August 20, 2025

MEETING MINUTES

OF CALHOUN COUNTY COMMISSIONERS' COURT

MET IN A REGULAR MEETING AT 10:00 A.M. IN THE COMMISSIONERS' COURTROOM IN THE COUNTY COURTHOUSE AT 211 S. ANN STREET SUITE 104 PORT LAVACA, CALHOUN COUNTY, TEXAS.

THE FOLLOWING MEMBERS WERE PRESENT:

	Vern Lyssy	**County Judge**
	David Hall	**Commissioner Pct 1**
	Ronald Best	**Commissioner Pct 2**
	Joel Behrens	**Commissioner Pct 3**
(ABSENT)	**Gary Reese**	**Commissioner Pct 4**
	Anna Goodman	**County Clerk**
	By: Kaddie Smith	**Deputy Clerk**

The subject matter of such meeting is as follows:

1. Call meeting to order.

   Meeting was called to order at 10am by Judge Vern Lyssy

2. Invocation.

   Commissioner David Hall

3. Pledges of Allegiance.

   US Flag/Texas Flag: Commissioner Joel Behrens

4. General Discussion of Public Matters and Public Participation.

   None

5. Approve August 6, 2025 Commissioners' Court Meeting Minutes. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joel Behrens, Commissioner Pct 3
SECONDER:	David Hall, Commissioner Pct 1
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

6. Hear report from AgriLife Extension Agents. (VLL)

Stephen Biles, RJ Shelly, Hailey Hayes, Emilee DeForest and Karen Lyssy gave their reports.

7. Recognize Emilee DeForest and Ralph Shelly for their Superior Service Award. (VLL)

Emilee DeForest explained the Award.

8. Consider and take necessary action to approve Calhoun County EMS to create an account with medical supplier Henry Schein and allow EMS Director to complete/sign necessary paperwork. (VLL)

Court approved the Creation of the Account.
Dustin Jenkins to bring back to court if signature is needed.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

9. Consider and take necessary action to accept anonymous donation to the Sheriffs Office to be deposited into the Motivation account (2697-001-49082-679) in the amount of $250.00 for back to school supplies. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joel Behrens, Commissioner Pct 3
SECONDER:	David Hall, Commissioner Pct 1
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

10. Consider and take necessary action on insurance proceeds check(s) from TAC in the amount of $1,450.16 ($3,950.16 – $2,500.00 deductible) for damages to a Sheriff's Office vehicle on 07/26/25. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Joel Behrens, Commissioner Pct 3
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

11. Consider and take necessary action to deposit check from the City of Port Lavaca in the amount of $64,427.25 into RB1 account Road and Bridge Supplies 53510. This is for work completed on Airline, Stringham, and Peikert streets. (DEH)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

12. Consider and take necessary action to declare the following non-inventory items of Precinct 4 Road & Bridge as waste. (GDR)

a) Desk & Credenza Ensemble

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joel Behrens, Commissioner Pct 3
SECONDER:	David Hall, Commissioner Pct 1
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

13. Consider and take necessary action for County Court at Law No. 1 Judge, James Beeler and County Court at Law Court Coordinator, Catherine Blevins both be issued a county credit card with a limit of $1500.00. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Joel Behrens, Commissioner Pct 3
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

14. Consider and take necessary action to award the bid for Bid No. 2025.09 - Swan Point Paving & Sidewalk Improvements, Seadrift, Texas. (GDR)

Matt Glaze gave his recommendation for Sylva Construction LLC.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joel Behrens, Commissioner Pct 3
SECONDER:	David Hall, Commissioner Pct 1
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

15. Discuss and take necessary action to renew aerobic septic system service contract for Six Mile Volunteer Fire Department with Victoria Precision Products and allow Commissioner Ronald Best to sign. (RB)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Ronald Best, Commissioner Pct 2
SECONDER:	David Hall, Commissioner Pct 1
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

16. Consider and take necessary action on Independent Audit Report for the year ended December 31, 2024 by Armstrong, Vaughan and Associates, P.C., Certified Public Accountants. (VLL)

Jacob with Armstrong, Vaughan & Associates, P.C. gave the report.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Joel Behrens, Commissioner Pct 3
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

17. Consider and take necessary action to release final payment to Clyde Kazmir Construction, Inc. in the amount of $97,300 for Lane Road Drainage Improvements-Phase 2, GLO Contract No. 20-065-064-C182. (GDR)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joel Behrens, Commissioner Pct 3
SECONDER:	David Hall, Commissioner Pct 1
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

18. To acknowledge and accept the Rifle Resistant Body Armor Grant Resolution in the amount of $99,456.00, for physical year 2026. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

19. To acknowledge and accept the Lone Star Grant in the amount of $150,000.00, for physical year 2026. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Joel Behrens, Commissioner Pct 3
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

20. Consider and take necessary action to propose a tax rate of .6222 for 2025. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

21. Consider and take necessary action to set the date, time and location for the Public Hearing to adopt the 2025 proposed tax rate. (VLL)

Date:	September 3, 2025
Time:	10:00 AM
Location:	Calhoun County Courthouse 211 S. Ann Street, Suite 104 - Commissioners' Courtroom Port Lavaca Texas 77979

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

22. Consider and take necessary action to set the date, time and location for the Public Hearing to adopt the 2026 Calhoun County Budget. (VLL)

Date:	September 3, 2025
Time:	10:00 AM
Location:	Calhoun County Courthouse 211 S. Ann Street, Suite 104 - Commissioners' Courtroom Port Lavaca Texas 77979

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joel Behrens, Commissioner Pct 3
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

23. Consider and take necessary action to declare the following non-inventory item from Justice of the Peace Pct 1 as Waste. (VLL)

Fax Machine Brother 2840	Non Inventory Item	Broken

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joel Behrens, Commissioner Pct 3
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens,

24. Consider and take necessary action to declare the following items from the Tax Assessor/Collector Office as Surplus/Salvage. (VLL)

Padded chairs with arms (8)	Non Inventory Item	Upholstery is in poor condition/no room for them
Metal chairs (2)	Non Inventory Item	Upholstery in poor condition/no room for them
Black Wooden Chair	Non Inventory Item	No room
Black End Table	Non Inventory Item	No room
Large credenza with drawer/shelf	Non Inventory Item	No room

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Ronald Best, Commissioner Pct 2
SECONDER:	David Hall, Commissioner Pct 1
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

25. Accept Reports from the following County Offices:

   a) Justice of the Peace Pct 2 – July 2025
   b) Justice of the Peace Pct 4 – July 2025
   c) Texas Agrilife Extension Service – July 2025
      a. 4-H and Youth Development
      b. Agriculture and Nature Resources
      c. Family and Community Health
      d. Coastal and Marine
   d) Treasurer's Report – June 2025
   e) Treasurer Quarterly Statement of Balances for 2nd Quarter 2025
   f) Treasurer Investment Report Quarter ending June 2025

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joel Behrens, Commissioner Pct 3
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

26. Consider and take necessary action on 2025 budget adjustments. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joel Behrens, Commissioner Pct 3
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

27. Approval of bills and payroll. (VLL)

MMC:	
RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

Indigent Health Care:	
RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Joel Behrens, Commissioner Pct 3
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

County Bills:	
RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

28. Adjourn.

JB/RB 11:07am

CALHOUN COUNTY COMMISSIONERS' COURT
PACKET COMPLETION SHEET

✓ All Agenda Items Properly Numbered

✓ Contracts Completed and Signed

✓ All 1295's Accepted

✓ All Documents for Clerk Signature Flagged
(All documents needing to be attested to need to be signed day of Commissioner's Court.)

On this 21st day of August 2025, the packet for the 20th day of August 2025 Commissioners' Special Regular Session was submitted from the Calhoun County Judge's office to the Calhoun County Clerk's Office.

Debbie Vickers
Calhoun County Judge/Assistant

AGENDA

Vern L. Lyssy
County Judge

David Hall, Commissioner, Precinct 1
Ronald Best, Commissioner, Precinct 2
Joel Behrens, Commissioner, Precinct 3
Gary Reese, Commissioner, Precinct 4

NOTICE OF MEETING

The Commissioners' Court of Calhoun County, Texas will meet on Wednesday, August 20, 2025 at 10:00 a.m. in the Commissioners' Courtroom at the County Courthouse located at 211 S. Ann Street, Suite 104, Port Lavaca, Calhoun County, Texas.

AGENDA

AT 8:92 FILED O'CLOCK A M

AUG 15 2025

ANNA GOODMAN
COUNTY CLERK, CALHOUN COUNTY, TEXAS
DEPUTY Kaddie Smith

The subject matter of such meeting is as follows:

1. Call meeting to order.
2. Invocation.
3. Pledges of Allegiance.
4. General Discussion of Public Matters and Public Participation.
5. Approve August 6, 2025 Commissioners' Court Meeting Minutes. (VLL)
6. Hear report from AgriLife Extension Agents. (VLL)
7. Recognize Emilee DeForest and Ralph Shelly for their Superior Service Award. (VLL)
8. Consider and take necessary action to approve Calhoun County EMS to create an account with medical supplier Henry Schein and allow EMS Director to complete/sign necessary paperwork. (VLL)
9. Consider and take necessary action to accept anonymous donation to the Sheriffs Office to be deposited into the Motivation account (2697-001-49082-679) in the amount of $250.00 for back to school supplies. (VLL)
10. Consider and take necessary action on insurance proceeds check(s) from TAC in the amount of $1,450.16 ($3,950.16 – $2,500.00 deductible) for damages to a Sheriff's Office vehicle on 07/26/25. (VLL)

11. Consider and take necessary action to deposit check from the City of Port Lavaca in the amount of $64,427.25 into RB1 account Road and Bridge Supplies 53510. This is for work completed on Airline, Stringham, and Peikert streets. (DEH)

12. Consider and take necessary action to declare the following non-inventory items of Precinct 4 Road & Bridge as waste. (GDR)

    a) Desk & Credenza Ensemble

13. Consider and take necessary action for County Court at Law No. 1 Judge, James Beeler and County Court at Law Court Coordinator, Catherine Blevins both be issued a county credit card with a limit of $1500.00. (VLL)

14. Consider and take necessary action to award the bid for Bid No. 2025.09 - Swan Point Paving & Sidewalk Improvements, Seadrift, Texas. (GDR)

15. Discuss and take necessary action to renew aerobic septic system service contract for Six Mile Volunteer Fire Department with Victoria Precision Products and allow Commissioner Ronald Best to sign. (RB)

16. Consider and take necessary action on Independent Audit Report for the year ended December 31, 2024 by Armstrong, Vaughan and Associates, P.C., Certified Public Accountants. (VLL)

17. Consider and take necessary action to release final payment to Clyde Kazmir Construction, Inc. in the amount of $97,300 for Lane Road Drainage Improvements-Phase 2, GLO Contract No. 20-065-064-C182. (GDR)

18. To acknowledge and accept the Rifle Resistant Body Armor Grant Resolution in the amount of $99,456.00, for physical year 2026. (VLL)

19. To acknowledge and accept the Lone Star Grant in the amount of $150,000.00, for physical year 2026. (VLL)

20. Consider and take necessary action to propose a tax rate of .6222 for 2025. (VLL)

21. Consider and take necessary action to set the date, time and location for the Public Hearing to adopt the 2025 proposed tax rate. (VLL)

Date:	September 3, 2025
Time:	10:00 AM
Location:	Calhoun County Courthouse 211 S. Ann Street, Suite 104 - Commissioners' Courtroom Port Lavaca Texas 77979

22. Consider and take necessary action to set the date, time and location for the Public Hearing to adopt the 2026 Calhoun County Budget. (VLL)

    Date: September 3, 2025
    Time: 10:00 AM
    Location: Calhoun County Courthouse
    211 S. Ann Street, Suite 104 - Commissioners' Courtroom
    Port Lavaca Texas 77979

23. Consider and take necessary action to declare the following non-inventory item from Justice of the Peace Pct 1 as Waste. (VLL)

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24. Consider and take necessary action to declare the following items from the Tax Assessor/Collector Office as Surplus/Salvage. (VLL)

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25. Accept Reports from the following County Offices:

    a) Justice of the Peace Pct 2 – July 2025
    b) Justice of the Peace Pct 4 – July 2025
    c) Texas Agrilife Extension Service – July 2025
        a. 4-H and Youth Development
        b. Agriculture and Nature Resources
        c. Family and Community Health
        d. Coastal and Marine
    d) Treasurer's Report – June 2025
    e) Treasurer Quarterly Statement of Balances for 2nd Quarter 2025
    f) Treasurer Investment Report Quarter ending June 2025

26. Consider and take necessary action on 2025 budget adjustments. (VLL)

27. Approval of bills and payroll. (VLL)

28. Adjourn.

Vern Lyssy, County Judge
Calhoun County, Texas

A copy of this Notice has been placed on the inside bulletin board of the Calhoun County Courthouse, 211 South Ann Street, Port Lavaca, Texas, which is readily accessible to the general public during regular business hours. This Notice shall remain posted continuously for at least 72 hours preceding the scheduled meeting time. For your convenience, you may visit the county's website at www.calhouncotx.org under "Commissioners' Court Agenda" for any official court postings.

04

05

August 20, 2025

MEETING MINUTES

OF CALHOUN COUNTY COMMISSIONERS' COURT

MET IN A REGULAR MEETING AT 10:00 A.M. IN THE COMMISSIONERS' COURTROOM IN THE COUNTY COURTHOUSE AT 211 S. ANN STREET SUITE 104 PORT LAVACA, CALHOUN COUNTY, TEXAS.

THE FOLLOWING MEMBERS WERE PRESENT:

	Vern Lyssy	**County Judge**
	David Hall	**Commissioner Pct 1**
	Ronald Best	**Commissioner Pct 2**
	Joel Behrens	**Commissioner Pct 3**
(ABSENT)	**Gary Reese**	**Commissioner Pct 4**
	Anna Goodman	**County Clerk**
	By: Kaddie Smith	**Deputy Clerk**

The subject matter of such meeting is as follows:

1. Call meeting to order.

   Meeting was called to order at 10am by Judge Vern Lyssy

2. Invocation.

   Commissioner David Hall

3. Pledges of Allegiance.

   US Flag/Texas Flag: Commissioner Joel Behrens

4. General Discussion of Public Matters and Public Participation.

   None

5. Approve August 6, 2025 Commissioners' Court Meeting Minutes. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joel Behrens, Commissioner Pct 3
SECONDER:	David Hall, Commissioner Pct 1
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

August 6, 2025

MEETING MINUTES

OF CALHOUN COUNTY COMMISSIONERS' COURT

MET IN A REGULAR MEETING AT 10:00 A.M. IN THE COMMISSIONERS' COURTROOM IN THE COUNTY COURTHOUSE AT 211 S. ANN STREET SUITE 104 PORT LAVACA, CALHOUN COUNTY, TEXAS.

THE FOLLOWING MEMBERS WERE PRESENT:

Vern Lyssy	**County Judge**
David Hall	**Commissioner Pct 1**
Ronald Best	**Commissioner Pct 2**
Joel Behrens	**Commissioner Pct 3**
Gary Reese	**Commissioner Pct 4**
Anna Goodman	**County Clerk**
By: Kaddie Smith	**Deputy Clerk**

The subject matter of such meeting is as follows:

1. Call meeting to order.

   Meeting was called to order at 10am by Judge Vern Lyssy

2. Invocation.

   Commissioner David Hall

3. Pledges of Allegiance.

   US Flag: Commissioner Gary Reese
   Texas Flag: Commissioner Joel Behrens

4. General Discussion of Public Matters and Public Participation.

   Larry Nichols with the Historical Commission invited the public to the dedication of plaque At the LaSalle monument on September 13, 2025 at 10am.

5. Memorial Medical Center Monthly Report given by Erin Clevenger. (VLL)

   Erin Clevenger gave the report for MMC.

