



CALHOUN COUNTY, TEXAS

***ANNUAL
FINANCIAL REPORT***

***FISCAL YEAR ENDED
DECEMBER 31, 2020***

DEPARTMENT ISSUING REPORT

Calhoun County Auditor's Office
Cindy Mueller, County Auditor



CALHOUN COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2020

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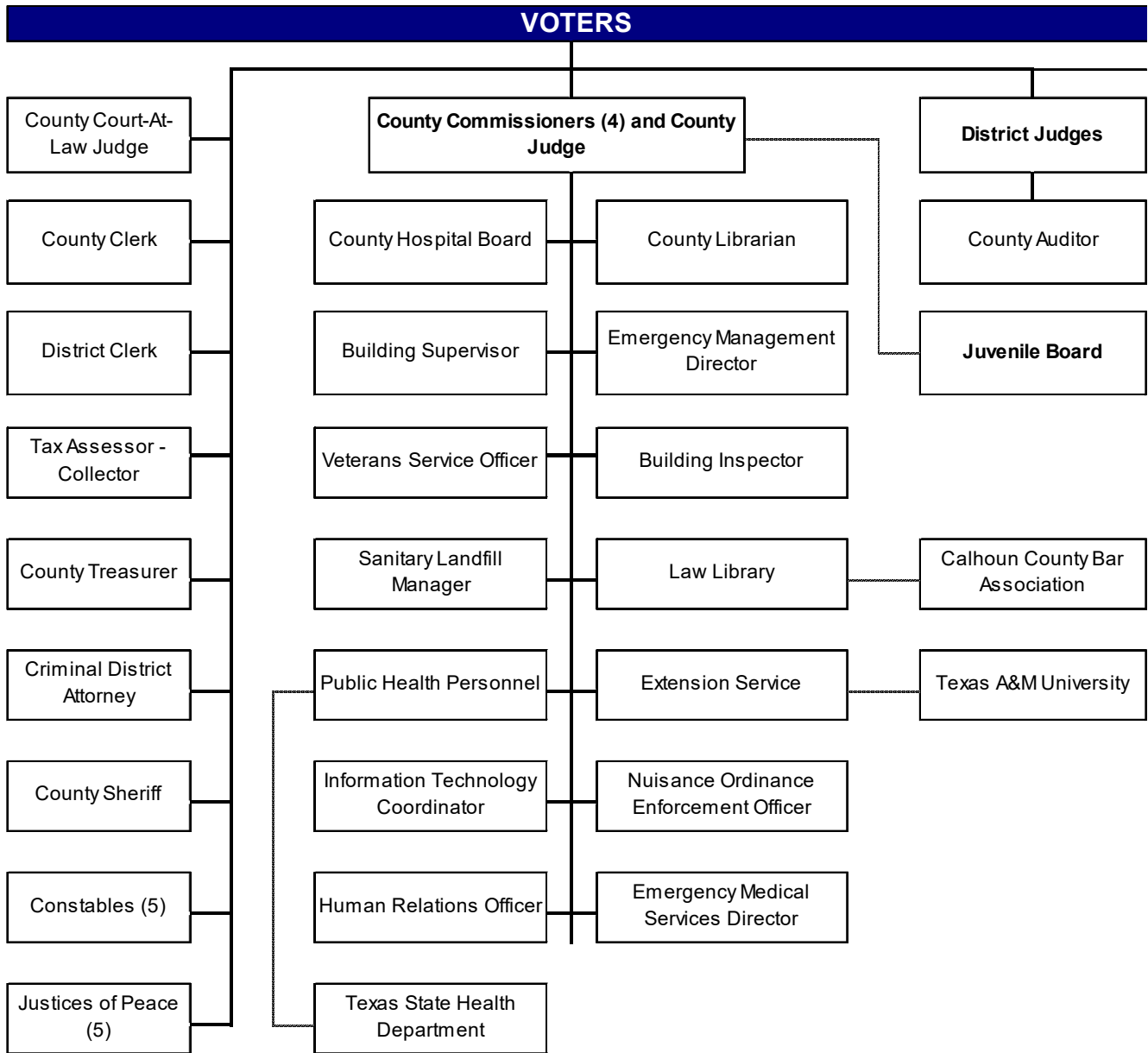
PRINCIPAL OFFICIALS

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.....KERRI BOYD
COUNTY CLERK ANNA GOODMAN
DISTRICT CLERK.....ANNA KABELA
SHERIFF BOBBIE VICKERY
DISTRICT ATTORNEY.....DAN HEARD
COUNTY COURT-AT-LAW JUDGEALEX HERNANDEZ

OFFICIAL ISSUING REPORT

COUNTY AUDITOR

CALHOUN COUNTY ORGANIZATIONAL CHART





Armstrong, Vaughan & Associates, P. C.

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

Report on the 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, 2020, 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, 2020, 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.

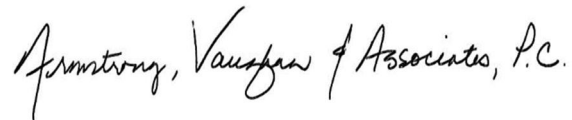
Other Information

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 non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a separate report dated August 25, 2021 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 black ink that reads "Armstrong, Vaughan & Associates, P.C." The signature is written in a cursive, flowing style.

Armstrong, Vaughan & Associates, P.C.

August 25, 2021

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, 2020. 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, 2020 by \$80.0 million (net position), an increase from the previous year of 9.0%.
- The total assets and deferred outflows of resources of Medical Memorial Center exceeded the liabilities and deferred inflows of resources at December 31, 2020 by \$14.6 million (net position), an increase from the previous year of 19.0%.
- During the year, the County's expenses were \$26.3 million, which was \$6.6 million less than the \$32.9 million generated in taxes and other revenues for governmental activities.
- Total revenue from all sources was \$32.9 million. The primary revenue sources for governmental activities were property (ad valorem) taxes (\$19.0 million), sales tax (\$4.2 million), operating grants and contributions (\$3.8 million), and charges for services (\$3.6 million). These four revenue sources accounted for 57.8%, 12.7%, 11.7%, and 10.8% respectively, or 93.0% of total governmental activities revenues.
- Total expenses for governmental activities were \$26.3 million. The largest functional expenses were public safety (\$7.4 million), roads and bridges (\$5.3 million), and health and welfare (\$3.8 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 \$24.8 million, an increase of \$2.1 million from December 31, 2019.
- Of the total fund balance for General Fund (\$24.8 million), the unassigned fund balance of \$20.6 million equals 82.9% of the fiscal year 2020 total general fund balance. Commissioner's Court assigned \$3.5 million or 14.1% of total fund balance for a line of credit to the Memorial Medical Hospital (component unit).
- At December 31, 2020, the County's nonmajor funds reported a fund balance of \$9.3 million, an increase of \$.9 million from December 31, 2019.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

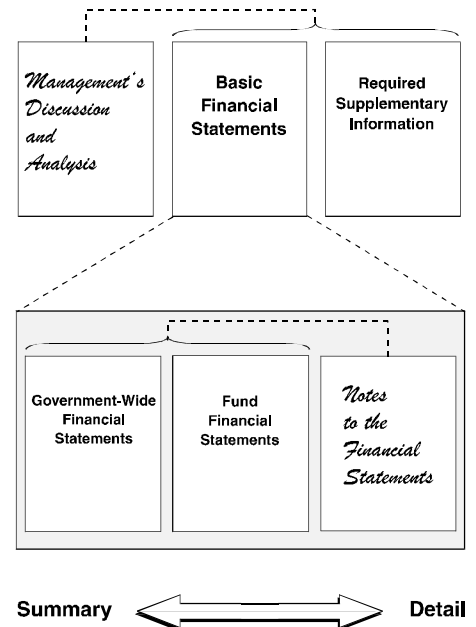
The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the County’s overall financial status.

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

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

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

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



Government-wide Statements

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

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

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

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

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

Fund Financial Statements

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

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

The County has the following kinds of funds:

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

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Statement of Net Position

The County's combined net position was \$94.0 million at December 31, 2020. (See Table A-1).

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

	Governmental Activities			Discretely Presented Component Unit		
	2020	2019	% Change	2020	2019	% Change
ASSETS						
Cash and Cash Equivalents	\$ 30,963,224	\$ 30,702,195	0.9%	\$ 5,529,092	\$ 835,418	561.84%
Receivables (Net of Allowance)	12,154,635	10,294,831	18.1%	22,230,329	19,594,866	13.45%
Due from Others	1,928,970	1,974,252	-2.3%	-	-	0.0%
Inventories	447,492	431,579	3.7%	-	880,187	-100.00%
Prepaid Items and Other Current Assets	309,874	272,110	13.9%	7,975,277	2,793,213	185.52%
Notes Receivable - Component Unit	500,000	-	100.0%	-	-	0.00%
Restricted Cash and Cash Equivalents	16,273,234	12,104,424	34.4%	-	-	0.0%
Capital Assets (Net of Accumulated Depreciation)	47,004,635	44,569,725	5.5%	6,775,294	7,064,910	-4.10%
Prepaid Management Fees - Nursing Homes - Long Term	-	-	0.0%	2,652,023	-	100.0%
TOTAL ASSETS	<u>109,582,064</u>	<u>100,349,116</u>	9.2%	<u>45,162,015</u>	<u>31,168,594</u>	44.90%
DEFERRED OUTFLOWS OF RESOURCES						
	<u>1,481,204</u>	<u>4,491,035</u>	-67.0%	<u>1,066,532</u>	<u>3,664,737</u>	-70.90%
LIABILITIES						
Accounts Payable	1,615,542	701,434	130.3%	16,164,815	14,855,310	8.82%
Accrued and Other Liabilities	631,212	451,704	39.7%	5,978,966	2,292,790	160.77%
Due to Others	1,978,855	1,779,884	11.2%	-	-	0.0%
Accrued Interest	43,671	56,921	-23.3%	-	-	0.0%
Due Within One Year	1,433,823	1,312,549	9.2%	846,415	280,727	201.51%
Due in More Than One Year	2,566,048	3,462,665	-25.9%	6,237,755	489,981	1173.06%
Net Pension Liability	1,052,245	4,867,582	-78.4%	1,385,737	4,731,148	-70.71%
TOTAL LIABILITIES	<u>9,321,396</u>	<u>12,632,739</u>	-26.2%	<u>30,613,688</u>	<u>22,649,956</u>	35.16%
DEFERRED INFLOWS OF RESOURCES						
	<u>22,191,185</u>	<u>19,236,498</u>	15.4%	<u>1,147,355</u>	<u>28,650</u>	3904.73%
NET POSITION:						
Net Investment in Capital Assets	43,252,619	40,064,312	8.0%	5,831,315	6,294,202	-7.35%
Restricted Net Position	4,919,242	4,970,909	-1.0%	-	-	0.0%
Designated Net Position	3,500,000	-	100.0%	-	-	0.0%
Unrestricted Net Position	27,878,826	27,935,693	-0.2%	8,636,189	5,860,523	47.36%
TOTAL NET POSITION	<u>\$ 79,550,687</u>	<u>\$ 72,970,914</u>	4.2%	<u>\$ 14,467,504</u>	<u>\$ 12,154,725</u>	19.03%

The County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$80.0 million at the close of the current fiscal year. Of this amount, \$42.8 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

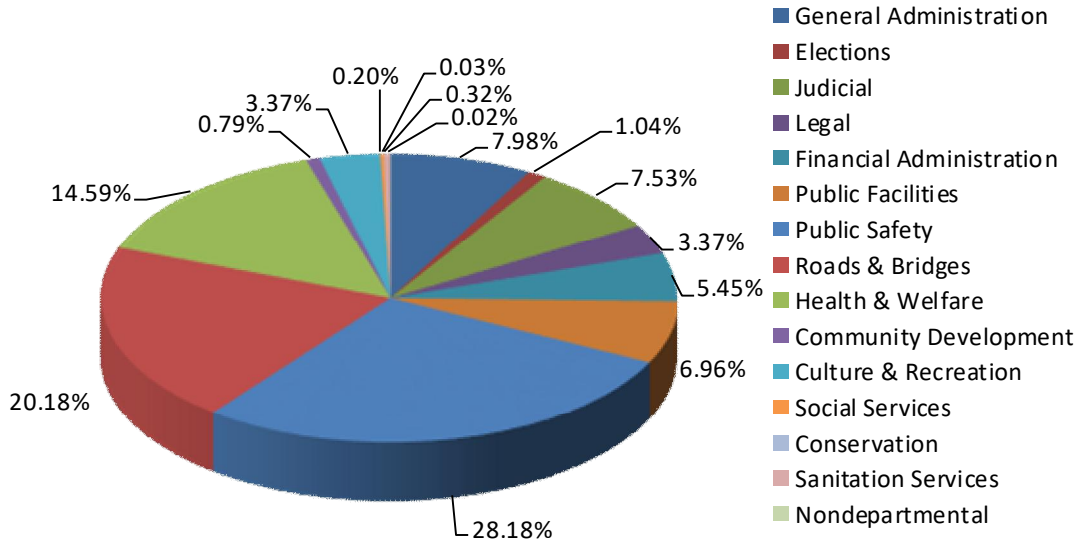
Table A-2 indicates changes in net position for governmental activities. (Note: The County does not have any business-type activities.)

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

	Governmental Activities			Discretely Presented Component Unit		
	2020	2019	% Change	2020	2019	% Change
Revenues						
Program Revenues:						
Charges for Services	\$ 3,552,244	\$ 3,780,238	-6.0%	\$94,013,924	\$ 89,616,581	4.9%
Operating Grants and Contributions	3,843,970	3,218,619	19.4%	8,250,809	-	100.0%
Capital Grants and Contributions	1,341,877	2,998,656	-55.3%	-	20,000	-100.0%
General Revenues:						
Property Taxes	19,007,980	16,286,885	16.7%	-	-	0.0%
Sales Tax and Other Tax	4,180,132	3,768,906	10.9%	-	-	0.0%
Other Taxes	55,742	66,596	-16.3%	-	-	0.0%
Investment Earnings	385,027	766,504	-49.8%	39,880	14,914	167.40%
Miscellaneous Revenues	493,443	774,094	-36.3%	-	-	0.0%
Total Revenues	<u>32,860,415</u>	<u>31,660,498</u>	3.8%	<u>102,304,613</u>	<u>89,651,495</u>	14.1%
Expenses:						
General Administration	2,087,212	2,069,000	0.9%	-	-	0.0%
Elections	270,628	267,411	1.2%	-	-	0.0%
Judicial	1,968,424	1,977,841	-0.5%	-	-	0.0%
Legal	880,561	973,884	-9.6%	-	-	0.0%
Financial Administration	1,423,734	1,447,252	-1.6%	-	-	0.0%
Public Facilities	1,819,515	1,563,223	16.4%	-	-	0.0%
Public Safety	7,366,685	7,827,238	-5.9%	-	-	0.0%
Roads & Bridges	5,276,403	5,390,654	-2.1%	-	-	0.0%
Health & Welfare	3,813,079	3,399,551	12.2%	-	-	0.0%
Community Development	205,379	182,784	12.4%	-	-	0.0%
Culture & Recreation	880,855	971,847	-9.4%	-	-	0.0%
Social Services	53,481	57,768	-7.4%	-	-	0.0%
Conservation	7,750	7,750	0.0%	-	-	0.0%
Sanitation Services	84,083	87,446	-3.8%	-	-	0.0%
Nondepartmental	5,000	2	100.0%	-	-	0.0%
Interest & Fiscal Charges	137,853	171,854	-19.8%	-	-	0.0%
Memorial Medical Center	-	-	0.0%	99,991,834	89,192,712	12.1%
Total Expenses	<u>26,280,642</u>	<u>26,395,505</u>	-0.4%	<u>99,991,834</u>	<u>89,192,712</u>	12.1%
Increase (Decrease) in Net Position	<u>\$ 6,579,773</u>	<u>\$ 5,264,993</u>	25.0%	<u>\$ 2,312,779</u>	<u>\$ 458,783</u>	404.1%

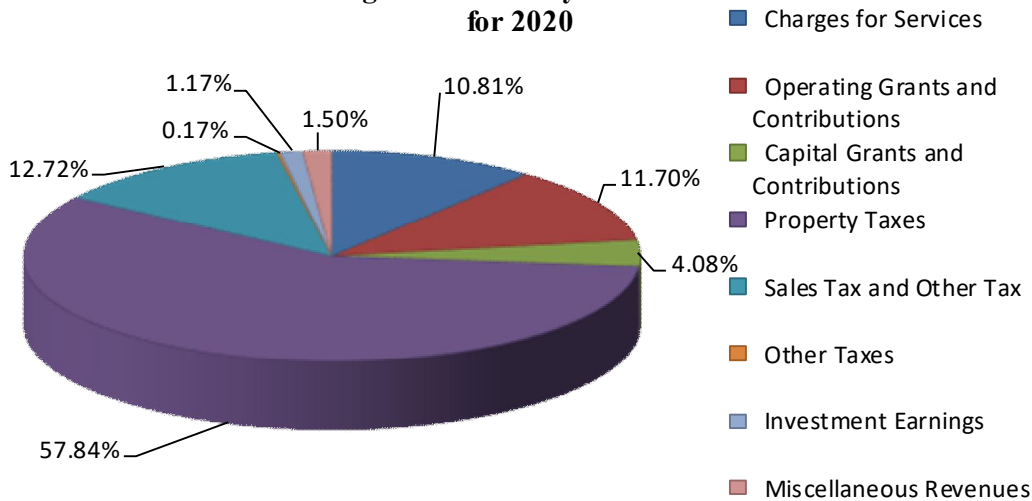
Expenditures. The total cost of all programs and services was \$26.3 million (see Figure A-3).

