxes	16,286,885	16,080,681	1.3%	-	-	0.0%
Sales Tax and Other Tax	3,768,906	5,042,071	-25.3%	-	-	0.0%
Other Taxes	66,596	61,958	7.5%	-	-	0.0%
Investment Earnings	766,504	358,304	113.9%	14,914	14,599	2.16%
Miscellaneous Revenues	774,094	551,150	40.5%	-	-	0.0%
Total Revenues	<u>31,660,498</u>	<u>28,739,029</u>	10.2%	<u>89,651,495</u>	<u>82,429,581</u>	#REF!
Expenses:						
General Administration	2,069,000	1,821,176	13.6%	-	-	0.0%
Elections	267,411	272,756	-2.0%	-	-	0.0%
Judicial	1,977,841	1,832,271	7.9%	-	-	0.0%
Legal	973,884	906,930	7.4%	-	-	0.0%
Financial Administration	1,447,252	1,374,283	5.3%	-	-	0.0%
Public Facilities	1,563,223	4,644,561	-66.3%	-	-	0.0%
Public Safety	7,827,238	7,186,128	8.9%	-	-	0.0%
Roads & Bridges	5,390,654	5,169,578	4.3%	-	-	0.0%
Health & Welfare	3,399,551	3,139,908	8.3%	-	-	0.0%
Community Development	182,784	156,139	17.1%	-	-	0.0%
Culture & Recreation	971,847	890,509	9.1%	-	-	0.0%
Social Services	57,768	55,304	4.5%	-	-	0.0%
Conservation	7,750	7,750	0.0%	-	-	0.0%
Sanitation Services	87,446	75,032	16.5%	-	-	0.0%
Nondepartmental	2	5,137	100.0%	-	-	0.0%
Interest & Fiscal Charges	171,854	172,681	-0.5%	-	-	0.0%
Memorial Medical Center	-	-	0.0%	89,192,712	83,202,203	7.2%
Total Expenses	<u>26,395,505</u>	<u>27,710,143</u>	-4.7%	<u>89,192,712</u>	<u>83,202,203</u>	7.2%
Increase (Decrease) in Net Position	<u>\$ 5,264,993</u>	<u>\$ 1,028,886</u>	411.7%	<u>\$ 458,783</u>	<u>\$ (772,622)</u>	-159.4%

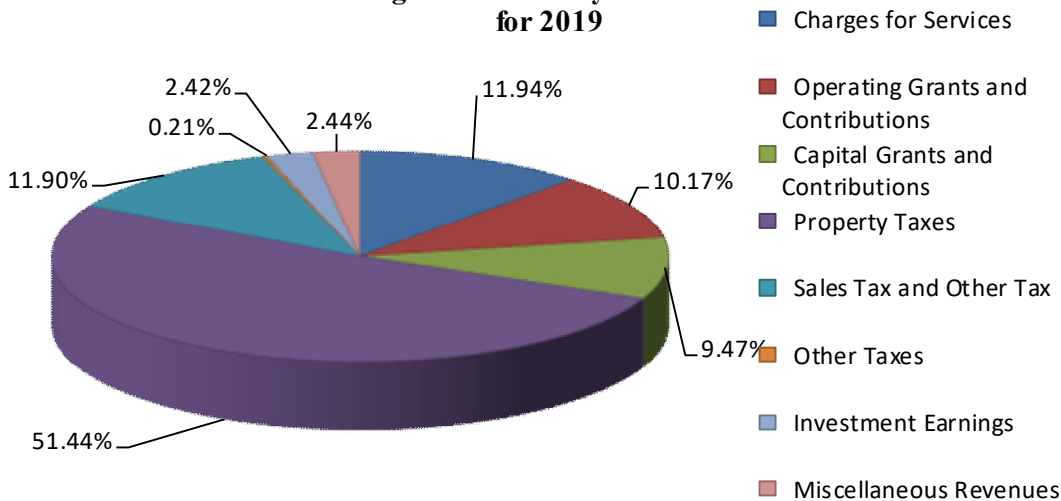
Expenditures. The total cost of all programs and services was \$26.4 million (see Figure A-3).

Figure A-3 County Expenses for 2019



- 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.
- 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 2019



Revenues. The County’s total revenues were \$31.7 million. A significant portion, 63.6%, of the County’s revenue comes from taxes, including primarily property tax and sales tax. (See Figure A-4.) Other revenue sources include 11.9% from charges for services, with 10.9% 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 \$26.4 million.
- However, the amount that our taxpayers paid for these activities through property taxes was \$16.3 million and \$3.8 million through sales tax.
- The cost paid by those who directly benefited from the programs was \$3.9 million.

The total received by the County for operating grants and contributions was \$3.2 million, of which \$1.3 million was received from the agreement with Formosa Plastics.

Table A-3
Net Cost of Selected County Functions

	Total Cost of Services		Net Cost of Services	
	2019	2018	2019	2018
General Administration	\$ 2,069,000	\$ 1,821,176	\$ (417,377)	\$ (1,325,878)
Elections	267,411	272,756	(242,647)	(252,076)
Judicial	1,977,841	1,832,271	(1,143,048)	(1,020,273)
Legal	973,884	906,930	(932,294)	(871,880)
Financial Administration	1,447,252	1,374,283	(1,005,015)	(920,634)
Public Facilities	1,563,223	4,644,561	(143,475)	(3,946,303)
Public Safety	7,827,238	7,186,128	(5,695,905)	(5,907,463)
Roads & Bridges	5,390,654	5,169,578	(3,501,643)	(4,394,001)
Health & Welfare	3,399,551	3,139,908	(1,910,655)	(1,850,984)
Community Development	182,784	156,139	(182,784)	(156,139)
Culture & Recreation	971,847	890,509	(941,373)	(147,859)
Social Services	57,768	55,304	(57,768)	(55,304)
Conservation	7,750	7,750	(7,750)	(7,750)
Sanitation Services	87,446	75,032	(44,402)	(30,916)
Nondepartmental	2	5,137	(2)	(5,137)

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 \$31.2 million, an increase of \$744 thousand in comparison with the prior year. The increase can be attributed to the increases in ad valorem taxes and gifts and contributions.

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 \$22.8 million with the unassigned fund balance of the General Fund at \$21.1 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 2019 represents 92.5% of total General Fund actual expenditures. This significant fund balance to total expenditure ratio indicates a healthy financial position.

Expenditures in the General Fund increased by approximately \$18 thousand or about 0.1% 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 2019, the County had invested \$44.6 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 \$4.2 million or 10.3% percent more than last year.

Table A-4
County's Capital Assets

	Governmental Activities		Discretely Presented Component Unit	
	2019	2018	2019	2018
Land	\$ 8,689,587	\$ 5,879,793	\$ 461,793	\$ 461,793
Infrastructure	21,649,058	22,322,176	-	-
Buildings and Improvements	24,687,659	24,326,793	13,464,332	13,451,765
Improvements Other Than Buildings	11,783,350	11,547,961	-	-
Furniture, Fixtures, and Equipment	21,510,148	19,147,704	9,335,653	9,092,894
Construction In Progress	982,642	1,015,876	500	500
Lease Assets	-	-	4,268,716	3,736,411
Totals at Historical Cost	<u>89,302,444</u>	<u>84,240,303</u>	<u>27,530,994</u>	<u>26,743,363</u>
Total Accumulate Depreciation	<u>(44,732,719)</u>	<u>(43,832,736)</u>	<u>(20,466,084)</u>	<u>(19,734,158)</u>
Net Capital Assets	<u>\$ 44,569,725</u>	<u>\$ 40,407,567</u>	<u>\$ 7,064,910</u>	<u>\$ 7,009,205</u>

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 \$4.4 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	
	2019	2018	2019	2018
Refunding Bond, Series 2010	\$ 2,295,000	\$ 2,700,000	\$ -	\$ -
Refunding Bond, Series 2012	1,995,000	2,590,000	-	-
Capital Lease Obligation	79,704	-	770,708	1,025,046
Total Outstanding Debt	<u>\$ 4,369,704</u>	<u>\$ 5,290,000</u>	<u>\$ 770,708</u>	<u>\$ 1,025,046</u>

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 \$214 thousand in revenues and increase of \$1.2 million 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 2019 property tax rate adopted by the Commissioners Court, \$.5572 per hundred dollar valuation, was an increase of .0672 from the 2018 tax rate. The total tax levy for the 2020 fiscal year was \$19,240,290. Before the adjustment for newly added property, the effective 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 2020 budget to \$25.1 million from \$23.7 million in the 2019 budget. This is a 1.06% 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, 2019

	Primary Government	Component Unit
	Governmental Activities	Memorial Medical Center
ASSETS		
Cash and Cash Equivalents	\$ 30,702,195	\$ 835,418
Receivables (Net of Allowance for Uncollectibles)	10,294,831	19,594,866
Due from Others	1,974,252	-
Inventories	431,579	880,187
Prepaid Items and Other Current Assets	272,110	2,793,213
Restricted Assets:		
Cash and Cash Equivalents	12,104,424	-
Capital Assets (Net of Accumulated Depreciation)		
Land	8,689,587	461,793
Construction in Progress	982,642	500
Buildings	15,687,048	4,055,119
Improvements Other than Buildings	4,714,308	-
Furniture, Fixtures and Equipment	8,643,183	1,480,742
Infrastructure	5,852,957	-
Lease Assets	-	1,066,756
TOTAL ASSETS	100,349,116	31,168,594
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows - Pension Related	4,302,416	3,664,737
Deferred Outflows - Debt Refundings	188,619	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 4,491,035	\$ 3,664,737

See accompanying notes to basic financial statements.

CALHOUN COUNTY, TEXAS
STATEMENT OF NET POSITION (CONTINUED)
DECEMBER 31, 2019

	Primary Government	Component Unit
	Governmental Activities	Memorial Medical Center
LIABILITIES		
Accounts Payable	\$ 701,434	\$ 14,855,310
Accrued and Other Liabilities	451,704	2,292,790
Due to Others	1,779,884	-
Interest Payable	56,921	-
<i>Noncurrent Liabilities:</i>		
Due in One Year	1,312,549	280,727
Due in More Than One Year	3,462,665	489,981
Net Pension Liability	4,867,582	4,731,148
TOTAL LIABILITIES	12,632,739	22,649,956
 DEFERRED INFLOWS OF RESOURCES		
Property Taxes Levied For Future Periods	18,636,774	-
Deferred Inflows - Pension Related	599,724	28,650
TOTAL DEFERRED INFLOWS OF RESOURCES	19,236,498	28,650
 NET POSITION:		
Net Investment in Capital Assets	40,064,312	6,294,202
Restricted For:		
Debt Service	1,201,837	-
Capital Projects	3,769,072	-
Unrestricted	27,935,693	5,860,523
TOTAL NET POSITION	\$ 72,970,914	\$ 12,154,725

See accompanying notes to basic financial statements.

CALHOUN COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

<u>Functions and Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental Activities:				
General Administration	\$ (2,069,000)	\$ 371,979	\$ 1,279,467	\$ 177
Elections	(267,411)	24,764	-	-
Judicial	(1,977,841)	745,193	89,600	-
Legal	(973,884)	15,950	25,640	-
Financial Administration	(1,447,252)	442,237	-	-
Public Facilities	(1,563,223)	50,085	15,125	1,354,538
Public Safety	(7,827,238)	473,803	1,657,530	-
Roads & Bridges	(5,390,654)	244,030	1,040	1,643,941
Health & Welfare	(3,399,551)	1,350,239	138,657	-
Community Development	(182,784)	-	-	-
Culture & Recreation	(971,847)	18,914	11,560	-
Social Services	(57,768)	-	-	-
Conservation	(7,750)	-	-	-
Sanitation Services	(87,446)	43,044	-	-
Nondepartmental	(2)	-	-	-
Interest & Fiscal Charges	(171,854)	-	-	-
Total Governmental Activities	<u>\$ (26,395,505)</u>	<u>\$ 3,780,238</u>	<u>\$ 3,218,619</u>	<u>\$ 2,998,656</u>
Component Unit:				
Memorial Medical Center	<u>\$ (89,192,712)</u>	<u>\$ 89,616,581</u>	<u>\$ -</u>	<u>\$ 20,000</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>
\$ (417,377)	
(242,647)	
(1,143,048)	
(932,294)	
(1,005,015)	
(143,475)	
(5,695,905)	
(3,501,643)	
(1,910,655)	
(182,784)	
(941,373)	
(57,768)	
(7,750)	
(44,402)	
(2)	
(171,854)	
<u>(16,397,992)</u>	
	<u>\$ 443,869</u>
16,286,885	-
3,768,906	-
66,596	-
766,504	14,914
774,094	-
<u>21,662,985</u>	<u>14,914</u>
5,264,993	458,783
<u>67,705,921</u>	<u>11,695,942</u>
<u>\$ 72,970,914</u>	<u>\$ 12,154,725</u>

CALHOUN COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and Cash Equivalents	\$ 21,293,671	\$ 9,408,524	\$ 30,702,195
Receivables (Net of Allowance for Uncollectibles):			
Taxes	5,631,810	369,575	6,001,385
Accounts	3,824,259	469,187	4,293,446
Due from Others	1,565,943	408,309	1,974,252
Due from Other Funds	1,373,491	-	1,373,491
Inventories	431,579	-	431,579
Prepaid Items and Other Current Assets	270,909	1,201	272,110
Restricted Assets:			
Cash and Cash Equivalents	11,274,840	829,584	12,104,424
TOTAL ASSETS	\$ 45,666,502	\$ 11,486,380	\$ 57,152,882
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
<i>Liabilities:</i>			
Accounts Payable	\$ 668,738	\$ 32,696	\$ 701,434
Accrued and Other Liabilities	446,521	5,183	451,704
Due to Other Funds	-	1,373,491	1,373,491
Due to Others	1,768,190	11,694	1,779,884
<i>Total Liabilities</i>	<i>2,883,449</i>	<i>1,423,064</i>	<i>4,306,513</i>
 <i>Deferred Inflows of Resources</i>			
Deferred Revenues	20,029,512	1,605,409	21,634,921
<i>Total Deferred Inflows of Resources</i>	<i>20,029,512</i>	<i>1,605,409</i>	<i>21,634,921</i>
 <i>Fund Balances:</i>			
Non-spendable	702,488	1,201	703,689
Restricted	-	4,864,378	4,864,378
Committed	-	133,671	133,671
Assigned	1,000,000	3,458,657	4,458,657
Unassigned Fund Balance	21,051,053	-	21,051,053
<i>Total Fund Balances</i>	<i>22,753,541</i>	<i>8,457,907</i>	<i>31,211,448</i>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 45,666,502	\$ 11,486,380	\$ 57,152,882

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, 2019

TOTAL FUND BALANCE - TOTAL GOVERNMENTAL FUNDS		\$ 31,211,448
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.		44,569,725
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		2,998,147
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	(190,098)	
Deferred Outflows - Debt Refundings	188,619	
Bonds, Capital Lease and Premium Payable	<u>(4,585,116)</u>	(4,586,595)
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	(4,867,582)	
Deferred Inflows - Pension Related	(599,724)	
Deferred Outflows - Pension Related	<u>4,302,416</u>	(1,164,890)
Accrued interest payable on long-term-bonds is not due and payable in the current period and, therefore, not reported in the funds.		<u>(56,921)</u>
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		<u>\$ 72,970,914</u>

See accompanying notes to basic financial statements.