6. Consider and take necessary action to transfer Item Number 402-0029 Microphone System from Department No 230 – Commissioners Court Inventory to Department Number 275 –IT Department Inventory. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joel Behrens, Commissioner Pct 3
SECONDER:	Gary Reese, Commissioner Pct 4
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

7. Consider and take necessary action to approve the Allowance Authorization Form 1.1 with Weaver & Jacobs Constructors, Inc. for Bid No. 2024.06 – Memorial Medical Center HVAC & Roof Improvements for Calhoun County, and authorize the County Judge to sign. (VLL)

Scott Mason with G&W Engineers explained the Allowance Authorization Form.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

8. Consider and take necessary action to approve Change Order No. 1 for Construction of Lane Road Drainage Improvements - Phase 2 Project - GLO Contract No. 20-06S-064-C I82 and Calhoun County 2020 CDBG-DR Contract Work Order No. B-1 C182 for Calhoun County, Texas. (GDR)

Scott Mason explained the Change Order.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Gary Reese, Commissioner Pct 4
SECONDER:	Joel Behrens, Commissioner Pct 3
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

9. Consider and take necessary action to Approve the Preliminary Plat of the Hahn Subdivision (a replat of a part of Block 24 of the Tilke and Crocker First Addition situated in the Jose Maria Mancha Survey, Abstract No. 236, Calhoun County, Texas as recorded in Volume Z, Page 126 of the Calhoun County Plat Records). (DEH)

Henry Danysh explained the Preliminary plat.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

10. Consider and take necessary action to Approve the Final Plat of the Hahn Subdivision (a replat of a part of Block 24 of the Tilke and Crocker First Addition situated in the Jose Maria Mancha Survey, Abstract No. 236, Calhoun County, Texas as recorded in Volume Z, Page 126 of the Calhoun County Plat Records). (DEH)

    pass

11. Consider and take necessary action to allow the county to enter into an agreement with FEMA for access to the Integrated Public Alert and Warning System (IPAWS) and allow County Judge to sign all documents." (VLL)

LaDonna Thigpen explained that the system is similar to CodeRed, but users do not have to sign up – the alerts are similar to Amber Alerts.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Gary Reese, Commissioner Pct 4
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

12. Consider and take necessary action to accept a grant in the amount of $100,000.00 from the M.G. & Lillie A. Johnson Foundation to go toward the refurbishment and remount of a bariatric Frazer ambulance module slated to be completed in October of 2025 and allow the EMS Director to sign the Grant Acceptance/Award letter. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Gary Reese, Commissioner Pct 4
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

13. Consider and take necessary action to release final payment to BLS Construction Inc. in the amount of $38,903.83 for Matagorda Bay Mitigation Trust - Calhoun County Green Lake Park Improvements, Phase I, Project I, Contract No. 031; Bid No. 2024-12. (GDR)

Matt Glaze explained the project was ready to move to the next phase.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Gary Reese, Commissioner Pct 4
SECONDER:	Joel Behrens, Commissioner Pct 3
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

14. Consider and take necessary action on insurance proceeds check from TAC in the amount of $63.75 ($2,563.75 – $2,500.00 deductible) for damages to a Sheriff's Office vehicle on 06/15/25. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

15. Consider and take necessary action supporting a Resolution Opposing Efforts to Prohibit Local Communications with Legislators, Including Senate Bill 12. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Gary Reese, Commissioner Pct 4
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

16. Consider and take necessary action to accept the Sub-grant award package Hazard Mitigation Grant Program (HMGP), DR-4485, Texas COVID Pandemic for the Calhoun County Magnolia Beach Fire Station Generator Project and allow the County Judge to sign all documents. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Joel Behrens, Commissioner Pct 3
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

17. Consider and take necessary action to accept proposal from H & H Door Company in the amount of $7,958.00 for the replacement of Kitchen loading dock door and have Judge Lyssy sign documents. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Gary Reese, Commissioner Pct 4
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

18. Allow County Clerk to sign the quote from Kofile Technologies for the next stage of the Clerk's Archival Plan for 2025. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Gary Reese, Commissioner Pct 4
SECONDER:	Joel Behrens, Commissioner Pct 3
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

19. Consider and take necessary action to appoint Steve Marawitz to the Calhoun County Parks Board representing Precinct 2, term starting August 2025 ending February 1, 2027. (RB)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joel Behrens, Commissioner Pct 3
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

20. Consider and take necessary to allow Little Chocolate Bayou Park Pavilion and surrounding area to be reserved for SJRC for a Roll and Read event. (DEH)

Nicole Nguyen with SJRC explained there would be an event on October 18, 2025

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

21. Consider and take necessary action to recognize and award tenure to Port Lavaca Police Department dispatchers moved during the combination of dispatch in accordance with Calhoun County Policy recognizing their years of service with the City and to have that time transfer 1:1 to the County recognizing their anniversary date with the County as their original anniversary date with the City. (DEH)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joel Behrens, Commissioner Pct 3
SECONDER:	Gary Reese, Commissioner Pct 4
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

22. Consider and take necessary action to reappoint Brent Hart to the Calhoun County Parks Board representing Precinct 4 for a two-year term from July 2025 – July 2027. (GDR)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Gary Reese, Commissioner Pct 4
SECONDER:	Joel Behrens, Commissioner Pct 3
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

23. Public hearing on Petition to Vacate a portion of Tract No. 47 of the Phillips Company Subdivision recorded in Volume Z, Page 35 of the Calhoun County Plat Records situated in the Valentine Garcia Survey, Abstract no. 17 of Calhoun County, Texas. (RB)

10:50 Opened public hearing
Henry Danysh explained the petition to vacate.
10:51 Closed public hearing

24. Consider and take necessary action to Vacate a portion of Tract No. 47 of the Phillips Investment Company Subdivision recorded in Volume Z, Page 35 of the Calhoun County Plat Records situated in the Valentine Garcia Survey, Abstract no. 17 of Calhoun County, Texas. (RB)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Ronald Best, Commissioner Pct 2
SECONDER:	David Hall, Commissioner Pct 1
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

25. Consider and take necessary action to Approve the Preliminary Plat of the Herman Morris Subdivision No. 1 (a replat of a portion of Tract No. 47 of the Phillips Investment Company Subdivision recorded in Volume Z, Page 35 of the Calhoun County Plat Records situated in the Valentine Garcia Survey, Abstract No. 17 of Calhoun County, Texas. (RB)

Henry Danysh explained the preliminary plat.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joel Behrens, Commissioner Pct 3
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

26. Consider and take necessary action to Approve the Final Plat of the of the Herman Morris Subdivision No. 1 (a replat of a portion of Tract No. 47 of the Phillips Investment Company Subdivision recorded in Volume Z, Page 35 of the Calhoun County Plat Records situated in the Valentine Garcia Survey, Abstract No. 17 of Calhoun County, Texas (RB)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Ronald Best, Commissioner Pct 2
SECONDER:	David Hall, Commissioner Pct 1
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

27. Consider and take necessary action to approve the Lease Extension with the USDA for the facility located at 186 County Rd. 101, Port Lavaca, TX 77979 for up to five (5) additional years through 07/31/2030. (VLL)

***Address is 186 Henry Barber Way, not County Rd 101.**

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Gary Reese, Commissioner Pct 4
SECONDER:	Joel Behrens, Commissioner Pct 3
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

28. Consider and take necessary action to appoint Yvonne Felkins, Vicki Lilly, Ashley McGrew, and Sara Rubio to the Memorial Medical Center board of managers. All appointees are residents of Calhoun County. Their terms will expire in August 2027. This appointment fills the vacancy left by Stephen Mutchler's resignation and adds three new seats to the board. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

29. Consider and take necessary action to consider transfer the acttached list of non-inventory items from the District Attorney's Office. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joel Behrens, Commissioner Pct 3
SECONDER:	Gary Reese, Commissioner Pct 4
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

30. Consider and take necessary action to declare the attached list of non-inventory items from the District Attorney's Office as Surplus/Salvage. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

31. Consider and take necessary action to accept $100 donation to the Port O'Connor Community Center in memory of William Moore. (GDR)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Gary Reese, Commissioner Pct 4
SECONDER:	Joel Behrens, Commissioner Pct 3
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

32. Accept Reports from the following County Offices:

a) Tax Assessor-Collector – February 2025
b) Floodplain Administration – July 2025

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joel Behrens, Commissioner Pct 3
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

33. Consider and take necessary action on 2025 budget adjustments. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Gary Reese, Commissioner Pct 4
SECONDER:	Joel Behrens, Commissioner Pct 3
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

34. Approval of bills and payroll. (VLL)

MMC:

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Gary Reese, Commissioner Pct 4
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

County Bills:

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Gary Reese, Commissioner Pct 4
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens, Reese

35. Adjourn.

11:02am JB/RB

Vern L. Lyssy
County Judge

David Hall, Commissioner, Precinct 1
Ronals Best, Commissioner, Precinct 2
Joel Behrens, Commissioner, Precinct 3
Gary Reese, Commissioner, Precinct 4

The Commissioners' Court of Calhoun County, Texas met on Wednesday, August 6, 2025 at 10:00 a.m. in the Commissioners' Courtroom in the County Courthouse at 211 S. Ann Street, Suite 104, Port Lavaca, Calhoun County, Texas.

Attached are the true and correct minutes of the above referenced meeting.

Vern L. Lyssy, County Judge
Calhoun County, Texas

Anna Goodman, County Clerk

Kaddie Smith
Deputy Clerk

COMMISSIONERS COURT CALHOUN COUNTY, TEXAS

06

6. Hear report from AgriLife Extension Agents. (VLL)

Stephen Biles, RJ Shelly, Hailey Hayes, Emilee DeForest and Karen Lyssy gave their reports.

Texas A&M University
Healthy South Texas

Texas A&M AgriLife Extension

STATE OF HEALTH REPORT

CALHOUN COUNTY 2025

COUNTY POPULATION:

19,942

PREMATURE DEATHS

950

years of potential life lost before age 75 per 10,000 population

UNINSURED + POVERTY

20%

of those under age 65 are uninsured, compared to 22% in Texas

22%

of children are living in poverty

QUALITY OF LIFE

20%

of adults report being in fair or poor health

17%

of adults report frequent mental distress

NUTRITION + PHYSICAL ACTIVITY

37%

of adults are obese

27%

of adults are physically inactive

5.1

county score on the food environment index

07

7. Recognize Emilee DeForest and Ralph Shelly for their Superior Service Award. (VLL)

Emilee DeForest explained the Award.

08

8. Consider and take necessary action to approve Calhoun County EMS to create an account with medical supplier Henry Schein and allow EMS Director to complete/sign necessary paperwork. (VLL)

Court approved the Creation of the Account.
Dustin Jenkins to bring back to court if signature is needed.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

Debbie Vickery

From:	Dustin.Jenkins@calhouncotx.org (Dustin Jenkins) <Dustin.Jenkins@calhouncotx.org>
Sent:	Monday, August 11, 2025 12:05 PM
To:	Debbie Vickery
Cc:	Clint Macek; Jacqueline Gonzales; Candice Villareal; Rhonda Kokena
Subject:	Fwd: Calhoun County Emergency Medical Services - Process for opening an account
Attachments:	2025 HSI W-9.pdf; Form 1295_Henry Schein Inc 11-3-2022.pdf

Debbie,

Due to supply chain issues and a few special drugs and equipment we are not always able to acquire from our main distributor BoundTree, we would like to set up an account with Henry Schein Medical Supplier.

Consider and take necessary action to approve Calhoun County EMS to create an account with medical supplier Henry Schein and allow EMS Director to complete/sign necessary paperwork.

Please note: what they say they need to set up the account is highlighted in yellow below in forwarded message chain. See attached W-9 and 1295 Form explanation attached.

Very Respectfully,

J. Dustin Jenkins, DMin, MBA, MTh, LP
Director of EMS
Calhoun County, TX

From: "Laura.Meaders@henryschein.com (Meaders, Laura)" <Laura.Meaders@henryschein.com>
To: "clint.macek@calhouncotx.org" <clint.macek@calhouncotx.org>
Cc: "Dustin.Jenkins@calhouncotx.org" <Dustin.Jenkins@calhouncotx.org>
Date: Thu, 7 Aug 2025 18:54:19 +0000
Subject: Calhoun County Emergency Medical Services - Process for opening an account

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello Clint and Dustin!

It's a pleasure to meet you. My name is Laura Meaders and I am your Henry Schein Public Safety Account Manager, I am here to help make your supply ordering needs as easy as possible while maximize savings with Henry Schein. I look forward to working with you!

A little about our company: Henry Schein is one of the world's leading Medical distributors, a top Fortune 300 company. Henry Schein EMS division accesses our overall Medical division's position in providing Industry best pricing and services available to all North America's EMS, first responders and the entire Public Safety Sector. We supply ALL medical product categories of MedSurg, Pharmaceuticals and Capital equipment. Henry Schein EMS is the preferred vendor supporting North America's public safety Agencies and Departments.

We have 5 distribution centers throughout the United States. Stocking items are typically delivered within 2-3 business days.

As a **THANK YOU** to our first responders, we do not charge for freight on orders and there is no cost to create an account! ☺

I have included our current W9 form *(see attached).*
Once an account has been created, I will create a website login for you.

Please let us know what else you may need from us in order to complete you account and I will be happy to help.
If you have a supply list you would like me to cross reference, I can help with that as well.

To set up an account we need the following: *(If applicable, please include your Tax-Exempt certificate/Resale Certificate).*

A/P Bill to: Ship To:

Entity Name	Entity Name
Complete Address and zip	Complete Address and zip
Phone #	Phone #
AP Contact	Contact
AP Email	Email
AP Phone #	Phone #
Medical Director Complete name:	

Please let me know if you have any questions. 😊

Thank you!

Laura Meaders
Henry Schein EMS Account Manager
775.327.3207
Laura.meaders@henryschein.com
Henry Schein EMS Website

HENRY SCHEIN®
U.S. SPECIALTY DISTRIBUTION GROUP | EMS

Connect on LinkedIn

Are you interested in Mobile Integrated Health? We are here to help!

From: Clint Macek <Clint.Macek@calhouncotx.org>
Sent: Thursday, August 7, 2025 1:48 PM
To: EMS <ems@henryschein.com>
Cc: Dustin Jenkins <Dustin.Jenkins@calhouncotx.org>
Subject: [EXTERNAL] Process for opening an account

This Message Is From an Untrusted Sender
You have not previously corresponded with this sender.

To whom it may concern,

Our agency, Calhoun County EMS, would like to open an account. What is the process for this? What forms need to be completed?
Before we can completely open an account it needs to be put through our local government body, Commissioners Court. Due to this, we need to know what it takes to get us to the point just before completion of this process, so it can be approved by Commissioners Court first. We can then complete the process after receiving their approval. Thank you.

Clint Macek, EMT-P
Assistant Director of Calhoun County Emergency Medical Services
705 Henry Barber Way
Port Lavaca, TX 77979
clint.macek@calhouncotx.org
(361) 552-1140

J. Dustin Jenkins, DMin, MBA, LP
Director of Emergency Medical Services
705 Henry Barber Way
Calhoun County, TX
dustin.jenkins@calhouncotx.org
(361) 571-0014

Calhoun County Texas

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

HENRY SCHEIN, INC.

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☑ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) 5

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) D

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

135 DURYEA ROAD

6 City, state, and ZIP code

MELVILLE, NY 11747

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

☐☐☐ – ☐☐ – ☐☐☐☐

or

Employer identification number

11 – 3136595

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person Christopher Peraino Date 1/1/25

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Henry Schein, Inc.

Form 1295

Based on new changes to this 1295 form, no interested parties are needed for publicly traded companies. Those parties are already public knowledge and can be obtained elsewhere.

Henry Schein is Headquartered in Melville, N.Y., Henry Schein has operations or affiliates in 32 countries. The Company's sales reached $12.4 billion in 2021 and have grown at a compound annual rate of approximately 12.5 percent since Henry Schein became a public company in 1995. For more information, visit Henry Schein at www.henryschein.com.

Annual Reports can be found on the link below:

Proxy & Annual Reports - Henry Schein

09

9. Consider and take necessary action to accept anonymous donation to the Sheriffs Office to be deposited into the Motivation account (2697-001-49082-679) in the amount of $250.00 for back to school supplies. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joel Behrens, Commissioner Pct 3
SECONDER:	David Hall, Commissioner Pct 1
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

CALHOUN COUNTY, TEXAS
COUNTY SHERIFF'S OFFICE
211 SOUTH ANN STREET
PORT LAVACA, TEXAS 77979

PHONE NUMBER (361) 553-4646
FAX NUMBER (361) 553-4668

MEMO TO: **VERN LYSSY, COUNTY JUDGE**

SUBJECT: **ACCEPT DONATION TO SHERIFF'S OFFICE**

DATE: **AUGUST 11, 2025**

Please place the following item(s) on the Commissioner's Court agenda for the date(s) indicated:

AGENDA FOR AUGUST 20, 2025

* Consider and take necessary action to accept anonymous donation to the Sheriff's Office to be deposited into the Motivation account (2697-001-49082-679) in the amount of $250.00 for back to school supplies.

Sincerely,

Bobbie Vickery
Calhoun County Sheriff

★ [redacted]

4446

88-2265/1131

DATE Aug 7, 25

PAY TO THE ORDER OF Calhoun County Sheriff's Office $ 250.00

Two hundred fifty dollars & 00/100 DOLLARS

Prosperity Bank
1735 Lake Pointe Pkwy
Sugar Land, TX 77478

FOR Back-to-school supplies [redacted] program [redacted]

[redacted]

10

10. Consider and take necessary action on insurance proceeds check(s) from TAC in the amount of $1,450.16 ($3,950.16 – $2,500.00 deductible) for damages to a Sheriff's Office vehicle on 07/26/25. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Joel Behrens, Commissioner Pct 3
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

TEXAS ASSOCIATION OF COUNTIES
RISK MANAGEMENT POOL-CLAIMS

CHECK DATE	CHECK NO.
8/5/2025	84399

84399

VENDOR ID	VENDOR NAME	ACCOUNT NUMBER
	Calhoun County	

DATE	INVOICE NO.	DESCRIPTION	AMOUNT
8/5/2025	APD20253780-1	MVD-to Clm/Aty Loss payment for: 1FM5K8AB8PGB84325	$3574.28
8/5/2025	APD20253780-1	Deductible	$-2500.00

DOCUMENT CHEMICAL REACTIVE PROPERTIES AND FEATURES A FOIL HOLOGRAM

84399

TEXAS ASSOCIATION OF COUNTIES
RISK MANAGEMENT POOL-CLAIMS
1210 SAN ANTONIO STREET
AUSTIN, TX 78701
(512) 478-8753

FROST BANK
30-9/1140

DATE	AMOUNT
8/5/2025	$ 1,074.28

PAY ONE THOUSAND SEVENTY-FOUR AND 28 / 100 DOLLARS

VOID AFTER 180 DAYS

TO THE ORDER OF:
Calhoun County
202 S Ann St Ste B
Port Lavaca, TX 77979-4204

Susan M Redford
Julie Roy

[redacted]

TEXAS ASSOCIATION OF COUNTIES
RISK MANAGEMENT POOL-CLAIMS

84399

Calhoun County
202 S Ann St Ste B
Port Lavaca, TX 77979-4204

TO REORDER CALL: (706) 327-9550

W14SF001014M 03/2

TEXAS ASSOCIATION OF COUNTIES
RISK MANAGEMENT POOL-CLAIMS

CHECK DATE	CHECK NO.
8/7/2025	84489

84489

VENDOR ID	VENDOR NAME	ACCOUNT NUMBER
	Calhoun County	

DATE	INVOICE NO.	DESCRIPTION	AMOUNT
8/7/2025	APD20253780-1	MVD-to Clm/Aty Loss payment for: 1FM5K8AB8PGB84325 additional part	$185.17
8/7/2025	APD20253780-1		$0.00

DOCUMENT CHEMICAL REACTIVE PROPERTIES AND FEATURES A FOIL HOLOGRAM

84489

TEXAS ASSOCIATION OF COUNTIES
RISK MANAGEMENT POOL-CLAIMS
1210 SAN ANTONIO STREET
AUSTIN, TX 78701
(512) 478-8753

FROST BANK
30-9/1140

DATE	AMOUNT
8/7/2025	$ 185.17

PAY ONE HUNDRED EIGHTY-FIVE AND 17 / 100 DOLLARS

VOID AFTER 180 DAYS

TO THE ORDER OF:
Calhoun County
202 S Ann St Ste B
Port Lavaca, TX 77979-4204

Susan M Redford
Julie Roy

[redacted]

TEXAS ASSOCIATION OF COUNTIES
RISK MANAGEMENT POOL-CLAIMS

84489

Calhoun County
202 S Ann St Ste B
Port Lavaca, TX 77979-4204

TO REORDER CALL: (706) 327-9550

W14SF001014M 03/

TEXAS ASSOCIATION OF COUNTIES
RISK MANAGEMENT POOL-CLAIMS

CHECK DATE	CHECK NO.
8/7/2025	84490

84490

VENDOR ID	VENDOR NAME	ACCOUNT NUMBER
	Calhoun County	

DATE	INVOICE NO.	DESCRIPTION	AMOUNT
8/7/2025	APD20253780-1	MVD-to Clm/Aty Loss payment for: 1FM5K8AB8PGB84325 - freon charges	$190.71
8/7/2025	APD20253780-1		$0.00

DOCUMENT CHEMICAL REACTIVE PROPERTIES AND FEATURES A FOIL HOLOGRAM

84490

TEXAS ASSOCIATION OF COUNTIES
RISK MANAGEMENT POOL-CLAIMS
1210 SAN ANTONIO STREET
AUSTIN, TX 78701
(512) 478-8753

FROST BANK
30-9/1140

DATE 8/7/2025

AMOUNT $ 190.71

PAY ONE HUNDRED NINETY AND 71 / 100 DOLLARS

VOID AFTER 180 DAYS

TO THE ORDER OF:
Calhoun County
211 S Ann St
Port Lavaca, TX 779794203

Susan M Redford
Julie Roy

[redacted]

TEXAS ASSOCIATION OF COUNTIES
RISK MANAGEMENT POOL-CLAIMS

84490

Calhoun County
211 S Ann St
Port Lavaca, TX 779794203

11

11. Consider and take necessary action to deposit check from the City of Port Lavaca in the amount of $64,427.25 into RB1 account Road and Bridge Supplies 53510. This is for work completed on Airline, Stringham, and Peikert streets. (DEH)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

David E. Hall

Calhoun County Commissioner, Precinct #1

305 Henry Barber Way
202 S. Ann
Port Lavaca, TX 77979

(361)552-9242
david.hall@calhouncotx.org

Honorable Vern Lyssy
Calhoun County Judge
211 S. Ann
Port Lavaca, TX 77979

RE: AGENDA ITEM

Dear Judge Lyssy,

Please place the following item on the Commissioners' Court Agenda for August 20th, 2025.