Figure A-3 County Expenses for 2020



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

Figure A-4 County Revenues for 2020



Revenues. The County’s total revenues were \$32.9 million. A significant portion, 70.5%, of the County’s revenue comes from taxes, including primarily property tax and sales tax. (See Figure A-4.) Other revenue sources include 10.8% from charges for services, with 11.7% 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 \$26.3 million.
- However, the amount that our taxpayers paid for these activities through property taxes was \$19.0 million and \$4.2 million through sales tax.
- The cost paid by those who directly benefited from the programs was \$3.6 million.

The total received by the County for operating grants and contributions was \$3.8 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	
	2020	2019	2020	2019
General Administration	\$ 2,087,212	\$ 2,069,000	\$ (1,299,462)	\$ (417,377)
Elections	270,628	267,411	(245,996)	(242,647)
Judicial	1,968,424	1,977,841	(1,469,861)	(1,143,048)
Legal	880,561	973,884	(832,358)	(932,294)
Financial Administration	1,423,734	1,447,252	(970,713)	(1,005,015)
Public Facilities	1,819,515	1,563,223	(1,581,435)	(143,475)
Public Safety	7,366,685	7,827,238	(5,413,885)	(5,695,905)
Roads & Bridges	5,276,403	5,390,654	(2,275,159)	(3,501,643)
Health & Welfare	3,813,079	3,399,551	(2,149,380)	(1,910,655)
Community Development	205,379	182,784	(205,379)	(182,784)
Culture & Recreation	880,855	971,847	(854,316)	(941,373)
Social Services	53,481	57,768	(53,481)	(57,768)
Conservation	7,750	7,750	(7,750)	(7,750)
Sanitation Services	84,083	87,446	(40,523)	(44,402)
Nondepartmental	5,000	2	(5,000)	(2)

FINANCIAL ANALYSIS OF THE COUNTY’S FUNDS

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

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

At the end of the current fiscal year, the County’s governmental funds reported combined ending fund balance of \$34.2 million, an increase of \$3.0 million in comparison with the prior year. The increase can be attributed to the increases in ad valorem taxes, sales tax and grants.

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

General Fund. The General Fund is the chief operating fund of the County. The total fund balance for general fund was \$24.8 million with the unassigned fund balance of the General Fund at \$20.1 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 2020 represents 83.4% of total General Fund actual expenditures. This significant fund balance to total expenditure ratio indicates a healthy financial position.

Expenditures in the General Fund increased by approximately \$1.3 million or about 5.4% 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 2020, the County had invested \$47.0 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 \$2.4 million or 5.5% percent more than last year.

Table A-4
County's Capital Assets

	Governmental Activities		Discretely Presented Component Unit	
	2020	2019	2020	2019
Land	\$ 8,754,777	\$ 8,689,587	\$ 461,793	\$ 461,793
Infrastructure	22,262,758	21,649,058	-	-
Buildings and Improvements	24,765,845	24,687,659	13,464,332	13,464,332
Improvements Other Than Buildings	11,863,235	11,783,350	-	-
Furniture, Fixtures, and Equipment	23,343,557	21,510,148	9,331,152	9,817,521
Construction In Progress	3,289,681	982,642	500	500
Lease Assets	-	-	4,253,050	3,786,848
Totals at Historical Cost	<u>94,279,853</u>	<u>89,302,444</u>	<u>27,510,827</u>	<u>27,530,994</u>
Total Accumulate Depreciation	(47,275,218)	(44,732,719)	(20,735,533)	(20,466,084)
Net Capital Assets	<u>\$ 47,004,635</u>	<u>\$ 44,569,725</u>	<u>\$ 6,775,294</u>	<u>\$ 7,064,910</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 \$3.6 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	
	2020	2019	2020	2019
Refunding Bond, Series 2010	\$ 1,870,000	\$ 2,295,000	\$ -	\$ -
Refunding Bond, Series 2012	1,385,000	1,995,000	-	-
Capital Lease Obligation	330,003	79,704	943,979	770,708
Total Outstanding Debt	<u>\$ 3,585,003</u>	<u>\$ 4,369,704</u>	<u>\$ 943,979</u>	<u>\$ 770,708</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 2020 property tax rate adopted by the Commissioners Court, \$.5872 per hundred dollar valuation, was an increase of .03 from the 2019 tax rate. The total tax levy for the 2020 fiscal year was \$20.8 million. Before the adjustment for newly added property, the tax rate adjusts to only allow the county to receive the same tax levy as the previous year. Therefore, additional property tax revenue is generated from new property and tax rate increases in accordance with the State of Texas' Truth-In Taxation laws.

The general operating fund spending increased in the 2021 budget to \$26.5 million from \$25.1 million in the 2020 budget. This is a 5.2% 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, 2020

	Primary Government	Component Unit
	Governmental Activities	Memorial Medical Center
ASSETS		
Cash and Cash Equivalents	\$ 30,963,224	\$ 5,529,092
Receivables (Net of Allowance for Uncollectibles)	12,154,635	22,230,329
Due from Others	1,928,970	-
Inventories	447,492	-
Prepaid Items and Other Current Assets	309,874	7,975,277
Notes Receivable - Component Unit	500,000	-
Restricted Assets:		
Cash and Cash Equivalents	16,273,234	-
Capital Assets (Net of Accumulated Depreciation)		
Land	8,754,777	461,793
Construction in Progress	3,289,681	500
Buildings	15,194,466	3,764,596
Improvements Other than Buildings	4,383,799	-
Furniture, Fixtures and Equipment	9,142,514	1,659,752
Infrastructure	6,239,398	-
Lease Assets	-	888,653
Prepaid Management Fees - Nursing Homes - Long Term	-	2,652,023
TOTAL ASSETS	<u>109,582,064</u>	<u>45,162,015</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows - Pension Related	1,335,436	1,066,532
Deferred Outflows - Debt Refundings	145,768	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 1,481,204</u>	<u>\$ 1,066,532</u>

See accompanying notes to basic financial statements.

CALHOUN COUNTY, TEXAS
STATEMENT OF NET POSITION (CONTINUED)
DECEMBER 31, 2020

	Primary Government	Component Unit
	Governmental Activities	Memorial Medical Center
LIABILITIES		
Accounts Payable	\$ 1,615,542	\$ 16,164,815
Accrued and Other Liabilities	631,212	5,978,966
Due to Others	1,978,855	-
Interest Payable	43,671	-
<i>Noncurrent Liabilities:</i>		
Due in One Year	1,433,823	846,415
Due in More Than One Year	2,566,048	6,237,755
Net Pension Liability	1,052,245	1,385,737
TOTAL LIABILITIES	<u>9,321,396</u>	<u>30,613,688</u>
DEFERRED INFLOWS OF RESOURCES		
Property Taxes Levied For Future Periods	20,630,472	-
Deferred Inflows - Pension Related	1,560,713	1,147,355
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>22,191,185</u>	<u>1,147,355</u>
NET POSITION:		
Net Investment in Capital Assets	43,252,619	5,831,315
Restricted For:		
Debt Service	1,221,131	-
Capital Projects	3,698,111	-
Designated to MMC - Component Unit	3,500,000	-
Unrestricted	27,878,826	8,636,189
TOTAL NET POSITION	<u>\$ 79,550,687</u>	<u>\$ 14,467,504</u>

See accompanying notes to basic financial statements.

CALHOUN COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

Functions and Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Administration	\$ (2,087,212)	\$ 371,643	\$ 399,383	\$ 16,724
Elections	(270,628)	24,632	-	-
Judicial	(1,968,424)	398,849	99,714	-
Legal	(880,561)	19,249	28,954	-
Financial Administration	(1,423,734)	453,021	-	-
Public Facilities	(1,819,515)	63,392	100,152	74,536
Public Safety	(7,366,685)	411,067	1,541,733	-
Roads & Bridges	(5,276,403)	236,420	1,514,207	1,250,617
Health & Welfare	(3,813,079)	1,518,135	145,564	-
Community Development	(205,379)	-	-	-
Culture & Recreation	(880,855)	12,276	14,263	-
Social Services	(53,481)	-	-	-
Conservation	(7,750)	-	-	-
Sanitation Services	(84,083)	43,560	-	-
Nondepartmental	(5,000)	-	-	-
Interest & Fiscal Charges	(137,853)	-	-	-
Total Governmental Activities	<u>\$ (26,280,642)</u>	<u>\$ 3,552,244</u>	<u>\$ 3,843,970</u>	<u>\$ 1,341,877</u>
Component Unit:				
Memorial Medical Center	<u>\$ (99,991,834)</u>	<u>\$ 94,013,924</u>	<u>\$ 8,250,809</u>	<u>\$ -</u>
General Revenues:				
Taxes				
General Property Taxes				
Sales Taxes				
Other Taxes				
Interest and Investment Earnings				
Miscellaneous				
Total General Revenues				
Change in Net Position				
Net Position at Beginning of Year				
Net Position at End of Year				

See accompanying notes to basic financial statements.

Net (Expense) Revenues and Changes in Net Assets	
<u>Primary Government</u>	<u>Component Unit</u>
<u>Governmental Activities</u>	<u>Memorial Medical Center</u>
\$ (1,299,462)	
(245,996)	
(1,469,861)	
(832,358)	
(970,713)	
(1,581,435)	
(5,413,885)	
(2,275,159)	
(2,149,380)	
(205,379)	
(854,316)	
(53,481)	
(7,750)	
(40,523)	
(5,000)	
(137,853)	
<u>(17,542,551)</u>	
	<u>\$ 2,272,899</u>
19,007,980	-
4,180,132	-
55,742	-
385,027	39,880
493,443	-
<u>24,122,324</u>	<u>39,880</u>
6,579,773	2,312,779
<u>72,970,914</u>	<u>12,154,725</u>
<u>\$ 79,550,687</u>	<u>\$ 14,467,504</u>

CALHOUN COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and Cash Equivalents	\$ 19,501,183	\$ 11,462,041	\$ 30,963,224
Receivables (Net of Allowance for Uncollectibles):			
Taxes	6,822,903	416,427	7,239,330
Accounts	4,480,725	434,580	4,915,305
Due from Others	1,610,905	318,065	1,928,970
Due from Other Funds	1,409,570	-	1,409,570
Notes Receivable - Component Unit	500,000	-	500,000
Inventories	447,492	-	447,492
Prepaid Items and Other Current Assets	305,999	3,875	309,874
Restricted Assets:			
Cash and Cash Equivalents	15,485,042	788,192	16,273,234
TOTAL ASSETS	\$ 50,563,819	\$ 13,423,180	\$ 63,986,999
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
<i>Liabilities:</i>			
Accounts Payable	\$ 597,367	\$ 1,018,175	\$ 1,615,542
Accrued and Other Liabilities	626,823	4,389	631,212
Due to Other Funds	-	1,409,570	1,409,570
Due to Others	1,946,542	32,312	1,978,854
<i>Total Liabilities</i>	<i>3,170,732</i>	<i>2,464,446</i>	<i>5,635,178</i>
 <i>Deferred Inflows of Resources</i>			
Deferred Revenues	22,543,416	1,610,506	24,153,922
<i>Total Deferred Inflows of Resources</i>	<i>22,543,416</i>	<i>1,610,506</i>	<i>24,153,922</i>
 <i>Fund Balances:</i>			
Non-spendable	1,253,491	3,875	1,257,366
Restricted	-	5,848,038	5,848,038
Committed	3,500,000	136,496	3,636,496
Assigned	-	3,359,819	3,359,819
Unassigned Fund Balance	20,096,180	-	20,096,180
<i>Total Fund Balances</i>	<i>24,849,671</i>	<i>9,348,228</i>	<i>34,197,899</i>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 50,563,819	\$ 13,423,180	\$ 63,986,999

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, 2020

TOTAL FUND BALANCE - TOTAL GOVERNMENTAL FUNDS		\$ 34,197,899
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital Assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		47,004,635
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		3,523,449
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	(247,855)	
Deferred Outflows - Debt Refundings	145,768	
Bonds, Capital Lease and Premium Payable	<u>(3,752,016)</u>	(3,854,103)
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	(1,052,245)	
Deferred Inflows - Pension Related	(1,560,713)	
Deferred Outflows - Pension Related	<u>1,335,436</u>	(1,277,522)
Accrued interest payable on long-term-bonds is not due and payable in the current period and, therefore, not reported in the funds.		<u>(43,671)</u>
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		<u><u>\$ 79,550,687</u></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, 2020

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Taxes:			
Ad Valorem Taxes	\$ 17,811,289	\$ 1,147,277	\$ 18,958,566
Sales Taxes	4,180,132	-	4,180,132
Other Taxes	56,999	-	56,999
Intergovernmental	358,201	4,252,265	4,610,466
Charges for Service	1,907,616	432,090	2,339,706
Permits & Licenses	15,356	266,930	282,286
Fines & Forfeitures	193,861	58,303	252,164
Interest	315,498	59,592	375,090
Gifts & Contributions	398,383	208,758	607,141
Rents & Leases	32,584	19,550	52,134
Miscellaneous	344,468	60,271	404,739
TOTAL REVENUES	<u>25,614,387</u>	<u>6,505,036</u>	<u>32,119,423</u>
EXPENDITURES			
<i>Current:</i>			
General Administration	2,090,929	30,799	2,121,728
Elections	275,586	12,737	288,323
Judicial	1,762,851	60,685	1,823,536
Legal	885,123	33,299	918,422
Financial Administration	1,397,408	-	1,397,408
Public Facilities	1,061,091	265,618	1,326,709
Public Safety	6,768,957	1,698,033	8,466,990
Roads & Bridges	5,413,777	1,486,896	6,900,673
Health & Welfare	3,846,576	31,084	3,877,660
Community Development	215,741	-	215,741
Culture and Recreation	662,964	133,052	796,016
Social Services	53,322	-	53,322
Conservation	7,750	161,342	169,092
Sanitation Services	72,056	-	72,056
<i>Debt Service:</i>			
Principal	169,885	1,035,000	1,204,885
Interest and Fiscal Charges	4,430	152,220	156,650
TOTAL EXPENDITURES	<u>24,688,446</u>	<u>5,100,765</u>	<u>29,789,211</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 925,941</u>	<u>\$ 1,404,271</u>	<u>\$ 2,330,212</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, 2020

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
OTHER FINANCING SOURCES (USES)			
Transfers In	\$ 600,000	\$ 93,306	\$ 693,306
Transfers Out (Uses)	(86,050)	(607,256)	(693,306)
Insurance Proceeds	117,849	-	117,849
Proceed from Leases	420,184		420,184
Proceeds from Sale of Capital Assets	<u>118,206</u>	<u>-</u>	<u>118,206</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,170,189</u>	<u>(513,950)</u>	<u>656,239</u>
 Net Change in Fund Balance	 2,096,130	 890,321	 2,986,451
 Fund Balances at Beginning of Year	 <u>22,753,541</u>	 <u>8,457,907</u>	 <u>31,211,448</u>
Fund Balances at End of Year	<u>\$ 24,849,671</u>	<u>\$ 9,348,228</u>	<u>\$ 34,197,899</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, 2020

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS \$ 2,986,451

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	5,406,907	
Current Period Depreciation	<u>(2,872,311)</u>	2,534,596

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. (99,686)

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	12,316	
EMS Receivables	462,232	
Change in Property Taxes Receivable Not Collected within 60 Days of Year End	<u>50,754</u>	525,302

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	1,204,885	
Amortization of Loss Refunding	(42,851)	
Amortization of Bond Premium	48,399	
Proceeds from Capital Lease	<u>(420,184)</u>	790,249

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	(57,757)	
Accrued Interest on Bond	<u>13,250</u>	(44,507)

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. (112,632)

CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES	<u><u>\$ 6,579,773</u></u>
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CALHOUN COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2020

	Agency Funds
ASSETS	
Cash and Investments	\$ 999,747
Receivables (Net of Allowances for Uncollectibles):	
Accounts	452
Accounts Receivable - County	17,799
Due from Other Governments	816,450
Due from Others	8,103
TOTAL ASSETS	\$ 1,842,551
 LIABILITIES	
Accounts Payable	\$ 90,067
Accounts Payable - County	94,974
Due to Other Governments	1,281,093
Due to Others	376,417
TOTAL LIABILITIES	\$ 1,842,551

See accompanying notes to basic financial statements.



CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. REPORTING ENTITY (Continued)

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

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The statement of activities reflects the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

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

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

The **government-wide financial statements** are reported using the economic resources measurement focus and the accrual basis of accounting. This measurement focus is also used for the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Major revenue types, which have been accrued, are revenue from the investments, intergovernmental revenue and charges for services. Grants are recognized as revenue when all applicable eligibility requirements imposed by the provider are met.