CALHOUN COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Taxes:			
Ad Valorem Taxes	\$ 15,115,711	\$ 1,191,637	\$ 16,307,348
Sales Taxes	3,768,906	-	3,768,906
Other Taxes	68,562	-	68,562
Intergovernmental	1,246,393	1,916,911	3,163,304
Charges for Service	2,156,380	463,971	2,620,351
Permits & Licenses	13,653	269,855	283,508
Fines & Forfeitures	324,259	138,436	462,695
Interest	673,931	89,403	763,334
Gifts & Contributions	-	1,754,709	1,754,709
Rents & Leases	17,195	24,750	41,945
Miscellaneous	1,460,280	101,074	1,561,354
TOTAL REVENUES	<u>24,845,270</u>	<u>5,950,746</u>	<u>30,796,016</u>
EXPENDITURES			
<i>Current:</i>			
General Administration	2,046,831	36,468	2,083,299
Elections	201,060	18,981	220,041
Judicial	1,755,184	21,754	1,776,938
Legal	894,241	31,992	926,233
Financial Administration	1,385,818	-	1,385,818
Public Facilities	932,064	979,244	1,911,308
Public Safety	6,737,043	2,310,754	9,047,797
Roads & Bridges	4,990,457	278,592	5,269,049
Health & Welfare	3,203,500	31,924	3,235,424
Community Development	183,206	-	183,206
Culture and Recreation	649,985	2,739,301	3,389,286
Social Services	56,643	-	56,643
Conservation	7,750	-	7,750
Sanitation Services	69,272	-	69,272
<i>Debt Service:</i>			
Principal	306,576	1,000,000	1,306,576
Interest and Fiscal Charges	5,493	186,200	191,693
TOTAL EXPENDITURES	<u>23,425,123</u>	<u>7,635,210</u>	<u>31,060,333</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 1,420,147</u>	<u>\$ (1,684,464)</u>	<u>\$ (264,317)</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, 2019

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
OTHER FINANCING			
SOURCES (USES)			
Transfers In	\$ 725,291	\$ 5,157,675	\$ 5,882,966
Transfers Out (Uses)	(4,667,489)	(1,215,477)	(5,882,966)
Insurance Proceeds	560,078	-	560,078
Proceed from Leases	386,280		386,280
Proceeds from Sale of Capital Assets	61,520	-	61,520
	<u> </u>	<u> </u>	<u> </u>
TOTAL OTHER FINANCING			
SOURCES (USES)	<u>(2,934,320)</u>	<u>3,942,198</u>	<u>1,007,878</u>
Net Change in Fund Balance	(1,514,173)	2,257,734	743,561
Fund Balances at Beginning of Year	<u>24,267,714</u>	<u>6,200,173</u>	<u>30,467,887</u>
Fund Balances at End of Year	<u><u>\$ 22,753,541</u></u>	<u><u>\$ 8,457,907</u></u>	<u><u>\$ 31,211,448</u></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, 2019

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS \$ 743,561

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	7,122,738	
Current Period Depreciation	<u>(2,947,884)</u>	4,174,854

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. (12,696)

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	150,127	
EMS Receivables	119,454	
Change in Property Taxes Receivable Not Collected within 60 Days of Year End	<u>(42,521)</u>	227,060

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	1,306,576	
Amortization of Loss Refunding	(42,851)	
Amortization of Bond Premium	48,399	
Proceeds from Capital Lease	<u>(386,280)</u>	925,844

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	(2,346)	
Accrued Interest on Bond	<u>14,291</u>	11,945

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. (805,575)

CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES \$ 5,264,993

CALHOUN COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2019

	Agency Funds
ASSETS	
Cash and Investments	\$ 1,199,827
Receivables (Net of Allowances for Uncollectibles):	
Accounts	551
Accounts Receivable - County	30,664
Due from Other Governments	744,437
Due from Others	4,908
TOTAL ASSETS	\$ 1,980,387
 LIABILITIES	
Accounts Payable	\$ 118,128
Accounts Payable - County	126,496
Due to Other Governments	1,404,468
Due to Others	331,295
TOTAL LIABILITIES	\$ 1,980,387

See accompanying notes to basic financial statements.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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.

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.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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, 2019

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, 2019

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, 2019

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 TCERS' fiduciary net position have been determined on the same basis as they are reported by TCERS. 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, 2019

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 and liabilities. 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, 2019

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 2018 financial statements to conform to the 2019 financial statement presentation. The reclassifications had no effect on the changes in financial position.

19. ADOPTION OF GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT

For the year ending December 31, 2019, the County implemented GASB Statement No. 88, *Certain Disclosure Related to Debt, including Debt Borrowings and Direct Placements*. This statement establishes new note disclosure requirements for long-term debt, including direct borrowing and placements. In addition, this statement requires that a government should disclose in the notes to the financial statements summarized information about the following items: (1) amount of unused lines of credit, (2) assets pledged as collateral for debt, (3) terms specified in debt agreements with finance-related consequences such as: (a) events of default, (b) termination events, and (c) subjective acceleration clauses. This statement also requires that disclosures for direct borrowings and placements be distinct from other debt disclosures.

20. 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.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

21. MMC – NURSING HOME REVENUE

In February 2015, April 2017 and May 2019, 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 \$6,951,000 as of December 31, 2019. The leases expire in September 2020 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.

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 nonoperating 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.

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.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2019

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, 2019, the County and MMC’s deposits and investments were as follows:

	County	MMC
Cash	\$ 20,799,783	\$ 835,418
Certificates of Deposit	23,206,663	-
	\$ 44,006,446	\$ 835,418

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, 2019, the government’s deposits were fully collateralized.

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, 2019, the County’s investments were held entirely in certificates of deposit at financial institutions.

As of December 31, 2019, the County had \$12,104,424 in restricted cash and cash equivalents. \$829,583 of this money represents funds held to pay for the County’s annual debt service obligations. The remaining \$11,274,841 represents property taxes collected in advance to fund the 2019 budget.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2019

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:

	<u>General</u>	<u>Nonmajor Funds</u>	<u>Total Primary Government</u>	<u>Component Unit</u>
Receivables:				
Property Tax Receivables	\$ 5,928,221	\$ 389,026	\$ 6,317,247	\$ -
Less: Allowance for Uncollectible Accounts	(296,411)	(19,451)	(315,862)	-
Court Fines and Receivables	4,718,455	1,079,626	5,798,081	-
Less: Allowance for Uncollectible Accounts	(1,582,196)	(610,439)	(2,192,635)	-
EMS Receivables	6,860,783	-	6,860,783	-
Less: Allowance for Uncollectible Accounts	(6,266,465)	-	(6,266,465)	-
Patient Accounts	-	-	-	8,894,811
Less: Allowance for Uncollectible Accounts	-	-	-	(5,566,000)
Nursing Home Residents	-	-	-	14,450,425
Less: Allowance for Uncollectible Accounts	-	-	-	(2,267,000)
Other Receivables	93,682	-	93,682	4,082,630
Due From Others	1,565,943	408,309	1,974,252	-
Net Total Receivables	<u>\$ 11,022,012</u>	<u>\$ 1,247,071</u>	<u>\$ 12,269,083</u>	<u>\$ 19,594,866</u>

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	\$ 12,200,371	\$ 762,118	\$ 12,962,489
Delinquent Property Taxes	5,655,193	371,304	6,026,497
Court Fines	1,577,791	469,187	2,046,978
EMS Charges	594,318	-	594,318
Other Revenues	1,839	2,800	4,639
	<u>\$ 20,029,512</u>	<u>\$ 1,605,409</u>	<u>\$ 21,634,921</u>

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2019

NOTE E – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at December 31, 2019 consisted of the following:

Due From Other Funds	Due To Other Funds	Amount	Purpose
Nonmajor Special Revenue Funds	General Fund	\$ 550,646	Grants
Debt Service Fund	General Fund	161	Miscellaneous
Nonmajor Special Revenue Funds	General Fund	822,684	Capital Projects
		<u>\$ 1,373,491</u>	

Interfund transfers at December 31, 2019 consisted of the following:

Transfers In	Transfers Out	Amount	Purpose
General Fund	Nonmajor Capital Projects Funds	\$ 125,291	Closeout completed Capital Projects
General Fund	Nonmajor Special Revenue Funds	600,000	Transfer to Supplement Capital Projects
Nonmajor Capital Projects Funds	General Fund	4,627,489	Transfer to Supplement Operations
Nonmajor Special Revenue Funds	General Fund	40,000	Transfer to Supplement Operations
Nonmajor Capital Projects Funds	Nonmajor Special Revenue Funds	140,686	Transfer to Supplement Operations
Nonmajor Capital Projects Funds	Nonmajor Capital Projects Funds	349,500	Transfer to Supplement Operations
		<u>\$ 5,882,966</u>	

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 2018 tax roll to finance operations and debt service for the fiscal year ended December 31, 2019, was \$.49 per \$100 assessed valuation. The total tax levy for the fiscal year 2019 was \$19,237,434 of which \$6,317,247 remained outstanding in delinquent taxes as of December 31, 2019.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2019

NOTE G – CAPITAL ASSETS

The County’s capital asset activity for the year ended December 31, 2019, was as follows:

<i>Governmental Activities</i>	Balance 1/1/19	Additions/ Transfers	Disposals/ Transfers	Balance 12/31/19
<i>Capital Assets Not Depreciated:</i>				
Land	\$ 5,879,793	\$ 2,809,794	\$ -	\$ 8,689,587
Construction in Progress	1,015,876	551,636	(584,870)	982,642
<i>Total Capital Assets Not Depreciated</i>	<u>6,895,669</u>	<u>3,361,430</u>	<u>(584,870)</u>	<u>9,672,229</u>
<i>Capital Assets Being Depreciated:</i>				
Buildings	24,326,793	-	360,866	24,687,659
Improvements Other Than Buildings	11,547,961	59,681	175,708	11,783,350
Furniture, Fixtures, and Equipment	19,147,704	3,684,924	(1,322,480)	21,510,148
Infrastructure	22,322,176	16,703	(689,821)	21,649,058
<i>Total Capital Assets Depreciated</i>	<u>77,344,634</u>	<u>3,761,308</u>	<u>(1,475,727)</u>	<u>79,630,215</u>
Totals at Historical Cost	<u>84,240,303</u>	<u>7,122,738</u>	<u>(2,060,597)</u>	<u>89,302,444</u>
<i>Less Accumulated Depreciation:</i>				
Buildings	(8,426,231)	(576,077)	1,697	(9,000,611)
Improvements Other Than Buildings	(6,660,914)	(408,128)	-	(7,069,042)
Furniture, Fixtures, and Equipment	(12,717,755)	(1,458,992)	1,309,782	(12,866,965)
Infrastructure	(16,027,836)	(504,687)	736,422	(15,796,101)
<i>Total Accumulated Depreciation</i>	<u>(43,832,736)</u>	<u>(2,947,884)</u>	<u>2,047,901</u>	<u>(44,732,719)</u>
Governmental Capital Assets, Net	<u>\$ 40,407,567</u>	<u>\$ 4,174,854</u>	<u>\$ (12,696)</u>	<u>\$ 44,569,725</u>

Depreciation was charged to the governmental functions as follows:

General Administrations	\$ 329,220
Judicial	167,170
Legal	2,451
Financial Administration	15,129
Public Facilities	257,209
Public Safety	685,632
Roads And Bridges	964,605
Health And Welfare	236,989
Community Development	5,541
Culture Recreation	271,127
Sanitation Services	12,811
Total Depreciation Expense - Governmental Activities	<u>\$ 2,947,884</u>

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2019

NOTE G – CAPITAL ASSETS (Continued)

MMC’s capital Asset activity for the year ended December 31, 2019, was as follows:

<u>Governmental Activities</u>	Balance 1/1/19	Additions/ Transfers	Disposals/ Transfers	Balance 12/31/19
<i>Capital Assets Not Depreciated:</i>				
Land	\$ 461,793	\$ -	\$ -	\$ 461,793
Construction in Progress	500	-	-	500
<i>Total Capital Assets Not Depreciated</i>	<u>462,293</u>	<u>-</u>	<u>-</u>	<u>462,293</u>
<i>Capital Assets Being Depreciated:</i>				
Buildings and Improvements	13,451,765	12,567	-	13,464,332
Equipment, Machinery and Furniture	9,092,894	494,364	(251,605)	9,335,653
Leased Assets	3,736,411	532,305	-	4,268,716
<i>Total Capital Assets Depreciated</i>	<u>26,281,070</u>	<u>1,039,236</u>	<u>(251,605)</u>	<u>27,068,701</u>
Totals at Historical Cost	<u>26,743,363</u>	<u>1,039,236</u>	<u>(251,605)</u>	<u>27,530,994</u>
<i>Less Accumulated Depreciation:</i>				
Buildings and Improvements	(9,106,198)	(303,015)	-	(9,409,213)
Equipment	(7,938,324)	(168,192)	251,605	(7,854,911)
Leased Assets	(2,689,636)	(512,324)	-	(3,201,960)
<i>Total Accumulated Depreciation</i>	<u>(19,734,158)</u>	<u>(983,531)</u>	<u>251,605</u>	<u>(20,466,084)</u>
Governmental Capital Assets, Net	<u>\$ 7,009,205</u>	<u>\$ 55,705</u>	<u>\$ -</u>	<u>\$ 7,064,910</u>

NOTE H - LONG-TERM DEBT

The County had the following changes in long-term debt outstanding for the year ended December 31, 2019:

	Balance Outstanding 1/1/19	Added During Year	Retired During Year	Balance Outstanding 12/31/19	Due Within One Year
<i>Governmental Activities:</i>					
Refunding Bond, Series 2010	\$ 2,700,000	\$ -	\$ (405,000)	\$ 2,295,000	\$ 425,000
Premium	130,934	-	(21,823)	109,111	21,823
Refunding Bond, Series 2012	2,590,000	-	(595,000)	1,995,000	610,000
Premium	132,877	-	(26,576)	106,301	26,576
Capital Lease Obligation	-	386,280	(306,576)	79,704	39,052
Subtotal	<u>5,553,811</u>	<u>386,280</u>	<u>(1,354,975)</u>	<u>4,585,116</u>	<u>1,122,451</u>
Compensated Absences	187,752	314,732	(312,386)	190,098	190,098
<i>Total Governmental Activities</i>	<u>\$ 5,741,563</u>	<u>\$ 701,012</u>	<u>\$ (1,667,361)</u>	<u>\$ 4,775,214</u>	<u>\$ 1,312,549</u>
<i>Discrete Component Unit</i>					
Capital Lease Obligation	<u>\$ 1,025,046</u>	<u>\$ 50,437</u>	<u>\$ (304,775)</u>	<u>\$ 770,708</u>	<u>\$ 280,727</u>

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2019

NOTE H - LONG-TERM DEBT (Continued)

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>	Balance at 12/31/2019	Due Within One Year
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	\$ 2,295,000	\$ 425,000
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	1,995,000	610,000
TOTAL GENERAL OBLIGATION BONDS PAYABLE	<u><u>\$ 4,290,000</u></u>	<u><u>\$ 1,035,000</u></u>

Year Ending December 31,	Principal	Interest	Annual Requirements
2020	\$ 1,035,000	\$ 151,650	\$ 1,186,650
2021	1,070,000	116,350	1,186,350
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><u>\$ 4,290,000</u></u>	<u><u>\$ 409,600</u></u>	<u><u>\$ 4,699,600</u></u>

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

<u>Capital Lease Obligations</u>	Balance at 12/31/19	Due Within One Year
<u>Welch State Bank:</u> Capital lease obligations, at fixed rate of 4.07%, collateralized by leased equipment with a cost of \$121,813 and accumulated depreciation of \$18,272.	<u><u>\$ 79,704</u></u>	<u><u>\$ 39,052</u></u>

Year Ended December 31,	General Long-Term Obligations
2020	\$ 42,309
2021	42,309
Total Minimum Lease Payments	84,618
Less Amount Representing Interest	(4,914)
Present Value of Lease Payments	<u><u>\$ 79,704</u></u>

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2019

NOTE H - LONG-TERM DEBT (Continued)

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

Capital Lease Obligations	Balance at 12/31/19	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>\$ 770,708</u>	<u>\$ 280,727</u>

Year Ended December 31,	General Long-Term Obligations
2020	\$ 305,598
2021	244,042
2022	222,128
2023	32,616
2024	12,808
Thereafter	1,835
Total Minimum Lease Payments	819,027
Less Amount Representing Interest	(48,319)
Present Value of Lease Payments	\$ 770,708

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, 2019, 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 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.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2019

NOTE J - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Plan Description

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.