- Consider and take necessary action to deposit check from the City of Port Lavaca in the amount of $64,427.25 into RB1 account Road and Bridge Supplies 53510. This is for work completed on Airline, Stringham, and Peikert streets.

Sincerely,

David E. Hall

DEH/apt

CITY OF PORT LAVACA - CONSOLIDATED CASH CHECK NUMBER 069249

01-104646 ** CALHOUN COUNTY PRECINT 1 ** 069249 08/14/2025

DATE	I.D.	PO #	DESCRIPTION	AMOUNT
7/21/2025	202508061203		REIMBURSEMENT - STREET REPAIR	64,427.25
	MOU AGREEMENT - PIEKERT/AIRLINE STRINGHAM RD AREA			

STUB TOTAL 64,427.25

CHECK TOTAL 64,427.25

WLCK66111BP

PRINTED IN U.S.A.

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER

CITY OF PORT LAVACA

CONSOLIDATED CASH
202 N. Virginia
Port Lavaca, Texas 77979

FIRST NATIONAL BANK
In Port Lavaca

069249

BANK		DATE	CHECK NO.	AMOUNT
7003	VENDOR: 01-104646	08/14/2025	069249	$*****64,427.25

---- SIXTY FOUR THOUSAND FOUR HUNDRED TWENTY SEVEN & 25/100 DOLLARS ----

VOID AFTER 180 DAYS

PAY TO THE ORDER OF

** CALHOUN COUNTY PRECINT 1 **
202 S, ANN ST
PORT LAVACA, TX 77979

RUB RED IMAGE FADES WITH HEAT

DIRECTOR OF FINANCE

MAYOR / MAYOR PRO-TEM

[redacted]

CALHOUN COUNTY PCT 1 **INVOICE JULY 21, 2025**
202 SOUTH ANN ST
PORT LAVACA, TX 77979

CITY OF PORT LAVACA- PIEKRT/ AIRLINE/ STRINGHAM RD AREA

DATE	INVOICE	VENDOR	MATERIAL	QUANTITY	COST
7/2/2025	1643590	MARTIN ASPHALT	RC-250	5920 Gal	$23,502.40
7/2/2025	29500	QUALITY HOT MIX	PB #4	161.75 Ton	$13,425.25
7/17/2025	29539	QUALITY HOT MIX	PB #4	106.79 Ton	$8,911.63
7/3/2025	33795	MIDTEX MATERIALS	FLY ASH	69.37 Ton	$12,153.62

RENTAL

7/7/2025	RIMV11986030	ROTARY MIXER RENTAL	
6/16 - 6/24		1/2 PAYMENT OF $12,868.70	$6,434.35

TOTAL COST **$64,427.25**

CALHOUN COUNTY PCT 1 **INVOICE JULY 21, 2025**
202 SOUTH ANN ST
PORT LAVACA, TX 77979

CITY OF PORT LAVACA- PIEKRT/ AIRLINE/ STRINGHAM RD AREA

DATE	INVOICE	VENDOR	MATERIAL	QUANTITY	COST
7/2/2025	1643590	MARTIN ASPHALT	RC-250	5920 G@ 3.97	$23,502.40

TOTAL COST	$23,502.40

CALHOUN COUNTY PCT 1 **INVOICE JULY 21, 2025**
202 SOUTH ANN ST
PORT LAVACA, TX 77979

CITY OF PORT LAVACA- PIEKRT/ AIRLINE/ STRINGHAM RD AREA

DATE	INVOICE	VENDOR	MATERIAL	QUANTITY	COST
7/2/2025	29500	QUALITY HOT MIX	PB #4	161.75 T @ $83	$13,425.25

TOTAL COST	**$13,425.25**

CALHOUN COUNTY PCT 1 **INVOICE JULY 21, 2025**

202 SOUTH ANN ST
PORT LAVACA, TX 77979

CITY OF PORT LAVACA- PIEKRT/ AIRLINE/ STRINGHAM RD AREA

DATE	INVOICE	VENDOR	MATERIAL	QUANTITY	COST
7/17/2025	29539	QUALITY HOT MIX	PB #4	106.79 T @ $ 83.45	$8,911.63

TOTAL COST	**$8,911.63**

CALHOUN COUNTY PCT 1 **INVOICE JULY 21, 2025**
202 SOUTH ANN ST
PORT LAVACA, TX 77979

CITY OF PORT LAVACA- PIEKRT/ AIRLINE/ STRINGHAM RD AREA

DATE	INVOICE	VENDOR	MATERIAL	QUANTITY	COST
7/3/2025	33795	MIDTEX MATERIALS	FLY ASH	69.37 T @ 175.20	$12,153.62

TOTAL COST **$12,153.62**

CALHOUN COUNTY PCT 1 **INVOICE JULY 21, 2025**
202 SOUTH ANN ST
PORT LAVACA, TX 77979

CITY OF PORT LAVACA- PIEKRT/ AIRLINE/ STRINGHAM RD AREA

DATE	INVOICE	VENDOR	MATERIAL	QUANTITY	COST
RENTAL					
7/7/2025	RIMV11986030		ROTARY MIXER RENTAL		
6/16 - 6/24			1/2 PAYMENT OF $12,868.70		$6,434.35

TOTAL COST **$6,434.35**

12

12. Consider and take necessary action to declare the following non-inventory items of Precinct 4 Road & Bridge as waste. (GDR)

    a) Desk & Credenza Ensemble

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joel Behrens, Commissioner Pct 3
SECONDER:	David Hall, Commissioner Pct 1
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

Gary D. Reese

County Commissioner
County of Calhoun
Precinct 4

August 12, 2025

Honorable Vern Lyssy
Calhoun County Judge
211 S. Ann
Port Lavaca, TX 77979

RE: AGENDA ITEM

Dear Judge Lyssy:

Please place the following item on the Commissioners' Court Agenda for August 20, 2025.

- Consider and take necessary action to declare the following non-inventory items of Precinct 4 Road & Bridge as waste.
    - Desk & Credenza Ensemble

Sincerely,

Gary D. Reese

GDR/at

P.O. Box 177 ~ Seadrift, Texas 77983 ~ email: gary.reese@calhouncotx.org ~ (361) 785-3141 ~ Fax (361) 785-5602

13

13. Consider and take necessary action for County Court at Law No. 1 Judge, James Beeler and County Court at Law Court Coordinator, Catherine Blevins both be issued a county credit card with a limit of $1500.00. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Joel Behrens, Commissioner Pct 3
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

361 553-4600 (361) 553-4444

211 South Ann Street~ Port Lavaca Texas 77979

debbie.vickery@calhouncotx.org

calhouncotx.org

From: Catherine.Blevins@calhouncotx.org (Catherine Blevins)
[mailto:Catherine.Blevins@calhouncotx.org]
Sent: Friday, August 8, 2025 9:18 AM
To: Debbie.Vickery@calhouncotx.org
Cc: james.beeler@calhouncotx.org
Subject: County Credit Card

Good morning, Debbie!

The Judge and I would like to have a county credit card. I just spoke to Rhonda, and she said that both of us would need one. Both have a $1,500.00 credit limit. Could this be put on the 20th Agenda? We won't have court until 1:30 PM that day, so we could be present just in case Judge Lyssy has any questions for us.

Thank you so much!

CATHERINE BLEVINS
Court Coordinator
Calhoun County Court at Law
361.553.4640
catherine.blevins@calhouncotx.org
211 S. Ann Street, Suite 201
Port Lavaca, Texas 77979
calhouncotx.org

Calhoun County Texas

Calhoun County Texas

14

14. Consider and take necessary action to award the bid for Bid No. 2025.09 - Swan Point Paving & Sidewalk Improvements, Seadrift, Texas. (GDR)

Matt Glaze gave his recommendation for Sylva Construction LLC.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joel Behrens, Commissioner Pct 3
SECONDER:	David Hall, Commissioner Pct 1
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

URBAN engineering

August 14, 2025

The Honorable Vern L. Lyssy, Calhoun County Judge
Calhoun County Courthouse
211 South Ann Street
3rd Floor, Suite 301
Port Lavaca, Texas 77979

RE: Recommendation of Award
U.E. Job No. E25470.01
Bid No. 2025.09 - Calhoun County Bill Sanders Park - Swan Point Paving & Sidewalk Improvements
Seadrift, Texas

Dear Judge Lyssy:

On July 29, 2025 at 2:00 p.m., public bids were opened for Bid No. 2025.09 - Calhoun County Bill Sanders Park - Swan Point Paving & Sidewalk Improvements, Seadrift, Texas. The following bids were received:

Bidder	Total Bid	Calendar Days to Substantial Completion
Sylva Construction LLC	$232,789.00	60
Lester Contracting, Inc.	$268,034.00	120
Derrick Construction Co.	$787,312.00	90

Sylva Construction LLC submitted the lowest Bid and stated a completion time of 60 calendar days. I recommend that the contract for the aforementioned project be awarded to Sylva Construction LLC.

If you have any questions, please do not hesitate to contact me at (361) 578-9836 or by email at mglaze@urbanvictoria.com.

Sincerely,

Matt A. Glaze, P.E.
Senior Engineer

MAG/hmm

BID TABULATION
BID NO. 2025.09 - CALHOUN COUNTY
BILL SANDERS PARK - SWAN POINT PAVING & SIDEWALK IMPROVEMENTS
BID OPENING: JULY 29, 2025

ITEM NO.	DESCRIPTION	ESTIMATED QUANTITY	UNIT	SYLVA CONSTRUCTION LLC UNIT PRICE	SYLVA CONSTRUCTION LLC TOTAL PRICE	LESTER CONTRACTING, INC. UNIT PRICE	LESTER CONTRACTING, INC. TOTAL PRICE	DERRICK CONSTRUCTION CO. UNIT PRICE	DERRICK CONSTRUCTION CO. TOTAL PRICE
BASE BID									
GENERAL									
1.	Mobilization, Insurance and Bonds	1	LS	$ 13,600.00	$ 13,600.00	$ 15,000.00	$ 15,000.00	$ 39,500.00	$ 39,500.00
2.	Storm Water Pollution Prevention Plan (Prepare, Implement and Maintain Storm Water Plan and Controls)	1	LS	$ 2,400.00	$ 2,400.00	$ 4,500.00	$ 4,500.00	$ 10,700.00	$ 10,700.00
3.	Construction Staking	1	LS	$ 2,800.00	$ 2,800.00	$ 3,000.00	$ 3,000.00	$ 10,000.00	$ 10,000.00
4.	Barricading & Traffic Control (Furnish, Install, Maintain & Remove Signs & Warning Devices) (Includes Flagmen, Traffic Handling & Temporary Striping)	1	LS	$ 1,800.00	$ 1,800.00	$ 950.00	$ 950.00	$ 2,300.00	$ 2,300.00
TOTAL GENERAL					$ 20,600.00		$ 23,450.00		$ 62,500.00
IMPROVEMENTS									
5.	ADA Sign	2	EA	$ 600.00	$ 1,200.00	$ 600.00	$ 1,200.00	$ 474.50	$ 949.00
6.	Curb Stop	2	EA	$ 140.00	$ 280.00	$ 135.00	$ 270.00	$ 183.00	$ 366.00
7.	Concrete Sidewalk	12,000	SF	$ 8.00	$ 96,000.00	$ 11.00	$ 132,000.00	$ 11.83	$ 141,960.00
8.	Site Grading & Subgrade Preparation	1,560	SY	$ 17.25	$ 26,910.00	$ 15.00	$ 23,400.00	$ 170.00	$ 265,200.00
9.	Limestone Base (Type A, Grade 2)(8")	925	SY	$ 29.60	$ 27,380.00	$ 34.00	$ 31,450.00	$ 208.00	$ 192,400.00
10.	Prime Coat (MC-30)	1,560	SY	$ 2.90	$ 4,524.00	$ 3.95	$ 6,162.00	$ 3.50	$ 5,460.00
11.	Two Course Surface Treatment (AC-15P & PB, GR 3 Pre-Coated Aggregate)	1,560	SY	$ 14.80	$ 23,088.00	$ 10.00	$ 15,600.00	$ 36.00	$ 56,160.00
12.	Single Course Surface Treatment (AC-15P , GR 4 Pre-Coated Aggregate)	4,400	SY	$ 4.40	$ 19,360.00	$ 6.25	$ 27,500.00	$ 11.00	$ 48,400.00
13.	Striping	2,400	LF	$ 2.70	$ 6,480.00	$ 1.50	$ 3,600.00	$ 3.40	$ 8,160.00
14.	Culvert (6")(SDR26 PVC)	42	LF	$ 48.50	$ 2,037.00	$ 21.00	$ 882.00	$ 48.50	$ 2,037.00
15.	Culvert (12")(HDPE)	40	LF	$ 58.85	$ 2,354.00	$ 31.00	$ 1,240.00	$ 45.00	$ 1,800.00
16.	Culvert (15")(HDPE)	40	LF	$ 64.40	$ 2,576.00	$ 32.00	$ 1,280.00	$ 48.00	$ 1,920.00
TOTAL IMPROVEMENTS					$ 212,189.00		$ 244,584.00		$ 724,812.00
TOTAL BASE BID					$ 232,789.00		$ 268,034.00		$ 787,312.00
CALENDAR DAYS TO SUBSTANTIAL COMPLETION					60		120		90

DERRICK
CONSTRUCTION CO
TEXAS GULF COAST

COPY

BID NO 2025.09
CALHOUN COUNTY BILL SANDER PARK
SWAN POINT PAVING & SIDEWALK IMPROVEMENTS,
SEADRIFT, TEXAS

BID DATE: July 29, 2025
BID TIME: 2:00 PM
BIDDER: DERRICK CONSTRUCTION CO, INC.
250 South Cove Harbor Rockport, Texas 78382

Derrick Construction Company, Inc.
PO Box 1046
Rockport, TX 78381
Office (361) 729-2423
Fax (361) 729-1218

250 South Cove Harbor
Rockport, TX 78382
www.derrickconstruction.net
Email: serenity@derrickconstruction.net

PROJECT MANUAL

FOR

BID NO. 2025.09 – CALHOUN COUNTY BILL SANDERS PARK – SWAN POINT PAVING & SIDEWALK IMPROVEMENTS SEADRIFT, TEXAS

JUNE 2025

PREPARED BY:

STATE OF TEXAS
MATT A. GLAZE
99253
LICENSED
PROFESSIONAL ENGINEER

PE
6/17/25

URBAN ENGINEERING
TREF# F-160
CONSULTING ENGINEERS
2004 N. COMMERCE ST.
VICTORIA, TEXAS 77901-5510
U.E. JOB NO. E25470.01

This project was funded in part by a Texas Coastal Management Program grant approved by the Texas Land Commissioner, providing financial assistance under the Coastal Zone Management Act of 1972, as amended, awarded by the National Oceanic and Atmospheric Administration (NOAA), Office for Coastal Management, pursuant to NOAA Award No. **NA24NOSX419C0025.**

BID FORM

PROJECT IDENTIFICATION:

Bid No. 2025.09 – Calhoun County Bill Sanders Park – Swan Point Paving & Sidewalk Improvements
Seadrift, Texas

CONTRACT IDENTIFICATION AND NUMBER:

Bid No. 2025.09

THIS BID IS SUBMITTED TO:

The Honorable Vern L. Lyssy, Calhoun County Judge
Calhoun County Courthouse
211 S. Ann Street, Suite 301
Port Lavaca, Texas 77979

1.01 The undersigned Bidder proposes and agrees, if this Bid is accepted, to enter into an Agreement with OWNER in the form included in the Bidding Documents to perform all Work as specified or indicated in the Bidding Documents for the prices and within the times indicated in this Bid and in accordance with the other terms and conditions of the Bidding Documents.