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

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

The government reports the following major governmental funds:

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

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

Fiduciary fund level financial statements include fiduciary funds which are classified into private purpose trust and agency funds. Agency funds do not involve a formal trust agreement. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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

4. CASH AND INVESTMENTS

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

The County is authorized to invest in (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas of the United States; (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated of not less than "AA" or its equivalent; (5) certificates of deposit issued by state and national banks domiciled in Texas that are guaranteed or insured by the Federal Deposit Insurance Corporation (FDIC) or its successor, or secured by obligations mentioned above; and (6) fully collateralized direct repurchase agreements having a defined termination date. In addition, the County is authorized to invest in local government investment pools. The investment pools operate in accordance with appropriate state laws and regulations and have regulatory oversight from the Texas Public Funds Investment Act Sec. 2256.0016. The fair value of the City's position in each pool is the same as the net asset value of the pool shares

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

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, 2020

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, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

10. COMPENSATED ABSENCES

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

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

11. UNEARNED REVENUE

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

12. INTERFUND TRANSFERS

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

13. LONG-TERM OBLIGATIONS

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

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

14. PENSIONS

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

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

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, 2020

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 2019 financial statements to conform to the 2020 financial statement presentation. The reclassifications had no effect on the changes in financial position.

19. MMC – NET PATIENT SERVICE REVENUE

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

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

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

Approximately 70 and 72 percent of net patient service revenue is from participation in the Medicare and state sponsored Medicaid programs for the years ended December 31, 2020 and 2019, respectively. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation and change. As a result, it is reasonably possible that recorded estimates will change materially in the near term.

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

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

20. MMC – NURSING HOME REVENUE

In February 2015, April 2017, May 2019 and May 2020, the Medical Center entered into a series of lease and management agreements with nursing facility operators that resulted in the Medical Center becoming the legal license holder and operator of a total of seven nursing homes. The lease agreements call for annual payments approximating \$8,811,000 and \$6,951,000 as of December 31, 2020 and 2019, respectively. The leases expire in August 2021 through August 2022 and extend automatically either annually or every two years.

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

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

At December 31, 2020 and 2019 the MMC recorded prepaid expenses under the program of approximately \$3.4 million and \$1.5 million, respectively; which represents the prepaid intergovernmental transfers the MMC is required to contribute in advance of receiving any gross proceeds. As of December 31, 2020 and 2019, revenues recognized under this program were approximately \$7.2 million and \$4.9 million, respectively; and are included in nursing home resident revenue and expenses were approximately \$3.6 million and \$2.5 million, respectively, and are included in nursing home expenses.

21. SUPPLEMENTAL MEDICAID FUNDING REVENUE

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

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

21. SUPPLEMENTAL MEDICAID FUNDING REVENUE (Cont.)

The Waiver was originally effective from December 12, 2011 to September 30, 2016 and extended through December 2017 as HHSC and the Centers for Medicare and Medicaid Services (CMS) negotiated a longer term extension. On December 21, 2017 HHSC received an approved extension for CMS for the period of January 1, 2018 through September 30, 2022. Among other changes, the approved plan requires a change in the methodology used to allocate UC funds and a phase out of the DSRIP program over a 5 year period. On January 15, 2021, CMS approved an extension of the Waiver for an additional 10-year period through September 30, 2021, made changes to other funding programs and created new funding programs to reflect CMS policy changes. On April 16, 2021, CMS rescinded the extension approval citing an improper exemption from the public notice and comment process originally granted. As of June 1, 2022, the Waiver is set to expire on September 30, 2022 and future funding from the programs described herein is uncertain.

Total funding received through the Texas Medicaid supplemental funding programs was approximately \$2.8 million and \$4.3 million for the years ended December 31, 2020 and 2019, respectively.

The funding from the DSH Program and the UC Pool has historically been limited by a federally determined Hospital Specific Limit (HSL) calculation and is subject to recoupment based on subsequent audit results. There has been litigation in U.S. District and Appellate Courts regarding the legislative intent of certain aspects of the HSL calculation. On August 13, 2019, the D.C. circuit Court of Appeals issued an opinion in the case of *Children's Hospital Association of Texas vs. Azar* that held that the HSL could be reduced by payments received from other third payers related to Medicaid eligible patients and remanded the case back to District Court. The District Court's final ruling on this case was issued in November 2020, and hospitals in Texas lost the challenge to the HHS ruling which was reinstated back to the rule's original 2017 effective date. At December 31, 2020, the Medical Center recorded and expected overpayment related to this ruling of approximately \$30 thousand, which is included in the estimated amounts due to third-party payers on the balance sheet and is included in net patient service revenue on the statements of revenues, expenses and changes in net position.

22. MMC – GRANTS AND CONTRIBUTIONS

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

23. MMC – CHARITY CARE

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

CALHOUN COUNTY, TEXAS
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

24. MMC – INCOME TAXES

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

NOTE B - DEPOSITS AND INVESTMENTS

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

State statutes authorize the County to invest in (a) obligations of the United States or its agencies and instrumentalities; (b) direct obligations of the State of Texas or its agencies; (c) other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States; (d) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (e) certificates of deposit by state and national banks domiciled in this state that are (i) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (ii) secured by obligations that are described by (a) - (d). MMC is included in the County’s deposit policy for custodial credit risk which requires compliance with the provisions of state law. As of December 31, 2020, the County and MMC’s deposits and investments were as follows:

	County	MMC
Cash	\$ 25,029,542	\$ 5,529,092
Certificates of Deposit	23,206,663	-
	\$ 48,236,205	\$ 5,529,092

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, 2020, the government’s deposits were fully collateralized.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

NOTE B - DEPOSITS AND INVESTMENTS (continued)

Custodial Credit Risk - Investment. For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of December 31, 2020, the County's investments were held entirely in certificates of deposit at financial institutions.

As of December 31, 2020, the County had \$16,273,234 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 \$15,443,651 represents property taxes collected in advance to fund the 2019 budget.

NOTE C – RECEIVABLES

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

	General	Nonmajor Funds	Total Primary Government	Component Unit
Receivables:				
Property Tax Receivables	\$ 7,182,004	\$ 438,344	\$ 7,620,348	\$ -
Less: Allowance for Uncollectible Accounts	(359,099)	(21,918)	(381,017)	-
Court Fines and Receivables	5,001,374	1,010,520	6,011,894	-
Less: Allowance for Uncollectible Accounts	(1,618,784)	(575,939)	(2,194,723)	-
EMS Receivables	7,562,965	-	7,562,965	-
Less: Allowance for Uncollectible Accounts	(6,506,416)	-	(6,506,416)	-
Patient Accounts	-	-	-	5,586,000
Less: Allowance for Uncollectible Accounts	-	-	-	(2,349,776)
Nursing Home Residents	-	-	-	16,826,716
Less: Allowance for Uncollectible Accounts	-	-	-	(3,150,000)
Other Receivables	41,584	-	41,584	5,317,389
Due From Others	1,610,905	318,065	1,928,970	-
Net Total Receivables	<u>\$ 12,914,533</u>	<u>\$ 1,169,072</u>	<u>\$ 14,083,605</u>	<u>\$ 22,230,329</u>

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

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:

	General	Nonmajor Funds	Total Primary Government
Property Taxes Levied for Future Periods	\$ 12,991,385	\$ 754,819	\$ 13,746,204
Delinquent Property Taxes	6,846,286	418,157	7,264,443
Court Fines	1,646,607	434,580	2,081,187
EMS Charges	1,056,550	-	1,056,550
Other Revenues	2,588	2,950	5,538
	<u>\$ 22,543,416</u>	<u>\$ 1,610,506</u>	<u>\$ 24,153,922</u>

NOTE E – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at December 31, 2020 consisted of the following:

Due From Other Funds	Due To Other Funds	Amount
Nonmajor Special Revenue Funds	General Fund	\$ 603,066
Nonmajor Special Revenue Funds	General Fund	806,504
		<u>\$ 1,409,570</u>

Interfund transfers at December 31, 2020 consisted of the following:

Transfers In	Transfers Out	Amount
General Fund	Nonmajor Capital Projects Funds	\$ 600,000
Nonmajor Special Revenue Funds	General Fund	46,200
Nonmajor Special Revenue Funds	Nonmajor Special Revenue Funds	7,256
Nonmajor Special Revenue Funds	General Fund	39,850
		<u>\$ 693,306</u>

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

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 2019 tax roll to finance operations and debt service for the fiscal year ended December 31, 2020, was \$.5572 per \$100 assessed valuation. The total tax levy for the fiscal year 2020 was \$19,237,434 of which \$6,317,247 remained outstanding in delinquent taxes as of December 31, 2020.

NOTE G – CAPITAL ASSETS

The County’s capital asset activity for the year ended December 31, 2020, was as follows:

<i>Governmental Activities</i>	Balance 1/1/20	Additions/ Transfers	Disposals/ Transfers	Balance 12/31/20
<i>Capital Assets Not Depreciated:</i>				
Land	\$ 8,689,587	\$ 65,190	\$ -	\$ 8,754,777
Construction in Progress	982,642	2,974,515	(667,476)	3,289,681
<i>Total Capital Assets Not Depreciated</i>	<u>9,672,229</u>	<u>3,039,705</u>	<u>(667,476)</u>	<u>12,044,458</u>
<i>Capital Assets Being Depreciated:</i>				
Buildings	24,687,659	83,059	(4,873)	24,765,845
Improvements Other Than Buildings	11,783,350	79,885	-	11,863,235
Furniture, Fixtures, and Equipment	21,510,148	2,258,034	(424,625)	23,343,557
Infrastructure	21,649,058	613,700	-	22,262,758
<i>Total Capital Assets Depreciated</i>	<u>79,630,215</u>	<u>3,034,678</u>	<u>(429,498)</u>	<u>82,235,395</u>
Totals at Historical Cost	<u>89,302,444</u>	<u>6,074,383</u>	<u>(1,096,974)</u>	<u>94,279,853</u>
<i>Less Accumulated Depreciation:</i>				
Buildings	(9,000,611)	(575,641)	4,873	(9,571,379)
Improvements Other Than Buildings	(7,069,042)	(410,394)	-	(7,479,436)
Furniture, Fixtures, and Equipment	(12,866,965)	(1,659,017)	324,939	(14,201,043)
Infrastructure	(15,796,101)	(227,259)	-	(16,023,360)
<i>Total Accumulated Depreciation</i>	<u>(44,732,719)</u>	<u>(2,872,311)</u>	<u>329,812</u>	<u>(47,275,218)</u>
Governmental Capital Assets, Net	<u>\$ 44,569,725</u>	<u>\$ 3,202,072</u>	<u>\$ (767,162)</u>	<u>\$ 47,004,635</u>

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

NOTE G – CAPITAL ASSETS (Continued)

Depreciation was charged to the governmental functions as follows:

General Administrations	\$	332,811
Judicial		169,428
Legal		2,537
Financial Administration		16,603
Public Facilities		257,875
Public Safety		816,515
Roads And Bridges		730,548
Health And Welfare		257,773
Community Development		6,325
Culture Recreation		270,215
Sanitation Services		<u>11,681</u>
Total Depreciation Expense - Governmental Activities		<u><u>\$ 2,872,311</u></u>

MMC’s capital Asset activity for the year ended December 31, 2020, was as follows:

<u>Governmental Activities</u>	Balance 1/1/20	Additions/ Transfers	Disposals/ Transfers	Balance 12/31/20
<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	13,464,332	-	-	13,464,332
Equipment, Machinery and Furniture	9,817,521	325,684	(812,053)	9,331,152
Leased Assets	3,786,848	466,202	-	4,253,050
<i>Total Capital Assets Depreciated</i>	<u>27,068,701</u>	<u>791,886</u>	<u>(812,053)</u>	<u>27,048,534</u>
Totals at Historical Cost	<u>27,530,994</u>	<u>791,886</u>	<u>(812,053)</u>	<u>27,510,827</u>
<i>Less Accumulated Depreciation:</i>				
Buildings and Improvements	(9,409,213)	(290,523)	-	(9,699,736)
Equipment	(7,854,911)	(444,904)	829,638	(7,470,177)
Leased Assets	(3,201,960)	(363,660)	-	(3,565,620)
<i>Total Accumulated Depreciation</i>	<u>(20,466,084)</u>	<u>(1,099,087)</u>	<u>829,638</u>	<u>(20,735,533)</u>
Governmental Capital Assets, Net	<u><u>\$ 7,064,910</u></u>	<u><u>\$ (307,201)</u></u>	<u><u>\$ 17,585</u></u>	<u><u>\$ 6,775,294</u></u>

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

NOTE H - LONG-TERM DEBT

The County had the following changes in long-term debt outstanding for the year ended December 31, 2020:

	Balance Outstanding 1/1/20	Added During Year	Retired During Year	Balance Outstanding 12/31/20	Due Within One Year
<i>Governmental Activities:</i>					
Refunding Bond, Series 2010	\$ 2,295,000	\$ -	\$ (425,000)	\$ 1,870,000	\$ 440,000
Premium	109,111	-	(21,823)	87,288	21,823
Refunding Bond, Series 2012	1,995,000	-	(610,000)	1,385,000	630,000
Premium	106,301	-	(26,576)	79,725	26,576
Capital Lease Obligation	79,704	420,184	(169,885)	330,003	67,569
Subtotal	<u>4,585,116</u>	<u>420,184</u>	<u>(1,253,284)</u>	<u>3,752,016</u>	<u>1,185,968</u>
Compensated Absences	190,098	247,855	(190,098)	247,855	247,855
<i>Total Governmental Activities</i>	<u>\$ 4,832,971</u>	<u>\$ 668,039</u>	<u>\$ (1,443,382)</u>	<u>\$ 3,999,871</u>	<u>\$ 1,433,823</u>
<i>Discrete Component Unit</i>					
Capital Lease Obligation	<u>\$ 770,708</u>	<u>\$ 466,202</u>	<u>\$ (292,931)</u>	<u>\$ 943,979</u>	<u>\$ 346,415</u>
Notes Payable to Primary Govt.	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>

No debt was acquired by private placement or direct borrowings.

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

<u>General Obligation Bonds Payable</u>	<u>Balance at 12/31/2020</u>	<u>Due Within One Year</u>
General Obligation Refunding Bond, Series 2010 Original issue amount of \$4,985,000, interest rate varies between 2.00-4.00%, With final maturity date of August 15, 2024	\$ 1,870,000	\$ 440,000
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	1,385,000	630,000
TOTAL GENERAL OBLIGATION BONDS PAYABLE	<u>\$ 3,255,000</u>	<u>\$ 1,070,000</u>

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

NOTE H - LONG-TERM DEBT (Continued)

Year Ending December 31,	Principal	Interest	Annual Requirements
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>\$ 3,255,000</u>	<u>\$ 257,950</u>	<u>\$ 3,512,950</u>

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

<u>Capital Lease Obligations</u>	<u>Balance at 12/31/20</u>	<u>Due Within One Year</u>
<u>Welch State Bank:</u>		
Capital lease obligations, at fixed rate of 4.07%, collateralized by leased equipment with a cost of \$420,184 and accumulated depreciation of \$18,272.	<u>\$ 330,003</u>	<u>\$ 67,569</u>

<u>Year Ended December 31,</u>	<u>General Long-Term Obligations</u>
2021	\$ 78,015
2022	78,015
2023	78,015
2021	78,014
2025	48,539
Total Minimum Lease Payments	360,598
Less Amount Representing Interest	(30,595)
Present Value of Lease Payments	<u>\$ 330,003</u>

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

<u>Capital Lease Obligations</u>	<u>Balance at 12/31/20</u>	<u>Due Within One Year</u>
<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>\$ 943,979</u>	<u>\$ 770,708</u>

CALHOUN COUNTY, TEXAS
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2020

NOTE H - LONG-TERM DEBT (Continued)

Year Ended December 31,	General Long-Term Obligations
2021	\$ 375,046
2022	353,135
2023	136,907
2024	105,487
2025	27,452
Total Minimum Lease Payments	998,027
Less Amount Representing Interest	(54,048)
Present Value of Lease Payments	\$ 943,979

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, 2020, no amount has been drawn on this line of credit.

NOTE J - EMPLOYEES' RETIREMENT SYSTEM

Texas County and District Retirement System

Plan Description

The County and MMC participate as two of over 700 plans in the nontraditional, defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). TCDRS is an agency created by the state of Texas and administered in accordance with the TCDRS Act as an agent multiple-employer retirement system for County and District employees in the State of Texas. The Board of Trustees of TCDRS is responsible for the administration and management of the system. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at PO Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the County and MMC, within the options available in the state statutes governing TCDRS. Members can retire at age 60 and above with 8 or more years of service or with 30 years regardless of age or when the sum of their age and years of service equals 75 or more. A member is vested after 8 years but must leave his accumulated contributions in the plan. Members who withdraw their personal contributions in a partial lump sum are entitled to any amounts contributed by the employer.

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

CALHOUN COUNTY, TEXAS
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2020

NOTE J - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Plan Description (Continued)

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

Contributions

The County and MMC have elected the annually determined contribution rate plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the District is actuarially determined annually. The County contributed using the actuarially determined rate of 10.92% for the months of the accounting year 2019, and 11.01% for the months of the accounting year in 2020. MMC contributed using the actuarially determined rate of 7.00% for the months of the account year 2019 and 7.00% for the months of the accounting year 2020.