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 10.63% for the months of the accounting year 2018, and 10.92% for the months of the accounting year in 2019. MMC contributed using the actuarially determined rate of 7.00% for the months of the account year 2018 and 7.00% for the months of the accounting year 2019.

The contribution rate payable by the employee members for 2018 and 2019 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, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2019

NOTE J - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Benefits Provided (Continued)

	County	MMC
Inactive Employees Receiving Benefits	132	106
Inactive Employees	146	373
Active Employees	215	280
	493	759

At the December 31, 2017 valuation and measurement date, the following employees were covered by the benefit terms:

	County	MMC
Inactive Employees Receiving Benefits	128	103
Inactive Employees	144	371
Active Employees	214	251
	486	725

Net Pension Liability

The County and MMC's Net Pension Liability (NPL) was measured as of December 31, 2018, 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, 2018 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.75%
Overall Payroll Growth	3.50% to 8.41%
Investment Rate of Return	8.00%

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, 2018 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 8.00%. 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.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2019

NOTE J - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Actuarial Assumptions (Continued)

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.

Not 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	10.50%	5.40%
Private Equity	18.00%	8.40%
Global Equities	2.50%	5.70%
International Equities - Developed	10.00%	5.40%
International Equities - Emerging	7.00%	5.90%
Investment-Grade Bonds	3.00%	1.60%
Strategic Credit	12.00%	4.39%
Direct Lending	11.00%	7.95%
Distressed Debt	2.00%	7.20%
REIT Equities	2.00%	4.15%
Master Limited Partnerships (MLPs)	3.00%	5.35%
Private Real Estate Partnerships	6.00%	6.30%
Hedge Funds	13.00%	3.90%
	<u>100.00%</u>	

Discount Rate

The discount rate used to measure the Total Pension Liability was 8.10%. 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, 2019

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 8.10%, 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 (7.10%) or 1-percentage point higher (9.10%) than the current rate:

Calhoun County, Texas

	Discount Rate 7.10%	Discount Rate 8.10%	Discount Rate 9.10%
Net Pension Liability / (Asset)	\$ 11,118,724	\$ 4,867,582	\$ (410,592)

Memorial Medical Center

	Discount Rate 7.10%	Discount Rate 8.10%	Discount Rate 9.10%
Net Pension Liability / (Asset)	\$ 10,895,456	\$ 4,731,149	\$ (375,784)

Changes in Net Pension Liability

The below schedule presents the changes in the Net Pension Liability as of December 31, 2018:

Calhoun County, Texas

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at December 31, 2017	\$ 47,714,214	\$ 46,686,081	\$ 1,028,133
Changes for the year:			
Service Cost	1,421,203	-	1,421,203
Interest on total pension liability	3,894,664	-	3,894,664
Change of Benefit Terms	-	-	-
Economic/Demographic Gains or Losses	(493,435)	-	(493,435)
Changes of Assumptions	-	-	-
Refund of Contributions	(166,208)	(166,208)	-
Benefit Payments	(1,981,914)	(1,981,914)	-
Administrative Expense	-	(36,563)	36,563
Member Contributions	-	740,075	(740,075)
Net Investment Income	-	(872,580)	872,580
Employer Contributions	-	1,154,903	(1,154,903)
Other	-	(2,852)	2,852
Net Changes	2,674,310	(1,165,139)	3,839,449
Balance at December 31, 2018	\$ 50,388,524	\$ 45,520,942	\$ 4,867,582

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2019

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, 2017	\$ 41,353,960	\$ 40,456,722	\$ 897,238
Changes for the year:			
Service Cost	1,201,855	-	1,201,855
Interest on total pension liability	3,370,152	-	3,370,152
Economic/Demographic Gains or Losses	31,811	-	31,811
Changes of Assumptions	-	-	-
Refund of Contributions	(238,037)	(238,037)	-
Benefit Payments	(1,697,656)	(1,697,656)	-
Administrative Expense	-	(31,559)	31,559
Member Contributions	-	712,748	(712,748)
Net Investment Income	-	(757,827)	757,827
Employer Contributions	-	853,588	(853,588)
Other Changes	-	(7,042)	7,042
Net Changes	<u>2,668,125</u>	<u>(1,165,785)</u>	<u>3,833,910</u>
Balance at December 31, 2018	<u>\$ 44,022,085</u>	<u>\$ 39,290,937</u>	<u>\$ 4,731,148</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, 2019, the County and MMC recognized pension expense of \$1,931,035 and \$1,760,384, respectively. For the year December 31, 2018, the County and MMC recognized pension expense of \$1,229,660 and \$1,252,568 respectively.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2019

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, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Calhoun County, Texas

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ -	\$ 570,966
Changes in Actuarial Assumptions	263,879	-
Differences Between Projected and Actual Investment Earnings	2,890,642	-
Contributions Subsequent to the Measurement Date	1,119,137	-
	<u>\$ 4,273,658</u>	<u>\$ 570,966</u>

Memorial Medical Center

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ -	\$ 4,792
Changes in Actuarial Assumptions	144,846	-
Differences Between Projected and Actual Investment Earnings	2,494,718	-
Contributions Subsequent to the Measurement Date	1,001,315	-
	<u>\$ 3,640,879</u>	<u>\$ 4,792</u>

Deferred inflows of resources in the amount of \$1,119,137 and \$1,001,315 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, 2019. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

For the Plan Year ended December 31,	County	MMC
2019	\$ 976,601	\$ 1,082,414
2020	415,759	398,067
2021	361,376	350,566
2022	829,819	803,725
	<u>\$ 2,583,555</u>	<u>\$ 2,634,772</u>

CALHOUN COUNTY, TEXAS
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2019

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 September 2019, 2018, and 2017 were \$29,987; \$29,590; and \$28,935, respectively, which equaled the required contributions each year

NOTE L - FUND BALANCES

Fund balances by classification as of December 31, 2019 pursuant to GASB No. 54 are as follows:

	General	Nonmajor Funds	Total Primary Government
Fund Balances:			
Non-spendable:			
Inventory	\$ 431,579	\$ -	\$ 431,579
Prepaid Items	270,909	1,201	272,110
Restricted for:			
Airport Operations	-	44,544	44,544
Capital Projects	-	310,415	310,415
Culture and Recreation	-	1,104,918	1,104,918
Debt Service	-	125,175	125,175
Justice Administration	-	520,783	520,783
Legal Administration	-	251,163	251,163
Preservation	-	494,682	494,682
Public Facilities	-	34,263	34,263
Public Safety	-	148,776	148,776
Road & Bridge Maintenance	-	1,732,273	1,732,273
Other Purposes	-	97,386	97,386
Committed for:			
Election Services	-	79,362	79,362
Culture & Recreation	-	54,309	54,309
Assigned to:			
Capital Projects	1,000,000	3,458,657	4,458,657
Unassigned:	21,051,053	-	21,051,053
Total Fund Balances	\$ 22,753,541	\$ 8,457,907	\$ 31,211,448

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2019

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, 2019, settled claims resulting from these risks did not exceed commercial insurance coverage.

Commitment

The County entered into an agreement with Gulf Coast Title Company for \$1,317,845 for the construction of an Event Center. As of December 31, 2019, the County incurred \$1,309,157 of the cost.

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, 2019, the County has tax abatement agreements with four entities. The gross amount of property tax abated during 2019 was \$1,387,945.

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 2019 per the agreement was \$79,820.

Formosa Plastics Corporation - A tax abatement agreement was entered into on January 26, 2012 with Formosa Plastics Corporation (Formosa) for its Hydrocarbon Fractionation Project valued at an estimated \$150,000,000. The effective date of the agreement began on January 1, 2012 and will expire on December 31, 2019. As part of the agreement, Formosa was obligated to donate to the County a covered sports arena prior to June 30, 2014. Pursuant to an amendment dated May 15, 2019, Formosa was obligated to pay to the County \$1,135,083 for such purposes as deemed appropriate on or before December 31, 2019. The amount of property tax abated during 2019 per the agreement was \$274,368.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2019

NOTE N - TAX ABATEMENT (Continued)

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 2019 per the agreement was \$1,018,266.

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 2019 per the agreement was \$7,276.

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 2019 per the agreement is \$0.

A tax abatement agreement with Formosa was entered into on December 30, 2019 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, 2020 and will expire December 31, 2029. The minimum taxable value shall be \$160,000,000 for tax year 2030. The property tax abated during 2019 per the agreement is \$0.

Novus International, Inc. - A tax abatement agreement was entered into on November 22, 2016 and amended September 5, 2018 with Novus International, Inc. for its planned production of animal nutrition products valued at an estimated cost of \$360,000,000. The effective date of the agreement shall commence on January 1, 2020 and expire on December 31, 2029. The total amount of property tax abated during 2019 per the agreement was \$0.

Union Carbide Corporation - A tax abatement agreement was entered into on July 28, 2016 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 \$130,000,000. 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 2019 per the agreement was \$8,215.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2019

NOTE N - TAX ABATEMENT (Continued)

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.

NOTE O - DISCLOSURES SPECIFIC TO MEDICAL MEMORIAL CENTER

Related Party

MMC collaborates with the Service Organization of South East Texas (the Service Organization), a nonprofit corporation, to access Medicaid supplemental payments through the State of Texas' private UPL program. MMC has one representative who serves on the Board of Directors of the Service Organization. The Service Organization funded certain health care services on behalf of MMC in the amount of approximately \$0 and \$456,000 during the years ended December 31, 2019 and 2018. These on-behalf payments are reflected as nonoperating revenues in the accompanying Enterprise Fund – Statements of Revenues, Expenses and Changes in Net Position.

Nursing Home Revenue

In February 2015 and April 2017 and May 2019, MMC entered into a series of lease and management agreements with a nursing facility operator that resulted in MMC becoming the legal license holder and operator of seven nursing homes. The lease agreements call for annual payments approximating \$6,591,000, the payment of which will be solely made from the operations of the nursing homes. Under the terms of the management agreements, the third-party manager 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 MMC and recorded as such by MMC. MMC transfers cash from these patient revenues to the managers so the managers can pay all facility related costs on behalf of MMC. In addition, MMC utilizes the nursing home cash receipts to pay a management fee to the manager pursuant to the agreements.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2019

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

In August 2016, the Texas Centers for Medicare and Medicaid Services (CMS) prohibited the Texas Health and Human Services Commission (HHSC) from continuing MPAP beyond the Texas fiscal year ended August 31, 2016. Amounts accrued but unpaid under the program for dates of service on or before August 31, 2016, continued to be paid in full to providers, no additional revenue was earned under MPAP for subsequent dates of service. However, HHSC developed a new program to replace MPAP 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 CMS approval for this quality program (Quality Improvement Payment Program) that began on September 1, 2017. At December 31, 2019, the Medical Center recorded prepaid expenses under the program of approximately \$1,929,000, which represents the prepaid intergovernmental transfers MMC is required to contribute in advance of receiving any gross proceeds. As of December 31, 2019, revenues recognized under this program for dates of service for the period of January 1, 2018 through December 31, 2018, were approximately \$4,893,000, and expenses were approximately \$2,501,000 and are included in nursing home resident revenue and nursing home expenses, respectively.

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/\$300,000 in the aggregate. These limits coincide with the malpractice insurance coverage which is purchased 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. 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. MMC may be subject to claims and suits for other damages as well. In the opinion of management, the ultimate resolution of the above types of legal proceedings will not have a material effect on MMC's financial position or results of operations.

Employee Health Claims

Substantially all of MMC's employees and their dependents are eligible to participate in MMC's employee health insurance plan. MMC is self-insured for health claims of participating employees and dependents up to an annual aggregate amount of \$60,000. Commercial stop-loss insurance coverage is purchased for claims in excess of the aggregate annual amount. A provision is accrued for self-insured employee health claims, including both claims reported and claims incurred but not yet reported. The accrual is estimated based on consideration of prior claims experience, recently settled claims, frequency of claims, and other economic and social factors. It is reasonably possible that MMC's estimate could change by a material amount in the near term. Activity in MMC's accrued employee health claims liability during 2019 and 2018, which is included in accrued expenses in the accompanying statement of net position, is summarized as follows:

	2019	2018
Liability at Beginning of Year	\$ 200,000	\$ 284,889
Current Year Claims and Changes in Estimates	319,804	1,322,154
Claims Payments	<u>(519,804)</u>	<u>(1,407,043)</u>
Liability at End of Year	<u>\$ -</u>	<u>\$ 200,000</u>

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2019

NOTE P - 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.

As a result of the spread of SARS-CoV-2 virus and the incidence of COVID-19, many governments have issued guidance limiting public gatherings and business operations to slow the spread of the virus. As a result, the Medical Center has experienced significant business disruption through reduced patient revenue related to elective procedures and physician office visits. The increased demand for health care supplies and equipment nationwide has increased costs and caused potential shortages that could further impact the Medical Center's financial position.

The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

On March 27, 2020, President Trump signed into law the *Coronavirus Aid, Relief, and Economic Security Act* (CARES Act). The CARES Act includes numerous provisions intended to mitigate the pandemic's financial and operational impact to health care providers. The CARES Act provides three financial measures that the Hospital expects will have a significant impact.