2.01 Bidder accepts all of the terms and conditions of the Advertisement or Invitation to Bid and Instructions to Bidders, including without limitation those dealing with the disposition of Bid security. The Bid will remain subject to acceptance for 60 days after the Bid opening, or for such longer period of time that Bidder may agree to in writing upon request of OWNER.

3.01 In submitting this Bid, Bidder represents, as set forth in the Agreement, that:

A. Bidder has examined and carefully studied the Bidding Documents, the other related data identified in the Bidding Documents, and the following Addenda, receipt of which is hereby acknowledged.

Addendum No.	Addendum Date
N/A	N/A

B. Bidder has visited the Site and become familiar with and is satisfied as to the general, local and Site conditions that may affect cost, progress, and performance of the Work.

C. Bidder is familiar with and is satisfied as to all federal, state and local Laws and Regulations that may affect cost, progress, and performance of the Work.

D. Bidder has carefully studied all: (1) reports of explorations and tests of subsurface conditions at or contiguous to the Site and all drawings of physical conditions in or relating to existing surface or subsurface structures at or contiguous to the Site (except Underground Facilities) which have been identified in the Supplementary Conditions as provided in paragraph 4.02 of the General Conditions, and (2) reports and drawings of a Hazardous Environmental Condition, if any, which has been identified in the Supplementary Conditions as provided in paragraph 4.06 of the General Conditions.

E. Bidder has obtained and carefully studied (or assumes responsibility for having done so) all additional or supplementary examinations, investigations, explorations, tests, studies and data concerning conditions (surface, subsurface and Underground Facilities) at or contiguous to the Site which may affect cost, progress, or performance of the Work or which relate to any aspect of the means, methods, techniques, sequences, and procedures of construction to be employed by Bidder, including applying the specific means, methods, techniques, sequences, and procedures of construction expressly required by the Bidding Documents to be employed by Bidder, and safety precautions and programs incident thereto.

F. Bidder does not consider that any further examinations, investigations, explorations, tests, studies, or data are necessary for the determination of this Bid for performance of the Work at the price(s) bid and within the times and in accordance with the other terms and conditions of the Bidding Documents.

G. Bidder is aware of the general nature of work to be performed by OWNER and others at the Site that relates to the Work as indicated in the Bidding Documents.

H. Bidder has correlated the information known to Bidder, information and observations obtained from visits to the Site, reports and drawings identified in the Bidding Documents, and all additional examinations, investigations, explorations, tests, studies, and data with the Bidding Documents.

I. Bidder has given ENGINEER written notice of all conflicts, errors, ambiguities, or discrepancies that Bidder has discovered in the Bidding Documents, and the written resolution thereof by ENGINEER is acceptable to Bidder.

J. The Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for the performance of the Work for which this Bid is submitted.

4.01 Bidder further represents that this Bid is genuine and not made in the interest of or on behalf of any undisclosed individual or entity and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation; Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid; Bidder has not solicited or induced any individual or entity to refrain from bidding; and Bidder has not sought by collusion to obtain for itself any advantage over any other Bidder or over OWNER.

5.01 Bidder will complete the Work in accordance with the Contract Documents for the price(s) on the following page(s):

BID NO. 2025.09 - CALHOUN COUNTY					
BILL SANDERS PARK - SWAN POINT PAVING & SIDEWALK IMPROVEMENTS					
(BIDDER) Derrick Construction Company Inc.					
PREPARED BY: URBAN ENGINEERING					
ITEM NO.	**DESCRIPTION**	**ESTIMATED QUANTITY**	**UNIT**	**UNIT PRICE**	**TOTAL PRICE**
BASE BID					
GENERAL					
1.	Mobilization, Insurance and Bonds	1	LS	$39,500.00	$39,500.00
2.	Storm Water Pollution Prevention Plan (Prepare, Implement and Maintain Storm Water Plan and Controls)	1	LS	$10,700.00	$10,700.00
3.	Construction Staking	1	LS	$10,000.00	$10,000.00
4.	Barricading & Traffic Control (Furnish, Install, Maintain & Remove Signs & Warning Devices) (Includes Flagmen, Traffic Handling & Temporary Striping)	1	LS	$2,300.00	$2,300.00
TOTAL GENERAL					$ 62,500.00
IMPROVEMENTS					
5.	ADA Sign	2	EA	$474.50	$949.00
6.	Curb Stop	2	EA	$183.00	$366.00
7.	Concrete Sidewalk	12,000	SF	$11.83	$141,960.00
8.	Site Grading & Subgrade Preparation	1,560	SY	$170.00	$265,200.00
9.	Limestone Base (Type A Grade 2)(8")	925	SY	$208.00	$192,400.00
10.	Prime Coat (MC-30)	1,560	SY	$3.50	$5,460.00
11.	Two Course Surface Treatment (AC-15P & PB, GR 3 Pre-Coated Aggregate)	1,560	SY	$36.00	$56,160.00
12.	Single Course Surface Treatment (AC-15P , GR 4 Pre-Coated Aggregate)	4,400	SY	$11.00	$48,400.00
13.	Striping	2,400	LF	$3.40	$8,160.00
14.	Culvert (6")(SDR26 PVC)	42	LF	$48.50	$2,037.00
15.	Culvert (12")(HDPE)	40	LF	$45.00	$1,800.00
16.	Culvert (15")(HDPE)	40	LF	$48.00	$1,920.00
TOTAL IMPROVEMENTS					$724,812.00
TOTAL BASE BID					$787,312.00

Unit Prices have been computed in accordance with paragraph 11.03.B of the General Conditions.

Bidder acknowledges that estimated quantities are not guaranteed, and are solely for the purpose of comparison of Bids, and final payment for all Unit Price Bid items will be based on actual quantities provided, determined as provided in the Contract Documents.

It is the intent of the OWNER to award a Contract for all work items and quantities listed on the Bid Form. In the event that the low Bid submitted by a qualified Bidder exceed the funds budgeted for this Project, the OWNER reserves the right to reduce the scope of the work so that the Project can be completed within the budgeted amount; this may be done by eliminating any or all parts of the Project. The Bidder hereby agrees to maintain the unit prices shown on the Bid Form should this reduction in the scope of the work be necessary.

6.01 Bidder agrees that the Work will be substantially complete **within** 90 **calendar days (TO BE FILLED IN BY BIDDER)** after the date when the Contract Times commence to run as provided in

paragraph 2.03 of the General Conditions, and completed and ready for final payment in accordance with paragraph 14.07 of the General Conditions within 14 calendar days after the date of substantial completion.

6.02 Bidder accepts the provisions of the Agreement as to liquidated damages in the event of failure to complete the Work within the times specified above, which shall be stated in the Agreement.

7.01 The following document(s) are attached to and made a condition of this Bid:

A. Required Bid Security in the form of Bond (specify type of Bid Security: Bond, Cashier's Check, Certified Check);

B. Schedule of Proposed Subcontractors to be identified in this Bid;

C. Statement of Bidder's Qualifications with supporting data;

D. Affidavit;

E. Certificate of Liability Insurance;

F. Conflict of Interest Questionnaire Form CIQ;

G. Certification Regarding Debarment & Suspension and Other Responsibility Matters;

H. Certification Regarding Lobbying;

I. Disclosure of Lobbying Activities and Instructions;

J. House Bill 89 Verification;

K. Residence Certification;

L. System for Award Management (Print out of search results);

M. W-9.

8.01 The terms used in this Bid with initial capital letters have the meanings indicated in the Instructions to Bidders, the General Conditions, and the Supplementary Conditions.

SUBMITTED on July 29, 2025.

State Contractor License No. N/A. (If applicable)

If Bidder is:

<u>An Individual</u>

Name (typed or printed): N/A

By: ____________________________(SEAL)
(Individual's signature)

Doing business as: ____________________________

Business address: ____________________________

____

Phone No.: ________________ FAX No.: ________________

A Partnership

Partnership Name: N/A (SEAL)

By: ______________________________

(Signature of general partner -- attach evidence of authority to sign)

Name (typed or printed): ______________________________

Business address: ______________________________

____

Phone No.: ______________ FAX No.: ______________

A Corporation

Corporation Name: Derrick Construction Company Inc. (SEAL)

State of Incorporation: Texas

Type (General Business, Professional, Service, Limited Liability): S-Corp

By: ______________________________

(Signature -- attach evidence of authority to sign)

Name (typed or printed): Derrick Johnson

Title: Director Of Operations | Treasure (CORPORATE SEAL)

Attest: ______________________________

(Signature of Corporate Secretary)

Business address: 250 Cove Harbor S Rockport TX 78382

____

Phone No.: 361-729-2423 FAX No.: 361-729-1218

Date of Qualification to do business is 03/15/1990.

A Joint Venture

Joint Venturer Name: N/A (SEAL)

By: ______________________________

(Signature of joint venture partner -- attach evidence of authority to sign)

Name (typed or printed): ______________________________

Title: ______________________________

Business address: ______________________________

____

Phone No.: ______________ FAX No.: ______________

Joint Venturer Name: ______________________________ (SEAL)

DCCI

DERRICK CONSTRUCTION COMPANY, INC
250 South Cove Harbor
Rockport, TX 78382
www.derrickconstruction.net

CORPORATE RESOLUTION
DERRICK CONSTRUCTION COMPANY, INC.

I HEREBY CERTIFY IT WAS RESOLVED BY A QUORUM OF THE DIRECTORS OF DERRICK CONSTRUCTION COMPANY, INC. AT THE MEETING ON THE 20TH DAY OF JANUARY, 2021, THAT **ROSE JOHNSON, PRESIDENT, ROY M. JOHNSON, VICE-PRESIDENT, AND DERRICK JOHNSON, TREASURE & DIRECTOR OF OPERATIONS** BE AND HEREBY HAVE AUTHORIZATION TO EXECUTE ALL DOCUMENTS (INDIVIDUALLY OR TOGETHER) NECESSARY FOR THE TRANSACTION OF BUSINESS IN THE STATE OF TEXAS ON BEHALF OF DERRICK CONSTRUCTION COMPANY, INC. AND THAT THE ABOVE RESOLUTION WAS UNANIMOUSLY RATIFIED BY THE BOARD OF DIRECTORS AT SAID MEETING AND THE RESOLUTION HAS NOT BEEN RESCINDED OR AMENDED AND IS NOW IN FULL FORCE AND EFFECT; AND IN AUTHENTICATION OF THE ADOPTION OF THIS RESOLUTION, I SUBSCRIBE MY NAME

THIS 20TH DAY OF JANUARY 2021

DERRICK CONSTRUCTION COMPANY INC.
CORPORATE SEAL
1990
TEXAS

Corporate Seal

SHANE JOHNSON, SECRETARY
OF Derrick Construction Company Inc.

By: N/A

(Signature -- attach evidence of authority to sign)

Name (typed or printed): ______________________________

Title: ______________________________

Business address: ______________________________

____

Phone No.: ______________________________ FAX No.: ______________________________

Phone and FAX Number, and Address for receipt of official communications:

____

____

(Each joint venturer must sign. The manner of signing for each individual, partnership, and corporation that is a party to the joint venture should be in the manner indicated above.)

PENAL SUM FORM

BID BOND

BIDDER (Name and Address):

Derrick Construction Company, Inc
250 S. Cove Harbor
Rockport, TX 78382

SURETY (Name and Address of Principal Place of Business):

The Cincinnati Casualty Company
6200 South Gilmore Road
Fairfield, Ohio 45014-5441

OWNER (Name and Address):

Calhoun County
211 South Ann St.
Port Lavaca, TX 7979

BID

BID DUE DATE: July 29th, 2025

PROJECT (Brief Description Including Location):

Bid No. 2025.09 – Calhoun County Bill Sanders Park – Swan Point Paving & Sidewalk Improvements, Seadrift, Texas

BOND

BOND NUMBER: n/a

DATE (Not later than Bid due date): July 29th, 2025

PENAL SUM: Five Percent of the Greatest Amount Bid (Words) (5% G.A.B.) (Figures)

IN WITNESS WHEREOF, Surety and Bidder, intending to be legally bound hereby, subject to the terms printed on the reverse side hereof, do each cause this Bid Bond to be duly executed on its behalf by its authorized officer, agent, or representative.

BIDDER	SURETY
Derrick Construction Company, Inc (Seal)	The Cincinnati Casualty Company
Bidder's Name and Corporate Seal	Surety's Name and Corporate Seal
By:	By: Tricia Balolong, Attorney in Fact
Signature and Title	Signature and Title
Derrick Johnson (Director Of Operations | Treasure)	(Attach Power of Attorney)
Attest:	Attest: Surety Witness
Signature and Title	Signature and Title
Serenity Allen (CFO | Accounting Controlle)r	

DERRICK CONSTRUCTION COMPANY INC. CORPORATE SEAL 1990 TEXAS

The Cincinnati Casualty Company CINCINNATI, OHIO

Note: (1) Above addresses are to be used for giving required notice.
(2) Any singular reference to Bidder, Surety, OWNER or other party shall be considered plural where applicable.

1. Bidder and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors and assigns to pay to OWNER upon default of Bidder the penal sum set forth on the face of this Bond.

2. Default of Bidder shall occur upon the failure of Bidder to deliver within the time required by the Bidding Documents (or any extension thereof agreed to in writing by OWNER) the executed Agreement required by the Bidding Documents and any performance and payment Bonds required by the Bidding Documents.

3. This obligation shall be null and void if:

3.1. OWNER accepts Bidder's Bid and Bidder delivers within the time required by the Bidding Documents (or any extension thereof agreed to in writing by OWNER) the executed Agreement required by the Bidding Documents and any performance and payment Bonds required by the Bidding Documents, or

3.2. All Bids are rejected by OWNER, or

3.3. OWNER fails to issue a Notice of Award to Bidder within the time specified in the Bidding Documents (or any extension thereof agreed to in writing by Bidder and, if applicable, consented to by Surety when required by paragraph 5 hereof).

4. Payment under this Bond will be due and payable upon default by Bidder and within 30 calendar days after receipt by Bidder and Surety of written notice of default from OWNER, which notice will be given with reasonable promptness, identifying this Bond and the Project and including a statement of the amount due.

5. Surety waives notice of and any and all defenses based on or arising out of any time extension to issue Notice of Award agreed to in writing by OWNER and Bidder, provided that the total time for issuing Notice of Award including extensions shall not in the aggregate exceed 120 days from Bid due date without Surety's written consent.

6. No suit or action shall be commenced under this Bond prior to 30 calendar days after the notice of default required in paragraph 4 above is received by Bidder and Surety and in no case later than one year after Bid due date.

7. Any suit or action under this Bond shall be commenced only in a court of competent jurisdiction located in the state in which the Project is located.

8. Notices required hereunder shall be in writing and sent to Bidder and Surety at their respective addresses shown on the face of this Bond. Such notices may be sent by personal delivery, commercial courier or by United States Registered or Certified Mail, return receipt requested, postage pre-paid, and shall be deemed to be effective upon receipt by the party concerned.

9. Surety shall cause to be attached to this Bond a current and effective Power of Attorney evidencing the authority of the officer, agent or representative who executed this Bond on behalf of Surety to execute, seal and deliver such Bond and bind the Surety thereby.

10. This Bond is intended to conform to all applicable statutory requirements. Any applicable requirement of any applicable statute that has been omitted from this Bond shall be deemed to be included herein as if set forth at length. If any provision of this Bond conflicts with any applicable statute, then the provision of said statute shall govern and the remainder of this Bond that is not in conflict therewith shall continue in full force and effect.

11. The term "Bid" as used herein includes a Bid, offer or proposal as applicable.

THE CINCINNATI INSURANCE COMPANIES

SURETY BOND SEAL ADDENDUM

The Cincinnati Insurance Company and The Cincinnati Casualty Company ("Cincinnati") have authorized its Attorneys-in-Fact to affix Cincinnati's digital corporate seal to any bond executed on behalf of Cincinnati by any such Attorney-in-Fact by attaching this Addendum to said bond.

To the extent this Addendum is attached to a bond that is executed on behalf of Cincinnati by its Attorney-in-Fact, Cincinnati hereby agrees that the digital seal below shall be deemed affixed to said bond to the same extent as if a raised corporate seal was physically affixed to the face of the bond.

Dated this 1st day of January, 2024.

By: Stephen A. Ventre

Stephen A. Ventre
Senior Vice President on behalf of

The Cincinnati Insurance Company

The Cincinnati Casualty Company

THE CINCINNATI INSURANCE COMPANY
THE CINCINNATI CASUALTY COMPANY

Fairfield, Ohio

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That THE CINCINNATI INSURANCE COMPANY and THE CINCINNATI CASUALTY COMPANY, corporations organized under the laws of the State of Ohio, and having their principal offices in the City of Fairfield, Ohio (herein collectively called the "Companies"), do hereby constitute and appoint

William Blanchard; James R. Reid; William Mitchell Jennings; Aaron Endris; Tricia Balolong; Payton Blanchard; Jessica Turner; Caitlin Kelley; Lindsay Senior and/or Theresa Miller

of Fort Worth, Texas
their true and legal Attorney(s)-in-Fact, each in their separate capacity if more than one is named above, to sign, execute, seal and deliver on behalf of the Companies as Surety, any and all bonds, policies, undertakings or other like instruments, as follows:

Any such obligations in the United States, up to
Fifty Million Dollars and No/100 ($50,000,000.00).

This appointment is made under and by authority of the following resolutions adopted by the Boards of Directors of The Cincinnati Insurance Company and The Cincinnati Casualty Company, which resolutions are now in full force and effect, reading as follows:

RESOLVED, that the President or any Senior Vice President be hereby authorized, and empowered to appoint Attorneys-in-Fact of the Company to execute any and all bonds, policies, undertakings, or other like instruments on behalf of the Corporation, and may authorize any officer or any such Attorney-in-Fact to affix the corporate seal; and may with or without cause modify or revoke any such appointment or authority. Any such writings so executed by such Attorneys-in-Fact shall be binding upon the Company as if they had been duly executed and acknowledged by the regularly elected officers of the Company.

RESOLVED, that the signature of the President or any Senior Vice President and the seal of the Company may be affixed by facsimile on any power of attorney granted, and the signature of the Secretary or Assistant Vice-President and the Seal of the Company may be affixed by facsimile to any certificate of any such power and any such power of certificate bearing such facsimile signature and seal shall be valid and binding on the Company. Any such power so executed and sealed and certified by certificate so executed and sealed shall, with respect to any bond or undertaking to which it is attached, continue to be valid and binding on the Company.