The contribution rate payable by the employee members for 2019 and 2020 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, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

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

CALHOUN COUNTY, TEXAS
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2020

NOTE J - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Benefits Provided (Continued)

At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

	County	MMC
Inactive Employees Receiving Benefits	136	106
Inactive Employees	142	373
Active Employees	214	280
	492	759

Net Pension Liability

The County and MMC's Net Pension Liability (NPL) was measured as of December 31, 2019, 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, 2019 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.75%
Overall Payroll Growth	3.25% 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, 2019 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.

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

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

NOTE J - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Actuarial Assumptions (Continued)

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Expected Real Rate of Return (Geometric)</u>
U.S. Equities	14.50%	5.20%
Private Equity	20.00%	8.20%
Global Equities	2.50%	5.50%
International Equities - Developed	7.00%	5.20%
International Equities - Emerging	7.00%	5.70%
Investment-Grade Bonds	3.00%	-0.20%
Strategic Credit	12.00%	3.14%
Direct Lending	11.00%	7.16%
Distressed Debt	4.00%	6.90%
REIT Equities	3.00%	4.50%
Master Limited Partnerships (MLPs)	2.00%	8.40%
Private Real Estate Partnerships	6.00%	5.50%
Hedge Funds	8.00%	2.30%
	<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, 2020

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)	\$ 7,639,377	\$ 1,052,245	\$ (4,506,302)

Memorial Medical Center

	Discount Rate 7.10%	Discount Rate 8.10%	Discount Rate 9.10%
Net Pension Liability / (Asset)	\$ 7,953,292	\$ 1,385,737	\$ (4,052,453)

Changes in Net Pension Liability

The below schedule presents the changes in the Net Pension Liability as of December 31, 2019:

Calhoun County, Texas

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at December 31, 2018	\$ 50,388,524	\$ 45,520,942	\$ 4,867,582
Changes for the year:			
Service Cost	1,420,860	-	1,420,860
Interest on total pension liability	4,105,154	-	4,105,154
Change of Benefit Terms	-	-	-
Economic/Demographic Gains or Losses	(12,664)	-	(12,664)
Changes of Assumptions	-	-	-
Refund of Contributions	(134,888)	(134,888)	-
Benefit Payments	(2,166,864)	(2,166,864)	-
Administrative Expense	-	(40,043)	40,043
Member Contributions	-	749,876	(749,876)
Net Investment Income	-	7,475,855	(7,475,855)
Employer Contributions	-	1,149,457	(1,149,457)
Other	-	(6,458)	6,458
Net Changes	3,211,598	7,026,935	(3,815,337)
Balance at December 31, 2019	\$ 53,600,122	\$ 52,547,877	\$ 1,052,245

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

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	\$ 44,022,085	\$ 39,290,937	\$ 4,731,148
Changes for the year:			
Service Cost	1,355,217	-	1,355,217
Interest on total pension liability	3,595,273	-	3,595,273
Economic/Demographic Gains or Losses	(79,470)	-	(79,470)
Changes of Assumptions	-	-	-
Refund of Contributions	(237,275)	(237,275)	-
Benefit Payments	(1,784,511)	(1,784,511)	-
Administrative Expense	-	(34,662)	34,662
Member Contributions	-	794,101	(794,101)
Net Investment Income	-	6,452,581	(6,452,581)
Employer Contributions	-	1,005,687	(1,005,687)
Other Changes	-	(1,276)	1,276
Net Changes	<u>2,849,234</u>	<u>6,194,645</u>	<u>(3,345,411)</u>
Balance at December 31, 2018	<u>\$ 46,871,319</u>	<u>\$ 45,485,582</u>	<u>\$ 1,385,737</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, 2020, the County and MMC recognized pension expense of \$1,366,040 and \$1,054,999, respectively. For the year December 31, 2019, the County and MMC recognized pension expense of \$1,931,035 and \$1,001,315 respectively.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

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, 2020, 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	\$ -	\$ 287,020
Changes in Actuarial Assumptions	112,347	-
Differences Between Projected and Actual Investment Earnings	-	1,273,693
Contributions Subsequent to the Measurement Date	1,223,089	-
	<u>\$ 1,335,436</u>	<u>\$ 1,560,713</u>

Memorial Medical Center

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 11,533	\$ 59,602
Changes in Actuarial Assumptions	-	-
Differences Between Projected and Actual Investment Earnings	-	1,087,753
Contributions Subsequent to the Measurement Date	1,054,999	-
	<u>\$ 1,066,532</u>	<u>\$ 1,147,355</u>

Deferred inflows of resources in the amount of \$1,223,089 and \$1,054,999 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, 2020. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>For the Plan Year ended December 31,</u>	<u>County</u>	<u>MMC</u>
2020	\$ (348,071)	\$ (277,853)
2021	(402,454)	(325,354)
2022	65,989	127,807
2023	(763,830)	(660,422)
	<u>\$ (1,448,366)</u>	<u>\$ (1,135,822)</u>

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

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 2020, 2019, and 2018 were \$29,994.62; \$29,987; and \$29,590, respectively, which equaled the required contributions each year

NOTE L - FUND BALANCES

Fund balances by classification as of December 31, 2020 pursuant to GASB No. 54 are as follows:

	General	Nonmajor Funds	Total Primary Government
Fund Balances:			
Non-spendable:			
Inventory	\$ 447,492	\$ -	\$ 447,492
Prepaid Items	305,999	3,875	309,874
Restricted for:			
Airport Operations	-	48,524	48,524
Capital Projects	-	338,292	338,292
Culture and Recreation	-	56,298	56,298
Debt Service	-	91,826	91,826
Justice Administration	-	644,867	644,867
Legal Administration	-	657,702	657,702
Preservation	-	1,946,580	1,946,580
Public Facilities	-	-	-
Public Safety	-	182,722	182,722
Road & Bridge Maintenance	-	1,738,114	1,738,114
Other Purposes	-	143,113	143,113
Committed for:			
Election Services	-	88,039	88,039
Culture & Recreation	-	48,457	48,457
MMC - Component Unit	3,500,000	-	3,500,000
Assigned to:			
Capital Projects	-	3,359,819	3,359,819
Unassigned:	20,096,180	-	20,096,180
Total Fund Balances	\$ 24,349,671	\$ 9,348,228	\$ 33,697,899

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

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, 2020, settled claims resulting from these risks did not exceed commercial insurance coverage.

NOTE N - TAX ABATEMENT DISCLOSURES

Calhoun County negotiates property tax abatement agreements on an individual basis. The agreements freeze property tax revenues received from the paying entity at current levels and deprives the County of a percentage of future increases in ad valorem property tax revenues that otherwise would have resulted from increases in assessed valuation in such areas until the tax increment financing obligations issued are repaid or the tax abatement period terminates. As of December 31, 2020, the County has tax abatement agreements with four entities. The gross amount of property tax abated during 2020 was \$2,953,817.

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 2020 per the agreement was \$50,827.

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 2020 per the agreement was \$0.

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 2020 per the agreement was \$2,056,068.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

NOTE N - TAX ABATEMENT (Continued)

A tax abatement agreement was entered into on February 13, 2017 with Formosa for the expansion of their current plastic treatment plant valued at an estimated \$5,000,000,000, the improvement of the City of Point Comfort water treatment facility valued at an estimated \$3,000,000, and the purchase of fire trucks and safety equipment valued at an estimated \$1,500,000. The effective date of the agreement shall commence on January 1, 2018 and expires on December 31, 2027. On June 8, 2017, Formosa assigned all of its rights and obligations under the Tax Abatement Agreement to Nan Ya Plastics Corporation. The total amount of property tax abated during 2020 per the agreement was \$686,448.

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 \$160,474.

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

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

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

NOTE O - DISCLOSURES SPECIFIC TO MEDICAL MEMORIAL CENTER

Nursing Home Revenue

The Medical Center has entered into a series of lease and management agreements with nursing facility operations that resulted in the MMC becoming the legal license holder and operator of a total of nine nursing homes. The lease agreements call for annual payments approximating \$8.8 million as of December 31, 2020 and \$7.0 million as of December 31, 2019, the payment of which will be solely made from the operations of the nursing homes.

The leases expire in August 2021 through August 2022 and extend automatically either annually or every two years. Under the terms of the management agreements, the third-party managers provide all services necessary to operate the facilities, including personnel and oversight of the actual operations. These managers also provide all accounting functions for the facilities, including the billing and collections services. All patient revenue from the facilities is paid to the MMC and recorded as such by the MMC. MMC transfers cash from these patient revenues to the managers so the managers can pay all facility related costs on behalf of the MMC. In addition, the MMC utilizes the nursing home cash receipts to pay a management fee to the manager pursuant to the agreement.

The MMC participates in a program developed by HHSC that allows participating providers to receive additional reimbursements if they either reach a national benchmark level or they make quarterly improvements in up to four predetermined quality program (Quality Improvement Payment Program) that began on September 1, 2017.

At December 31, 2020 and 2019, the MMC recorded prepaid expenses under the program of approximately \$3.4 million and \$1.9 million, respectively, which represents the prepaid intergovernmental transfers the MMC is required to contribute in advance of receiving any gross proceeds.

As of December 31, 2020 and 2019, revenues recognized under this program were approximately \$7.2 million and \$4.9 million, respectively, and are included in the nursing home resident revenue and expenses were approximately \$3.7 million and \$2.5 million, respectively, and are included in nursing home expenses.

Charity Care

The costs of charity care provided under the MMC's charity care policy were approximately \$3.2 million and \$4.0 million for 2020 and 2019, respectively. In addition, the costs related to the provisions for doubtful accounts were \$923 thousand and \$1.6 million for 2020 and 2019, respectively. The costs of charity care and provision for doubtful accounts are estimated by applying the ratio of cost to gross charges to the gross uncompensated charges.

CALHOUN COUNTY, TEXAS
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2020

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

Medical Malpractice Claims

Memorial Medical Center (MMC) is a unit of government covered by the Texas Tort Claims Acts which, by statute, limits its liability to \$100,000 per individual and \$300,000 in the aggregate. These limits coincide with the malpractice insurance coverage which is purchased by the MMC under a claims-made policy on a fixed premium basis. Accounting principles generally accepted in the United States of America require a health care provider to accrue the expense of its share of malpractice claims costs, if any, for any reported and unreported incidents of potential improper professional service occurring during the year by estimating the probably ultimate costs of the incidents. Of potential improper professional service occurring during the year by estimating the probably ultimate costs of the incidents. Based upon MMC's claims experience, no such accrual has been made. It is reasonable possible that this estimate could change materially in the near term.

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 2020 and 2019, which is included in accrued expenses in the accompanying statement of net position, is summarized as follows:

	2020	2019
Liability at Beginning of Year	\$ -	\$ 200,000
Current Year Claims and Changes in Estimates	-	319,804
Claims Payments	-	(519,804)
Liability at End of Year	\$ -	\$ -

Contingencies

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

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

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

COVID-19 Pandemic and CARES Act Funding

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

Beginning in mid-March 2020, the Medical Center deferred all nonessential medical and surgical procedures and suspended elective procedures, which resumed prior to December 31, 2020.

In addition, the MMC and its nursing facility operators received approximately \$10.6 in general, targeted and infection control Provider Relief Fund distributions provided for under the *Coronavirus Aid, Relief, and Economic Security Act* (CARES Act) as discussed below.

The extent of COVID-19 pandemic's adverse effect on the MMC's operating results and financial conditions has been and will continue to be driven by many factors, most of which are beyond the MMC's control and ability to forecast. Because of these and other uncertainties, the System cannot estimate the length or severity of the effect of the pandemic.

Provider Relief Fund

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

The MMC is accounting for such payments as conditional contributions. Payments are recognized as non-operating revenue once the applicable terms and conditions required to retain the funds have been met. Based on an analysis of the compliance and reporting requirements of the PRF and the effect of the pandemic on the MMC's operating revenues and expense through December 31, 2020, the MMC recognized approximately \$4.4 million of the \$10.6 million related to the PRF, and these payments are recorded as non-operating revenue-provider relief funds and the CARES Act funding-hospital in the statement of revenues, expenses, and changes in net position. The MMC recognized approximately \$3.8 million of the remaining PRF distributions received as non-operating revenue –provider relief funds – nursing homes. In addition, the MMC transferred \$6.1 million directly to the nursing homes. Approximately \$3.8 of those payments is recorded as a component of nursing home expenses in the statement of revenues, expenses and changes in net position for the year ended December 31, 2020. The remaining \$2.3 million is recorded as a receivable from the nursing home managers and as a refundable advance – provider relief funds, which are recorded in the current assets as advance to nursing home-provider relief funds and in current liabilities as refundable advance – provider relief funds-nursing homes in the accompanying balance sheets.

CALHOUN COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

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

Provider Relief Fund (Continued)

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

Medicare Accelerated and Advanced Payment Program.

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

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

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

NOTE R - SUBSEQUENT EVENTS

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

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.

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, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Ad Valorem Taxes	\$ 17,887,000	\$ 17,921,833	\$ 17,811,289	\$ (110,544)
Sales Taxes	3,500,000	3,500,000	4,180,132	680,132
Other Taxes	45,000	45,000	56,999	11,999
Intergovernmental	173,421	202,018	358,201	156,183
Charges for Service	1,371,633	1,373,383	1,907,616	534,233
Permits & Licenses	11,510	11,510	15,356	3,846
Fines & Forfeitures	173,100	173,100	193,861	20,761
Interest	300,000	300,000	315,498	15,498
Gifts & Contributions	148,383	148,383	398,383	250,000
Rents & Leases	14,110	14,110	32,584	18,474
Miscellaneous	61,226	181,874	344,468	162,594
TOTAL REVENUES	<u>23,685,383</u>	<u>23,871,211</u>	<u>25,614,387</u>	<u>1,743,176</u>
EXPENDITURES				
<i>Current:</i>				
General Administration	2,538,128	2,562,737	2,090,929	471,808
Elections	322,799	348,862	275,586	73,276
Judicial	1,963,869	1,989,772	1,762,851	226,921
Legal	926,320	926,486	885,123	41,363
Financial Administration	1,384,404	1,438,341	1,397,408	40,933
Public Facilities	1,114,388	1,194,035	1,061,091	132,944
Public Safety	6,889,505	6,981,697	6,768,957	212,740
Roads & Bridges	4,909,366	5,493,589	5,413,777	79,812
Health & Welfare	4,446,953	4,471,631	3,846,576	625,055
Community Development	225,286	226,101	215,741	10,360
Culture & Recreation	729,361	726,046	662,964	63,082
Social Services	71,365	71,373	53,322	18,051
Conservation	7,750	7,750	7,750	-
Sanitation Services	75,028	75,963	72,056	3,907
<i>Debt Service:</i>				
Principal	101,141	169,885	169,885	-
Interest and Fiscal Charges	11,309	4,538	4,430	108
TOTAL EXPENDITURES	<u>25,716,972</u>	<u>26,688,806</u>	<u>24,688,446</u>	<u>2,000,360</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (2,031,589)	\$ (2,817,595)	\$ 925,941	\$ 3,743,536

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, 2020

	<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	\$ 600,001	\$ 600,000	\$ (1)
Transfers Out	(90,002)	(3,136,052)	(86,050)	3,050,002
Insurance Proceeds	1	102,606	117,849	15,243
Proceeds From From Leases	1	420,186	420,184	(2)
Proceeds From Sale of Capital Assets	1,000	122,334	118,206	(4,128)
TOTAL OTHER FINANCING SOURCES (USES)	<u>511,001</u>	<u>(1,890,925)</u>	<u>1,170,189</u>	<u>3,061,114</u>
Net Change in Fund Balance	(1,520,588)	(4,708,520)	2,096,130	6,804,650
Fund Balance, January 1	<u>22,753,541</u>	<u>22,753,541</u>	<u>22,753,541</u>	<u>-</u>
Fund Balance, December 31	<u>\$ 21,232,953</u>	<u>\$ 18,045,021</u>	<u>\$ 24,849,671</u>	<u>\$ 6,804,650</u>

CALHOUN COUNTY, TEXAS
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DECEMBER 31, 2020

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 SIX PLAN YEARS

Calhoun County, Texas

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

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

	2017	2018	2019
\$	1,341,482	\$ 1,421,203	\$ 1,420,880
	3,630,084	3,894,664	4,105,154
	-	-	
	47,930	(493,435)	(12,664)
	280,869	-	
	(2,080,546)	(2,148,122)	(2,301,752)
	3,219,819	2,674,310	3,211,618
	44,494,395	47,714,214	50,388,524
\$	<u>47,714,214</u>	<u>\$ 50,388,524</u>	<u>\$ 53,600,142</u>

	2017	2018	2019
\$	1,098,527	\$ 1,154,903	\$ 1,149,457
	723,392	740,075	749,876
	5,980,295	(872,580)	7,475,855
	(2,080,546)	(2,148,122)	(2,301,752)
	(31,048)	(36,563)	(40,043)
	(3,758)	(2,852)	(6,458)
	5,686,862	(1,165,139)	7,026,935
	40,999,219	46,686,081	45,520,942
\$	<u>46,686,081</u>	<u>\$ 45,520,942</u>	<u>\$ 52,547,877</u>

\$	1,028,133	\$ 4,867,582	\$ 1,052,245
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	97.85%	90.34%	98.04%
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\$	10,334,174	\$ 10,572,496	\$ 10,712,521
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	9.95%	46.04%	9.82%
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CALHOUN COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
NET PENSION LIABILITY AND RELATED RATIOS (CONTINUED)
LAST SIX PLAN YEARS

Memorial Medical Center

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

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

	2017	2018	2019
\$	1,309,712	\$ 1,201,855	\$ 1,355,217
	3,133,594	3,370,152	3,595,273
	-	-	-
	(85,948)	31,811	(79,470)
	434,538	-	
	<u>(1,598,016)</u>	<u>(1,935,693)</u>	<u>(2,021,786)</u>
	3,193,880	2,668,125	2,849,234
	38,160,080	41,353,960	44,022,085
\$	<u>41,353,960</u>	<u>\$ 44,022,085</u>	<u>\$ 46,871,319</u>

	2017	2018	2019
\$	793,282	\$ 853,588	\$ 1,005,687
	690,434	712,748	794,101
	5,169,706	(757,827)	6,452,581
	(1,598,016)	(1,935,693)	(2,021,786)
	(26,905)	(31,559)	(34,662)
	<u>(1,784)</u>	<u>(7,042)</u>	<u>(1,276)</u>
	5,026,717	(1,165,785)	6,194,645
	35,430,005	40,456,722	39,290,937
\$	<u>40,456,722</u>	<u>\$ 39,290,937</u>	<u>\$ 45,485,582</u>

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

Calhoun County, Texas

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

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	10.7 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 2018: No changes in plan provisions were reflected in the schedule. 2019: 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 SIX CALENDAR YEARS

Memorial Medical Center

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

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 2018: No changes in plan provisions were reflected in the schedule. 2019: No changes in plan provisions were reflected in the schedule.