- A \$100 billion fund was established to reimburse health care providers for COVID-19 related expenses not otherwise reimbursable. More importantly for the Medical Center, forgone revenue from canceled procedures is a qualified expense under this program. The Medical Center has received approximately \$8,098,000 from this fund; however, these funds are subject to payback should the total documented COVID-19 related expense and lost revenues be less than the funds received. Additionally, these funds are subject to government oversight including audit. Key information regarding the criteria for funds such as the specific qualifications and definition of lost revenue has not been finalized. Of the \$8,098,000 received, \$4,296,000 was related to the Medical Center's hospital activity and \$3,802,000 was related to the Medical Center's nursing home activity.
- The existing Medicare Accelerated and Advance Payment Program was expanded to a broader group of providers. This program allows hospitals and other providers to request an advance of their Medicare reimbursement. Specifically, hospitals may request up to 100% of their Medicare reimbursement for a 6-month period. After 120 days from the advance, Medicare will begin recoupment by withholding 100% of new claims processed until the advance has been repaid. The interest-free repayment period for hospitals is one year from the date of the advance. In April 2020, the Medical Center received approximately \$3,757,000 from the request.

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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance With Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
REVENUES				
Taxes:				
Ad Valorem Taxes	\$ 15,195,000	\$ 15,228,118	\$ 15,115,711	\$ (112,407)
Sales Taxes	3,000,000	3,000,000	3,768,906	768,906
Other Taxes	40,000	40,000	68,562	28,562
Intergovernmental	172,121	173,744	1,246,393	1,072,649
Charges for Service	1,439,033	1,461,033	2,156,380	695,347
Permits & Licenses	11,510	11,510	13,653	2,143
Fines & Forfeitures	173,100	173,100	324,259	151,159
Interest	100,000	100,000	673,931	573,931
Rents & Leases	14,110	14,110	17,195	3,085
Miscellaneous	215,010	1,372,539	1,460,280	87,741
TOTAL REVENUES	<u>21,359,884</u>	<u>21,574,154</u>	<u>24,845,270</u>	<u>3,271,116</u>
EXPENDITURES				
<i>Current:</i>				
General Administration	2,435,597	2,975,972	2,046,831	929,141
Elections	260,017	260,016	201,060	58,956
Judicial	1,908,902	1,916,007	1,755,184	160,823
Legal	908,542	915,031	894,241	20,790
Financial Administration	1,364,165	1,399,308	1,385,818	13,490
Public Facilities	1,088,920	1,107,561	932,064	175,497
Public Safety	6,678,174	6,816,940	6,737,043	79,897
Roads & Bridges	4,983,508	5,075,373	4,990,457	84,916
Health & Welfare	3,669,690	3,683,564	3,203,500	480,064
Community Development	220,537	220,965	183,206	37,759
Culture & Recreation	701,236	709,839	649,985	59,854
Social Services	71,044	71,744	56,643	15,101
Conservation	7,750	7,750	7,750	-
Sanitation Services	66,735	72,192	69,272	2,920
<i>Debt Service:</i>				
Principal	-	306,577	306,576	1
Interest and Fiscal Charges	-	5,493	5,493	-
TOTAL EXPENDITURES	<u>24,364,817</u>	<u>25,544,332</u>	<u>23,425,123</u>	<u>2,119,209</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (3,004,933)	\$ (3,970,178)	\$ 1,420,147	\$ 5,390,325

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, 2019

	<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	\$ 605,793	\$ 725,291	\$ 119,498
Transfers Out	(259,001)	(4,667,490)	(4,667,489)	1
Insurance Proceeds	1	317,033	560,078	243,045
Proceeds From From Leases	1	386,281	386,280	(1)
Proceeds From Sale of Capital Assets	1,000	29,739	61,520	31,781
TOTAL OTHER FINANCING SOURCES (USES)	<u>342,002</u>	<u>(3,328,644)</u>	<u>(2,934,320)</u>	<u>394,324</u>
Net Change in Fund Balance	(2,662,931)	(7,298,822)	(1,514,173)	5,784,649
Fund Balance, January 1	<u>24,267,714</u>	<u>24,267,714</u>	<u>24,267,714</u>	<u>-</u>
Fund Balance, December 31	<u>\$ 21,604,783</u>	<u>\$ 16,968,892</u>	<u>\$ 22,753,541</u>	<u>\$ 5,784,649</u>

CALHOUN COUNTY, TEXAS
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DECEMBER 31, 2019

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 FIVE PLAN YEARS

Calhoun County, Texas

	Total Pension Liability				
	2014	2015	2016	2017	2018
Service Cost	\$ 1,143,758	\$ 1,290,719	\$ 1,379,555	\$ 1,341,482	\$ 1,421,203
Interest (on the Total Pension Liability)	2,931,096	3,165,609	3,378,480	3,630,084	3,894,664
Changes of Benefit Terms	-	(156,017)	-	-	-
Difference between Expected and Actual Experience	51,241	(449,230)	(460,522)	47,930	(493,435)
Change of Assumptions	-	476,786	-	280,869	-
Benefit Payments, Including Refunds of					
Employee Contributions	(1,389,667)	(1,533,490)	(1,640,853)	(2,080,546)	(2,148,122)
Net Change in Total Pension Liability	2,736,428	2,794,377	2,656,660	3,219,819	2,674,310
Total Pension Liability - Beginning	36,306,930	39,043,358	41,837,735	44,494,395	47,714,214
Total Pension Liability - Ending	<u>\$ 39,043,358</u>	<u>\$ 41,837,735</u>	<u>\$ 44,494,395</u>	<u>\$ 47,714,214</u>	<u>\$ 50,388,524</u>
	Plan Fiduciary Net Position				
	2014	2015	2016	2017	2018
Contributions - Employer	\$ 1,040,410	\$ 1,039,019	\$ 1,017,384	\$ 1,098,527	\$ 1,154,903
Contributions - Employee	627,920	658,802	679,388	723,392	740,075
Net Investment Income	2,434,843	(211,871)	2,826,439	5,980,295	(872,580)
Benefit Payments, Including Refunds of					
Employee Contributions	(1,389,667)	(1,533,490)	(1,640,853)	(2,080,546)	(2,148,122)
Administrative Expense	(28,531)	(27,584)	(30,836)	(31,048)	(36,563)
Other	(100,287)	75,798	(178,916)	(3,758)	(2,852)
Net Change in Plan Fiduciary Net Position	2,584,688	674	2,672,606	5,686,862	(1,165,139)
Plan Fiduciary Net Position - Beginning	35,741,251	38,325,939	38,326,613	40,999,219	46,686,081
Plan Fiduciary Net Position - Ending	<u>\$ 38,325,939</u>	<u>\$ 38,326,613</u>	<u>\$ 40,999,219</u>	<u>\$ 46,686,081</u>	<u>\$ 45,520,942</u>
Net Pension Liability - Ending	\$ 717,419	\$ 3,511,122	\$ 3,495,176	\$ 1,028,133	\$ 4,867,582
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	98.16%	91.61%	92.14%	97.85%	90.34%
Covered Payroll	\$ 8,970,286	\$ 9,411,452	\$ 9,705,546	\$ 10,334,174	\$ 10,572,496
Net Pension Liability as a Percentage of Covered Payroll	8.00%	37.31%	36.01%	9.95%	46.04%

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.

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

Memorial Medical Center

	Total Pension Liability				
	2014	2015	2016	2017	2018
Service Cost	\$ 1,060,724	\$ 1,172,884	\$ 1,364,536	\$ 1,309,712	\$ 1,201,855
Interest (on the Total Pension Liability)	2,483,007	2,690,911	2,890,913	3,133,594	3,370,152
Changes of Benefit Terms	-	(276,726)	-	-	-
Difference between Expected and Actual Experience	94,066	(205,707)	(362,120)	(85,948)	31,811
Change of Assumptions	-	512,424	-	434,538	-
Benefit Payments, Including Refunds of					
Employee Contributions	(1,157,854)	(1,328,724)	(1,480,285)	(1,598,016)	(1,935,693)
Net Change in Total Pension Liability	2,479,943	2,565,062	2,413,044	3,193,880	2,668,125
Total Pension Liability - Beginning	30,702,031	33,181,974	35,747,036	38,160,080	41,353,960
Total Pension Liability - Ending	<u>\$ 33,181,974</u>	<u>\$ 35,747,036</u>	<u>\$ 38,160,080</u>	<u>\$ 41,353,960</u>	<u>\$ 44,022,085</u>
	Plan Fiduciary Net Position				
	2014	2015	2016	2017	2018
Contributions - Employer	\$ 708,827	\$ 783,080	\$ 803,931	\$ 793,282	\$ 853,588
Contributions - Employee	620,401	683,488	715,252	690,434	712,748
Net Investment Income	2,098,712	(138,800)	2,433,062	5,169,706	(757,827)
Benefit Payments, Including Refunds of					
Employee Contributions	(1,157,854)	(1,328,724)	(1,480,285)	(1,598,016)	(1,935,693)
Administrative Expense	(24,573)	(23,738)	(26,488)	(26,905)	(31,559)
Other	46,496	(77,927)	40,524	(1,784)	(7,042)
Net Change in Plan Fiduciary Net Position	2,292,009	(102,621)	2,485,996	5,026,717	(1,165,785)
Plan Fiduciary Net Position - Beginning	30,754,621	33,046,630	32,944,009	35,430,005	40,456,722
Plan Fiduciary Net Position - Ending	<u>\$ 33,046,630</u>	<u>\$ 32,944,009</u>	<u>\$ 35,430,005</u>	<u>\$ 40,456,722</u>	<u>\$ 39,290,937</u>
Net Pension Liability - Ending	\$ 135,344	\$ 2,803,027	\$ 2,730,075	\$ 897,238	\$ 4,731,148
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	99.59%	92.16%	92.85%	97.83%	89.25%
Covered Payroll	\$ 8,623,215	\$ 9,764,116	\$ 10,217,883	\$ 9,863,336	\$ 10,182,115
Net Pension Liability as a Percentage of Covered Payroll	1.57%	28.71%	26.72%	9.10%	46.47%

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.

CALHOUN COUNTY, TEXAS
 REQUIRED SUPPLEMENTARY INFORMATION
 TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
 SCHEDULE OF CONTRIBUTIONS AND RELATED NOTES
 LAST FIVE CALENDAR YEARS

Calhoun County, Texas

	2015	2016	2017	2018	2019
Actuarially Determined Contribution	\$ 1,039,019	\$ 1,017,381	\$ 1,098,527	\$ 1,148,579	\$ 1,149,123
Contributions in Relation to the Actuarially Determined Contribution	1,039,019	1,017,381	1,098,527	1,148,579	1,149,123
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 9,411,452	\$ 9,705,546	\$ 10,334,038	\$ 10,567,844	\$ 10,709,468
Contributions as a Percentage of Covered Payroll	11.0%	10.5%	10.6%	10.9%	10.7%

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	11.8 years (based on contribution rate calculated in 12/31/2018 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: New inflation, mortality and other assumptions were reflected. 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 after 2017. 2018: 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 FIVE CALENDAR YEARS

Memorial Medical Center

	2015	2016	2017	2018	2019
Actuarially Determined Contribution	\$ 708,827	\$ 783,080	\$ 689,451	\$ 630,510	\$ 853,588
Contributions in Relation to the Actuarially Determined Contribution	708,827	783,080	689,451	689,451	853,588
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 8,623,215	\$ 9,764,090	\$ 9,849,300	\$ 9,007,280	\$ 10,182,115
Contributions as a Percentage of Covered Payroll	8.2%	8.0%	7.0%	7.0%	8.4%

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	12.4 years (based on contribution rate calculated in 12/31/2018 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 after 2017. 2018: 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.

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.

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.

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.”

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.

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

SPECIAL REVENUE FUNDS (CONTINUED)

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.

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 Education Fund – To account for State revenues provided for education of law enforcement officer and related expenditures.

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.

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

SPECIAL REVENUE FUNDS (CONTINUED)

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.

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.

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.

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.

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

CAPITAL PROJECTS FUNDS (CONTINUED)

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

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

EMS Substation – To account for monies received for the maintenance and improvement of the Emergency Medical Services Substation.

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.

Odyssey Case Management System – To account for monies set aside for the purchase of the County's new case management system.

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.



CALHOUN COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2019

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and Cash Equivalents	\$ 4,981,167	\$ -	\$ 4,427,357	\$ 9,408,524
Receivables (Net of Allowances for Uncollectibles:)				
Accounts	469,187	-	-	469,187
Taxes	-	369,575	-	369,575
Due from Others	169,311	59,599	179,399	408,309
Prepaid Items and Other Current Assets	1,201	-	-	1,201
Restricted Assets:				
Cash and Cash Equivalents	-	829,584	-	829,584
TOTAL ASSETS	\$ 5,620,866	\$ 1,258,758	\$ 4,606,756	\$ 11,486,380
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
<i>Liabilities:</i>				
Accounts Payable	\$ 17,696	\$ -	\$ 15,000	\$ 32,696
Accrued and Other Liabilities	5,183	-	-	5,183
Due to Other Funds	550,646	161	822,684	1,373,491
Due to Others	11,694	-	-	11,694
<i>Total Liabilities</i>	585,219		837,684	1,423,064
<i>Deferred Inflows of Resources</i>	471,987	1,133,422	-	1,605,409
 <i>Fund Balances:</i>				
Non-spendable	1,201	-	-	1,201
Restricted	4,428,788	125,175	310,415	4,864,378
Committed	133,671	-	-	133,671
Assigned	-	-	3,458,657	3,458,657
<i>Total Fund Balances</i>	4,563,660	125,175	3,769,072	8,457,907
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 5,620,866	\$ 1,258,758	\$ 4,606,756	\$ 11,486,380

CALHOUN COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
DECEMBER 31, 2019

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES				
Ad Valorem Taxes	\$ -	\$ 1,191,637	\$ -	\$ 1,191,637
Intergovernmental	1,318,822	4,751	593,338	1,916,911
Charges for Services	463,971	-	-	463,971
Permits & Licenses	269,855	-	-	269,855
Fines & Forfeitures	138,436	-	-	138,436
Interest	87,019	2,384	-	89,403
Gifts & Contributions	355,128	-	1,399,581	1,754,709
Rents & Leases	24,750	-	-	24,750
Miscellaneous	101,074	-	-	101,074
TOTAL REVENUES	<u>2,759,055</u>	<u>1,198,772</u>	<u>1,992,919</u>	<u>5,950,746</u>
EXPENDITURES:				
Current:				
General Administration	36,468	-	-	36,468
Elections	18,981	-	-	18,981
Judicial	21,754	-	-	21,754
Legal	31,992	-	-	31,992
Public Facilities	397,821	-	581,423	979,244
Public Safety	817,203	-	1,493,551	2,310,754
Roads & Bridges	17,528	-	261,064	278,592
Health & Welfare	-	-	31,924	31,924
Culture & Recreation	30,563	-	2,708,738	2,739,301
Debt Service:				
Principal	-	1,000,000	-	1,000,000
Interest & Fiscal Charges	-	186,200	-	186,200
TOTAL EXPENDITURES	<u>1,372,310</u>	<u>1,186,200</u>	<u>5,076,700</u>	<u>7,635,210</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,386,745	12,572	(3,083,781)	(1,684,464)
OTHER FINANCING				
SOURCES (USES)				
Transfers In	40,000	-	5,117,675	5,157,675
Transfers Out	(740,686)	-	(474,791)	(1,215,477)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(700,686)</u>	<u>-</u>	<u>4,642,884</u>	<u>3,942,198</u>
Net Change in Fund Balance	686,059	12,572	1,559,103	2,257,734
Fund Balance, January 1	3,877,601	112,603	2,209,969	6,200,173
Fund Balance, December 31	<u>\$ 4,563,660</u>	<u>\$ 125,175</u>	<u>\$ 3,769,072</u>	<u>\$ 8,457,907</u>