IN WITNESS WHEREOF, the Companies have caused these presents to be sealed with their corporate seals, duly attested by their President or any Senior Vice President this 16th day of March, 2021.

The Cincinnati Insurance Company CORPORATE SEAL OHIO
The Cincinnati Casualty Company CORPORATE SEAL OHIO

THE CINCINNATI INSURANCE COMPANY
THE CINCINNATI CASUALTY COMPANY

Stephen L. Spector

STATE OF OHIO)SS:
COUNTY OF BUTLER)

On this 16th day of March, 2021 before me came the above-named President or Senior Vice President of The Cincinnati Insurance Company and The Cincinnati Casualty Company, to me personally known to be the officer described herein, and acknowledged that the seals affixed to the preceding instrument are the corporate seals of said Companies and the corporate seals and the signature of the officer were duly affixed and subscribed to said instrument by the authority and direction of said corporations.

NOTARIAL SEAL STATE OF OHIO

Keith Collett, Attorney at Law
Notary Public – State of Ohio
My commission has no expiration date.
Section 147.03 O.R.C.

I, the undersigned Secretary or Assistant Vice-President of The Cincinnati Insurance Company and The Cincinnati Casualty Company, hereby certify that the above is the Original Power of Attorney issued by said Companies, and do hereby further certify that the said Power of Attorney is still in full force and effect.

Given under my hand and seal of said Companies at Fairfield, Ohio, this 29th day of July , 2025

The Cincinnati Insurance Company CORPORATE SEAL OHIO
The Cincinnati Casualty Company CORPORATE SEAL OHIO

BN-1457 (3/21)

DERRCON-01 ACASTANEDA

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 7/17/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Steward Risk
500 N Shoreline Blvd. STE 1102
Corpus Christi, TX 78401

CONTACT NAME:
PHONE (A/C, No, Ext): (855) 600-7475 FAX (A/C, No):
E-MAIL ADDRESS: service@stewardrisk.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: The Continental Insurance Company	35289
INSURER B: Progressive County Mutual Ins Co	29203
INSURER C: Starr Indemnity & Liability Company	38318
INSURER D: Texas Mutual Insurance Company	22945
INSURER E: Stratford Insurance Company	40436
INSURER F: Underwriters At Lloyd's, (london)	

INSURED
Derrick Construction Company Inc
PO Box 1046
Rockport, TX 78381--1046

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY; CLAIMS-MADE; X OCCUR; X Comprehensive Marine; GEN'L AGGREGATE LIMIT APPLIES PER: POLICY; X PRO-JECT; LOC; OTHER:			ML9780461	12/31/2024	12/31/2025	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 50,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 2,000,000
							PRODUCTS - COMP/OP AGG	$ 2,000,000
								$
B	AUTOMOBILE LIABILITY; ANY AUTO; OWNED AUTOS ONLY; X SCHEDULED AUTOS; X HIRED AUTOS ONLY; X NON-OWNED AUTOS ONLY			990638315	12/31/2024	12/31/2025	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
C	UMBRELLA LIAB; X OCCUR; X EXCESS LIAB; CLAIMS-MADE; DED; X RETENTION $ 25,000			MASILHS000873224	12/31/2024	12/31/2025	EACH OCCURRENCE	$ 5,000,000
							AGGREGATE	$ 5,000,000
								$
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY; ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N: N; If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		0001145792	12/31/2024	12/31/2025	X PER STATUTE; OTH-ER	
							E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000
E	P&I			VCF300040500	12/31/2024	12/31/2025	Each Location	1,000,000
F	Marine Liability			B0507GI2400604	12/31/2024	12/31/2025	MEL	1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Marine General Liability policy includes a blanket automatic waiver of subrogation endorsement that provides this feature only when there is a written contract between the insured and certificate holder that requires it.

Marine General Liability policy includes a blanket automatic additional insured endorsement that provides additional insured status to the certificate holder only when there is a written contract between the insured and certificate holder that required such status.

Marine General Liability policy includes a primary & non-contributory provision only when there is a written contract between the insured and certificate
SEE ATTACHED ACORD 101

CERTIFICATE HOLDER

The Honorable Vern L. Lyssy, Calhoun County Judge
Calhoun County Courthouse
211 S. Ann Street, Suite 301
Port Lavaca, TX 77979

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

David Cahill

ACORD

ADDITIONAL REMARKS SCHEDULE

AGENCY Steward Risk		NAMED INSURED Derrick Construction Company Inc PO Box 1046 Rockport, TX 78381-1046 Aransas
POLICY NUMBER SEE PAGE 1		
CARRIER SEE PAGE 1	NAIC CODE SEE P 1	EFFECTIVE DATE: SEE PAGE 1

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,
FORM NUMBER: ACORD 25 FORM TITLE: Certificate of Liability Insurance

Description of Operations/Locations/Vehicles:
holder that requires such provision.

Marine General Liability policy includes In Rem and Action Over Indemnity.

Marine General Liability policy includes Pollution Limitation Endorsement (Sudden & Accidental Basis).

Auto policy includes a blanket automatic waiver of subrogation endorsement that provides this feature only when there is a written contract between the insured and certificate holder that requires it.

Auto policy includes a blanket automatic additional insured endorsement that provides additional insured status to the certificate holder only when there is a written contract between the insured and certificate holder that required such status.

Auto policy includes a provision that provides Primary Auto Liability Coverage for any liability assumed under an insured contract.

Marine Excess Liability ("Bumbershoot") policy includes a blanket automatic waiver of subrogation and blanket automatic additional insured endorsement that provides this feature only when there is a written contract between the insured and certificate holder that requires it.

Marine Excess Liability ("Bumbershoot") policy follows form of the underlying Commercial Marine Liability, Auto Liability, Employers Liability, Vessel Pollution and Protection & Indemnity policies.

Workers' Compensation policy includes a blanket automatic waiver of subrogation endorsement that provides this feature only when there is a written contract between the insured and certificate holder that requires it.

Workers' Compensation policy includes Longshore and Harbor Workers' Compensation Act Coverage Endorsement and Outer Continental Shelf Lands Act Coverage Endorsement.

Marine Protection & Indemnity policy includes a blanket automatic additional insured endorsement that provides additional insured status to the certificate holder only when there is a written contract between the insured and certificate holder that required such status.

Marine Protection & Indemnity policy includes a blanket automatic waiver of subrogation endorsement that provides this feature only when there is a written contract between the insured and certificate holder that requires it.

Marine Vessel Pollution Liability policy includes a blanket automatic additional insured endorsement that provides additional insured status to the certificate holder only when there is a written contract between the insured and certificate holder that required such status.

Marine Vessel Pollution Liability policy includes a blanket automatic waiver of subrogation endorsement that provides this feature only when there is a written contract between the insured and certificate holder that requires it.

Hull & Machinery:
Company - Stratford Insurance Company
Coverage $1,820,429 Scheduled Vessels, Policy# VCF300040500 , Policy Period 12/31/24-25

Marine Vessel Pollution:
Company - Accredited Surety & Casualty Company, Inc.
Coverage $5,000,000 Per Occurrence, Policy# V2126824, Policy Period 12/31/24-25

Contractors Pollution Liability

ACORD

ADDITIONAL REMARKS SCHEDULE

AGENCY Steward Risk		NAMED INSURED Derrick Construction Company Inc PO Box 1046 Rockport, TX 78381-1046 Aransas
POLICY NUMBER SEE PAGE 1		
CARRIER SEE PAGE 1	NAIC CODE SEE P 1	EFFECTIVE DATE: SEE PAGE 1

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,
FORM NUMBER: ACORD 25 FORM TITLE: Certificate of Liability Insurance

Company - Indian Harbor Insurance Company
Coverage $1,000,000 Your Location / $2,000,000 Aggregate, Policy# PEC006271102, Policy Period 12/31/24- 12/01/25

Rigger's Liability:
XL Specialty Insurance Company
Coverage: $500,000 Any One Project Limit, Policy #UM00082119MA24A, Policy Period 12/31/24-25

Contractors Leased, Rented or Borrowed Equipment From Others:
XL Specialty Insurance Company
Coverage Limit: $600,000; $600,000 Per Item, Deductible: $5,000
Policy #UM00082119MA24A, Policy Period 12/31/24-25

PROJECT IDENTIFICATION:
Bid No. 2025.09 – Calhoun County Bill Sanders Park – Swan Point Paving & Sidewalk Improvements
Seadrift, Texas

SCHEDULE OF PROPOSED SUBCONTRACTORS

Bidder proposes the following subcontractors to be used for major portions of the Project. All major subcontractors must be listed and submitted with the Bid. Bidder may change subcontractors after Bid submittal only as approved by the Engineer. Major subcontractors are those who will do work having a total value of more than five percent (5%) of the Contract amount. The maximum total value of work performed by all subcontractors on the Project shall not exceed seventy-five percent (75%) of the Contract amount.

Subcontractor	Address & Telephone Number	Speciality	Subcontract Amount
1. Tex-Mex Paving	4826 Santa Elena CC TX 78405 361-765-6099	Road-Work	73%
2. Colliers	2020 Bus. Hwy 35 Aransas Pass TX 78336 361-688-6785	Survey	1.3 %
3.			
4.			
5.			
6.			
7.			
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9.			
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11.			
12.			
13.			
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18.			
19.			
20.			

STATEMENT OF BIDDER'S QUALIFICATIONS

All questions must be answered and the data given must be clear and comprehensive. This statement must be notarized. If necessary, questions may be answered on separate attached sheets. The Bidder may submit any additional information he desires.

Name of Bidder: Derrick Construction Company Inc.

Address: 250 Cove Harbor S Rockport TX 78382
PO Box 1046 Rockport TX 78381

Date Organized: 1959 Date Incorporated: 03/15/1990

Number of years in contracting business under present name: 60+ Years

CONTRACTS ON HAND:

Contract	Dollar Amount	Completion Date
Nautical Landing Marina & Boat Ramp Break Water Repair Port Lavaca TX	$445,160.00	10/08/2025
WhiteCap NP | Commodores Drive	$435,600.00	10/31/2025
Concrete Pile Installation & Floating Dock	$2,500,000.00	11/01/2025 estimated
Harbor Island Platform Install	$38,371.00	08/29/2025

Type of work performed by your company: Marine Construction & Civil Construction

Have you ever failed to complete any work awarded to you? No

Have you ever defaulted on a contract? No

List the projects most recently completed by your firm (include projects of similar importance):

Project	Dollar Amount	Mo/Yr Completed
Harbor Facility Water Front Project No. 6279580	$1,794,395.66	04/18/2024
Rockport Harbor Storm & Road Way	$486,842.00	03/18/2024
Roberts Point Park Pier	$1,734,928.00	08/29/2023
Charlies Pasture Pier Port Aransas	$2,342,500.00	08/29/2023

Major equipment available for this contract:

In Addition But Not Limited To - See Attached Equipment List

Executed this 29 day of July, 2025.

By: [signature] (Signature)

Director Of Operations | Treasure (Title)

Derrick Johnson
(Print Name)

State of Texas

County of Aransas

Sworn to and subscribed before me this 29 day of July, 2025.

DEE ANNA ORMAND
Notary Public, State of Texas
Comm. Expires 05-14-2027
Notary ID 132012196

[signature]
Notary Signature

DeeAnna Ormand
Printed Name

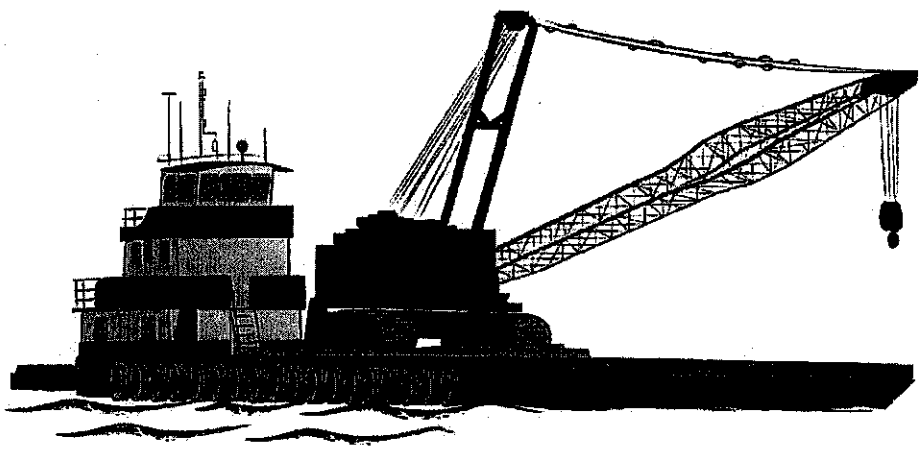
In and for the State of Texas

Commission Expires 05.14.2027

DERRICK CONSTRUCTION COMPANY, INC

Marine Construction

A Full Service General Marine Contractor Serving the Texas Gulf Coast



COMPANY EQUIPMENT & CREW LIST

250 Cove Harbor South
PO Box 1046
Rockport, TX 78381
Office (361) 729-2423
Fax (361) 729-1218

Tug & Push Boats

Tug/Barge/Crane/Crew (Stand By Day)
Tug with Crew (8 Hour Minimum)
Raymond (800hp)
Miss Frankie (600hp)
Pearl James (800hp)
Miss Madalyn (800hp)

Crew & Dive Boats

Crew Boat
Dive Boat with Equipment
Small Boats (outboard motor & skiff)

Spud Barges

110 x 30 x 7
110 x 36 x 8.5
110 x 40 x 7
110 x 50 x 7
120 x 52 x 7
120 x 55 x 7
130 x 36 x 8.5

Other Barges

Small Barge 55 x 22 x 3
Small Barge 10 x 30 x 3 (aluminum)
Deck Barge

Heavy Equipment

60 Ton Crane
100 Ton Crane
150 Ton Crane
230 Ton Crane
Backhoe
Crew Truck
16' Flatbed
Front End Loader
65' Long Reach Excavator
95' Long Reach Excavator
450' LGP Bulldozer

Company Personnel

Director Of Operations
Project Manager
Superintendent
Foreman
Operator
Laborer
Mechanic
Safety
Quality Control
Logistics Manager & Marine Compliance
Welder (Single Hand)
Welder (Rig)
Electrician
Dive Crew
Boat Captain
Boat Deckhand
Subcontractor's (as needed based on project)

STATE OF TEXAS {}

AFFIDAVIT

COUNTY OF Aransas {}

Derrick Johnson being first duly sworn, deposes and says: that he or she is
(Type or Print Name)

the Director Of Operations | Treasure of Derrick Construction Company Inc., having its
(Type or Print Title) (Type or Print Name of Company/Firm)

principal address at 250 Cove Harbor S Rockport TX 78382 | PO Box 1046 Rockport TX 78381,
(Type or Print Physical and Mailing Address)

who submits herewith to Calhoun County the attached bid/proposal; that he or she is the person whose name is signed to the attached bid/proposal; that said bid/proposal is genuine; that the same is not sham or collusive; that all statements of fact herein are true; and that such bid/proposal was not made in the interest or behalf of any person, partnership, company, association, organization or corporation not herein named or disclosed.

Affiant further deposes and says: that the bidder/proposer has not directly or indirectly by agreement, communication or conference with anyone, attempted to induce action prejudicial to the interests of Calhoun County, or of any other bidder/proposer, or anyone else interested in the bid/proposal contract; and that the bidder/proposer has not in any manner sought by collusion to secure for himself/herself/itself/themselves an advantage over any other bidder/proposer.

Affiant further deposes and says: that prior to the public opening and reading of bids/proposals, said bidder/proposer:

a) did not, directly or indirectly, induce or solicit anyone else to submit a false or sham bid/proposal;
b) did not, directly or indirectly, collude, conspire, connive or agree with anyone else that said bidder/proposer or anyone else would submit a false or sham bid/proposal, or that anyone should refrain from submitting a bid/proposal or withdraw their bid/proposal;
c) did not, in any manner, directly or indirectly, seek by agreement, communication or conference with anyone to raise or fix the bid price/proposal of said bidder/proposer or of anyone else, or to raise or fix any overhead, profit or cost element of their price/fee or of that of anyone else;
d) did not give, offer to give, nor intends to give at any time hereafter any economic opportunity, future employment, gift, loan, gratuity, special discount, trip, favor, or service to any official, employee or agent of Calhoun County in connection with the submitted bid/proposal; and
e) did not, directly or indirectly, submit their bid/proposal price or any breakdown thereof, or the contents thereof, or divulge information or data relative hereto, to any corporation, partnership, company, association, organization, bid depository, or to any member or agent, thereof, to any individual or group of individuals, or to any official, employee or agent of Calhoun County prior to the official opening of this bid/proposal.

Affiant further deposes and says: that the bid price(s) or proposed fees contained in this bid/proposal have been carefully checked and is submitted as true and correct, agrees to furnish any and/or all items/services upon which bid prices or proposed fees are awarded and upon the conditions and requirements contained in the bid/proposal.

Signature of Affiant

Derrick Johnson Director Of Operations | Treasure
Printed Name and Title of Affiant

SWORN TO AND SUBSCRIBED BEFORE ME by the above Affiant, who, on oath, states that the facts contained in the above are true and correct, this 29 day of July, 20 25.

DEE ANNA ORMAND
Notary Public, State of Texas
Comm. Expires 05-14-2027
Notary ID 132012196

Notary Stamp/Seal

Signature of Notary Public DeeAnna Ormand

CONFLICT OF INTEREST QUESTIONNAIRE

FORM CIQ

For vendor doing business with local governmental entity

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session. This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a). By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. *See* Section 176.006(a-1), Local Government Code. A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.	**OFFICE USE ONLY** Date Received

1 **Name of vendor who has a business relationship with local governmental entity.**

Derrick Construction Company Inc.

2 [X] **Check this box if you are filing an update to a previously filed questionnaire.** (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)

3 **Name of local government officer about whom the information is being disclosed.**

N/A

Name of Officer

4 **Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.**

A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?

[ ] Yes [X] No

B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?

[ ] Yes [X] No

5 **Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.**

BID SUBMISSION PROJECT NO 2025.09 CALHOUN COUNTY BILL SANDER PARK SWAN POINT PAVING & SIDEWALK IMPROVEMENTS, SEADRIFT, TEXAS

6 [ ] Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).