SUPPLEMENTARY INFORMATION

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

Such statements and schedule include:

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

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

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

County Jury Fund – To account for collected Jury Funds.

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

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

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

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

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

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

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

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

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

SPECIAL REVENUE FUNDS (CONTINUED)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SPECIAL REVENUE FUNDS (CONTINUED)

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

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

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

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

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

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

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

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

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

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.

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

CAPITAL PROJECTS FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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



CALHOUN COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2020

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and Cash Equivalents	\$ 6,137,048	\$ -	\$ 5,324,993	\$ 11,462,041
Receivables (Net of Allowances for Uncollectibles:)				
Accounts	434,580	-	-	434,580
Taxes	-	416,427	-	416,427
Due from Others	155,774	60,183	102,108	318,065
Prepaid Items and Other Current Assets	3,875	-	-	3,875
Restricted Assets:				
Cash and Cash Equivalents	-	788,192	-	788,192
TOTAL ASSETS	<u>\$ 6,731,277</u>	<u>\$ 1,264,802</u>	<u>\$ 5,427,101</u>	<u>\$ 13,423,180</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
<i>Liabilities:</i>				
Accounts Payable	\$ 95,689	\$ -	\$ 922,486	\$ 1,018,175
Accrued and Other Liabilities	4,389	-	-	4,389
Due to Other Funds	603,066	-	806,504	1,409,570
Due to Others	32,312	-	-	32,312
<i>Total Liabilities</i>	<u>735,456</u>	<u>-</u>	<u>1,728,990</u>	<u>2,464,446</u>
<i>Deferred Inflows of Resources</i>	<u>437,530</u>	<u>1,172,976</u>	<u>-</u>	<u>1,610,506</u>
<i>Fund Balances:</i>				
Non-spendable	3,875	-	-	3,875
Restricted	5,417,920	91,826	338,292	5,848,038
Committed	136,496	-	-	136,496
Assigned	-	-	3,359,819	3,359,819
<i>Total Fund Balances</i>	<u>5,558,291</u>	<u>91,826</u>	<u>3,698,111</u>	<u>9,348,228</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 6,731,277</u>	<u>\$ 1,264,802</u>	<u>\$ 5,427,101</u>	<u>\$ 13,423,180</u>

CALHOUN COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
DECEMBER 31, 2020

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES				
Ad Valorem Taxes	\$ -	\$ 1,147,277	\$ -	\$ 1,147,277
Intergovernmental	1,465,243	1,261	2,785,761	4,252,265
Charges for Services	432,090	-	-	432,090
Permits & Licenses	266,930	-	-	266,930
Fines & Forfeitures	58,303	-	-	58,303
Interest	54,259	5,333	-	59,592
Gifts & Contributions	208,758	-	-	208,758
Rents & Leases	19,550	-	-	19,550
Miscellaneous	60,271	-	-	60,271
TOTAL REVENUES	<u>2,565,404</u>	<u>1,153,871</u>	<u>2,785,761</u>	<u>6,505,036</u>
EXPENDITURES:				
Current:				
General Administration	30,799	-	-	30,799
Elections	12,737	-	-	12,737
Judicial	60,685	-	-	60,685
Legal	33,299	-	-	33,299
Public Facilities	196,318	-	69,300	265,618
Public Safety	433,143	-	1,264,890	1,698,033
Roads & Bridges	95,266	-	1,391,630	1,486,896
Health & Welfare	7,610	-	23,474	31,084
Culture & Recreation	18,367	-	114,685	133,052
Conservation	161,342	-	-	161,342
Nondepartmental	-	-	-	-
Debt Service:				
Principal	-	1,035,000	-	1,035,000
Interest & Fiscal Charges	-	152,220	-	152,220
TOTAL EXPENDITURES	<u>1,049,566</u>	<u>1,187,220</u>	<u>2,863,979</u>	<u>5,100,765</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,515,838	(33,349)	(78,218)	1,404,271
OTHER FINANCING SOURCES (USES)				
Transfers In	86,050	-	7,256	93,306
Transfers Out	(607,256)	-	-	(607,256)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(521,206)</u>	<u>-</u>	<u>7,256</u>	<u>(513,950)</u>
Net Change in Fund Balance	994,632	(33,349)	(70,962)	890,321
Fund Balance, January 1	4,563,659	125,175	3,769,073	8,457,907
Fund Balance, December 31	<u>\$ 5,558,291</u>	<u>\$ 91,826</u>	<u>\$ 3,698,111</u>	<u>\$ 9,348,228</u>

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2020

	2610	2620	2660	2663
	Airport	Appellate Judicial System	Coastal Protection	County & District Court Technology
ASSETS				
Cash and Cash Equivalents	\$ 85,020	\$ 363	\$ 2,018,580	\$ 7,114
Receivables (Net of Allowances for Uncollectibles):				
Accounts	-	-	-	3,715
Due From Others	-	130	-	39
Due from Other Funds	-	-	-	-
Prepaid Items and Other Current Assets	2,530	-	-	-
TOTAL ASSETS	\$ 87,550	\$ 493	\$ 2,018,580	\$ 10,868
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
<i>Liabilities:</i>				
Accounts Payable	\$ 6,496	\$ 360	\$ 72,000	\$ -
Accrued and Other Liabilities	-	-	-	-
Due to Other Funds	30,000	-	-	-
Due to Others	-	-	-	-
<i>Total Liabilities</i>	<u>36,496</u>	<u>360</u>	<u>72,000</u>	<u>-</u>
<i>Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,715</u>
<i>Fund Balance:</i>				
Non-Spendable				
Prepaid Expenses	2,530	-	-	-
Restricted Fund Balance	48,524	133	1,946,580	7,153
Committed	-	-	-	-
<i>Total Fund Balance</i>	<u>51,054</u>	<u>133</u>	<u>1,946,580</u>	<u>7,153</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND AND FUND BALANCE	\$ 87,550	\$ 493	\$ 2,018,580	\$ 10,868

2667	2668	2669	2670	2672	2673
County Child Abuse Prevention	County Child Welfare Board	County Jury Fund	Court House Security Fund	Court Initiated Guardianship	Court Records Preservation
\$ 677	\$ 6,107	\$ 159	\$ 274,299	\$ 11,468	\$ 35,705
147	-	-	21,022	-	4,101
-	-	22	1,564	60	322
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 824</u>	<u>\$ 6,107</u>	<u>\$ 181</u>	<u>\$ 296,885</u>	<u>\$ 11,528</u>	<u>\$ 40,128</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>147</u>	<u>-</u>	<u>-</u>	<u>21,022</u>	<u>-</u>	<u>4,101</u>
-	-	-	-	-	-
677	6,107	181	275,863	11,528	36,027
-	-	-	-	-	-
<u>677</u>	<u>6,107</u>	<u>181</u>	<u>275,863</u>	<u>11,528</u>	<u>36,027</u>
<u>\$ 824</u>	<u>\$ 6,107</u>	<u>\$ 181</u>	<u>\$ 296,885</u>	<u>\$ 11,528</u>	<u>\$ 40,128</u>

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
DECEMBER 31, 2020

	2674	2675	2676	2690
	Court Reporter Service	County Clerk Records Archive	County Specialty	District Attorney Forfeiture
ASSETS				
Cash and Cash Equivalents	\$ 158	\$ 266,174	\$ 1,123	\$ 25,025
Receivables (Net of Allowances for Uncollectibles):				
Accounts	-	-	-	-
Due From Others	6	4,280	120	-
Due from Other Funds	-	-	-	-
Prepaid Items and Other Current Assets	-	-	-	-
TOTAL ASSETS	\$ 164	\$ 270,454	\$ 1,243	\$ 25,025
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
<i>Liabilities:</i>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Accrued and Other Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
<i>Total Liabilities</i>	-	-	-	-
<i>Deferred Inflows of Resources</i>	-	-	-	-
<i>Fund Balance:</i>				
Non-Spendable				
Prepaid Expenses	-	-	-	-
Restricted Fund Balance	164	270,454	1,243	25,025
Committed	-	-	-	-
<i>Total Fund Balance</i>	164	270,454	1,243	25,025
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 164	\$ 270,454	\$ 1,243	\$ 25,025

2695	2697	2698	2699	2706	2715
DA Hot Check	Donations	Drug/DWI Court Program	Juvenile Case Manager	Family Protection	Juvenile Delinquency Prevention
\$ 2,616	\$ 101,662	\$ 24,844	\$ 20,131	\$ 13,200	\$ 9,068
-	-	319	11,152	114	-
-	-	61	169	105	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 2,616</u>	<u>\$ 101,662</u>	<u>\$ 25,224</u>	<u>\$ 31,452</u>	<u>\$ 13,419</u>	<u>\$ 9,068</u>
\$ -	\$ 90	\$ -	\$ -	\$ -	\$ -
-	176	-	197	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>266</u>	<u>-</u>	<u>197</u>	<u>-</u>	<u>-</u>
-	-	319	11,152	114	-
-	-	-	-	-	-
2,616	101,396	24,905	20,103	13,305	9,068
-	-	-	-	-	-
<u>2,616</u>	<u>101,396</u>	<u>24,905</u>	<u>20,103</u>	<u>13,305</u>	<u>9,068</u>
<u>\$ 2,616</u>	<u>\$ 101,662</u>	<u>\$ 25,224</u>	<u>\$ 31,452</u>	<u>\$ 13,419</u>	<u>\$ 9,068</u>

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
DECEMBER 31, 2020

	2716	2719	2720	2721
	Grants	Justice Court Technology	Justice Court Building Security	Lateral Road Fund Precinct #1
ASSETS				
Cash and Cash Equivalents	\$ 493,406	\$ 93,024	\$ 6,468	\$ 4,321
Receivables (Net of Allowances for Uncollectibles):				
Accounts	-	17,045	3,365	-
Due From Others	138,711	744	19	-
Due from Other Funds	-	-	-	-
Prepaid Items and Other Current Assets	-	-	-	-
TOTAL ASSETS	\$ 632,117	\$ 110,813	\$ 9,852	\$ 4,321
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
<i>Liabilities:</i>				
Accounts Payable	\$ 14,927	\$ 290	\$ -	\$ -
Accrued and Other Liabilities	3,650	-	-	-
Due to Other Funds	573,066	-	-	-
Due to Others	-	-	-	-
<i>Total Liabilities</i>	<u>591,643</u>	<u>290</u>	<u>-</u>	<u>-</u>
<i>Deferred Inflows of Resources</i>	<u>-</u>	<u>17,045</u>	<u>3,365</u>	<u>-</u>
<i>Fund Balance:</i>				
Non-Spendable				
Prepaid Expenses	-	-	-	-
Restricted Fund Balance	40,474	93,478	6,487	4,321
Committed	-	-	-	-
<i>Total Fund Balance</i>	<u>40,474</u>	<u>93,478</u>	<u>6,487</u>	<u>4,321</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 632,117	\$ 110,813	\$ 9,852	\$ 4,321

2722	2723	2724	2729	2730	2731
Lateral Road Fund Precinct #2	Lateral Road Fund Precinct #3	Lateral Road Fund Precinct #4	Pretrial Services	Local Truancy Prevention/ Diversion	Law Library Fund
\$ 4,321	\$ 4,321	\$ 4,321	\$ 83,122	\$ 5,157	\$ 212,431
-	-	-	697	-	16,938
-	-	-	-	833	877
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 4,321</u>	<u>\$ 4,321</u>	<u>\$ 4,321</u>	<u>\$ 83,819</u>	<u>\$ 5,990</u>	<u>\$ 230,246</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,094
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,094</u>
-	-	-	697	-	16,938
-	-	-	-	-	-
4,321	4,321	4,321	83,122	5,990	212,214
-	-	-	-	-	-
<u>4,321</u>	<u>4,321</u>	<u>4,321</u>	<u>83,122</u>	<u>5,990</u>	<u>212,214</u>
<u>\$ 4,321</u>	<u>\$ 4,321</u>	<u>\$ 4,321</u>	<u>\$ 83,819</u>	<u>\$ 5,990</u>	<u>\$ 230,246</u>

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
DECEMBER 31, 2020

	2733	2736	2737	2738
	LEOSE Education	Port O'Connor Community Center	Records Management & Preservation District Clerk	County Clerk Records Management
ASSETS				
Cash and Cash Equivalents	\$ 63,823	\$ 21,526	\$ 9,943	\$ 182,864
Receivables (Net of Allowances for Uncollectibles):				
Accounts	-	-	4,643	549
Due From Others	-	-	218	4,290
Due from Other Funds	-	-	-	-
Prepaid Items and Other Current Assets	-	-	-	-
TOTAL ASSETS	\$ 63,823	\$ 21,526	\$ 14,804	\$ 187,703
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
<i>Liabilities:</i>				
Accounts Payable	\$ -	\$ 250	\$ -	\$ -
Accrued and Other Liabilities	-	402	-	(36)
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
<i>Total Liabilities</i>	<i>-</i>	<i>652</i>	<i>-</i>	<i>(36)</i>
<i>Deferred Inflows of Resources</i>	<i>-</i>	<i>2,950</i>	<i>4,643</i>	<i>549</i>
<i>Fund Balance:</i>				
Non-Spendable				
Prepaid Expenses	-	-	-	-
Restricted Fund Balance	63,823	17,924	10,161	187,190
Committed	-	-	-	-
<i>Total Fund Balance</i>	<i>63,823</i>	<i>17,924</i>	<i>10,161</i>	<i>187,190</i>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 63,823	\$ 21,526	\$ 14,804	\$ 187,703

2739	2740	2860	2865	2870	7400
Records Management & Prevention	Road and Bridge Fund General	Sheriff Forfeited Property	Sheriff Jail Division	6 Mile Pier/Boat Ramp Insur/Maint (Alcoa)	Election Services Contract
\$ 32,085	\$ 1,717,957	\$ 75,201	\$ 44,212	\$ 38,556	\$ 88,039
21,894	328,879	-	-	-	-
331	2,873	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,345	-
<u>\$ 54,310</u>	<u>\$ 2,049,709</u>	<u>\$ 75,201</u>	<u>\$ 44,212</u>	<u>\$ 39,901</u>	<u>\$ 88,039</u>
\$ -	\$ -	\$ -	\$ -	\$ 182	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	32,312	-	-	-
-	-	<u>32,312</u>	-	<u>182</u>	-
<u>21,894</u>	<u>328,879</u>	-	-	-	-
-	-	-	-	1,345	-
32,416	1,720,830	42,889	44,212	38,374	-
-	-	-	-	-	88,039
<u>32,416</u>	<u>1,720,830</u>	<u>42,889</u>	<u>44,212</u>	<u>39,719</u>	<u>88,039</u>
<u>\$ 54,310</u>	<u>\$ 2,049,709</u>	<u>\$ 75,201</u>	<u>\$ 44,212</u>	<u>\$ 39,901</u>	<u>\$ 88,039</u>

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
DECEMBER 31, 2020

	7730	7518	
	Library	Juror	Total
	Gift	Donations	Nonmajor
	Memorial	County	Special Revenue
	Society	Humane	Funds
	Society	Society	Funds
ASSETS			
Cash and Cash Equivalents	\$ 45,307	\$ 3,150	\$ 6,137,048
Receivables (Net of Allowances for Uncollectibles):			
Accounts	-	-	434,580
Due From Others	-	-	155,774
Due from Other Funds	-	-	-
Prepaid Items and Other Current Assets	-	-	3,875
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u><u>\$ 45,307</u></u>	<u><u>\$ 3,150</u></u>	<u><u>\$ 6,731,277</u></u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
<i>Liabilities:</i>			
Accounts Payable	\$ -	\$ -	\$ 95,689
Accrued and Other Liabilities	-	-	4,389
Due to Other Funds	-	-	603,066
Due to Others	-	-	32,312
	<u> </u>	<u> </u>	<u> </u>
<i>Total Liabilities</i>	<u> </u>	<u> </u>	<u>735,456</u>
			-
<i>Deferred Inflows of Resources</i>	<u> </u>	<u> </u>	<u>437,530</u>
<i>Fund Balance:</i>			
Non-Spendable			
Prepaid Expenses	-	-	3,875
Restricted Fund Balance	-	-	5,417,920
Committed	45,307	3,150	136,496
	<u> </u>	<u> </u>	<u> </u>
<i>Total Fund Balance</i>	<u>45,307</u>	<u>3,150</u>	<u>5,558,291</u>
			-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u><u>\$ 45,307</u></u>	<u><u>\$ 3,150</u></u>	<u><u>\$ 6,731,277</u></u>



CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2020

	2610	2620	2660	2663
	Airport	Appellate Judicial System	Coastal Protection	County & District Court Technology
REVENUES				
Intergovernmental	\$ 79,995	\$ -	\$ 1,034,676	\$ -
Charges for Services	-	1,833	-	816
Permits and Licenses	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	483	10	18,504	68
Gifts and Contributions	-	-	-	-
Rents and Leases	1,200	-	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	<u>81,678</u>	<u>1,843</u>	<u>1,053,180</u>	<u>884</u>
EXPENDITURES				
Current:				
General Administration	-	-	-	-
Elections	-	-	-	-
Judicial	-	1,817	-	-
Legal	-	-	-	-
Public Facilities	121,368	-	-	-
Public Safety	-	-	-	-
Roads and Bridges	-	-	-	-
Health and Welfare	-	-	-	-
Conservation	-	-	161,342	-
Culture and Recreation	-	-	-	-
TOTAL EXPENDITURES	<u>121,368</u>	<u>1,817</u>	<u>161,342</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(39,690)	26	891,838	884
OTHER FINANCING				
SOURCES (USES)				
Transfers In	46,200	-	-	-
Transfers Out	-	-	(7,256)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>46,200</u>	<u>-</u>	<u>(7,256)</u>	<u>-</u>
Net Change in Fund Balance	6,510	26	884,582	884
Fund Balance, January 1	44,544	107	1,061,998	6,269
Fund Balance, December 31	<u>\$ 51,054</u>	<u>\$ 133</u>	<u>\$ 1,946,580</u>	<u>\$ 7,153</u>

2667	2668	2669	2670	2672	2673
County Child Abuse Prevention	County Child Welfare Board	County Jury Fund	Court House Security Fund	Court Initiated Guardianship	Court Records Preservation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	-	181	16,528	1,620	4,552
-	-	-	-	-	-
-	-	-	-	-	-
6	61	-	2,781	108	343
-	-	-	-	-	-
-	-	-	-	-	-
-	336	-	-	-	-
<u>10</u>	<u>397</u>	<u>181</u>	<u>19,309</u>	<u>1,728</u>	<u>4,895</u>
-	-	-	3,745	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	3,745	-	-
10	397	181	15,564	1,728	4,895
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
10	397	181	15,564	1,728	4,895
667	5,710	-	260,299	9,800	31,132
<u>\$ 677</u>	<u>\$ 6,107</u>	<u>\$ 181</u>	<u>\$ 275,863</u>	<u>\$ 11,528</u>	<u>\$ 36,027</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, 2020

	2674	2675	2676	2690
	Court Reporter Service	County Clerk Records Archive	County Specialty Court Fund	District Attorney Forfeiture
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for Services	164	47,740	1,241	6,575
Permits and Licenses	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	2,563	2	113
Gifts and Contributions	-	-	-	-
Rents and Leases	-	-	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	<u>164</u>	<u>50,303</u>	<u>1,243</u>	<u>6,688</u>
EXPENDITURES				
Current:				
General Administration	-	-	-	-
Elections	-	-	-	-
Judicial	-	50,908	-	-
Legal	-	-	-	20,092
Public Facilities	-	-	-	-
Public Safety	-	-	-	-
Roads and Bridges	-	-	-	-
Health and Welfare	-	-	-	-
Conservation	-	-	-	-
Culture and Recreation	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>50,908</u>	<u>-</u>	<u>20,092</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	164	(605)	1,243	(13,404)
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	164	(605)	1,243	(13,404)
Fund Balance, January 1	-	271,059	-	38,429
Fund Balance, December 31	<u>\$ 164</u>	<u>\$ 270,454</u>	<u>\$ 1,243</u>	<u>\$ 25,025</u>

2695	2697	2698	2699	2706	2715
DA Hot Check	Donations	Drug/DWI Court Program	Juvenile Case Manager	Family Protection	Juvenile Delinquency Prevention
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
495	-	2,090	4,570	1,215	-
-	-	-	-	-	-
-	-	-	-	-	-
-	965	245	227	130	95
-	205,635	-	-	-	-
-	-	-	-	-	-
-	1,183	-	-	-	-
<u>495</u>	<u>207,783</u>	<u>2,335</u>	<u>4,797</u>	<u>1,345</u>	<u>95</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	5,568	-	-
230	-	-	-	-	-
-	-	-	-	-	-
-	88,367	-	-	-	-
-	77,674	-	-	-	-
-	7,610	-	-	-	-
-	-	-	-	-	-
-	11,702	-	-	-	-
<u>230</u>	<u>185,353</u>	<u>-</u>	<u>5,568</u>	<u>-</u>	<u>-</u>
265	22,430	2,335	(771)	1,345	95
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
265	22,430	2,335	(771)	1,345	95
2,351	78,966	22,570	20,874	11,960	8,973
<u>\$ 2,616</u>	<u>\$ 101,396</u>	<u>\$ 24,905</u>	<u>\$ 20,103</u>	<u>\$ 13,305</u>	<u>\$ 9,068</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, 2020

	2716	2719	2720	2721
	Grants	Justice Court Technology	Justice Court Building Security	Lateral Road Fund Precinct #1
REVENUES				
Intergovernmental	\$ 295,907	\$ -	\$ -	\$ 4,304
Charges for Services	-	7,613	-	-
Permits and Licenses	-	-	-	-
Fines and Forfeitures	-	-	708	-
Interest	2,346	938	64	44
Gifts and Contributions	-	-	-	-
Rents and Leases	-	-	-	-
Miscellaneous	30,304	-	-	-
TOTAL REVENUES	<u>328,557</u>	<u>8,551</u>	<u>772</u>	<u>4,348</u>
EXPENDITURES				
Current:				
General Administration	-	-	-	-
Elections	-	-	-	-
Judicial	-	2,117	275	-
Legal	-	-	-	-
Public Facilities	-	-	-	-
Public Safety	306,503	-	-	-
Roads and Bridges	-	-	-	4,398
Health and Welfare	-	-	-	-
Conservation	-	-	-	-
Culture and Recreation	-	-	-	-
TOTAL EXPENDITURES	<u>306,503</u>	<u>2,117</u>	<u>275</u>	<u>4,398</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	22,054	6,434	497	(50)
OTHER FINANCING				
SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
TOTAL OTHER FINANCING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	22,054	6,434	497	(50)
Fund Balance, January 1	18,420	87,044	5,990	4,371
Fund Balance, December 31	<u>\$ 40,474</u>	<u>\$ 93,478</u>	<u>\$ 6,487</u>	<u>\$ 4,321</u>

2722	2723	2724	2729	2730	2731
Lateral Road Fund Precinct #2	Lateral Road Fund Precinct #3	Lateral Road Fund Precinct #4	Pretrial Services	Local Truancy Prevention/ Diversion	Law Library Fund
\$ 4,304	\$ 4,304	\$ 4,304	\$ -	\$ -	\$ -
-	-	-	1,753	5,980	12,588
-	-	-	-	-	-
-	-	-	-	-	-
44	44	44	850	10	2,220
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,348</u>	<u>4,348</u>	<u>4,348</u>	<u>2,603</u>	<u>5,990</u>	<u>14,808</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	12,977
-	-	-	-	-	-
-	-	-	-	-	-
4,398	4,398	4,398	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,398</u>	<u>4,398</u>	<u>4,398</u>	<u>-</u>	<u>-</u>	<u>12,977</u>
(50)	(50)	(50)	2,603	5,990	1,831
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(50)	(50)	(50)	2,603	5,990	1,831
4,371	4,371	4,371	80,519	-	210,383
<u>\$ 4,321</u>	<u>\$ 4,321</u>	<u>\$ 4,321</u>	<u>\$ 83,122</u>	<u>\$ 5,990</u>	<u>\$ 212,214</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, 2020

	2733	2736	2737	2738
	LEOSE Education	Port O'Connor Community Center	Records Management/ Preservation District Clerk	County Clerk Records Management
REVENUES				
Intergovernmental	\$ 8,304	\$ -	\$ -	\$ -
Charges for Services	-	-	2,693	48,342
Permits and Licenses	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	524	411	92	1,718
Gifts and Contributions	-	-	-	-
Rents and Leases	-	18,350	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	<u>8,828</u>	<u>18,761</u>	<u>2,785</u>	<u>50,060</u>
EXPENDITURES				
Current:				
General Administration	-	-	2,750	19,470
Elections	-	-	-	-
Judicial	-	-	-	-
Legal	-	-	-	-
Public Facilities	-	74,950	-	-
Public Safety	7,024	-	-	-
Roads and Bridges	-	-	-	-
Health and Welfare	-	-	-	-
Conservation	-	-	-	-
Culture and Recreation	-	-	-	-
TOTAL EXPENDITURES	<u>7,024</u>	<u>74,950</u>	<u>2,750</u>	<u>19,470</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,804	(56,189)	35	30,590
OTHER FINANCING				
SOURCES (USES)				
Transfers In	-	39,850	-	-
Transfers Out	-	-	-	-
TOTAL OTHER FINANCING	<u>-</u>	<u>39,850</u>	<u>-</u>	<u>-</u>
SOURCES (USES)	<u>-</u>	<u>39,850</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	1,804	(16,339)	35	30,590
Fund Balance, January 1	62,019	34,263	10,126	156,600
Fund Balance, December 31	<u>\$ 63,823</u>	<u>\$ 17,924</u>	<u>\$ 10,161</u>	<u>\$ 187,190</u>

2739	2740	2860	2865	2870	7400
Records Management & Prevention	Road and Bridge Fund General	Sheriff Forfeited Property	Sheriff Jail Division	6 Mile Pier/Boat Ramp Insur/ Maint (Alcoa)	Election Services Contract
\$ -	\$ 29,145	\$ -	\$ -	\$ -	\$ -
6,361	236,564	-	-	-	20,572
-	266,930	-	-	-	-
-	57,595	-	-	-	-
290	15,807	200	177	432	842
-	-	2,768	-	-	-
-	-	-	-	-	-
-	-	2,768	25,680	-	-
<u>6,651</u>	<u>606,041</u>	<u>5,736</u>	<u>25,857</u>	<u>432</u>	<u>21,414</u>
-	-	-	-	4,834	-
-	-	-	-	-	12,737
-	-	-	-	-	-
-	-	-	-	-	-
-	-	15,722	15,527	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>15,722</u>	<u>15,527</u>	<u>4,834</u>	<u>12,737</u>
6,651	606,041	(9,986)	10,330	(4,402)	8,677
-	-	-	-	-	-
<u>-</u>	<u>(600,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>(600,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6,651	6,041	(9,986)	10,330	(4,402)	8,677
25,765	1,714,789	52,875	33,882	44,121	79,362
<u>\$ 32,416</u>	<u>\$ 1,720,830</u>	<u>\$ 42,889</u>	<u>\$ 44,212</u>	<u>\$ 39,719</u>	<u>\$ 88,039</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, 2020

	7730	2726	
		Juror	
	Library	Donations	Total
	Gift	County	Nonmajor
	Memorial	Humane	Special Revenue
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ -	\$ -	\$ 1,465,243
Charges for Services	-	-	432,090
Permits and Licenses	-	-	266,930
Fines and Forfeitures	-	-	58,303
Interest	458	-	54,259
Gifts and Contributions	35	320	208,758
Rents and Leases	-	-	19,550
Miscellaneous	-	-	60,271
TOTAL REVENUES	<u>493</u>	<u>320</u>	<u>2,565,404</u>
EXPENDITURES			
Current:			
General Administration	-	-	30,799
Elections	-	-	12,737
Judicial	-	-	60,685
Legal	-	-	33,299
Public Facilities	-	-	196,318
Public Safety	-	-	433,143
Roads and Bridges	-	-	95,266
Health and Welfare	-	-	7,610
Conservation	-	-	161,342
Culture and Recreation	6,665	-	18,367
TOTAL EXPENDITURES	<u>6,665</u>	<u>-</u>	<u>1,049,566</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,172)	320	1,515,838
OTHER FINANCING			
SOURCES (USES)			
Transfers In	-	-	86,050
Transfers Out	-	-	(607,256)
TOTAL OTHER FINANCING	<u>-</u>	<u>-</u>	<u>(521,206)</u>
Net Change in Fund Balance	(6,172)	320	994,632
Fund Balance, January 1	51,479	2,830	4,563,659
Fund Balance, December 31	<u>\$ 45,307</u>	<u>\$ 3,150</u>	<u>\$ 5,558,291</u>

CALHOUN COUNTY, TEXAS
AIRPORT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 1	\$ 79,995	\$ 79,994
Interest	500	483	(17)
Rents and Leases	1,200	1,200	-
TOTAL REVENUES	<u>1,701</u>	<u>81,678</u>	<u>79,977</u>
EXPENDITURES			
Current:			
Public Facilities	<u>44,026</u>	<u>121,368</u>	<u>77,342</u>
TOTAL EXPENDITURES	<u>44,026</u>	<u>121,368</u>	<u>77,342</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(42,325)	(39,690)	2,635
OTHER FINANCING SOURCES (USES)			
Transfers In	<u>30,001</u>	<u>46,200</u>	<u>16,199</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>30,001</u>	<u>46,200</u>	<u>16,199</u>
Net Change in Fund Balance	(12,324)	6,510	18,834
Fund Balance, January 1	44,544	44,544	-
Fund Balance, December 31	<u>\$ 32,220</u>	<u>\$ 51,054</u>	<u>\$ 18,834</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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Charges for Services	\$ 1,800	\$ 1,833	\$ 33
Interest	4	10	6
TOTAL REVENUES	<u>1,804</u>	<u>1,843</u>	<u>39</u>
EXPENDITURES			
Current:			
Judicial	<u>1,819</u>	<u>1,817</u>	<u>2</u>
TOTAL EXPENDITURES	<u>1,819</u>	<u>1,817</u>	<u>2</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15)	26	41
Fund Balance, January 1	<u>107</u>	<u>107</u>	<u>-</u>
Fund Balance, December 31	<u>\$ 92</u>	<u>\$ 133</u>	<u>\$ 41</u>

CALHOUN COUNTY, TEXAS
 COASTAL PROTECTION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 100,000	\$ 1,034,676	\$ 934,676
Interest	10,000	18,504	8,504
TOTAL REVENUES	<u>110,000</u>	<u>1,053,180</u>	<u>943,180</u>
EXPENDITURES			
Current:			
Conservation	656,741	161,342	495,399
TOTAL EXPENDITURES	<u>656,741</u>	<u>161,342</u>	<u>495,399</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(546,741)	891,838	1,438,579
OTHER FINANCING SOURCES (USES)			
Transfers Out	(7,256)	(7,256)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(7,256)</u>	<u>(7,256)</u>	<u>-</u>
Net Change in Fund Balance	(553,997)	884,582	1,438,579
Fund Balance, January 1	1,061,998	1,061,998	-
Fund Balance, December 31	<u>\$ 508,001</u>	<u>\$ 1,946,580</u>	<u>\$ 1,438,579</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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Charges for Services	\$ 600	\$ 816	\$ 216
Interest	100	68	(32)
TOTAL REVENUES	<u>700</u>	<u>884</u>	<u>184</u>
 Net Change in Fund Balance	 700	 884	 184
 Fund Balance, January 1	 <u>6,269</u>	 <u>6,269</u>	 <u>-</u>
Fund Balance, December 31	<u>\$ 6,969</u>	<u>\$ 7,153</u>	<u>\$ 184</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 10	\$ 4	\$ (6)
Interest	10	6	(4)
TOTAL REVENUES	<u>20</u>	<u>10</u>	<u>(10)</u>
 Net Change in Fund Balance	 20	 10	 (10)
 Fund Balance, January 1	 667	 667	 -
Fund Balance, December 31	<u>\$ 687</u>	<u>\$ 677</u>	<u>\$ (10)</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, 2020

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Interest	\$ 10	\$ 61	\$ 51
Miscellaneous	5,800	336	(5,464)
TOTAL REVENUES	<u>5,810</u>	<u>397</u>	<u>(5,413)</u>
EXPENDITURES			
Current:			
Nondepartmental	5,000	-	5,000
TOTAL EXPENDITURES	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	810	397	(413)
Fund Balance, January 1	5,710	5,710	-
Fund Balance, December 31	<u>\$ 6,520</u>	<u>\$ 6,107</u>	<u>\$ (413)</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, 2020