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2019

	2610	2620	2660	2663
	Airport	Appellate Judicial System	Coastal Protection	County & District Court Technology
ASSETS				
Cash and Cash Equivalents	\$ 47,053	\$ 1,955	\$ 1,061,998	\$ 6,155
Receivables (Net of Allowances for Uncollectibles):				
Accounts	-	-	-	1,929
Due From Others	-	94	-	114
Prepaid Items and Other Current Assets	-	-	-	-
TOTAL ASSETS	\$ 47,053	\$ 2,049	\$ 1,061,998	\$ 8,198
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
<i>Liabilities:</i>				
Accounts Payable	\$ 2,509	\$ 1,941	\$ -	\$ -
Accrued and Other Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
<i>Total Liabilities</i>	<u>2,509</u>	<u>1,941</u>	<u>-</u>	<u>-</u>
<i>Deferred Inflows of Resources</i>	-	-	-	1,929
<i>Fund Balance:</i>				
Non-Spendable				
Prepaid Expenses	-	-	-	-
Restricted Fund Balance	44,544	108	1,061,998	6,269
Committed	-	-	-	-
<i>Total Fund Balance</i>	<u>44,544</u>	<u>108</u>	<u>1,061,998</u>	<u>6,269</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND AND FUND BALANCE	\$ 47,053	\$ 2,049	\$ 1,061,998	\$ 8,198

2667	2668	2670	2672	2673
County Child Abuse Prevention	County Child Welfare Board	Court House Security Fund	Court Initiated Guardianship	Court Records Preservation
\$ 665	\$ 5,710	\$ 259,010	\$ 9,800	\$ 30,855
147	-	19,399	-	4,338
2	-	1,289	-	277
-	-	-	-	-
<u>\$ 814</u>	<u>\$ 5,710</u>	<u>\$ 279,698</u>	<u>\$ 9,800</u>	<u>\$ 35,470</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>147</u>	<u>-</u>	<u>19,399</u>	<u>-</u>	<u>4,338</u>
-	-	-	-	-
667	5,710	260,299	9,800	31,132
-	-	-	-	-
<u>667</u>	<u>5,710</u>	<u>260,299</u>	<u>9,800</u>	<u>31,132</u>
<u>\$ 814</u>	<u>\$ 5,710</u>	<u>\$ 279,698</u>	<u>\$ 9,800</u>	<u>\$ 35,470</u>

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
DECEMBER 31, 2019

	2675	2690	2695	2697
	County Clerk Records Archive	District Attorney Forfeiture	DA Hot Check	Donations
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Cash and Cash Equivalents	\$ 267,479	\$ 38,429	\$ 1,916	\$ 79,777
Receivables (Net of Allowances for Uncollectibles):				
Accounts	-	-	-	-
Due From Others	3,580	-	435	-
Prepaid Items and Other Current Assets	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 271,059</u>	<u>\$ 38,429</u>	<u>\$ 2,351</u>	<u>\$ 79,777</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
<i>Liabilities:</i>				
Accounts Payable	\$ -	\$ -	\$ -	\$ 613
Accrued and Other Liabilities	-	-	-	198
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
<i>Total Liabilities</i>	<u> </u>	<u> </u>	<u> </u>	<u> 811</u>
 <i>Deferred Inflows of Resources</i>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
 <i>Fund Balance:</i>				
Non-Spendable				
Prepaid Expenses	-	-	-	-
Restricted Fund Balance	271,059	38,429	2,351	78,966
Committed	-	-	-	-
<i>Total Fund Balance</i>	<u>271,059</u>	<u>38,429</u>	<u>2,351</u>	<u>78,966</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 271,059</u>	<u>\$ 38,429</u>	<u>\$ 2,351</u>	<u>\$ 79,777</u>

2698	2699	2706	2715	2716
Drug/DWI Court Program	Juvenile Case Manager	Family Protection	Juvenile Delinquency Prevention	Grants
\$ 22,151	\$ 20,259	\$ 11,900	\$ 8,973	\$ 449,133
581	14,535	114	-	-
419	927	60	-	134,283
-	-	-	-	-
<u>\$ 23,151</u>	<u>\$ 35,721</u>	<u>\$ 12,074</u>	<u>\$ 8,973</u>	<u>\$ 583,416</u>
\$ -	\$ 101	\$ -	\$ -	\$ 9,943
-	211	-	-	4,407
-	-	-	-	550,646
-	-	-	-	-
<u>-</u>	<u>312</u>	<u>-</u>	<u>-</u>	<u>564,996</u>
<u>581</u>	<u>14,535</u>	<u>114</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
22,570	20,874	11,960	8,973	18,420
-	-	-	-	-
<u>22,570</u>	<u>20,874</u>	<u>11,960</u>	<u>8,973</u>	<u>18,420</u>
<u>\$ 23,151</u>	<u>\$ 35,721</u>	<u>\$ 12,074</u>	<u>\$ 8,973</u>	<u>\$ 583,416</u>

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
DECEMBER 31, 2019

	2719	2720	2721	2722
	Justice Court Technology	Justice Court Building Security	Lateral Road Fund Precinct #1	Lateral Road Fund Precinct #2
ASSETS				
Cash and Cash Equivalents	\$ 86,650	\$ 5,762	\$ 4,371	\$ 4,371
Receivables (Net of Allowances for Uncollectibles):				
Accounts	16,014	3,927	-	-
Due From Others	907	228	-	-
Prepaid Items and Other Current Assets	-	-	-	-
TOTAL ASSETS	\$ 103,571	\$ 9,917	\$ 4,371	\$ 4,371
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
<i>Liabilities:</i>				
Accounts Payable	\$ 513	\$ -	\$ -	\$ -
Accrued and Other Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
<i>Total Liabilities</i>	<u>513</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Deferred Inflows of Resources</i>	<u>16,014</u>	<u>3,927</u>	<u>-</u>	<u>-</u>
<i>Fund Balance:</i>				
Non-Spendable				
Prepaid Expenses	-	-	-	-
Restricted Fund Balance	87,044	5,990	4,371	4,371
Committed	-	-	-	-
<i>Total Fund Balance</i>	<u>87,044</u>	<u>5,990</u>	<u>4,371</u>	<u>4,371</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 103,571	\$ 9,917	\$ 4,371	\$ 4,371

2723	2724	2729	2731	2733
Lateral Road Fund Precinct #3	Lateral Road Fund Precinct #4	Pretrial Services	Law Library Fund	LEOSE Education
\$ 4,371	\$ 4,371	\$ 80,519	\$ 210,805	\$ 62,019
-	-	998	16,597	-
-	-	-	620	-
-	-	-	-	-
<u>\$ 4,371</u>	<u>\$ 4,371</u>	<u>\$ 81,517</u>	<u>\$ 228,022</u>	<u>\$ 62,019</u>
\$ -	\$ -	\$ -	\$ 1,042	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	1,042	-
-	-	998	16,597	-
-	-	-	-	-
4,371	4,371	80,519	210,383	62,019
-	-	-	-	-
<u>4,371</u>	<u>4,371</u>	<u>80,519</u>	<u>210,383</u>	<u>62,019</u>
<u>\$ 4,371</u>	<u>\$ 4,371</u>	<u>\$ 81,517</u>	<u>\$ 228,022</u>	<u>\$ 62,019</u>

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
DECEMBER 31, 2019

	2736	2737	2738	2739
	Port O'Connor Community Center	Records Management & Preservation District Clerk	County Clerk Records Management	Records Management & Prevention
ASSETS				
Cash and Cash Equivalents	\$ 38,138	\$ 9,921	\$ 152,848	\$ 25,052
Receivables (Net of Allowances for Uncollectibles):				
Accounts	-	4,875	919	25,607
Due From Others	-	205	3,725	713
Prepaid Items and Other Current Assets	-	-	-	-
TOTAL ASSETS	\$ 38,138	\$ 15,001	\$ 157,492	\$ 51,372
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
<i>Liabilities:</i>				
Accounts Payable	\$ 681	\$ -	\$ -	\$ -
Accrued and Other Liabilities	394	-	(27)	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
<i>Total Liabilities</i>	<u>1,075</u>	<u>-</u>	<u>(27)</u>	<u>-</u>
<i>Deferred Inflows of Resources</i>	<u>2,800</u>	<u>4,875</u>	<u>919</u>	<u>25,607</u>
<i>Fund Balance:</i>				
Non-Spendable				
Prepaid Expenses	-	-	-	-
Restricted Fund Balance	34,263	10,126	156,600	25,765
Committed	-	-	-	-
<i>Total Fund Balance</i>	<u>34,263</u>	<u>10,126</u>	<u>156,600</u>	<u>25,765</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 38,138	\$ 15,001	\$ 157,492	\$ 51,372

2740	2860	2865	2870	7400
Road and Bridge Fund General	Sheriff Forfeited Property	Sheriff Jail Division	6 Mile Pier/Boat Ramp Insur/ Maint (Alcoa)	Election Services Contract
\$ 1,693,356	\$ 64,569	\$ 33,882	\$ 43,273	\$ 79,362
359,207	-	-	-	-
21,433	-	-	-	-
-	-	-	1,201	-
<u>\$ 2,073,996</u>	<u>\$ 64,569</u>	<u>\$ 33,882</u>	<u>\$ 44,474</u>	<u>\$ 79,362</u>
\$ -	\$ -	\$ -	\$ 353	\$ -
-	-	-	-	-
-	-	-	-	-
-	11,694	-	-	-
<u>-</u>	<u>11,694</u>	<u>-</u>	<u>353</u>	<u>-</u>
<u>359,207</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	1,201	-
1,714,789	52,875	33,882	42,920	-
-	-	-	-	79,362
<u>1,714,789</u>	<u>52,875</u>	<u>33,882</u>	<u>44,121</u>	<u>79,362</u>
<u>\$ 2,073,996</u>	<u>\$ 64,569</u>	<u>\$ 33,882</u>	<u>\$ 44,474</u>	<u>\$ 79,362</u>

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
DECEMBER 31, 2019

	7730	7518	
		Juror	
	Library	Donations	Total
	Gift	County	Nonmajor
	Memorial	Humane	Special Revenue
	<u>Memorial</u>	<u>Society</u>	<u>Funds</u>
ASSETS			
Cash and Cash Equivalents	\$ 51,479	\$ 2,830	\$ 4,981,167
Receivables (Net of Allowances for Uncollectibles):			
Accounts	-	-	469,187
Due From Others	-	-	169,311
Prepaid Items and Other Current Assets	-	-	1,201
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 51,479</u>	<u>\$ 2,830</u>	<u>\$ 5,620,866</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
<i>Liabilities:</i>			
Accounts Payable	\$ -	\$ -	\$ 17,696
Accrued and Other Liabilities	-	-	5,183
Due to Other Funds	-	-	550,646
Due to Others	-	-	11,694
<i>Total Liabilities</i>	<u> </u>	<u> </u>	<u> </u>
<i>Deferred Inflows of Resources</i>	<u> </u>	<u> </u>	<u> </u>
	-	-	471,987
 <i>Fund Balance:</i>			
Non-Spendable			
Prepaid Expenses	-	-	1,201
Restricted Fund Balance	-	-	4,428,788
Committed	51,479	2,830	133,671
<i>Total Fund Balance</i>	<u>51,479</u>	<u>2,830</u>	<u>4,563,660</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	 <u>\$ 51,479</u>	 <u>\$ 2,830</u>	 <u>\$ 5,620,866</u>



CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2019

	2610	2620	2660	2663
	Airport	Appellate Judicial System	Coastal Protection	County & District Court Technology
REVENUES				
Intergovernmental	\$ 15,125	\$ -	\$ 628,383	\$ -
Charges for Services	-	1,895	-	928
Permits and Licenses	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,108	25	24,399	137
Gifts and Contributions	-	-	-	-
Rents and Leases	1,000	-	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	<u>17,233</u>	<u>1,920</u>	<u>652,782</u>	<u>1,065</u>
EXPENDITURES				
Current:				
General Administration	-	-	-	-
Elections	-	-	-	-
Judicial	-	1,941	-	-
Legal	-	-	-	-
Public Facilities	35,462	-	-	-
Public Safety	-	-	49,308	-
Roads and Bridges	-	-	-	-
Culture and Recreation	-	-	-	-
TOTAL EXPENDITURES	<u>35,462</u>	<u>1,941</u>	<u>49,308</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,229)	(21)	603,474	1,065
OTHER FINANCING SOURCES (USES)				
Transfers In	30,000	-	-	-
Transfers Out	-	-	(140,686)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>30,000</u>	<u>-</u>	<u>(140,686)</u>	<u>-</u>
Net Change in Fund Balance	11,771	(21)	462,788	1,065
Fund Balance, January 1	32,773	129	599,210	5,204
Fund Balance, December 31	<u>\$ 44,544</u>	<u>\$ 108</u>	<u>\$ 1,061,998</u>	<u>\$ 6,269</u>

2667	2668	2670	2672	2673
County Child Abuse Prevention	County Child Welfare Board	Court House Security Fund	Court Initiated Guardianship	Court Records Preservation
\$ -	\$ -	\$ -	\$ -	\$ -
55	-	17,550	1,260	4,451
-	-	-	-	-
-	-	-	-	-
14	129	5,959	219	686
-	-	-	-	-
-	-	-	-	-
-	848	-	-	-
<u>69</u>	<u>977</u>	<u>23,509</u>	<u>1,479</u>	<u>5,137</u>
-	-	7,705	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	<u>7,705</u>	-	-
69	977	15,804	1,479	5,137
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
69	977	15,804	1,479	5,137
598	4,733	244,495	8,321	25,995
<u>\$ 667</u>	<u>\$ 5,710</u>	<u>\$ 260,299</u>	<u>\$ 9,800</u>	<u>\$ 31,132</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, 2019

	2675	2690	2695	2697
	County Clerk Records Archive	District Attorney Forfeiture	DA Hot Check	Donations
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for Services	44,430	24,177	671	-
Permits and Licenses	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,948	116	-	1,956
Gifts and Contributions	-	-	-	354,272
Rents and Leases	-	-	-	-
Miscellaneous	-	-	-	4,411
TOTAL REVENUES	<u>50,378</u>	<u>24,293</u>	<u>671</u>	<u>360,639</u>
EXPENDITURES				
Current:				
General Administration	-	-	-	-
Elections	-	-	-	-
Judicial	2,581	-	-	-
Legal	-	18,286	523	-
Public Facilities	-	-	-	329,981
Public Safety	-	-	-	14
Roads and Bridges	-	-	-	-
Culture and Recreation	-	-	-	24,534
TOTAL EXPENDITURES	<u>2,581</u>	<u>18,286</u>	<u>523</u>	<u>354,529</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	47,797	6,007	148	6,110
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	47,797	6,007	148	6,110
Fund Balance, January 1	223,262	32,422	2,203	72,856
Fund Balance, December 31	<u>\$ 271,059</u>	<u>\$ 38,429</u>	<u>\$ 2,351</u>	<u>\$ 78,966</u>