7

Signature of vendor doing business with the governmental entity

07/29/2025
Date

CONFLICT OF INTEREST QUESTIONNAIRE
For vendor doing business with local governmental entity

A complete copy of Chapter 176 of the Local Government Code may be found at http://www.statutes.legis.state.tx.us/Docs/LG/htm/LG.176.htm. For easy reference, below are some of the sections cited on this form.

Local Government Code § 176.001(1-a): "Business relationship" means a connection between two or more parties based on commercial activity of one of the parties. The term does not include a connection based on:

(A) a transaction that is subject to rate or fee regulation by a federal, state, or local governmental entity or an agency of a federal, state, or local governmental entity;

(B) a transaction conducted at a price and subject to terms available to the public; or

(C) a purchase or lease of goods or services from a person that is chartered by a state or federal agency and that is subject to regular examination by, and reporting to, that agency.

Local Government Code § 176.003(a)(2)(A) and (B):

(a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

***

(2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds $2,500 during the 12-month period preceding the date that the officer becomes aware that

(i) a contract between the local governmental entity and vendor has been executed; or

(ii) the local governmental entity is considering entering into a contract with the vendor;

(B) has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than $100 in the 12-month period preceding the date the officer becomes aware that:

(i) a contract between the local governmental entity and vendor has been executed; or

(ii) the local governmental entity is considering entering into a contract with the vendor.

Local Government Code § 176.006(a) and (a-1)

(a) A vendor shall file a completed conflict of interest questionnaire if the vendor has a business relationship with a local governmental entity and:

(1) has an employment or other business relationship with a local government officer of that local governmental entity, or a family member of the officer, described by Section 176.003(a)(2)(A);

(2) has given a local government officer of that local governmental entity, or a family member of the officer, one or more gifts with the aggregate value specified by Section 176.003(a)(2)(B), excluding any gift described by Section 176.003(a-1); or

(3) has a family relationship with a local government officer of that local governmental entity.

(a-1) The completed conflict of interest questionnaire must be filed with the appropriate records administrator not later than the seventh business day after the later of:

(1) the date that the vendor:

(A) begins discussions or negotiations to enter into a contract with the local governmental entity; or

(B) submits to the local governmental entity an application, response to a request for proposals or bids, correspondence, or another writing related to a potential contract with the local governmental entity; or

(2) the date the vendor becomes aware:

(A) of an employment or other business relationship with a local government officer, or a family member of the officer, described by Subsection (a);

(B) that the vendor has given one or more gifts described by Subsection (a); or

(C) of a family relationship with a local government officer.

CERTIFICATION REGARDING DEBARMENT & SUSPENSION AND OTHER RESPONSIBILITY MATTERS

In accordance with the Executive Order 12549, the prospective primary participant certifies to the best of his / her knowledge and belief, that its principals:

a. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;

b. Have not within a three-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offence in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction or records, making false statements, or receiving stolen property;

c. Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in paragraph (1) (b) of this certification.

d. Have not within a three-year period preceding this application / proposal had one or more public transactions (federal, state, or local) terminated for cause of default.

e. Acknowledge that all sub-contractors selected for this project must be in compliance with paragraphs (1) (a – d) of this certification.

Derrick Johnson , Director Of Operations | Treasure

Name and Title of Authorized Agent

Derrick Construction Company Inc.

07/29/2025

Date

Signature of Authorized Agent

_____ I am unable to certify to the above statements. My explanation is attached.

DEBARMENT & SUSPENSION

Executive Order 12549--Debarment and Suspension

Source: The provisions of Executive Order 12549 of Feb. 18, 1986, appear at 51 FR 6370, 3 CFR, 1986 Comp., p. 189, unless otherwise noted.

By the authority vested in me as President by the Constitution and laws of the United States of America, and in order to curb fraud, waste, and abuse in Federal programs, increase agency accountability, and ensure consistency among agency regulations concerning debarment and suspension of participants in Federal programs, it is hereby ordered that:

Section 1. (a) To the extent permitted by law and subject to the limitations in Section 1(c), Executive departments and agencies shall participate in a system for debarment and suspension from programs and activities involving Federal financial and nonfinancial assistance and benefits. Debarment or suspension of a participant in a program by one agency shall have government-wide effect.
(b) Activities covered by this Order include but are not limited to: grants, cooperative agreements, contracts of assistance, loans, and loan guarantees.
(c) This Order does not cover procurement programs and activities, direct Federal statutory entitlements or mandatory awards, direct awards to foreign governments or public international organizations, benefits to an individual as a personal entitlement, or Federal employment.

Sec. 2. To the extent permitted by law, Executive departments and agencies shall:
(a) Follow government-wide criteria and government-wide minimum due process procedures when they act to debar or suspend participants in affected programs.
(b) Send to the agency designated pursuant to Section 5 identifying information concerning debarred and suspended participants in affected programs, participants who have agreed to exclusion from participation, and participants declared ineligible under applicable law, including Executive Orders. This information shall be included in the list to be maintained pursuant to Section 5.
(c) Not allow a party to participate in any affected program if any Executive department or agency has debarred, suspended, or otherwise excluded (to the extent specified in the exclusion agreement) that party from participation in an affected program. An agency may grant an exception permitting a debarred, suspended, or excluded party to participate in a particular transaction upon a written determination by the agency head or authorized designee stating the reason(s) for deviating from this Presidential policy. However, I intend that exceptions to this policy should be granted only infrequently.

Sec. 3. Executive departments and agencies shall issue regulations governing their implementation of this Order that shall be consistent with the guidelines issued under Section 6. Proposed regulations shall be submitted to the Office of Management and Budget for review within four months of the date of the guidelines issued under Section 6. The Director of the Office of Management and Budget may return for reconsideration proposed regulations that the Director believes are inconsistent with the guidelines. Final regulations shall be published within twelve months of the date of the guidelines.

Sec. 4. There is hereby constituted the Interagency Committee on Debarment and Suspension, which shall monitor implementation of this Order. The Committee shall consist of representatives of agencies designated by the Director of the Office of Management and Budget.

Sec. 5. The Director of the Office of Management and Budget shall designate a Federal agency to perform the following functions: maintain a current list of all individuals and organizations excluded from program participation under this Order, periodically distribute the list to Federal agencies, and study the feasibility of automating the list; coordinate with the lead agency responsible for government-wide debarment and suspension of contractors; chair the Interagency Committee established by Section 4; and report periodically to the Director on implementation of this Order, with the first report due within two years of the date of the Order.

Sec. 6. The Director of the Office of Management and Budget is authorized to issue guidelines to Executive departments and agencies that govern which programs and activities are covered by this Order, prescribe government-wide criteria and government-wide minimum due process procedures, and set forth other related details for the effective administration of the guidelines.

Sec. 7. The Director of the Office of Management and Budget shall report to the President within three years of the date of this Order on Federal agency compliance with the Order, including the number of exceptions made under Section 2(c), and shall make recommendations as are appropriate further to curb fraud, waste, and abuse.

Implementation in the SRF Programs

A company or individual who is debarred or suspended cannot participate in primary and lower-tiered covered transactions. These transactions include SRF loans and contracts and subcontracts awarded with SRF loan funds.

Under 40 C.F.R. 32.510, the SRF agency must submit a certification stating that it shall not knowingly enter into any transaction with a person who is proposed for debarment, suspended, declared ineligible, or voluntarily excluded from participation in the SRF program. This certification is reviewed by the EPA regional office before the capitalization grant is awarded.

A recipient of SRF assistance directly made available by capitalization grants must provide a certification that it will not knowingly enter into a contract with anyone who is ineligible under the regulations to participate in the project. Contractors on the project have to provide a similar certification prior to the award of a contract and subcontractors on the project have to provide the general contractor with the certification prior to the award of any subcontract.

In addition to actions taken under 40 C.F.R. Part 32, there are a wide range of other sanctions that can render a party ineligible to participate in the SRF program. Lists of debarred, suspended and otherwise ineligible parties are maintained by the General Services Administration and should be checked by the SRF agency and all recipients of funds directly made available by capitalization grants to ensure the accuracy of certifications.

Additional References
C 40 C.F.R. Part 32: EPA Regulations on Debarment and Suspension.

Certification Regarding Lobbying

(To be submitted with each bid or offer exceeding $100,000)

The undersigned certifies, to the best of his or her knowledge and belief, that:

(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(b) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(c) The undersigned shall require that the language paragraph 1 and 2 of this anti-lobbying certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31, U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995).

The Contractor, Derrick Construction Company Inc., certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.

____

Signature of Contractor's Authorized Official

Derrick Johnson Director Of Operations | Treasure

Printed Name and Title of Contractor's Authorized Official

07/29/2025

Date

Approved by OMB

0348-0046

Disclosure of Lobbying Activities
Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352
(See reverse for public burden disclosure)

1. Type of Federal Action: a. contract A b. grant c. cooperative agreement d. loan e. loan guarantee f. loan insurance	**2. Status of Federal Action:** a. bid/offer/application A b. initial award c. post-award	**3. Report Type:** a. initial filing _____ b. material change **For material change only:** Year ______ quarter ______ Date of last report_________

4. Name and Address of Reporting Entity: X Prime _____ Subawardee Tier______, if Known: **Congressional District, if known:**	**5. If Reporting Entity in No. 4 is Subawardee, Enter Name and Address of Prime:** **Congressional District, if known:**
6. Federal Department/Agency:	**7. Federal Program Name/Description:** CFDA Number, *if applicable*: ______________
8. Federal Action Number, ***if known:***	**9. Award Amount,** ***if known:*** $
10. a. Name and Address of Lobbying Registrant *(if individual, last name, first name, MI):* Derrick Construction Company Inc. 250 Cove Harbor S Rockport TX 78382	**b. Individuals Performing Services** *(including address if different from No. 10a) (last name, first name, MI):*
11. Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.	**Signature:** ____________ **Print Name:** Derrick Johnson **Title:** Director Of Operations | Treasure **Telephone No.:** 361-729-2423 **Date:** 07/29/2025
Federal Use Only	**Authorized for Local Reproduction** **Standard Form - LLL (Rev. 7-97)**

INSTRUCTIONS FOR COMPLETION OF SF-LLL, DISCLOSURE OF LOBBYING ACTIVITIES

This disclosure form shall be completed by the reporting entity, whether sub awardee or prime Federal recipient, at the initiation or receipt of a covered Federal action, or a material change to a previous filing, pursuant to title 31 U.S.C. section 1352. The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. Complete all items that apply for both the initial filing and material change report. Refer to the implementing guidance published by the Office of Management and Budget for additional information.

1. Identify the type of covered Federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal action.

2. Identify the status of the covered Federal action.

3. Identify the appropriate classification of this report. If this is a follow-up report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.

4. Enter the full name, address, city, State and zip code of the reporting entity. Include Congressional District, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be, a prime or subaward recipient. Identify the tier of the sub awardee, e.g., the first sub awardee of the prime is the 1st tier. Subawards include but are not limited to subcontracts, subgrants and contract awards under grants.

5. If the organization filing the report in item 4 checks "Sub awardee," then enter the full name, address, city, State and zip code of the prime Federal recipient. Include Congressional District, if known.

6. Enter the name of the federal agency making the award or loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.

7. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans, and loan commitments.

8. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e.g., Request for Proposal (RFP) number; Invitations for Bid (IFB) number; grant announcement number; the contract, grant, or loan award number; the application/proposal control number assigned by the Federal agency). Included prefixes, e.g., "RFP-DE-90-001."

9. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment for the prime entity identified in item 4 or 5.

10. (a) Enter the full name, address, city, State and zip code of the lobbying registrant under the Lobbying Disclosure Act of 1995 engaged by the reporting entity identified in item 4 to influence the covered Federal action.

(b) Enter the full names of the individual(s) performing services,and include full address if different from 10(a). Enter Last Name, First Name, and Middle Initial (MI).

11. The certifying official shall sign and date the form, print his/her name, title, and telephone number.

According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB control Number. The valid OMB control number for this information collection is OMB No. 0348-0046. Public reporting burden for this collection of information is estimated to average 10 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0046), Washington, DC 20503 Approved by OMB 0348-0046

HOUSE BILL 89 VERIFICATION FORM

Certification Required by Texas Government Code Section 2270.001

The 85th Texas Legislature approved new legislation, effective September 1, 2017, which amends Texas Local Government Code Section 1, Subtitle F, Title 10, Government Code by adding Chapter 2270 which states that a government entity may not enter into a contract (which includes contracts formed through purchase orders) with a company for goods or services unless the contract contains a written verification from the company that it:

1) Does not boycott Israel; and
2) Will not boycott Israel during the term of the contract

Pursuant to Section 2270.001, Texas Government Code:

1. "Boycott Israel" means refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes; and

2. "Company" means a for profit sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, or any limited liability company, including a wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of those entities or business associations that exist to make a profit.

I, (authorized official) Derrick Johnson, do hereby verify the truthfulness and accuracy of the contents of the statements submitted on this certification under the provisions of Subtitle F, Title 10, Government Code Chapter 2270 and that the company named below:

1) Does not boycott Israel currently;
2) Will not boycott Israel during the term of the contract; and
3) Is not currently listed on the State of Texas Comptroller's Companies that Boycott Israel List located at https://comptroller.texas.gov/purchasing/publications/divestment.php

Derrick Construction Company Inc.
Company Name

Signature of Authorized Official

Derrick Johnson
Printed Name of Authorized Official

Director Of Operations | Treasure
Title of Authorized Official

07/29/2025
Date

RESIDENCE CERTIFICATION

Pursuant to Texas Government Code §2252.001 *et seq.*, as amended, Calhoun County requests Residence Certification. §2252.001 *et seq.* of the Government Code provides some restrictions on the awarding of governmental contract; pertinent provisions of §2252.001 are stated below:

Sec. 2252.001 (3) "Nonresident bidder" refers to a person who is not a resident.

(4) "Resident bidder" refers to a person whose principal place of business is in this state, including a contractor whose ultimate parent company or majority owner has its principal place of business in this state.

☐ I certify that ______________________ is a "Nonresident Bidder" of Texas
(Company Name)
as defined in Government Code §2252.001 and our principal place of business is

______________________.
(City and State)

☒ I certify that Derrick Construction Company Inc. is a "Resident Bidder" of Texas as
(Company Name)
defined in Government Code §2252.001.

____
Signature of Authorized Agent

Derrick Johnson Director Of Operations | Treasure
Printed Name and Title of Authorized Agent

07/29/2025
Date

SAM.GOV

Entity Workspace Results
1 Total Results

DERRICK CONSTRUCTION COMPANY INC

Unique Entity ID: KNJXKB84GLD7

CAGE/NCAGE: 1U3V4

Entity Status: Active Registration

Doing Business As:

Physical Address:
250 COVE HBR N
ROCKPORT , TX
78382-7457 USA

Expiration Date:
May 05, 2026

Purpose of Registration:
All Awards

SAM.GOV®

DERRICK CONSTRUCTION COMPANY INC

Unique Entity ID	CAGE / NCAGE	Purpose of Registration
KNJXKB84GLD7	**1U3V4**	**All Awards**
Registration Status	Expiration Date	
Active Registration	**May 5, 2026**	
Physical Address	Mailing Address	
250 Cove Hbr N **Rockport, Texas 78382-7457** **United States**	**PO Box 1046** **Rockport, Texas 78381-1046** **United States**	

Business Information

Doing Business as	Division Name	Division Number
(blank)	**Derrick Construction Company Inc**	**(blank)**
Congressional District	State / Country of Incorporation	URL
Texas 27	**Texas / United States**	**http://www.derrickconstruction.net**

Registration Dates

Activation Date	Submission Date	Initial Registration Date
May 8, 2025	**May 5, 2025**	**Aug 28, 2001**

Entity Dates

Entity Start Date	Fiscal Year End Close Date
Mar 1, 1990	**Dec 31**

Immediate Owner

CAGE	Legal Business Name
(blank)	**(blank)**

Highest Level Owner

CAGE	Legal Business Name
(blank)	**(blank)**

Executive Compensation

In your business or organization's preceding completed fiscal year, did your business or organization (the legal entity to which this specific SAM record, represented by a Unique Entity ID, belongs) receive both of the following: 1. 80 percent or more of your annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements and 2. $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?
No

Does the public have access to information about the compensation of the senior executives in your business or organization (the legal entity to which this specific SAM record, represented by a Unique Entity ID, belongs) through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?
Not Selected

Proceedings Questions

Is your business or organization, as represented by the Unique Entity ID on this entity registration, responding to a Federal procurement opportunity that contains the provision at FAR 52.209-7, subject to the clause in FAR 52.209-9 in a current Federal contract, or applying for a Federal grant opportunity which contains the award term and condition described in 2 C.F.R. 200 Appendix XII?
Yes

Does your business or organization, as represented by the Unique Entity ID on this specific SAM record, have current active Federal contracts and/or grants with total value (including any exercised/unexercised options) greater than $10,000,000?
No

Within the last five years, had the business or organization (represented by the Unique Entity ID on this specific SAM record) and/or any of its principals, in connection with the award to or performance by the business or organization of a Federal contract or grant, been the subject of a Federal or State (1) criminal proceeding resulting in a conviction or other acknowledgment of fault; (2) civil proceeding resulting in a finding of fault with a monetary fine, penalty, reimbursement, restitution, and/or damages greater than $5,000, or other acknowledgment of fault; and/or (3) administrative proceeding resulting in a finding of fault with either a monetary fine or penalty greater than $5,000 or reimbursement, restitution, or damages greater than $100,000, or other acknowledgment of fault?
Not Selected

Exclusion Summary

Active Exclusions Records?

No

SAM Search Authorization

I authorize my entity's non-sensitive information to be displayed in SAM public search results:

Yes

Entity Types

Business Types

Entity Structure
Corporate Entity (Not Tax Exempt)

Entity Type
Business or Organization

Organization Factors
Limited Liability Company

Profit Structure
For Profit Organization

Socio-Economic Types

Self Certified Small Disadvantaged Business
Women-Owned Small Business
Women-Owned Business

Check the registrant's Reps & Certs, if present, under FAR 52.212-3 or FAR 52.219-1 to determine if the entity is an SBA-certified HUBZone small business concern. Additional small business information may be found in the SBA's Dynamic Small Business Search if the entity completed the SBA supplemental pages during registration.