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 7,900	\$ 16,528	\$ 8,628
Interest	3,000	2,781	(219)
TOTAL REVENUES	<u>10,900</u>	<u>19,309</u>	<u>8,409</u>
EXPENDITURES			
Current:			
General Administration	145,000	3,745	141,255
TOTAL EXPENDITURES	<u>145,000</u>	<u>3,745</u>	<u>141,255</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(134,100)	15,564	149,664
Fund Balance, January 1	260,299	260,299	-
Fund Balance, December 31	<u>\$ 126,199</u>	<u>\$ 275,863</u>	<u>\$ 149,664</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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Charges for Services	\$ 1,000	\$ 1,620	\$ 620
Interest	1	108	107
TOTAL REVENUES	<u>1,001</u>	<u>1,728</u>	<u>727</u>
 Net Change in Fund Balance	 1,001	 1,728	 727
 Fund Balance, January 1	 <u>9,800</u>	 <u>9,800</u>	 <u>-</u>
Fund Balance, December 31	<u>\$ 10,801</u>	<u>\$ 11,528</u>	<u>\$ 727</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 3,000	\$ 4,552	\$ 1,552
Interest	500	343	(157)
TOTAL REVENUES	<u>3,500</u>	<u>4,895</u>	<u>1,395</u>
 Net Change in Fund Balance	 3,500	 4,895	 1,395
 Fund Balance, January 1	 <u>31,132</u>	 <u>31,132</u>	 <u>-</u>
Fund Balance, December 31	<u>\$ 34,632</u>	<u>\$ 36,027</u>	<u>\$ 1,395</u>

CALHOUN COUNTY, TEXAS
 COURT REPORTER SERVICE
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 164	\$ 164	\$ -
Interest	-	-	-
TOTAL REVENUES	<u>164</u>	<u>164</u>	<u>-</u>
EXPENDITURES			
Current:			
Judicial	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	164	164	-
Fund Balance, January 1	-	-	-
Fund Balance, December 31	<u>\$ 164</u>	<u>\$ 164</u>	<u>\$ -</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, 2020

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 40,000	\$ 47,740	\$ 7,740
Interest	3,400	2,563	(837)
TOTAL REVENUES	<u>43,400</u>	<u>50,303</u>	<u>6,903</u>
EXPENDITURES			
Current:			
Judicial	50,908	50,908	-
TOTAL EXPENDITURES	<u>50,908</u>	<u>50,908</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,508)	(605)	6,903
Fund Balance, January 1	271,059	271,059	-
Fund Balance, December 31	<u>\$ 263,551</u>	<u>\$ 270,454</u>	<u>\$ 6,903</u>

CALHOUN COUNTY, TEXAS
COUNTY SPECIALTY COURT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 1,241	\$ 1,241	\$ -
Interest	2	2	-
TOTAL REVENUES	<u>1,243</u>	<u>1,243</u>	<u>-</u>
EXPENDITURES			
Current:			
Judicial	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,243	1,243	-
Fund Balance, January 1	-	-	-
Fund Balance, December 31	<u>\$ 1,243</u>	<u>\$ 1,243</u>	<u>\$ -</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, 2020

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines and Forfeitures	\$ 5,184	\$ 6,575	\$ 1,391
Interest	30	113	83
TOTAL REVENUES	<u>5,214</u>	<u>6,688</u>	<u>1,474</u>
EXPENDITURES			
Current:			
Legal	34,903	20,092	14,811
TOTAL EXPENDITURES	<u>34,903</u>	<u>20,092</u>	<u>14,811</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,689)	(13,404)	16,285
Fund Balance, January 1	38,429	38,429	-
Fund Balance, December 31	<u>\$ 8,740</u>	<u>\$ 25,025</u>	<u>\$ 16,285</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 2,020	\$ 2,090	\$ 70
Interest	250	245	(5)
TOTAL REVENUES	<u>2,270</u>	<u>2,335</u>	<u>65</u>
 Net Change in Fund Balance	 2,230	 2,335	 105
 Fund Balance, January 1	 <u>22,570</u>	 <u>22,570</u>	 <u>-</u>
Fund Balance, December 31	<u>\$ 24,800</u>	<u>\$ 24,905</u>	<u>\$ 105</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, 2020

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 5,010	\$ 4,570	\$ (440)
Interest	150	227	77
TOTAL REVENUES	5,160	4,797	(363)
EXPENDITURES			
Current:			
Judicial	5,576	5,568	8
TOTAL EXPENDITURES	5,576	5,568	8
Excess (Deficiency) of Revenues Over (Under) Expenditures			
	(416)	(771)	(355)
Fund Balance, January 1	20,874	20,874	-
Fund Balance, December 31	\$ 20,458	\$ 20,103	\$ (355)

CALHOUN COUNTY, TEXAS
 FAMILY PROTECTION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Charges for Services	\$ 700	\$ 1,215	\$ 515
Interest	100	130	30
TOTAL REVENUES	<u>800</u>	<u>1,345</u>	<u>545</u>
 Net Change in Fund Balance	 800	 1,345	 545
 Fund Balance, January 1	 <u>11,960</u>	 <u>11,960</u>	 <u>-</u>
Fund Balance, December 31	<u>\$ 12,760</u>	<u>\$ 13,305</u>	<u>\$ 545</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Interest	\$ 100	\$ 95	\$ (5)
TOTAL REVENUES	<u>100</u>	<u>95</u>	<u>(5)</u>
 Net Change in Fund Balance	 100	 95	 (5)
 Fund Balance, January 1	 8,973	 8,973	 -
Fund Balance, December 31	<u>\$ 9,073</u>	<u>\$ 9,068</u>	<u>\$ (5)</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, 2020

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 8,521	\$ 7,613	\$ (908)
Interest	936	938	2
TOTAL REVENUES	<u>9,457</u>	<u>8,551</u>	<u>(906)</u>
EXPENDITURES			
Current:			
Judicial	96,007	2,117	93,890
TOTAL EXPENDITURES	<u>96,007</u>	<u>2,117</u>	<u>93,890</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(86,550)	6,434	92,984
Fund Balance, January 1	87,044	87,044	-
Fund Balance, December 31	<u>\$ 494</u>	<u>\$ 93,478</u>	<u>\$ 92,984</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Fines and Forfeitures	\$ 1,600	\$ 708	\$ (892)
Interest	50	64	14
TOTAL REVENUES	<u>1,650</u>	<u>772</u>	<u>(878)</u>
EXPENDITURES			
Current:			
Judicial	5,000	275	4,725
TOTAL EXPENDITURES	<u>5,000</u>	<u>275</u>	<u>4,725</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,350)	497	3,847
Fund Balance, January 1	5,990	5,990	-
Fund Balance, December 31	<u>\$ 2,640</u>	<u>\$ 6,487</u>	<u>\$ 3,847</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, 2020

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 4,230	\$ 4,304	\$ 74
Interest	50	44	(6)
TOTAL REVENUES	<u>4,280</u>	<u>4,348</u>	<u>68</u>
EXPENDITURES			
Current:			
Roads and Bridges	4,460	4,398	62
TOTAL EXPENDITURES	<u>4,460</u>	<u>4,398</u>	<u>62</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(180)	(50)	130
Fund Balance, January 1	4,371	4,371	-
Fund Balance, December 31	<u>\$ 4,191</u>	<u>\$ 4,321</u>	<u>\$ 130</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, 2020

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 4,230	\$ 4,304	\$ 74
Interest	50	44	(6)
TOTAL REVENUES	<u>4,280</u>	<u>4,348</u>	<u>68</u>
EXPENDITURES			
Current:			
Roads and Bridges	4,460	4,398	62
TOTAL EXPENDITURES	<u>4,460</u>	<u>4,398</u>	<u>62</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(180)	(50)	130
Fund Balance, January 1	4,371	4,371	-
Fund Balance, December 31	<u>\$ 4,191</u>	<u>\$ 4,321</u>	<u>\$ 130</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 4,230	\$ 4,304	\$ 74
Interest	50	44	(6)
TOTAL REVENUES	<u>4,280</u>	<u>4,348</u>	<u>68</u>
EXPENDITURES			
Current:			
Roads and Bridges	4,460	4,398	62
TOTAL EXPENDITURES	<u>4,460</u>	<u>4,398</u>	<u>62</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(180)	(50)	130
Fund Balance, January 1	4,371	4,371	-
Fund Balance, December 31	<u>\$ 4,191</u>	<u>\$ 4,321</u>	<u>\$ 130</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 4,230	\$ 4,304	\$ 74
Interest	50	44	(6)
TOTAL REVENUES	<u>4,280</u>	<u>4,348</u>	<u>68</u>
EXPENDITURES			
Current:			
Roads and Bridges	4,460	4,398	62
TOTAL EXPENDITURES	<u>4,460</u>	<u>4,398</u>	<u>62</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(180)	(50)	130
Fund Balance, January 1	4,371	4,371	-
Fund Balance, December 31	<u>\$ 4,191</u>	<u>\$ 4,321</u>	<u>\$ 130</u>

CALHOUN COUNTY, TEXAS
 PRETRIAL SERVICES
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Charges for Services	\$ 1,000	\$ 1,753	\$ 753
Interest	1,000	850	(150)
TOTAL REVENUES	<u>2,000</u>	<u>2,603</u>	<u>603</u>
 Net Change in Fund Balance	 2,000	 2,603	 603
 Fund Balance, January 1	 80,519	 80,519	 -
Fund Balance, December 31	<u>\$ 82,519</u>	<u>\$ 83,122</u>	<u>\$ 603</u>

CALHOUN COUNTY, TEXAS
 LOCAL TRUANCY PREVENTION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 5,980	\$ 5,980	\$ -
Interest	11	10	(1)
TOTAL REVENUES	5,991	5,990	(1)
EXPENDITURES			
Current:			
Legal	-	-	-
TOTAL EXPENDITURES	-	-	-
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	5,991	5,990	(1)
Fund Balance, January 1	-	-	-
Fund Balance, December 31	\$ 5,991	\$ 5,990	\$ (1)

CALHOUN COUNTY, TEXAS
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 10,000	\$ 12,588	\$ 2,588
Interest	3,000	2,220	(780)
TOTAL REVENUES	<u>13,000</u>	<u>14,808</u>	<u>1,808</u>
EXPENDITURES			
Current:			
Legal	26,400	12,977	13,423
TOTAL EXPENDITURES	<u>26,400</u>	<u>12,977</u>	<u>13,423</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,400)	1,831	15,231
Fund Balance, January 1	210,383	210,383	-
Fund Balance, December 31	<u>\$ 196,983</u>	<u>\$ 212,214</u>	<u>\$ 15,231</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Interest	\$ 600	\$ 411	\$ (189)
Gifts and Contributions	1	-	(1)
Rents and Leases	17,000	18,350	1,350
TOTAL REVENUES	<u>17,601</u>	<u>18,761</u>	<u>1,160</u>
EXPENDITURES			
Current:			
Public Facilities	<u>81,011</u>	<u>74,950</u>	<u>6,061</u>
TOTAL EXPENDITURES	<u>81,011</u>	<u>74,950</u>	<u>6,061</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(63,410)	(56,189)	7,221
OTHER FINANCING SOURCES (USES)			
Transfers In	<u>39,850</u>	<u>39,850</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>39,850</u>	<u>39,850</u>	<u>-</u>
Net Change in Fund Balance	(23,560)	(16,339)	7,221
Fund Balance, January 1	34,263	34,263	-
Fund Balance, December 31	<u>\$ 10,703</u>	<u>\$ 17,924</u>	<u>\$ 7,221</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, 2020

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 1,500	\$ 2,693	\$ 1,193
Interest	100	92	(8)
TOTAL REVENUES	<u>1,600</u>	<u>2,785</u>	<u>1,185</u>
EXPENDITURES			
Current:			
General Administration	11,790	2,750	9,040
TOTAL EXPENDITURES	<u>11,790</u>	<u>2,750</u>	<u>9,040</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,190)	35	10,225
Fund Balance, January 1	10,126	10,126	-
Fund Balance, December 31	<u>\$ (64)</u>	<u>\$ 10,161</u>	<u>\$ 10,225</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, 2020

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 35,000	\$ 48,342	\$ 13,342
Interest	2,000	1,718	(282)
TOTAL REVENUES	<u>37,000</u>	<u>50,060</u>	<u>13,060</u>
EXPENDITURES			
Current:			
General Administration	41,347	19,470	21,877
TOTAL EXPENDITURES	<u>41,347</u>	<u>19,470</u>	<u>21,877</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,347)	30,590	34,937
Fund Balance, January 1	156,600	156,600	-
Fund Balance, December 31	<u>\$ 152,253</u>	<u>\$ 187,190</u>	<u>\$ 34,937</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, 2020

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 4,000	\$ 6,361	\$ 2,361
Interest	200	290	90
TOTAL REVENUES	<u>4,200</u>	<u>6,651</u>	<u>2,451</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	2,200	6,651	4,451
Fund Balance, January 1	25,765	25,765	-
Fund Balance, December 31	<u>\$ 27,965</u>	<u>\$ 32,416</u>	<u>\$ 4,451</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, 2020

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 15,000	\$ 29,145	\$ 14,145
Charges for Services	200,000	236,564	36,564
Permits and Licenses	260,000	266,930	6,930
Fines and Forfeitures	37,100	57,595	20,495
Interest	14,000	15,807	1,807
TOTAL REVENUES	<u>526,100</u>	<u>606,041</u>	<u>79,941</u>
OTHER FINANCING SOURCES (USES)			
Transfers Out	(600,000)	(600,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(600,000)</u>	<u>(600,000)</u>	<u>-</u>
Net Change in Fund Balance	(73,900)	6,041	79,941
Fund Balance, January 1	1,714,789	1,714,789	-
Fund Balance, December 31	<u>\$ 1,640,889</u>	<u>\$ 1,720,830</u>	<u>\$ 79,941</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Fines and Forfeitures	\$ 500	\$ -	\$ (500)
Interest	50	200	150
Gifts and Contributions	2,768	2,768	-
Miscellaneous	2,768	2,768	-
TOTAL REVENUES	<u>6,086</u>	<u>5,736</u>	<u>(350)</u>
EXPENDITURES			
Current:			
Public Safety	<u>19,978</u>	<u>15,722</u>	<u>4,256</u>
TOTAL EXPENDITURES	<u>19,978</u>	<u>15,722</u>	<u>4,256</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,892)	(9,986)	3,906
Fund Balance, January 1	52,875	52,875	-
Fund Balance, December 31	<u>\$ 38,983</u>	<u>\$ 42,889</u>	<u>\$ 3,906</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, 2020

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Interest	\$ 650	\$ 432	\$ (218)
Miscellaneous	1	-	
TOTAL REVENUES	<u>650</u>	<u>432</u>	<u>(218)</u>
EXPENDITURES			
Current:			
General Administration	41,968	-	41,968
TOTAL EXPENDITURES	<u>41,968</u>	<u>4,834</u>	<u>37,134</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(41,318)	(4,402)	36,916
Fund Balance, January 1	44,121	44,121	-
Fund Balance, December 31	<u>\$ 2,803</u>	<u>\$ 39,719</u>	<u>\$ 36,916</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, 2020

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Gifts and Contributions	\$ 500	\$ 320	\$ (180)
TOTAL REVENUES	500	320	(180)
EXPENDITURES			
Current:			
Judicial	2,880	-	2,880
TOTAL EXPENDITURES	2,880	-	2,880
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,380)	320	(3,060)
Fund Balance, January 1	2,830	2,830	-
Fund Balance, December 31	\$ 450	\$ 3,150	\$ (2,700)

CALHOUN COUNTY, TEXAS
NONMAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2020

	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	\$ 180,536	\$ 235,891	\$ 416,427
Due From Others	26,073	34,110	60,183
Restricted Assets:			
Cash and Cash Equivalents	<u>340,811</u>	<u>447,381</u>	<u>788,192</u>
 TOTAL ASSETS	 <u><u>\$ 547,420</u></u>	 <u><u>\$ 717,382</u></u>	 <u><u>\$ 1,264,802</u></u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
<i>Liabilities:</i>			
Due to Other Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>
 <i>Deferred Inflows of Resources</i>	 <u>522,879</u>	 <u>650,097</u>	 <u>1,172,976</u>
 <i>Fund Balance:</i>			
Restricted	<u>24,541</u>	<u>67,285</u>	<u>91,826</u>
<i>Total Fund Balance</i>	<u>24,541</u>	<u>67,285</u>	<u>91,826</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	 <u><u>\$ 547,420</u></u>	 <u><u>\$ 717,382</u></u>	 <u><u>\$ 1,264,802</u></u>

CALHOUN COUNTY, TEXAS
NONMAJOR DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2020