2698	2699	2706	2715	2716
Drug/DWI Court Program	Juvenile Case Manager	Family Protection	Juvenile Delinquency Prevention	Grants
\$ -	\$ -	\$ -	\$ -	\$ 616,168
4,234	15,763	975	-	-
-	-	-	-	-
-	-	-	-	-
483	358	276	216	4,358
-	-	-	-	-
-	-	-	-	-
-	-	-	-	75,000
<u>4,717</u>	<u>16,121</u>	<u>1,251</u>	<u>216</u>	<u>695,526</u>
-	-	-	-	-
-	-	-	-	-
-	6,401	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	688,300
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>6,401</u>	<u>-</u>	<u>-</u>	<u>688,300</u>
4,717	9,720	1,251	216	7,226
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
4,717	9,720	1,251	216	7,226
17,853	11,154	10,709	8,757	11,194
<u>\$ 22,570</u>	<u>\$ 20,874</u>	<u>\$ 11,960</u>	<u>\$ 8,973</u>	<u>\$ 18,420</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, 2019

	2719	2720	2721	2722
	Justice Court Technology	Justice Court Building Security	Lateral Road Fund Precinct #1	Lateral Road Fund Precinct #2
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 4,311	\$ 4,311
Charges for Services	13,115	-	-	-
Permits and Licenses	-	-	-	-
Fines and Forfeitures	-	3,282	-	-
Interest	2,095	105	101	101
Gifts and Contributions	-	-	-	-
Rents and Leases	-	-	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	<u>15,210</u>	<u>3,387</u>	<u>4,412</u>	<u>4,412</u>
EXPENDITURES				
Current:				
General Administration	-	-	-	-
Elections	-	-	-	-
Judicial	10,132	699	-	-
Legal	-	-	-	-
Public Facilities	-	-	-	-
Public Safety	-	-	-	-
Roads and Bridges	-	-	4,382	4,382
Culture and Recreation	-	-	-	-
TOTAL EXPENDITURES	<u>10,132</u>	<u>699</u>	<u>4,382</u>	<u>4,382</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,078	2,688	30	30
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	5,078	2,688	30	30
Fund Balance, January 1	81,966	3,302	4,341	4,341
Fund Balance, December 31	<u>\$ 87,044</u>	<u>\$ 5,990</u>	<u>\$ 4,371</u>	<u>\$ 4,371</u>

2723	2724	2729	2731	2733
Lateral Road Fund Precinct #3	Lateral Road Fund Precinct #4	Pretrial Services	Law Library Fund	LEOSE Education
\$ 4,311	\$ 4,311	\$ -	\$ -	\$ 10,776
-	-	1,918	12,830	-
-	-	-	-	-
-	-	-	-	-
101	101	1,924	5,117	1,031
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>4,412</u>	<u>4,412</u>	<u>3,842</u>	<u>17,947</u>	<u>11,807</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	13,183	-
-	-	-	-	-
-	-	-	-	5,290
4,382	4,382	-	-	-
-	-	-	-	-
<u>4,382</u>	<u>4,382</u>	<u>-</u>	<u>13,183</u>	<u>5,290</u>
30	30	3,842	4,764	6,517
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
30	30	3,842	4,764	6,517
4,341	4,341	76,677	205,619	55,502
<u>\$ 4,371</u>	<u>\$ 4,371</u>	<u>\$ 80,519</u>	<u>\$ 210,383</u>	<u>\$ 62,019</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, 2019

	2736	2737	2738	2739
	Port O'Connor Community Center	Records Management/ Preservation District Clerk	County Clerk Records Management	Records Management & Prevention
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	2,524	45,619	6,654
Permits and Licenses	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,110	208	3,563	524
Gifts and Contributions	-	-	-	-
Rents and Leases	23,750	-	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	<u>24,860</u>	<u>2,732</u>	<u>49,182</u>	<u>7,178</u>
EXPENDITURES				
Current:				
General Administration	-	-	26,211	-
Elections	-	-	-	-
Judicial	-	-	-	-
Legal	-	-	-	-
Public Facilities	32,378	-	-	-
Public Safety	-	-	-	-
Roads and Bridges	-	-	-	-
Culture and Recreation	-	-	-	-
TOTAL EXPENDITURES	<u>32,378</u>	<u>-</u>	<u>26,211</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,518)	2,732	22,971	7,178
OTHER FINANCING SOURCES (USES)				
Transfers In	10,000	-	-	-
Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	2,482	2,732	22,971	7,178
Fund Balance, January 1	31,781	7,394	133,629	18,587
Fund Balance, December 31	<u>\$ 34,263</u>	<u>\$ 10,126</u>	<u>\$ 156,600</u>	<u>\$ 25,765</u>

2740	2860	2865	2870	7400
Road and Bridge Fund General	Sheriff Forfeited Property	Sheriff Jail Division	6 Mile Pier/Boat Ramp Insur/ Maint (Alcoa)	Election Services Contract
\$ 31,126	\$ -	\$ -	\$ -	\$ -
242,732	-	-	-	22,190
269,855	-	-	-	-
85,162	49,992	-	-	-
19,801	109	275	1,252	1,806
-	-	-	-	-
-	-	-	-	-
-	-	20,815	-	-
<u>648,676</u>	<u>50,101</u>	<u>21,090</u>	<u>1,252</u>	<u>23,996</u>
-	-	-	2,552	-
-	-	-	-	18,981
-	-	-	-	-
-	-	-	-	-
-	12,217	62,074	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>12,217</u>	<u>62,074</u>	<u>2,552</u>	<u>18,981</u>
648,676	37,884	(40,984)	(1,300)	5,015
-	-	-	-	-
<u>(600,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(600,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
48,676	37,884	(40,984)	(1,300)	5,015
1,666,113	14,991	74,866	45,421	74,347
<u>\$ 1,714,789</u>	<u>\$ 52,875</u>	<u>\$ 33,882</u>	<u>\$ 44,121</u>	<u>\$ 79,362</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, 2019

	7730	7518/2726	
	Library Gift Memorial	Juror Donations County Humane Society	Total Nonmajor Special Revenue Funds
	<u>Memorial</u>	<u>Society</u>	<u>Funds</u>
REVENUES			
Intergovernmental	\$ -	\$ -	\$ 1,318,822
Charges for Services	-	-	463,971
Permits and Licenses	-	-	269,855
Fines and Forfeitures	-	-	138,436
Interest	1,308	-	87,019
Gifts and Contributions	220	636	355,128
Rents and Leases	-	-	24,750
Miscellaneous	-	-	101,074
TOTAL REVENUES	<u>1,528</u>	<u>636</u>	<u>2,759,055</u>
EXPENDITURES			
Current:			
General Administration	-	-	36,468
Elections	-	-	18,981
Judicial	-	-	21,754
Legal	-	-	31,992
Public Facilities	-	-	397,821
Public Safety	-	-	817,203
Roads and Bridges	-	-	17,528
Culture and Recreation	6,029	-	30,563
TOTAL EXPENDITURES	<u>6,029</u>	<u>-</u>	<u>1,372,310</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,501)	636	1,386,745
OTHER FINANCING			
SOURCES (USES)			
Transfers In	-	-	40,000
Transfers Out	-	-	(740,686)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(700,686)</u>
Net Change in Fund Balance	(4,501)	636	686,059
Fund Balance, January 1	55,980	2,194	3,877,601
Fund Balance, December 31	<u>\$ 51,479</u>	<u>\$ 2,830</u>	<u>\$ 4,563,660</u>

CALHOUN COUNTY, TEXAS
 AIRPORT
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 1	\$ 15,125	\$ 15,124
Interest	200	1,108	908
Rents and Leases	1,200	1,000	(200)
TOTAL REVENUES	<u>1,401</u>	<u>17,233</u>	<u>15,832</u>
EXPENDITURES			
Current:			
Public Facilities	<u>43,826</u>	<u>35,462</u>	<u>8,364</u>
TOTAL EXPENDITURES	<u>43,826</u>	<u>35,462</u>	<u>8,364</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(42,425)	(18,229)	24,196
OTHER FINANCING SOURCES (USES)			
Transfers In	<u>30,001</u>	<u>30,000</u>	<u>(1)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>30,001</u>	<u>30,000</u>	<u>(1)</u>
Net Change in Fund Balance	(12,424)	11,771	24,195
Fund Balance, January 1	32,773	32,773	-
Fund Balance, December 31	<u>\$ 20,349</u>	<u>\$ 44,544</u>	<u>\$ 24,195</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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Charges for Services	\$ 1,800	\$ 1,895	\$ 95
Interest	4	25	21
TOTAL REVENUES	<u>1,804</u>	<u>1,920</u>	<u>116</u>
EXPENDITURES			
Current:			
Judicial	<u>1,942</u>	<u>1,941</u>	<u>1</u>
TOTAL EXPENDITURES	<u>1,942</u>	<u>1,941</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(138)	(21)	117
Fund Balance, January 1	<u>129</u>	<u>129</u>	<u>-</u>
Fund Balance, December 31	<u>\$ (9)</u>	<u>\$ 108</u>	<u>\$ 117</u>

CALHOUN COUNTY, TEXAS
 COASTAL PROTECTION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ -	\$ 628,383	\$ 628,383
Interest	50	24,399	24,349
TOTAL REVENUES	<u>50</u>	<u>652,782</u>	<u>652,732</u>
EXPENDITURES			
Current:			
Public Safety	142,550	49,308	93,242
TOTAL EXPENDITURES	<u>142,550</u>	<u>49,308</u>	<u>93,242</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(142,500)	603,474	745,974
OTHER FINANCING SOURCES (USES)			
Transfers Out	(140,686)	(140,686)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(140,686)</u>	<u>(140,686)</u>	<u>-</u>
Net Change in Fund Balance	(283,186)	462,788	745,974
Fund Balance, January 1	599,210	599,210	-
Fund Balance, December 31	<u>\$ 316,024</u>	<u>\$ 1,061,998</u>	<u>\$ 745,974</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, 2019

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 600	\$ 928	\$ 328
Interest	1	137	136
TOTAL REVENUES	<u>601</u>	<u>1,065</u>	<u>464</u>
 Net Change in Fund Balance	 601	 1,065	 464
 Fund Balance, January 1	 5,204	 5,204	 -
Fund Balance, December 31	<u>\$ 5,805</u>	<u>\$ 6,269</u>	<u>\$ 464</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, 2019

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 50	\$ 55	\$ 5
Interest	-	14	14
TOTAL REVENUES	<u>50</u>	<u>69</u>	<u>19</u>
 Net Change in Fund Balance	 50	 69	 19
 Fund Balance, January 1	 598	 598	 -
Fund Balance, December 31	<u>\$ 648</u>	<u>\$ 667</u>	<u>\$ 19</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, 2019

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Interest	\$ 1	\$ 129	\$ 128
Miscellaneous	500	848	348
TOTAL REVENUES	<u>501</u>	<u>977</u>	<u>476</u>
EXPENDITURES			
Current:			
Nondepartmental	3,013	-	3,013
TOTAL EXPENDITURES	<u>3,013</u>	<u>-</u>	<u>3,013</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,512)	977	3,489
Fund Balance, January 1	4,733	4,733	-
Fund Balance, December 31	<u>\$ 2,221</u>	<u>\$ 5,710</u>	<u>\$ 3,489</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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 7,900	\$ 17,550	\$ 9,650
Interest	1,500	5,959	4,459
TOTAL REVENUES	<u>9,400</u>	<u>23,509</u>	<u>14,109</u>
EXPENDITURES			
Current:			
General Administration	140,000	7,705	132,295
TOTAL EXPENDITURES	<u>140,000</u>	<u>7,705</u>	<u>132,295</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(130,600)	15,804	146,404
Fund Balance, January 1	244,495	244,495	-
Fund Balance, December 31	<u>\$ 113,895</u>	<u>\$ 260,299</u>	<u>\$ 146,404</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, 2019

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 1,000	\$ 1,260	\$ 260
Interest	1	219	218
TOTAL REVENUES	<u>1,001</u>	<u>1,479</u>	<u>478</u>
 Net Change in Fund Balance	 1,001	 1,479	 478
 Fund Balance, January 1	 8,321	 8,321	 -
Fund Balance, December 31	<u>\$ 9,322</u>	<u>\$ 9,800</u>	<u>\$ 478</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, 2019

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 3,000	\$ 4,451	\$ 1,451
Interest	10	686	676
TOTAL REVENUES	<u>3,010</u>	<u>5,137</u>	<u>2,127</u>
 Net Change in Fund Balance	 3,010	 5,137	 2,127
 Fund Balance, January 1	 25,995	 25,995	 -
Fund Balance, December 31	<u>\$ 29,005</u>	<u>\$ 31,132</u>	<u>\$ 2,127</u>

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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 40,000	\$ 44,430	\$ 4,430
Interest	100	5,948	5,848
TOTAL REVENUES	<u>40,100</u>	<u>50,378</u>	<u>10,278</u>
EXPENDITURES			
Current:			
Judicial	50,000	2,581	47,419
TOTAL EXPENDITURES	<u>50,000</u>	<u>2,581</u>	<u>47,419</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,900)	47,797	57,697
Fund Balance, January 1	223,262	223,262	-
Fund Balance, December 31	<u>\$ 213,362</u>	<u>\$ 271,059</u>	<u>\$ 57,697</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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 834	\$ 24,177	\$ 23,343
Interest	1	116	115
TOTAL REVENUES	<u>835</u>	<u>24,293</u>	<u>23,458</u>
EXPENDITURES			
Current:			
Legal	33,257	18,286	14,971
TOTAL EXPENDITURES	<u>33,257</u>	<u>18,286</u>	<u>14,971</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(32,422)	6,007	38,429
Fund Balance, January 1	32,422	32,422	-
Fund Balance, December 31	<u>\$ -</u>	<u>\$ 38,429</u>	<u>\$ 38,429</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, 2019

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 2,020	\$ 4,234	\$ 2,214
Interest	10	483	473
TOTAL REVENUES	<u>2,030</u>	<u>4,717</u>	<u>2,687</u>
 Net Change in Fund Balance	 1,990	 4,717	 2,727
 Fund Balance, January 1	 17,853	 17,853	 -
Fund Balance, December 31	<u>\$ 19,843</u>	<u>\$ 22,570</u>	<u>\$ 2,727</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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 600	\$ 15,763	\$ 15,163
Interest	30	358	328
TOTAL REVENUES	<u>630</u>	<u>16,121</u>	<u>15,491</u>
EXPENDITURES			
Current:			
Judicial	<u>5,764</u>	<u>6,401</u>	<u>(637)</u>
TOTAL EXPENDITURES	<u>5,764</u>	<u>6,401</u>	<u>(637)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,134)	9,720	14,854
Fund Balance, January 1	<u>11,154</u>	<u>11,154</u>	<u>-</u>
Fund Balance, December 31	<u>\$ 6,020</u>	<u>\$ 20,874</u>	<u>\$ 14,854</u>