Financial Information

Accepts Credit Card Payments
No

Debt Subject To Offset
No

EFT Indicator
0000

CAGE Code
1U3V4

Electronic Funds Transfer

Account Type
Checking

Routing Number
*********76**

Lock Box Number
(blank)

Financial Institution
CHARTER BANK

Account Number
*********46**

Automated Clearing House

Phone (U.S.)
3617907676

Email
csmith@charterbankcc.com

Phone (non-U.S.)
(blank)

Fax
3617908920

Remittance Address

DERRICK CONSTRUCTION CO., INC.
PO Box 1046
Rockport, Texas 78381
United States

Taxpayer Information

EIN
*******9812**

Type of Tax
Applicable Federal Tax

Taxpayer Name
DERRICK CONSTRUCTION COMPANY INC

Tax Year (Most Recent Tax Year)
2007

Name/Title of Individual Executing Consent
Vice President

TIN Consent Date
May 5, 2025

Address
250 Cove Harbor S
Rockport, Texas 78382

Signature
ROY M JOHNSON

Points of Contact

Accounts Receivable POC

Serenity Allen, Accounts Receivable

serenity@derrickconstruction.net
3617292423

Electronic Business

Serenity D Allen, CFO **serenity@derrickconstruction.net** **3617292423** **0 (Non-US Phone)**	**PO Box 1046** **Rockport, Texas 78381** **United States**
Dylan R Turner, Project Manager dylan@derrickconstruction.net 3617292423 0 (Non-US Phone)	PO Box 1046 Rockport, Texas 78381 United States

Government Business

Dylan R Turner, Project Manager **dylan@derrickconstruction.net** **3617292423** **0 (Non-US Phone)**	**PO Box 1046** **Rockport, Texas 78381** **United States**
Serenity Allen, CFO serenity@derrickconstruction.net 3617292423 0 (Non-US Phone)	PO Box Rockport, Texas 78381 United States

Party Performing Certification POC

Serenity D Allen, CFO **serenity@derrickconstruction.net** **3617292423** **0 (Non-US Phone)**	**PO Box 1046** **Rockport, Texas 78381** **United States**

Past Performance

Dylan R Turner, Project Manager **dylan@derrickconstruction.net** **3617292423** **0 (Non-US Phone)**	**PO Box 1046** **Rockport, Texas 78381** **United States**
Dylan R Turner, Project Manager dylan@derrickconstruction.net 3617292423 0 (Non-US Phone)	PO Box 1046 Rockport, Texas 78381 United States

Service Classifications

NAICS Codes

Primary	NAICS Codes	NAICS Title
Yes	**237990**	**Other Heavy And Civil Engineering Construction**
	213112	**Support Activities For Oil And Gas Operations**
	236210	**Industrial Building Construction**
	237120	**Oil And Gas Pipeline And Related Structures Construction**
	238990	**All Other Specialty Trade Contractors**
	483211	**Inland Water Freight Transportation**
	483212	**Inland Water Passenger Transportation**
	488310	**Port And Harbor Operations**
	488390	**Other Support Activities For Water Transportation**
	813312	**Environment, Conservation And Wildlife Organizations**

Product and Service Codes

PSC	PSC Name
P100	Salvage- Preparation And Disposal Of Excess/Surplus Property
P300	Salvage- Marine Vessels
P400	Salvage- Demolition Of Buildings
P500	Salvage- Demolition Of Structures/Facilities (Other Than Buildings)
P999	Salvage- Other
V119	Transportation/Travel/Relocation- Transportation: Other
V124	Transportation/Travel/Relocation- Transportation: Marine Charter
Y1JZ	Construction Of Miscellaneous Buildings
Y1KA	Construction Of Dams
Y1KB	Construction Of Canals
Y1KF	Construction Of Dredging Facilities
Y1KZ	Construction Of Other Conservation And Development Facilities
Y1LB	Construction Of Highways, Roads, Streets, Bridges, And Railways
Y1LZ	Construction Of Parking Facilities
Y1PC	Construction Of Unimproved Real Property (Land)
Y1PD	Construction Of Waste Treatment And Storage Facilities
Y1PZ	Construction Of Other Non-Building Facilities
Y1QA	Construction Of Restoration Of Real Property (Public Or Private)
Z1JZ	Maintenance Of Miscellaneous Buildings
Z1KA	Maintenance Of Dams
Z1KB	Maintenance Of Canals
Z1KF	Maintenance Of Dredging Facilities
Z1KZ	Maintenance Of Other Conservation And Development Facilities
Z1LB	Maintenance Of Highways, Roads, Streets, Bridges, And Railways
Z1LC	Maintenance Of Tunnels And Subsurface Structures
Z1PC	Maintenance Of Unimproved Real Property (Land)
Z1PD	Maintenance Of Waste Treatment And Storage Facilities
Z1PZ	Maintenance Of Other Non-Building Facilities
Z1QA	Maintenance Of Restoration Of Real Property (Public Or Private)
Z2ED	Repair Or Alteration Of Ship Construction And Repair Facilities
Z2JZ	Repair Or Alteration Of Miscellaneous Buildings
Z2KA	Repair Or Alteration Of Dams
Z2KB	Repair Or Alteration Of Canals
Z2KF	Repair Or Alteration Of Dredging Facilities
Z2LB	Repair Or Alteration Of Highways, Roads, Streets, Bridges, And Railways
Z2LZ	Repair Or Alteration Of Parking Facilities

Size Metrics

IGT Size Metrics

Annual Revenue (from all IGTs)

(blank)

Worldwide

Annual Receipts (in accordance with 13 CFR 121)
$6.00

Number of Employees (in accordance with 13 CFR 121)
35

Location

Annual Receipts (in accordance with 13 CFR 121)
(blank)

Number of Employees (in accordance with 13 CFR 121)
(blank)

Industry-Specific

Barrels Capacity
(blank)

Megawatt Hours
(blank)

Total Assets
(blank)

Electronic Data Interchange (EDI) Information

This entity did not enter the EDI information

Disaster Response

Yes, this entity appears in the disaster response registry.

Yes, this entity require bonding to bid on contracts.

Bonding Levels	Dollars
Construction Aggregate	**$30,000,000.00**
Service Aggregate	**$30,000,000.00**
Service Per Contract	**$10,000,000.00**
Construction Per Contract	**$10,000,000.00**

States
Louisiana
Mississippi
Texas

Counties
(blank)

Metropolitan Statistical Areas
(blank)

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

DERRICK CONSTRUCITON COMPANY INC

2 Business name/disregarded entity name, if different from above

N/A

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☑ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from FATCA reporting code (if any)

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

250 S COVE HARBOR

Requester's name and address (optional)

6 City, state, and ZIP code

ROCKPORT TEXAS 78382

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN,* later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

– –

or

Employer identification number

7 4 – 2 5 6 9 8 1 2

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ Date ▶ 07-29-25

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

Overview

destroyed structures, platforms, pipelines, and natural gas compressors from the shallow bayous of South Pass and West Bay (2-8 ft depth). Hurricane Harvey devastated the Texas Gulf Coast with a direct hit to Rockport, Texas where DCCI's Main Office is located. DCCI's crews returned to work immediately after the storm had passed and started the cleanup process. DCCI salvaged many vessels and assisted with dock demolitions, repairs, and rebuilds. DCCI also assisted the electric companies with the removal of the broken power poles and power lines to the installation of the new power poles that had to be placed in the water for the surrounding towns. The Texas General Land Office awarded the debris clean up contract to DCCI to salvage and properly dispose of vessels that were destroyed by Harvey. DCCI had project sites in the Rockport and Dickinson, Texas to complete the scope of work which involved almost 200 vessels along the gulf coast.

DCCI has vast experience in marine derelict structure removal and cleanup as well as land cleanup and is equipped to handle any level of cleanup along the Texas Gulf Coast. With our fleet of marine vessels to gather and transport debris to a designated sort/lay down facility on land, and our land-based equipment to sort and transport all debris to the appropriate disposal sites and/or recyclable material sites, DCCI is experienced, equipped and prepared to facilitate any removal & cleanup projects.

We at DCCI strive to maintain our project site locations with minimal environmental impact. DCCI completed a casing contract for BNP and the site was located within a sea turtle nesting zone on Maliki Beach north of Padre Island. During this experience, DCCI was instructed on patrolling for tracks and on many occasions, the job was "on hold" as crews would wait significant periods of time for turtles to cross, etc. Extreme precautions were made to protect the sea turtles and their environment.

DCCI offers a variety of services including but not limited to:

Civil & Marine Construction
Tug and Barge Leasing
Pipeline Burial and Removal
Vessel Salvage & Disposal
Platform Fabrication and installation
Wellhead Hookups
Mechanical & Hydraulic Dredging
Sandblasting and Painting
Pile Driving and Removal
Maintaining Rig Locations
Various Disaster Relief Efforts
Bulkhead Construction
Well Guard Fabrication and Installation
Plug & Abandonment of Wells
Construction of Marinas and Docks
Shore Guard Erosion & Protection

Mailing Address | P.O. Box 1046 Rockport, TX 78381
Phone | 361.729.2423
Fax | 361.729.1218

Company Profile:

Derrick Construction Company, Inc. (DCCI) is in Rockport, Texas. DCCI is HUB certified and Woman Owned (Certificate# 1 742569812700). We are bonded and fully insured for all Land and Marine Construction. Derrick Construction began its legacy in the marine business in 1959 under the name Fulton Boat Yard. The company's name changed to Derrick Construction Company, Inc. and was incorporated under the laws of Texas in 1990. With many years in Marine Industry, Derrick Construction Company, Inc. has become extremely diversified in this field. DCCI is capable and willing to work in all regions along the Texas Gulf Coast, including all bays, canals and estuaries located in those regions. DCCI has successfully completed many debris removal, derelict vessel removal and disposal projects, and underwater pipeline installation and removal projects over the last 25 years. DCCI employs 30+ highly skilled and trained personnel, all of which live near DCCI's office in Rockport, Texas. Of these employees, approximately 35+ employees can be assigned to any location along the Texas Gulf Coast. Derrick Construction Co, Inc. is HUB ce1tified (Certificate # 1742569812700). We are bonded and fully insured for all land and civil & marine construction.

Derrick Construction Board of Directors

Rose Johnson: **President I Shareholder I HUB WO Owner**
Derrick Construction Company (1990 - Present)

Roy Johnson "Moose": **Vice President I Shareholder I HUB Owner & Operator**
Derrick Construction Company (1967 - Present)

- 45 years of experience working and supervising various types of projects throughout the Texas Gulf Coast within the Civil & Marine Construction Industry.

Derrick Johnson: **Director of Operations ICorporate Director I Corporate Treasure I Senior Estimator**

- Derrick Construction Company (1994 - Present)
- 25 years of experience working and supervising various types of projects throughout the Texas Gulf Coast within the Civil & Marine Construction Industry.

Shane Johnson: **Parts & Mechanics Superintendent I Corporate Secretary**
Project Material, Parts & Mechanic Purchasing & Inventory

Reference Of Completed Projects:

ACND
- Rockport Harbor Pile Driving 2009
- Rockport Harbor Dredge Project 2009
- Fulton Harbor Marina Repairs - Pier Removal & Pile Drive 2010
- 140 N Cove Harbor Bulkhead Repair 2015
- Rockport Beach Boat Ramp Improvements 2016
- Rockport Harbor Maintenance Dredge 2017
- Hurricane Harvey Salvage – Cove Harbor 2017
- Leggett Channel Breakwater Repairs 2017
- Blevins Entrance Channel Repair 2021
- Cove Harbor Marina Storm Damage Repairs 2022
- Leggett Channel Light Storm Damage Repairs 2023

AIRPORT AND CHANNEL CORPORATION
- Island Mooring – Dredge Port Aransas Texas – 2020
- Island Mooring – Dredge Port Aransas Texas – 2021
- Channel Light Replacement - Piper Channel - 2022
- Channel Light Replacement - Piper Channel – 2022
- Island Mooring - CM, Lights & Buoy Installation – 2023

BEPCO LP
- San Jose Dredge 2019
- San Jose Island – Pile Removal & Replacement 2010
- Bass Harbor - Pulling Piling Cluster & Pike Driving 2010
- Mud Island Well Repair & Maintenance 2010
- Rockport Dock Repair's 2017
- San Jose Island Pier & Dock Fabrication & Repairs 2018
- Rockport Dock – Tie Back & Bulkhead Repairs & Fab 2019

BOPCO
- Cutting and Removal, Hydro Blasting and Storage of Pipeline ST#390#12011
- Storm Choke Removal and Wireline & Testing of Wells2014-2016

CALHOUN COUNTY
- Magnolia Beach Boat Ramp Project 2021
- Chocolate Bayo Boat Ramp Project 2022

CALLAN MARINE LTD
- Pipe Line Removal & Dredge Assistance 2022

Mailing Address | P.O. Box 1046 Rockport, TX 78381
Phone | 361.729.2423
Fax | 361.729.1218

CITY OF PORT ARANSAS

- Pier Demolition – Roberts Point & Charlies Pasture 2019
  Pier Fabrication & Reconstruction – Roberts Point & Charlies Pasture 2022-2023
- Marina Maintenance Dredge Project 2022 – 2023

CITY OF PORT LAVACA

- Bay Front Peninsula Pier Repair - 2019
- Smith Harbor Demo & Dredge Project - 2021

COASTAL CONSERVATION ASSOCIATION {CCA}

- Artificial Reef Restoration – 2022

COUNTY OF ARANSAS

- Saint Charles Bay Boat Ramp Project – 2017
- Goose Island Harvey Repair Project – 2020

G2 CONTRACTORS

- Fulton Texas Pier Rebuild – 2020

GULF COPPER

- Multiple Dredge Project 2017 to 2022

ICE INLAND CONSTRUCTION & ENG

- Installation of Aton Structure - 2017
- Matagorda Ship Channel Project – 2017
- Matagorda Bay Channel Marker Maintenance – 2018
- USCG Boat Demo – 2020
- USCG Port Aransas TX Dredge Project – 2021
- USCG Project Harbor Facility CC TX | Water Front Fab & Repairs 2022-2023

CM INLAND MARINE

- Removal of Sunken Barge from Baffin Bay2014

COASTLAND OPERATION

- Emergency Well Guard Removal from Collapse ST 141#1 – Matagorda Bay2012

EOG RESOURCES

- P&A & Clean Up – Tree CH ST 688

JAVELER MARINE SERVICE

- Debris Removal at Canyon Port2016
- Dredge Work2016

NEUMIN Cont…

- Removal & Disposal of South Pass Heaters, Steel Buildings, Oil Boom Contents,
- & Seperator2017

PORT ARANSAS MARINA ASSOCIATION

- Clines Break Water Improvement Port Aransas Project – 2020

PORT OF CORPUS CHRISTI AUTHORITY.

- Shoal Dredge Project Turning Basin 2016
- Viola Basin Bulkhead Project 2017
- POCCA Rincon B Mitigation Project – 2018
- Harbor Island Demolition & Dock Project – 2019
- Clines Point Bulkhead Project – 2019
- Port Aransas Debris Clean Up
- OD #10 Dock Timber Replacement
- Bulk Dock Pile Drive
- OD #3 Breasting Structure Removal and Replacement
- OD #14 Mooring Structure Installation
- OD #7 Pile Drive

R.M. WALSDORF

- Dredge Project – Brownville Texas - 2017
- Sub Sea 7 Dock Repair Project – 2018
- Port Of Browville Pile Installation Project – 2020
- Port Of Brownville POB – Bulk Cargo Dock Project – 2021
- Oil Dock #6 – Breakwater Protection & Bulkhead Repairs - 2022

ROCKPORT HARBORFRONT LP

- Rockport Harbor Project I Removing Two Piers & Old Dock – 2021

RUSSELL MARINE LLC

- Accutrans CCC Group Bulkhead & Dredge Project – 2022

SAN PAT NAVIGATION DISTRICT NO.1

- Aransas Pass Texas Marina Repairs – 2011

SCHOENSTATT SISTERS OF MARY

- Bulkhead Fab & Replacement – 2022

SFLG - Southern Fleet and Logistics Group

- Port Of CC Turnign Basin – Mooring Pile Installation - 2023

Texas A&M Cont…

- St Charles Bay - 5 -Oyster Reef Add On's – 2022
- Harbor Island Platform Project – 2022
- MODA/Enbridge I-Beam MOD and Bracket FAB - 2023

TEXAS GENERAL LAND OFFICE

- Pier Removal – Galveston2009
- Removal of Exposed Pipeline Trinity Bay2009
- Removal of Abandoned Vessel Laguna Madre2012
- Galveston Platform Removal2013
- Arroyo Colorado Structure Removal2013
- Cabin and Decking Removal Upper Laguna Madre2014
- Semi-Truck Recovery Galveston Bay2014
- Derelict Vessel Removal – Matagorda2015
- Vessel Removal – San Antonio Bay2016
- Multi Structure & Vessel Removal and Disposal2016
- Copano Bay Platform Removal 2023
- Derelict Vessel Removal 2023

TEXAS PARKS & WILDLIFE

- Oyster Clutch RFP # 802-21-45259

THE ISLANDS OF ROCKPORT

- Bubble Skirt Pile Project -Compressor – 2014

THE LIGHTHOUSE INN AT ARANSAS BAY

- Pier Demo & Repair – Hurricane Hanna Project – 2020

THE RESERVES AT ST. CHARLES BAY

- CANAL DREDGE PROJECT – 2018

TOLUNAY-WONG ENGINEERS

- Core Drilling Support – Victoria Barge Canal – 2016
- Core Sampling Support – Point Comfort – 2017
- Core Sampling Support – Victoria Barge Canal – 2018
- Core Sampling Support – CC Ship Channel – 2018
- Core Sampling Support – Sherwin Docks – 2019
- Core Sampling Support – Multiple Location 2019 through 2022

Litigation History
Derrick Construction Company, Inc. is not involved in any current litigation; nor has it had any contract failures.