	4165	4170	Total
	Debt Service Refunding 2010	Debt Service Refunding 2012	Nonmajor Debt Service Funds
REVENUES			
Ad Valorem Taxes	\$ 496,594	\$ 650,683	\$ 1,147,277
Intergovernmental	545	716	1,261
Interest	2,286	3,047	5,333
TOTAL REVENUES	<u>499,425</u>	<u>654,446</u>	<u>1,153,871</u>
EXPENDITURES			
Debt Service:			
Principal	425,000	610,000	1,035,000
Interest and Fiscal Charges	92,035	60,185	152,220
TOTAL EXPENDITURES	<u>517,035</u>	<u>670,185</u>	<u>1,187,220</u>
<i>Excess (Deficiency) of Revenues</i> Over (Under) Expenditures	(17,610)	(15,739)	(33,349)
Fund Balance, January 1	42,151	83,024	125,175
Fund Balance, December 31	<u>\$ 24,541</u>	<u>\$ 67,285</u>	<u>\$ 91,826</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Ad Valorem Taxes	\$ 489,830	\$ 496,594	\$ 6,764
Intergovernmental	30	545	515
Interest	2,000	2,286	286
TOTAL REVENUES	<u>491,860</u>	<u>499,425</u>	<u>7,565</u>
EXPENDITURES			
Debt Service:			
Principal	425,000	425,000	-
Interest and Fiscal Charges	92,800	92,035	765
TOTAL EXPENDITURES	<u>517,800</u>	<u>517,035</u>	<u>765</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,940)	(17,610)	8,330
Fund Balance, January 1	42,151	42,151	-
Fund Balance, December 31	<u>\$ 16,211</u>	<u>\$ 24,541</u>	<u>\$ 8,330</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Ad Valorem Taxes	\$ 639,880	\$ 650,683	\$ 10,803
Intergovernmental	30	716	686
Interest	2,500	3,047	547
TOTAL REVENUES	<u>642,410</u>	<u>654,446</u>	<u>12,036</u>
EXPENDITURES			
Debt Service:			
Principal	610,000	610,000	-
Interest and Fiscal Charges	60,850	60,185	665
TOTAL EXPENDITURES	<u>670,850</u>	<u>670,185</u>	<u>665</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,440)	(15,739)	12,701
Fund Balance, January 1	83,024	83,024	-
Fund Balance, December 31	<u>\$ 54,584</u>	<u>\$ 67,285</u>	<u>\$ 12,701</u>



CALHOUN COUNTY, TEXAS
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2020

	5101	5111	5117	5150
	Boggy Bayou Nature Park	CDBG Disaster Infrastructure	Chocolate Bayou Boat Ramp	Road and Bridge Infrastructure
ASSETS				
Cash and Cash Equivalents	\$ 67,939	\$ 1,151,413	\$ 176,250	\$ 9,714
Due From Others	-	77,205	-	-
TOTAL ASSETS	\$ 67,939	\$ 1,228,618	\$ 176,250	\$ 9,714
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
<i>Liabilities:</i>				
Accounts Payable	\$ -	\$ 905,681	\$ -	\$ -
Accrued and Other Liabilities	-	-	-	-
Due to Other Funds	40,763	322,937	148,500	-
Due to Other Governments	-	-	-	-
Due to Others	-	-	-	-
<i>Total Liabilities</i>	<u>40,763</u>	<u>1,228,618</u>	<u>148,500</u>	<u>-</u>
<i>Fund Balance:</i>				
Restricted Fund Balance	27,176	-	27,750	9,714
Assigned	-	-	-	-
Unassigned	-	-	-	-
<i>Total Fund Balance</i>	<u>27,176</u>	<u>-</u>	<u>27,750</u>	<u>9,714</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 67,939	\$ 1,228,618	\$ 176,250	\$ 9,714

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

CALHOUN COUNTY, TEXAS
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET (CONTINUED)
DECEMBER 31, 2020

	5230	5235	5255	5260
	Haterius Park/Boat Ramp	Port Alto Public Beach	Hurricane Harvey FEMA	Capital Improvements Projects
ASSETS				
Cash and Cash Equivalents	\$ 20,242	\$ 223,133	\$ 41,016	\$ 346,718
Due From Others	-	-	24,903	-
TOTAL ASSETS	\$ 20,242	\$ 223,133	\$ 65,919	\$ 346,718
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
<i>Liabilities:</i>				
Accounts Payable	\$ -	\$ -	\$ -	\$ 2,348
Due to Other Funds	-	187,500	1,804	-
<i>Total Liabilities</i>	-	187,500	1,804	2,348
<i>Fund Balance:</i>				
Restricted Fund Balance	-	-	64,115	344,370
Assigned	20,242	35,633	-	-
<i>Total Fund Balance</i>	20,242	35,633	64,115	344,370
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 20,242	\$ 223,133	\$ 65,919	\$ 346,718

5280

<u>Hospital Improvements</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 2,959,059	\$ 5,324,993
<u>-</u>	<u>102,108</u>
<u>\$ 2,959,059</u>	<u>-</u>
<u>\$ 2,959,059</u>	<u>\$ 5,427,101</u>

\$ 14,457	\$ 922,486
<u>-</u>	<u>806,504</u>
<u>14,457</u>	<u>1,728,990</u>

-	338,292
<u>2,944,602</u>	<u>3,359,819</u>
<u>2,944,602</u>	<u>3,698,111</u>

<u>\$ 2,959,059</u>	<u>\$ 5,427,101</u>
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CALHOUN COUNTY, TEXAS
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2020

	5101	5111	5117	5150
	Boggy Bayou Nature Park	CDBG Disaster Infrastructure	Chocolate Bayou Boat Ramp	Road and Bridge Infrastructure
REVENUES				
Intergovernmental	\$ -	\$ 1,508,723	\$ -	\$ 1,250,617
Gifts and Contributions	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>1,508,723</u>	<u>-</u>	<u>1,250,617</u>
EXPENDITURES				
Current:				
Public Facilities	-	-	5,800	-
Public Safety	-	1,264,890	-	-
Roads and Bridges	-	141,013	-	1,250,617
Health and Welfare	-	-	-	-
Culture and Recreation	-	102,820	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>1,508,723</u>	<u>5,800</u>	<u>1,250,617</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(5,800)	-
OTHER FINANCING SOURCES (USES)				
Transfers In	7,256	-	-	-
Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>7,256</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	7,256	-	(5,800)	-
Fund Balance, January 1	19,920	-	33,550	9,714
Fund Balance, December 31	<u>\$ 27,176</u>	<u>\$ -</u>	<u>\$ 27,750</u>	<u>\$ 9,714</u>

5172	5178	5192	5195	5225
Airport Runway Improvements	Magnolia Beach Erosion Cont	Event Center	Fire Truck & Safety Equipment	Green Lake Park
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
63,500	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
63,500	-	-	-	-
(63,500)	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(63,500)	-	-	-	-
78,472	70,000	125,927	6,449	7,161
\$ 14,972	\$ 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, 2020

	5230	5235	5255	5260
	Haterius Park/Boat Ramp	Port Alto Public Beach	Hurricane Harvey FEMA	Capital Improvements Projects
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 26,421	\$ -
Gifts and Contributions	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>26,421</u>	<u>-</u>
EXPENDITURES				
Current:				
Public Facilities	-	-	-	-
Public Safety	-	-	-	-
Roads and Bridges	-	-	-	-
Health and Welfare	-	-	-	-
Culture and Recreation	-	-	-	11,865
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,865</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	26,421	(11,865)
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	-	-	26,421	(11,865)
Fund Balance, January 1	20,242	35,633	37,694	356,235
Fund Balance, December 31	<u>\$ 20,242</u>	<u>\$ 35,633</u>	<u>\$ 64,115</u>	<u>\$ 344,370</u>

5280		Total Nonmajor Capital Projects Funds
Hospital Improvements		
\$ -	\$	2,785,761
-		-
-		<u>2,785,761</u>
-		
-		69,300
-		1,264,890
-		1,391,630
23,474		23,474
-		114,685
-		-
-		-
<u>23,474</u>		<u>2,863,979</u>
(23,474)		(78,218)
-		7,256
-		-
-		<u>7,256</u>
(23,474)		(70,962)
2,968,076		-
<u>\$ 2,944,602</u>	\$	<u>3,769,073</u>
		<u>3,698,111</u>

CALHOUN COUNTY, TEXAS
 AGENCY FUNDS
 COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
 DECEMBER 31, 2020

	7120-7160	7340-7380	7541-7545	7310
	County Clerk Funds	District Clerk Funds	Justice of the Peace Funds	District Attorney Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Cash and Cash Equivalents	\$ 201,802	\$ 86,700	\$ 54,864	\$ 4,255
Receivables (Net of Allowances for Uncollectibles:)				
Accounts	-	-	-	-
Accounts Receivable - County	-	-	-	-
Due From Other Governments	-	-	-	-
Due from Others	190	359	1,332	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 201,992</u>	<u>\$ 87,059</u>	<u>\$ 56,196</u>	<u>\$ 4,255</u>
 LIABILITIES AND FUND BALANCE				
<i>Liabilities:</i>				
Accounts Payable	\$ 27,193	\$ 13,126	\$ 49,748	\$ -
Accounts Payable - County	25,833	11,733	42,959	-
Due to Other Governments	810	1,330	6,957	-
Due to Others	148,156	60,870	(43,468)	4,255
<i>Total Liabilities</i>	<u>\$ 201,992</u>	<u>\$ 87,059</u>	<u>\$ 56,196</u>	<u>\$ 4,255</u>

7870-7930	7810-7830	7100	Remaining Funds	
Tax Collector Funds	Sheriff Funds	County Auditor Funds	County Treasurer Funds	Total Agency Funds
\$ 404,423	\$ 47,909	\$ 138,035	\$ 61,759	\$ 999,747
-	-	-	452	452
-	-	-	17,799	17,799
816,440	-	-	10	816,450
6,222	-	-	-	8,103
<u>\$ 1,227,085</u>	<u>\$ 47,909</u>	<u>\$ 138,035</u>	<u>\$ 80,020</u>	<u>\$ 1,842,551</u>
\$ -	\$ -	\$ -	\$ -	\$ 90,067
4,515	3,638	-	6,296	94,974
1,218,775	1,336	-	51,885	1,281,093
3,795	42,935	138,035	21,839	376,417
<u>\$ 1,227,085</u>	<u>\$ 47,909</u>	<u>\$ 138,035</u>	<u>\$ 80,020</u>	<u>\$ 1,842,551</u>

CALHOUN COUNTY, TEXAS
DISCRETELY PRESENTED COMPONENT UNIT
STATEMENT OF NET POSITION
DECEMBER 31, 2020

	Discretely Presented Component Unit	
	Memorial Medical Center	
	2020	2019
ASSETS		
Cash and Cash Equivalents	\$ 5,529,092	\$ 835,418
Receivables (Net of Allowance for Uncollectibles)	22,230,329	19,594,866
Prepaid Items and Other Current Assets	7,975,277	3,673,400
Capital Assets (Net of Accumulated Depreciation)		
Land	461,793	461,793
Construction in Progress	500	500
Buildings	3,764,596	4,055,119
Furniture, Fixtures and Equipment	1,659,752	1,480,742
Lease Assets	888,653	1,066,756
Prepaid Mangment Fees - Nursing Homes - Long Term	2,652,023	
TOTAL ASSETS	45,162,015	31,168,594
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows - Pension Related	1,066,532	3,664,737
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 1,066,532	\$ 3,664,737
LIABILITIES		
Accounts Payable	\$ 16,164,815	\$ 14,855,310
Accrued and Other Liabilities	5,978,966	2,292,790
<i>Noncurrent Liabilities:</i>		
Due in One Year	846,415	280,727
Due in More Than One Year	6,237,755	489,981
Net Pension Liability	1,385,737	4,731,148
TOTAL LIABILITIES	30,613,688	22,649,956
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows - Pension Related	1,147,355	28,650
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,147,355	28,650
NET POSITION:		
Net Investment in Capital Assets	5,831,315	6,294,202
Unrestricted	8,636,189	5,860,523
TOTAL NET POSITION	\$ 14,467,504	\$ 12,154,725

CALHOUN COUNTY, TEXAS
DISCRETELY PRESENTED COMPONENT UNIT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
DECEMBER 31, 2020

	<u>Discretely Presented Component Unit</u>	
	<u>Memorial Medical Center</u>	
	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Patient Service Revenues	\$ 25,490,312	\$ 27,806,914
Nursing Home Resident Revenue	66,406,849	58,935,509
Other Operating Revenues	2,116,763	2,874,158
TOTAL OPERATING REVENUES	<u>94,013,924</u>	<u>89,616,581</u>
OPERATING EXPENSES:		
Salaries and Wages	11,466,092	11,478,255
Employee Benefits	4,645,943	4,862,328
Purchased Services and Professional Fees	8,346,984	8,756,726
Insurance	111,757	59,355
Supplies	5,882,219	5,519,525
Nursing Home Expenses	68,404,000	57,502,833
Depreciation and Amortization	1,099,087	983,531
TOTAL OPERATING EXPENSES	<u>99,956,082</u>	<u>89,162,553</u>
Operating Income (Loss)	(5,942,158)	454,028
NONOPERATING REVENUES (EXPENSES)		
Investment Income	39,880	14,914
Interest Expense	(35,752)	(30,159)
Provider Relief funds - Hospital	4,448,482	-
Provider Relief funds - Nursing Homes	3,802,327	-
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>8,254,937</u>	<u>(15,245)</u>
Excess of Revenues Over Expenses Before Grants for Property and Equipment	2,312,779	438,783
GRANTS FOR PROPERTY AND EQUIPMENT	-	20,000
Change in Net Position	2,312,779	458,783
Net Position at Beginning of Year	<u>12,154,725</u>	<u>11,695,942</u>
Net Position at End of Year	<u>\$ 14,467,504</u>	<u>\$ 12,154,725</u>

CALHOUN COUNTY, TEXAS
DISCRETELY PRESENTED COMPONENT UNIT
STATEMENT OF CASH FLOWS
DECEMBER 31, 2020

	<u>Discretely Presented Component Unit</u>	
	<u>Memorial Medical Center</u>	
	<u>2020</u>	<u>2019</u>
Cash Flows From Operating Activities		
Receipts from On-behalf Patients	\$ 96,146,794	\$ 82,220,876
Payments to Suppliers and Contractors	(82,747,384)	(70,517,238)
Payments to Employees	(15,624,849)	(15,742,689)
Advances to Nursing Homes-Provider Relief Funds	(2,325,584)	-
Prepaid Management Fees to Nursing Homes	(3,333,972)	-
Other Receipts, Net	2,116,763	2,874,158
Net Cash Provided (Used) By Operating Activities	<u>(5,768,232)</u>	<u>(1,164,893)</u>
Cash Flows From Noncapital Financing Activities		
Provider Relief Funds - Nursing Homes	6,127,911	-
Provider Relief Funds - Hospitals	4,448,482	-
Proceeds from Issuance of Note Payable	500,000	1,000,000
Principal Paid on Notes Payable	-	(1,000,000)
Net Cash Provided (Used) By Noncapital Financing Activities	<u>11,076,393</u>	<u>-</u>
Cash Flows From Capital and Related Financing Activities		
Grants for Property and Equipment	-	20,000
Principal Paid on Long-term Debt	(292,931)	(304,775)
Interest Paid on Long-term Debt	(35,752)	(30,159)
Purchase of Capital Assets	(325,684)	(988,799)
Net Cash Provided (Used) for Capital And Related Financing Activities	<u>(654,367)</u>	<u>(1,303,733)</u>
Cash Flows From Investing Activities		
Interest on Investments	39,880	14,914
Net Cash Provided (Used) for Investing Activities	<u>39,880</u>	<u>14,914</u>
Net Increase (Decrease) in Cash And Cash Equivalents	4,693,674	(2,453,712)
Cash and Cash Equivalents, Beginning of Year	835,418	3,289,130
Cash and Cash Equivalents, End of Year	<u>\$ 5,529,092</u>	<u>\$ 835,418</u>

CALHOUN COUNTY, TEXAS
DISCRETELY PRESENTED COMPONENT UNIT
STATEMENT OF CASH FLOWS (CONTINUED)
DECEMBER 31, 2020

	<u>Discretely Presented Component Unit</u>	
	<u>Memorial Medical Center</u>	
	<u>2020</u>	<u>2020</u>
Reconciliation of Net Operating Revenues (Expenses) to		
Net Cash Provided by Operative Activities		
Operating Loss	\$ (5,942,158)	\$ 454,028
Depreciation and Amortization	1,099,087	983,531
Provision for Uncollectible Accounts	4,039,000	4,978,000
Gain on Disposal of Assets	-	-
Changes in Operating Assets and Liabilities:		
Patient Accounts Receivables, Net	(5,439,704)	(9,246,865)
Estimated Amounts Due From and To Third-Party Payers	(1,204,197)	(411,596)
Accounts Payable and Accrued Expenses	1,171,615	2,283,051
Deferred Outflows of Resources - Pensions	2,598,205	(2,393,350)
Deferred Inflows of Resources - Pensions	1,118,705	(681,489)
Net Pension Liability	(3,345,411)	3,833,910
Advanced Claim Payments from Medicare	7,090,526	-
Prepaid Advances to Nursing Homes - Provider Relief Funds	(3,333,972)	-
Advances to Nursing Homes - Provider Relief funds	(2,325,584)	-
Other Assets and Liabilities	(1,294,344)	(964,113)
Net Cash Provided (Used) By Operating Activities	<u>\$ (5,768,232)</u>	<u>\$ (1,164,893)</u>
Supplemental Cash Flows Information		
Capital Lease Obligation Incurred for Capital Assets	\$ 466,202	\$ 50,437

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, 2020, 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 August 25, 2021.

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.

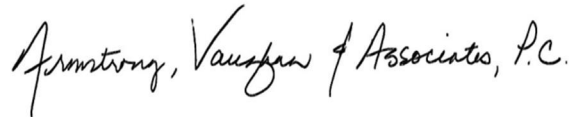
Compliance and Other Matters

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 August 25, 2021.

Purpose of this Report

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

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

Armstrong, Vaughan & Associates, P.C.
August 25, 2021