CALHOUN COUNTY, TEXAS
 FAMILY PROTECTION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 700	\$ 975	\$ 275
Interest	60	276	216
TOTAL REVENUES	<u>760</u>	<u>1,251</u>	<u>491</u>
 Net Change in Fund Balance	 760	 1,251	 491
 Fund Balance, January 1	 10,709	 10,709	 -
Fund Balance, December 31	<u>\$ 11,469</u>	<u>\$ 11,960</u>	<u>\$ 491</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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Interest	\$ 60	\$ 216	\$ 156
TOTAL REVENUES	<u>60</u>	<u>216</u>	<u>156</u>
 Net Change in Fund Balance	 60	 216	 156
 Fund Balance, January 1	 8,757	 8,757	 -
Fund Balance, December 31	<u>\$ 8,817</u>	<u>\$ 8,973</u>	<u>\$ 156</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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 12,926	\$ 13,115	\$ 189
Interest	2,062	2,095	33
TOTAL REVENUES	<u>14,988</u>	<u>15,210</u>	<u>222</u>
EXPENDITURES			
Current:			
Judicial	96,235	10,132	86,103
TOTAL EXPENDITURES	<u>96,235</u>	<u>10,132</u>	<u>86,103</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(81,247)	5,078	86,325
Fund Balance, January 1	81,966	81,966	-
Fund Balance, December 31	<u>\$ 719</u>	<u>\$ 87,044</u>	<u>\$ 86,325</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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Fines and Forfeitures	\$ 1,400	\$ 3,282	\$ 1,882
Interest	10	105	95
TOTAL REVENUES	<u>1,410</u>	<u>3,387</u>	<u>1,977</u>
EXPENDITURES			
Current:			
Judicial	3,397	699	2,698
TOTAL EXPENDITURES	<u>3,397</u>	<u>699</u>	<u>2,698</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,987)	2,688	4,675
Fund Balance, January 1	3,302	3,302	-
Fund Balance, December 31	<u>\$ 1,315</u>	<u>\$ 5,990</u>	<u>\$ 4,675</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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 4,230	\$ 4,311	\$ 81
Interest	10	101	91
TOTAL REVENUES	<u>4,240</u>	<u>4,412</u>	<u>172</u>
EXPENDITURES			
Current:			
Roads and Bridges	4,460	4,382	78
TOTAL EXPENDITURES	<u>4,460</u>	<u>4,382</u>	<u>78</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(220)	30	250
Fund Balance, January 1	4,341	4,341	-
Fund Balance, December 31	<u>\$ 4,121</u>	<u>\$ 4,371</u>	<u>\$ 250</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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 4,230	\$ 4,311	\$ 81
Interest	10	101	91
TOTAL REVENUES	<u>4,240</u>	<u>4,412</u>	<u>172</u>
EXPENDITURES			
Current:			
Roads and Bridges	4,460	4,382	78
TOTAL EXPENDITURES	<u>4,460</u>	<u>4,382</u>	<u>78</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(220)	30	250
Fund Balance, January 1	4,341	4,341	-
Fund Balance, December 31	<u>\$ 4,121</u>	<u>\$ 4,371</u>	<u>\$ 250</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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 4,230	\$ 4,311	\$ 81
Interest	10	101	91
TOTAL REVENUES	<u>4,240</u>	<u>4,412</u>	<u>172</u>
EXPENDITURES			
Current:			
Roads and Bridges	4,460	4,382	78
TOTAL EXPENDITURES	<u>4,460</u>	<u>4,382</u>	<u>78</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(220)	30	250
Fund Balance, January 1	4,341	4,341	-
Fund Balance, December 31	<u>\$ 4,121</u>	<u>\$ 4,371</u>	<u>\$ 250</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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 4,230	\$ 4,311	\$ 81
Interest	10	101	91
TOTAL REVENUES	<u>4,240</u>	<u>4,412</u>	<u>172</u>
EXPENDITURES			
Current:			
Roads and Bridges	4,460	4,382	78
TOTAL EXPENDITURES	<u>4,460</u>	<u>4,382</u>	<u>78</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(220)	30	250
Fund Balance, January 1	4,341	4,341	-
Fund Balance, December 31	<u>\$ 4,121</u>	<u>\$ 4,371</u>	<u>\$ 250</u>

CALHOUN COUNTY, TEXAS
 PRETRIAL SERVICES
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 1,000	\$ 1,918	\$ 918
Interest	500	1,924	1,424
TOTAL REVENUES	<u>1,500</u>	<u>3,842</u>	<u>2,342</u>
 Net Change in Fund Balance	 1,500	 3,842	 2,342
 Fund Balance, January 1	 76,677	 76,677	 -
Fund Balance, December 31	<u>\$ 78,177</u>	<u>\$ 80,519</u>	<u>\$ 2,342</u>

CALHOUN COUNTY, TEXAS
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 10,000	\$ 12,830	\$ 2,830
Interest	1,500	5,117	3,617
TOTAL REVENUES	<u>11,500</u>	<u>17,947</u>	<u>6,447</u>
EXPENDITURES			
Current:			
Legal	26,400	13,183	13,217
TOTAL EXPENDITURES	<u>26,400</u>	<u>13,183</u>	<u>13,217</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,900)	4,764	19,664
Fund Balance, January 1	205,619	205,619	-
Fund Balance, December 31	<u>\$ 190,719</u>	<u>\$ 210,383</u>	<u>\$ 19,664</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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Interest	\$ 300	\$ 1,110	\$ 810
Gifts and Contributions	1	-	(1)
Rents and Leases	15,000	23,750	8,750
TOTAL REVENUES	<u>15,301</u>	<u>24,860</u>	<u>9,559</u>
EXPENDITURES			
Current:			
Public Facilities	<u>51,155</u>	<u>32,378</u>	<u>18,777</u>
TOTAL EXPENDITURES	<u>51,155</u>	<u>32,378</u>	<u>18,777</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,854)	(7,518)	28,336
OTHER FINANCING SOURCES (USES)			
Transfers In	<u>10,000</u>	<u>10,000</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net Change in Fund Balance	(25,854)	2,482	28,336
Fund Balance, January 1	31,781	31,781	-
Fund Balance, December 31	<u>\$ 5,927</u>	<u>\$ 34,263</u>	<u>\$ 28,336</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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 1,500	\$ 2,524	\$ 1,024
Interest	40	208	168
TOTAL REVENUES	<u>1,540</u>	<u>2,732</u>	<u>1,192</u>
EXPENDITURES			
Current:			
General Administration	2,500	-	2,500
TOTAL EXPENDITURES	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(960)	2,732	3,692
Fund Balance, January 1	7,394	7,394	-
Fund Balance, December 31	<u>\$ 6,434</u>	<u>\$ 10,126</u>	<u>\$ 3,692</u>

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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 35,000	\$ 45,619	\$ 10,619
Interest	700	3,563	2,863
TOTAL REVENUES	<u>35,700</u>	<u>49,182</u>	<u>13,482</u>
EXPENDITURES			
Current:			
General Administration	41,334	26,211	15,123
TOTAL EXPENDITURES	<u>41,334</u>	<u>26,211</u>	<u>15,123</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,634)	22,971	28,605
Fund Balance, January 1	133,629	133,629	-
Fund Balance, December 31	<u>\$ 127,995</u>	<u>\$ 156,600</u>	<u>\$ 28,605</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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 5,500	\$ 6,654	\$ 1,154
Interest	120	524	404
TOTAL REVENUES	<u>5,620</u>	<u>7,178</u>	<u>1,558</u>
EXPENDITURES			
Current:			
General Administration	2,000	-	2,000
TOTAL EXPENDITURES	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,620	7,178	3,558
Fund Balance, January 1	18,587	18,587	-
Fund Balance, December 31	<u>\$ 22,207</u>	<u>\$ 25,765</u>	<u>\$ 3,558</u>

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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 10,000	\$ 31,126	\$ 21,126
Charges for Services	200,000	242,732	42,732
Permits and Licenses	260,000	269,855	9,855
Fines and Forfeitures	41,200	85,162	43,962
Interest	7,000	19,801	12,801
TOTAL REVENUES	<u>518,200</u>	<u>648,676</u>	<u>130,476</u>
OTHER FINANCING SOURCES (USES)			
Transfers Out	<u>(600,000)</u>	<u>(600,000)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(600,000)</u>	<u>(600,000)</u>	<u>-</u>
Net Change in Fund Balance	(81,800)	48,676	130,476
Fund Balance, January 1	<u>1,666,113</u>	<u>1,666,113</u>	<u>-</u>
Fund Balance, December 31	<u>\$ 1,584,313</u>	<u>\$ 1,714,789</u>	<u>\$ 130,476</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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Fines and Forfeitures	\$ 49,988	\$ 49,992	\$ 4
Interest	50	109	59
Miscellaneous	2	-	(2)
TOTAL REVENUES	<u>50,040</u>	<u>50,101</u>	<u>61</u>
EXPENDITURES			
Current:			
Public Safety	<u>16,504</u>	<u>12,217</u>	<u>4,287</u>
TOTAL EXPENDITURES	<u>16,504</u>	<u>12,217</u>	<u>4,287</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	33,536	37,884	4,348
Fund Balance, January 1	14,991	14,991	-
Fund Balance, December 31	<u>\$ 48,527</u>	<u>\$ 52,875</u>	<u>\$ 4,348</u>

CALHOUN COUNTY, TEXAS
6 MILE PIER/BOAT RAMP INSURANCE/MAINTENANCE (ALCOA)
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Interest	\$ 251	\$ 1,252	\$ 1,001
TOTAL REVENUES	<u>251</u>	<u>1,252</u>	<u>1,001</u>
 EXPENDITURES			
Current:			
General Administration	44,294	2,552	41,742
TOTAL EXPENDITURES	<u>44,294</u>	<u>2,552</u>	<u>41,742</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 (44,043)	 (1,300)	 42,743
 Fund Balance, January 1	 45,421	 45,421	 -
Fund Balance, December 31	<u>\$ 1,378</u>	<u>\$ 44,121</u>	<u>\$ 42,743</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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Gifts and Contributions	\$ 500	\$ 636	\$ 136
TOTAL REVENUES	<u>500</u>	<u>636</u>	<u>136</u>
 EXPENDITURES			
Current:			
Judicial	2,431	-	2,431
TOTAL EXPENDITURES	<u>2,431</u>	<u>-</u>	<u>2,431</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,931)	636	(2,295)
 Fund Balance, January 1	2,194	2,194	-
Fund Balance, December 31	<u>\$ 263</u>	<u>\$ 2,830</u>	<u>\$ (2,567)</u>

CALHOUN COUNTY, TEXAS
NONMAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2019

	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	\$ 160,099	\$ 209,476	\$ 369,575
Due From Others	25,794	33,805	59,599
Restricted Assets:			
Cash and Cash Equivalents	<u>361,728</u>	<u>467,856</u>	<u>829,584</u>
TOTAL ASSETS	<u>\$ 547,621</u>	<u>\$ 711,137</u>	<u>\$ 1,258,758</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
<i>Liabilities:</i>			
Due to Other Funds	<u>\$ 161</u>	<u>\$ -</u>	<u>\$ 161</u>
<i>Total Liabilities</i>	<u>161</u>	<u>-</u>	<u>161</u>
<i>Deferred Inflows of Resources</i>	<u>505,309</u>	<u>628,113</u>	<u>1,133,422</u>
<i>Fund Balance:</i>			
Restricted	<u>42,151</u>	<u>83,024</u>	<u>125,175</u>
<i>Total Fund Balance</i>	<u>42,151</u>	<u>83,024</u>	<u>125,175</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 547,621</u>	<u>\$ 711,137</u>	<u>\$ 1,258,758</u>

CALHOUN COUNTY, TEXAS
NONMAJOR DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2019

	4165	4170	Total
	Debt Service Refunding 2010	Debt Service Refunding 2012	Nonmajor Debt Service Funds
	<u>2010</u>	<u>2012</u>	<u>Funds</u>
REVENUES			
Ad Valorem Taxes	\$ 520,937	\$ 670,700	\$ 1,191,637
Intergovernmental	688	4,063	4,751
Interest	2,384	-	2,384
TOTAL REVENUES	<u>524,009</u>	<u>674,763</u>	<u>1,198,772</u>
EXPENDITURES			
Debt Service:			
Principal	405,000	595,000	1,000,000
Interest and Fiscal Charges	108,200	78,000	186,200
TOTAL EXPENDITURES	<u>513,200</u>	<u>673,000</u>	<u>1,186,200</u>
<i>Excess (Deficiency) of Revenues</i>			
Over (Under) Expenditures	10,809	1,763	12,572
Fund Balance, January 1	<u>31,342</u>	<u>81,261</u>	<u>112,603</u>
Fund Balance, December 31	<u>\$ 42,151</u>	<u>\$ 83,024</u>	<u>\$ 125,175</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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Ad Valorem Taxes	\$ 501,030	\$ 520,937	\$ 19,907
Intergovernmental	30	688	658
Interest	2,000	2,384	384
TOTAL REVENUES	<u>503,060</u>	<u>524,009</u>	<u>20,949</u>
EXPENDITURES			
Debt Service:			
Principal	405,000	405,000	-
Interest and Fiscal Charges	109,000	108,200	800
TOTAL EXPENDITURES	<u>514,000</u>	<u>513,200</u>	<u>800</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,940)	10,809	21,749
Fund Balance, January 1	31,342	31,342	-
Fund Balance, December 31	<u>\$ 20,402</u>	<u>\$ 42,151</u>	<u>\$ 21,749</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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Ad Valorem Taxes	\$ 656,730	\$ 670,700	\$ 13,970
Intergovernmental	2,530	4,063	1,533
TOTAL REVENUES	<u>659,260</u>	<u>674,763</u>	<u>15,503</u>
EXPENDITURES			
Debt Service:			
Principal	595,000	595,000	-
Interest and Fiscal Charges	<u>78,700</u>	<u>78,000</u>	<u>700</u>
TOTAL EXPENDITURES	<u>673,700</u>	<u>673,000</u>	<u>700</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,440)	1,763	16,203
Fund Balance, January 1	81,261	81,261	-
Fund Balance, December 31	<u>\$ 66,821</u>	<u>\$ 83,024</u>	<u>\$ 16,203</u>

CALHOUN COUNTY, TEXAS
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2019

	5101	5117	5150
	Boggy Bayou Nature Park	Chocolate Bayou Boat Ramp	Road and Bridge Infrastructure
ASSETS			
Cash and Cash Equivalents	\$ 49,800	\$ 182,050	\$ 9,714
Due From Others	-	-	-
TOTAL ASSETS	<u>\$ 49,800</u>	<u>\$ 182,050</u>	<u>\$ 9,714</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
<i>Liabilities:</i>			
Accounts Payable	\$ -	\$ -	\$ -
Due to Other Funds	29,880	148,500	-
<i>Total Liabilities</i>	<u>29,880</u>	<u>148,500</u>	<u>-</u>
<i>Fund Balance:</i>			
Restricted Fund Balance	19,920	33,550	9,714
Assigned	-	-	-
<i>Total Fund Balance</i>	<u>19,920</u>	<u>33,550</u>	<u>9,714</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 49,800</u>	<u>\$ 182,050</u>	<u>\$ 9,714</u>

5172	5178	5188	5192	5195	5225
Airport Runway Improvements	Magnolia Beach Erosion Cont	EMS Substation	Event Center	Fire Trucks & Safety Equipment	Green Lake Park
\$ 78,472	\$ 175,000	\$ -	\$ 125,927	\$ 6,449	\$ 7,161
-	-	-	-	-	-
<u>\$ 78,472</u>	<u>\$ 175,000</u>	<u>\$ -</u>	<u>\$ 125,927</u>	<u>\$ 6,449</u>	<u>\$ 7,161</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	105,000	-	-	-	-
-	<u>105,000</u>	-	-	-	-
-	70,000	-	125,927	6,449	7,161
78,472	-	-	-	-	-
<u>78,472</u>	<u>70,000</u>	-	<u>125,927</u>	<u>6,449</u>	<u>7,161</u>
<u>\$ 78,472</u>	<u>\$ 175,000</u>	<u>\$ -</u>	<u>\$ 125,927</u>	<u>\$ 6,449</u>	<u>\$ 7,161</u>

- - - - -

CALHOUN COUNTY, TEXAS
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET (CONTINUED)
DECEMBER 31, 2019

	5230	5232	5235
	Haterius Park/Boat Ramp	Odyssey Case Management System	Port Alto Public Beach
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and Cash Equivalents	\$ 20,242	\$ -	\$ 223,133
Due From Others	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u><u>\$ 20,242</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 223,133</u></u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
<i>Liabilities:</i>			
Accounts Payable	\$ -	\$ -	\$ -
Due to Other Funds	<u>-</u>	<u>-</u>	<u>187,500</u>
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>187,500</u>
<i>Fund Balance:</i>			
Restricted Fund Balance	-	-	-
Assigned	<u>20,242</u>	<u>-</u>	<u>35,633</u>
<i>Total Fund Balance</i>	<u>20,242</u>	<u>-</u>	<u>35,633</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u><u>\$ 20,242</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 223,133</u></u>

5255	5260	5280	Total Nonmajor Capital Projects Funds
Hurricane Harvey FEMA	Capital Improvements Projects	Hospital Improvements	
\$ 210,099	\$ 356,234	\$ 2,983,076	\$ 4,427,357
179,399	-	-	179,399
-	-	-	-
-	-	-	-
<u>\$ 389,498</u>	<u>\$ 356,234</u>	<u>\$ 2,983,076</u>	<u>\$ 4,606,756</u>
\$ -	\$ -	\$ 15,000	\$ 15,000
351,804	-	-	822,684
<u>351,804</u>	<u>-</u>	<u>15,000</u>	<u>837,684</u>
37,694	-	-	310,415
-	356,234	2,968,076	3,458,657
<u>37,694</u>	<u>356,234</u>	<u>2,968,076</u>	<u>3,769,072</u>
<u>\$ 389,498</u>	<u>\$ 356,234</u>	<u>\$ 2,983,076</u>	<u>\$ 4,606,756</u>

CALHOUN COUNTY, TEXAS
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2019

	5101	5117	5150
	Boggy Bayou Nature Park	Chocolate Bayou Boat Ramp	Road and Bridge Infrastructure
REVENUES			
Intergovernmental	\$ -	\$ -	\$ 244,360
Gifts and Contributions	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>244,360</u>
EXPENDITURES			
Current:			
Public Facilities	2,600	15,950	-
Public Safety	-	-	-
Roads and Bridges	-	-	261,064
Health and Welfare	-	-	-
Culture and Recreation	-	-	-
TOTAL EXPENDITURES	<u>2,600</u>	<u>15,950</u>	<u>261,064</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,600)	(15,950)	(16,704)
OTHER FINANCING SOURCES (USES)			
Transfers In	22,520	49,500	-
Transfers Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>22,520</u>	<u>49,500</u>	<u>-</u>
Net Change in Fund Balance	19,920	33,550	(16,704)
Fund Balance, January 1	-	-	26,418
Fund Balance, December 31	<u>\$ 19,920</u>	<u>\$ 33,550</u>	<u>\$ 9,714</u>

5172	5178	5188	5192	5195	5225
Airport Runway Improvements	Magnolia Beach Erosion Cont	EMS Substation	Event Center	Fire Truck & Safety Equipment	Green Lake Park
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	1,399,581	-	-
-	-	-	1,399,581	-	-
-	48,166	-	-	-	-
-	-	-	-	1,493,551	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,708,738	-	-
-	48,166	-	2,708,738	1,493,551	-
-	(48,166)	-	(1,309,157)	(1,493,551)	-
-	118,166	-	1,435,084	-	-
-	-	(5,687)	-	-	-
-	118,166	(5,687)	1,435,084	-	-
-	70,000	(5,687)	125,927	(1,493,551)	-
78,472	-	5,687	-	1,500,000	7,161
\$ 78,472	\$ 70,000	\$ -	\$ 125,927	\$ 6,449	\$ 7,161

CALHOUN COUNTY, TEXAS
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONT.)
FOR THE YEAR ENDED DECEMBER 31, 2019

	5230	5232	5235
	Haterius Park/Boat Ramp	Odyssey Case Management Software	Port Alto Public Beach
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ -	\$ -	\$ -
Gifts and Contributions	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>
 EXPENDITURES			
Current:			
Public Facilities	-	-	-
Public Safety	-	-	-
Roads and Bridges	-	-	-
Health and Welfare	-	-	-
Culture and Recreation	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
 OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	(104)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(104)</u>	<u>-</u>
 Net Change in Fund Balance	-	(104)	-
 Fund Balance, January 1	20,242	104	35,633
Fund Balance, December 31	<u>\$ 20,242</u>	<u>\$ -</u>	<u>\$ 35,633</u>

5255	5260	5280	Total Nonmajor Capital Projects Funds
Hurricane Harvey FEMA	Capital Improvements Projects	Hospital Improvements	
\$ 348,978	\$ -	\$ -	\$ 593,338
-	-	-	1,399,581
<u>348,978</u>	<u>-</u>	<u>-</u>	<u>1,992,919</u>
350,373	164,334	-	581,423
-	-	-	1,493,551
-	-	-	261,064
-	-	31,924	31,924
-	-	-	2,708,738
<u>350,373</u>	<u>164,334</u>	<u>31,924</u>	<u>5,076,700</u>
(1,395)	(164,334)	(31,924)	(3,083,781)
39,089	453,316	3,000,000	5,117,675
-	(469,000)	-	(474,791)
<u>39,089</u>	<u>(15,684)</u>	<u>3,000,000</u>	<u>4,642,884</u>
37,694	(180,018)	2,968,076	1,559,103
-	536,252	-	2,209,969
<u>\$ 37,694</u>	<u>\$ 356,234</u>	<u>\$ 2,968,076</u>	<u>\$ 3,769,072</u>

CALHOUN COUNTY, TEXAS
 AGENCY FUNDS
 COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
 DECEMBER 31, 2019

	7120-7140	7320-7380	7541-7545	7310
	County Clerk Funds	District Clerk Funds	Justice of the Peace Funds	District Attorney Funds
ASSETS				
Cash and Cash Equivalents	\$ 227,993	\$ 136,631	\$ 63,713	\$ 7,416
Receivables (Net of Allowances for Uncollectibles:)				
Accounts	-	-	-	-
Accounts Receivable - County	-	-	-	-
Due From Other Governments	-	-	-	-
Due from Others	1,440	78	2,100	-
TOTAL ASSETS	\$ 229,433	\$ 136,709	\$ 65,813	\$ 7,416
LIABILITIES AND FUND BALANCE				
<i>Liabilities:</i>				
Accounts Payable	\$ 36,881	\$ 20,210	\$ 61,037	\$ -
Accounts Payable - County	36,830	19,514	49,751	436
Due to Other Governments	50	575	11,246	-
Due to Others	155,672	96,410	(56,221)	6,980
<i>Total Liabilities</i>	\$ 229,433	\$ 136,709	\$ 65,813	\$ 7,416

7870-7930	7810-7830	7100	Remaining Funds	
Tax Collector Funds	Sheriff Funds	County Auditor Funds	County Treasurer Funds	Total Agency Funds
\$ 557,147	\$ 31,620	\$ 80,053	\$ 95,254	\$ 1,199,827
-	-	-	551	551
-	-	-	30,664	30,664
744,427	-	-	10	744,437
-	1,290	-	-	4,908
<u>\$ 1,301,574</u>	<u>\$ 32,910</u>	<u>\$ 80,053</u>	<u>\$ 126,479</u>	<u>\$ 1,980,387</u>
\$ -	\$ -	\$ -	\$ -	\$ 118,128
2,033	4,761	-	13,171	126,496
1,296,190	3,470	-	92,937	1,404,468
3,351	24,679	80,053	20,371	331,295
<u>\$ 1,301,574</u>	<u>\$ 32,910</u>	<u>\$ 80,053</u>	<u>\$ 126,479</u>	<u>\$ 1,980,387</u>

CALHOUN COUNTY, TEXAS
DISCRETELY PRESENTED COMPONENT UNIT
STATEMENT OF NET POSITION
DECEMBER 31, 2019

	Discretely Presented Component Unit	
	Memorial Medical Center	
	2019	2018
ASSETS		
Cash and Cash Equivalents	\$ 835,418	\$ 3,289,130
Receivables (Net of Allowance for Uncollectibles)	19,594,866	14,914,405
Prepaid Items and Other Current Assets	3,673,400	2,709,287
Capital Assets (Net of Accumulated Depreciation)		
Land	461,793	461,793
Construction in Progress	500	500
Buildings	4,055,119	4,345,567
Furniture, Fixtures and Equipment	1,480,742	1,154,570
Lease Assets	1,066,756	1,046,775
TOTAL ASSETS	31,168,594	27,922,027
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows - Pension Related	3,664,737	1,271,387
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 3,664,737	\$ 1,271,387
LIABILITIES		
Accounts Payable	\$ 14,855,310	\$ 12,569,996
Accrued and Other Liabilities	2,292,790	2,295,053
<i>Noncurrent Liabilities:</i>		
Due in One Year	280,727	259,220
Due in More Than One Year	489,981	765,826
Net Pension Liability	4,731,148	897,238
TOTAL LIABILITIES	22,649,956	16,787,333
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows - Pension Related	28,650	710,139
TOTAL DEFERRED OUTFLOWS OF RESOURCES	28,650	710,139
NET POSITION:		
Net Investment in Capital Assets	6,294,202	5,984,159
Unrestricted	5,860,523	5,711,783
TOTAL NET POSITION	\$ 12,154,725	\$ 11,695,942

CALHOUN COUNTY, TEXAS
DISCRETELY PRESENTED COMPONENT UNIT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
DECEMBER 31, 2019

	Discretely Presented Component Unit	
	Memorial Medical Center	
	2019	2018
OPERATING REVENUES:		
Patient Service Revenues	\$ 27,806,914	\$ 24,426,673
Nursing Home Resident Revenue	58,935,509	56,208,993
Other Operating Revenues	2,874,158	1,755,520
TOTAL OPERATING REVENUES	89,616,581	82,391,186
OPERATING EXPENSES:		
Salaries and Wages	11,478,255	10,383,287
Employee Benefits	4,862,328	3,716,895
Purchased Services and Professional Fees	8,756,726	7,643,068
Insurance	59,355	41,362
Supplies	5,519,525	5,029,062
Nursing Home Expenses	57,502,833	55,271,738
Depreciation and Amortization	983,531	1,077,148
TOTAL OPERATING EXPENSES	89,162,553	83,162,560
Operating Income (Loss)	454,028	(771,374)
NONOPERATING REVENUES (EXPENSES)		
Investment Income	14,914	14,599
Interest Expense	(30,159)	(39,643)
TOTAL NONOPERATING REVENUES (EXPENSES)	(15,245)	(25,044)
Excess of Revenues Over Expenses Before Grants for Property and Equipment	438,783	(796,418)
GRANTS FOR PROPERTY AND EQUIPMENT	20,000	23,796
Change in Net Position	458,783	(772,622)
Net Position at Beginning of Year	11,695,942	12,468,564
Net Position at End of Year	\$ 12,154,725	\$ 11,695,942

CALHOUN COUNTY, TEXAS
DISCRETELY PRESENTED COMPONENT UNIT
STATEMENT OF CASH FLOWS
DECEMBER 31, 2019

	<u>Discretely Presented Component Unit</u>	
	<u>Memorial Medical Center</u>	
	<u>2019</u>	<u>2018</u>
Cash Flows From Operating Activities		
Receipts from On-behalf Patients	\$ 82,220,876	\$ 78,862,025
Payments to Suppliers and Contractors	(70,517,238)	(65,501,512)
Payments to Employees	(15,742,689)	(13,490,740)
Other Receipts, Net	2,874,158	1,750,671
Net Cash Provided (Used) By Operating Activities	<u>(1,164,893)</u>	<u>1,620,444</u>
Cash Flows From Noncapital Financing Activities		
Proceeds from Issuance of Note Payable	1,000,000	1,024,512
Principal Paid on Notes Payable	(1,000,000)	(1,024,512)
Net Cash Provided (Used) By Noncapital Financing Activities	<u>-</u>	<u>-</u>
Cash Flows From Capital and Related Financing Activities		
Grants for Property and Equipment	20,000	23,796
Principal Paid on Long-term Debt	(304,775)	(364,340)
Interest Paid on Long-term Debt	(30,159)	(39,643)
Purchase of Capital Assets	(988,799)	(777,672)
Net Cash Provided (Used) for Capital And Related Financing Activities	<u>(1,303,733)</u>	<u>(1,157,859)</u>
Cash Flows From Investing Activities		
Interest on Investments	14,914	14,599
Proceeds from Disposition of Investments	-	500,000
Net Cash Provided (Used) for Investing Activities	<u>14,914</u>	<u>514,599</u>
Net Increase (Decrease) in Cash And Cash Equivalents	(2,453,712)	977,184
Cash and Cash Equivalents, Beginning of Year	3,289,130	2,311,946
Cash and Cash Equivalents, End of Year	<u>\$ 835,418</u>	<u>\$ 3,289,130</u>

CALHOUN COUNTY, TEXAS
DISCRETELY PRESENTED COMPONENT UNIT
STATEMENT OF CASH FLOWS (CONTINUED)
DECEMBER 31, 2019

	<u>Discretely Presented Component Unit</u>	
	<u>Memorial Medical Center</u>	
	<u>2019</u>	<u>2018</u>
Reconciliation of Net Operating Revenues (Expenses) to		
Net Cash Provided by Operative Activities		
Operating Loss	\$ 454,028	\$ (771,374)
Depreciation and Amortization	983,531	1,077,148
Provision for Uncollectible Accounts	5,250,000	5,521,000
Gain on Disposal of Assets	-	(4,849)
Changes in Operating Assets and Liabilities:		
Patient Accounts Receivables, Net	(9,518,865)	(6,828,792)
Estimated Amounts Due From and To Third-Party Payers	(411,596)	(230,436)
Accounts Payable and Accrued Expenses	2,283,051	2,625,285
Other Assets and Liabilities	(205,042)	232,462
Net Cash Provided (Used) By Operating Activities	<u>\$ (1,164,893)</u>	<u>\$ 1,620,444</u>
 Supplemental Cash Flows Information		
Capital Lease Obligation Incurred for Capital Assets	\$ 50,437	\$ 95,890

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, 2019, 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 29, 2020.

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 29, 2020.

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.



Armstrong, Vaughan & Associates, P.C.

July 29, 2020