Historical Underutilized Business (HUB)
Derrick Construction {DCCI} is recognized as a state Underutilized HUB entity, in addition to being a HUB entity DCCI will utilize partners in the Comptroller's Mentor Protégé Program when available. DCCI is CMBL registered in addition to SAM's active registration status.

Conflicts
DCCI foresees no potential conflicts of interest, including all existing or prior arrangements. DCCI does not currently have any activities of affiliated or parent organization and individuals to list in this sol.

Annual Report
Available Upon Request

Safety Information
Derrick Construction {DCCI} has implemented procedures and policies regarding safety to be utilized during day-to-day operations. DCCI has several protocols in place to ensure the safety for employee's and all personnel while conducting daily work operations. Each daily protocol is tailored to project specific information, which is utilized by the crew per each project. DCCI has several onsite and website training for all employees. All training certifications are maintained and currently up to date. Policies are available upon request.

Derrick Johnson: Senior Safety Manager — derrick@derrickconstruciton.net
Dylan Turner: Project Manager & Safety Manager — dylan@derrickconstruciton.net
EMR Report – Available Upon Request

Quality Control Program
Derrick Construction {DCCI} is committed to providing expert quality work and have been applying this practice for over 50 years. DCCI's appointed Quality Control person is responsible the following but not limed to reviewing progress, operations, equipment, and materials used on projects daily with the companies Director of Operation, Project Manager, Project Superintendent and the DCCI staffed team. DCCI's objective is to guarantee performance of the work to the required contract standards for materials, workmanship, construction, finish, functional performance, and identification. In-house quality assurance requirements apply to both on-site and off-site fabrication, all construction materials, and operations, and specifically include all required inspections, tests and submittals per every solicitation and or contracts. Further information may be provided upon request.

Arthur Uehlinger: Logistics Manager & Marine Compliance & Quality Control
arthur@derrickconstruction.net

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BID SUBMITTED BY: LESTER CONTRACTING INC.

BID OPENING: 2:00:00 PM, TUESDAY, JULY 29, 2025

Bid Submittal Checklist

(Submit one USB flash drive, one original and three copies of the following items):

- ☑ **Bid Form**
- ☑ **Bid Security**
- ☑ **Schedule of Proposed Subcontractors**
- ☑ **Statement of Bidder's Qualifications**
- ☑ **Affidavit**
- ☑ **Certificate of Liability Insurance**
- ☑ **Conflict of Interest Questionnaire Form CIQ**
- ☑ **Certification Regarding Debarment & Suspension and Other Responsibility Matters**
- ☑ **Certification Regarding Lobbying**
- ☑ **Disclosure of Lobbying Activities and Instructions**
- ☑ **House Bill 89 Verification**
- ☑ **Residence Certification**
- ☑ **System for Award Management (Print out of search results)**
- ☑ **W-9**

General Conditions for Calhoun County, Texas

A copy of the General Conditions for Calhoun County, Texas is attached for reference and will also be included in the Project Manual in Section 00810.

BID PACKAGE

FOR

BID NO. 2025.09 – CALHOUN COUNTY
BILL SANDERS PARK – SWAN POINT PAVING & SIDEWALK IMPROVEMENTS
SEADRIFT, TEXAS

PREPARED BY:

URBAN ENGINEERING
TREF# F-160
CONSULTING ENGINEERS
2004 N. COMMERCE ST.
VICTORIA, TEXAS 77901-5510
U.E. JOB NO. E25470.01

BID FORM

PROJECT IDENTIFICATION:

Bid No. 2025.09 – Calhoun County Bill Sanders Park – Swan Point Paving & Sidewalk Improvements
Seadrift, Texas

CONTRACT IDENTIFICATION AND NUMBER:

Bid No. 2025.09

THIS BID IS SUBMITTED TO:

The Honorable Vern L. Lyssy, Calhoun County Judge
Calhoun County Courthouse
211 S. Ann Street, Suite 301
Port Lavaca, Texas 77979

1.01 The undersigned Bidder proposes and agrees, if this Bid is accepted, to enter into an Agreement with OWNER in the form included in the Bidding Documents to perform all Work as specified or indicated in the Bidding Documents for the prices and within the times indicated in this Bid and in accordance with the other terms and conditions of the Bidding Documents.

2.01 Bidder accepts all of the terms and conditions of the Advertisement or Invitation to Bid and Instructions to Bidders, including without limitation those dealing with the disposition of Bid security. The Bid will remain subject to acceptance for 60 days after the Bid opening, or for such longer period of time that Bidder may agree to in writing upon request of OWNER.

3.01 In submitting this Bid, Bidder represents, as set forth in the Agreement, that:

A. Bidder has examined and carefully studied the Bidding Documents, the other related data identified in the Bidding Documents, and the following Addenda, receipt of which is hereby acknowledged.

Addendum No.	Addendum Date
______________	______________
______________	______________
______________	______________

B. Bidder has visited the Site and become familiar with and is satisfied as to the general, local and Site conditions that may affect cost, progress, and performance of the Work.

C. Bidder is familiar with and is satisfied as to all federal, state and local Laws and Regulations that may affect cost, progress, and performance of the Work.

D. Bidder has carefully studied all: (1) reports of explorations and tests of subsurface conditions at or contiguous to the Site and all drawings of physical conditions in or relating to existing surface or subsurface structures at or contiguous to the Site (except Underground Facilities) which have been identified in the Supplementary Conditions as provided in paragraph 4.02 of the General Conditions, and (2) reports and drawings of a Hazardous Environmental Condition, if any, which has been identified in the Supplementary Conditions as provided in paragraph 4.06 of the General Conditions.

E. Bidder has obtained and carefully studied (or assumes responsibility for having done so) all additional or supplementary examinations, investigations, explorations, tests, studies and data concerning conditions (surface, subsurface and Underground Facilities) at or contiguous to the Site which may affect cost, progress, or performance of the Work or which relate to any aspect of the means, methods, techniques, sequences, and procedures of construction to be employed by Bidder, including applying the specific means, methods, techniques, sequences, and procedures of construction expressly required by the Bidding Documents to be employed by Bidder, and safety precautions and programs incident thereto.

F. Bidder does not consider that any further examinations, investigations, explorations, tests, studies, or data are necessary for the determination of this Bid for performance of the Work at the price(s) bid and within the times and in accordance with the other terms and conditions of the Bidding Documents.

G. Bidder is aware of the general nature of work to be performed by OWNER and others at the Site that relates to the Work as indicated in the Bidding Documents.

H. Bidder has correlated the information known to Bidder, information and observations obtained from visits to the Site, reports and drawings identified in the Bidding Documents, and all additional examinations, investigations, explorations, tests, studies, and data with the Bidding Documents.

I. Bidder has given ENGINEER written notice of all conflicts, errors, ambiguities, or discrepancies that Bidder has discovered in the Bidding Documents, and the written resolution thereof by ENGINEER is acceptable to Bidder.

J. The Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for the performance of the Work for which this Bid is submitted.

4.01 Bidder further represents that this Bid is genuine and not made in the interest of or on behalf of any undisclosed individual or entity and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation; Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid; Bidder has not solicited or induced any individual or entity to refrain from bidding; and Bidder has not sought by collusion to obtain for itself any advantage over any other Bidder or over OWNER.

5.01 Bidder will complete the Work in accordance with the Contract Documents for the price(s) on the following page(s):

BID NO. 2025.09 - CALHOUN COUNTY					
BILL SANDERS PARK - SWAN POINT PAVING & SIDEWALK IMPROVEMENTS					
(BIDDER)					
PREPARED BY: URBAN ENGINEERING					
ITEM NO.	DESCRIPTION	ESTIMATED QUANTITY	UNIT	UNIT PRICE	TOTAL PRICE
BASE BID					
GENERAL					
1.	Mobilization, Insurance and Bonds	1	LS	$ 15,000.00	$ 15,000.00
2.	Storm Water Pollution Prevention Plan (Prepare, Implement and Maintain Storm Water Plan and Controls)	1	LS	$ 4,500.00	$ 4,500.00
3.	Construction Staking	1	LS	$ 3,000.00	$ 3,000.00
4.	Barricading & Traffic Control (Furnish, Install, Maintain & Remove Signs & Warning Devices) (Includes Flagmen, Traffic Handling & Temporary Striping)	1	LS	$ 950.00	$ 950.00
TOTAL GENERAL					$ 23,450.00
IMPROVEMENTS					
5.	ADA Sign	2	EA	$ 600.00	$ 1,200.00
6.	Curb Stop	2	EA	$ 135.00	$ 270.00
7.	Concrete Sidewalk	12,000	SF	$ 11.00	$ 132,000.00
8.	Site Grading & Subgrade Preparation	1,560	SY	$ 15.00	$ 23,400.00
9.	Limestone Base (Type A, Grade 2)(8")	925	SY	$ 34.00	$ 31,450.00
10.	Prime Coat (MC-30)	1,560	SY	$ 3.95	$ 6,162.00
11.	Two Course Surface Treatment (AC-15P & PB, GR 3 Pre-Coated Aggregate)	1,560	SY	$ 10.00	$ 15,600.00
12.	Single Course Surface Treatment (AC-15P , GR 4 Pre-Coated Aggregate)	4,400	SY	$ 6.25	$ 27,500.00
13.	Striping	2,400	LF	$ 1.50	$ 3,600.00
14.	Culvert (6")(SDR26 PVC)	42	LF	$ 21.00	$ 882.00
15.	Culvert (12")(HDPE)	40	LF	$ 31.00	$ 1,240.00
16.	Culvert (15")(HDPE)	40	LF	$ 32.00	$ 1,280.00
TOTAL IMPROVEMENTS					$ 244,584.00
TOTAL BASE BID					$ 268,034.00

Unit Prices have been computed in accordance with paragraph 11.03.B of the General Conditions.

Bidder acknowledges that estimated quantities are not guaranteed, and are solely for the purpose of comparison of Bids, and final payment for all Unit Price Bid items will be based on actual quantities provided, determined as provided in the Contract Documents.

It is the intent of the OWNER to award a Contract for all work items and quantities listed on the Bid Form. In the event that the low Bid submitted by a qualified Bidder exceed the funds budgeted for this Project, the OWNER reserves the right to reduce the scope of the work so that the Project can be completed within the budgeted amount; this may be done by eliminating any or all parts of the Project. The Bidder hereby agrees to maintain the unit prices shown on the Bid Form should this reduction in the scope of the work be necessary.

6.01 Bidder agrees that the Work will be substantially complete **within** 120 **calendar days (TO BE FILLED IN BY BIDDER)** after the date when the Contract Times commence to run as provided in

paragraph 2.03 of the General Conditions, and completed and ready for final payment in accordance with paragraph 14.07 of the General Conditions within 14 calendar days after the date of substantial completion.

6.02 Bidder accepts the provisions of the Agreement as to liquidated damages in the event of failure to complete the Work within the times specified above, which shall be stated in the Agreement.

7.01 The following document(s) are attached to and made a condition of this Bid:

A. Required Bid Security in the form of BOND (specify type of Bid Security: Bond, Cashier's Check, Certified Check);

B. Schedule of Proposed Subcontractors to be identified in this Bid;

C. Statement of Bidder's Qualifications with supporting data;

D. Affidavit;

E. Certificate of Liability Insurance;

F. Conflict of Interest Questionnaire Form CIQ;

G. Certification Regarding Debarment & Suspension and Other Responsibility Matters;

H. Certification Regarding Lobbying;

I. Disclosure of Lobbying Activities and Instructions;

J. House Bill 89 Verification;

K. Residence Certification;

L. System for Award Management (Print out of search results);

M. W-9.

8.01 The terms used in this Bid with initial capital letters have the meanings indicated in the Instructions to Bidders, the General Conditions, and the Supplementary Conditions.

SUBMITTED on JULY 29, 2025.

State Contractor License No. NA. (If applicable)

If Bidder is:

An Individual

Name (typed or printed): ______________________________

By: ______________________________(SEAL)
(Individual's signature)

Doing business as: ______________________________

Business address: ______________________________

____

Phone No.: ____________________ FAX No.: ____________________

A Partnership

Partnership Name: ______________________________ (SEAL)

By: ______________________________
(Signature of general partner -- attach evidence of authority to sign)

Name (typed or printed): ______________________________

Business address: ______________________________

____

Phone No.: ______________ FAX No.: ______________

A Corporation

Corporation Name: LESTER CONTRACTING, INC. (SEAL)

State of Incorporation: TEXAS

Type (General Business, Professional, Service, Limited Liability): General Business

By: [signature]
(Signature -- attach evidence of authority to sign)

Name (typed or printed): TRENT TAGLIABUE

Title: Vice President (CORPORATE SEAL)

Attest: [signature]
(Signature of Corporate Secretary)

Business address: P.O. BOX 986

PORT LAVACA, TX 77979

Phone No.: 361-552-3024 FAX No.: 361-552-4049

Date of Qualification to do business is 1976.

A Joint Venture

Joint Venturer Name: ______________________________ (SEAL)

By: ______________________________
(Signature of joint venture partner -- attach evidence of authority to sign)

Name (typed or printed): ______________________________

Title: ______________________________

Business address: ______________________________

____

Phone No.: ______________ FAX No.: ______________

Joint Venturer Name: ______________________________ (SEAL)

By: ______________________________

(Signature -- attach evidence of authority to sign)

Name (typed or printed): ______________________________

Title: ______________________________

Business address: ______________________________

____

Phone No.: ____________________ FAX No.: ____________________

Phone and FAX Number, and Address for receipt of official communications:

____

____

(Each joint venturer must sign. The manner of signing for each individual, partnership, and corporation that is a party to the joint venture should be in the manner indicated above.)

BID BOND

KNOW ALL MEN BY THESE PRESENTS, that we Lester Contracting, Inc.

PO Box 986, Port Lavaca, Tx 77979

as Principal, hereinafter called the Principal, and Continental Casualty Company

151 N. Franklin Street, Chicago, IL 60606

a corporation duly organized under the laws of the State of Illinois as Surety, hereinafter called the Surety, are held and firmly bound unto Calhoun County

211 South Ann Street 3rd Floor, Suite 301, Port Lavaca, Tx 77979 as Obligee, hereinafter called the Obligee, in the sum of

5% Greatest Amount Bid Dollars ($ 5% GAB),

for the payment of which sum well and truly to be made, the said Principal and the said Surety, bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS, the Principal has submitted a bid

Bid No. 2025.09 - Calhoun County Bill Sanders Park - Swan Point Paving & Sidewalk Improvements, Seadrift, Texas

NOW, THEREFORE, if the Obligee shall accept the bid of the Principal and the Principal shall enter into a Contract with the Obligee in accordance with the terms of such bid, and give such bond or bonds as may be specified in the bidding or Contract Documents with good and sufficient surety for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof, or in the event of the failure of the Principal to enter such Contract and give such bond or bonds, if the Principal shall pay to the Obligee the difference not to exceed the penalty hereof between the amount specified in said bid and such larger amount for which the Obligee may in good faith contract with another party to perform the Work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect.

Signed and sealed this 29th day of July , 2025.

(Witness)

Lester Contracting, Inc.
(Principal) (Seal)

By:
(Title)
Trent Tagliabue General Manager

(Witness)
Angel Rodriguez Witness

Continental Casualty Company
(Surety) (Seal)

By:
(Title)
Kristie Rodriguez Attorney in Fact

Printed in cooperation with the American Institute of Architects (AIA) by the CNA Insurance Companies.

The language in this document conforms exactly to the language used in AIA Document A310 - Bid Bond - February 1970 Edition.

G-108041-A

POWER OF ATTORNEY APPOINTING INDIVIDUAL ATTORNEY-IN-FACT

Know All Men By These Presents, That Continental Casualty Company, an Illinois insurance company, National Fire Insurance Company of Hartford, an Illinois insurance company, and American Casualty Company of Reading, Pennsylvania, a Pennsylvania insurance company (herein called "the CNA Companies"), are duly organized and existing insurance companies having their principal offices in the City of Chicago, and State of Illinois, and that they do by virtue of the signatures and seals herein affixed hereby make, constitute and appoint

Gary Grissom, Laurie J Barnes, Ronda Brown, Denise Dugan, James Russell, Ana Rodriguez, Kristie Rodriguez, Shanna Wagner, Coy Sunderman, J D Steanson, Individually

of Austin, TX, their true and lawful Attorney(s)-in-Fact with full power and authority hereby conferred to sign, seal and execute for and on their behalf bonds, undertakings and other obligatory instruments of similar nature

- In Unlimited Amounts -

and to bind them thereby as fully and to the same extent as if such instruments were signed by a duly authorized officer of their insurance companies and all the acts of said Attorney, pursuant to the authority hereby given is hereby ratified and confirmed.

This Power of Attorney is made and executed pursuant to and by authority of the By-Laws and Resolutions, printed on the reverse hereof, duly adopted, as indicated, by the Boards of Directors of the insurance companies.

In Witness Whereof, the CNA Companies have caused these presents to be signed by their Vice President and their corporate seals to be hereto affixed on this 29th day of August, 2023.

Continental Casualty Company
National Fire Insurance Company of Hartford
American Casualty Company of Reading, Pennsylvania

Larry Kasten — Vice President

State of South Dakota, County of Minnehaha, ss:

On this 29th day of August, 2023, before me personally came Larry Kasten to me known, who, being by me duly sworn, did depose and say: that he resides in the City of Sioux Falls, State of South Dakota; that he is a Vice President of Continental Casualty Company, an Illinois insurance company, National Fire Insurance Company of Hartford, an Illinois insurance company, and American Casualty Company of Reading, Pennsylvania, a Pennsylvania insurance company described in and which executed the above instrument; that he knows the seals of said insurance companies; that the seals affixed to the said instrument are such corporate seals; that they were so affixed pursuant to authority given by the Boards of Directors of said insurance companies and that he signed his name thereto pursuant to like authority, and acknowledges same to be the act and deed of said insurance companies.

M. BENT
SEAL NOTARY PUBLIC SOUTH DAKOTA SEAL

My Commission Expires March 2, 2026

M. Bent — Notary Public

CERTIFICATE

I, D. Johnson, Assistant Secretary of Continental Casualty Company, an Illinois insurance company, National Fire Insurance Company of Hartford, an Illinois insurance company, and American Casualty Company of Reading, Pennsylvania, a Pennsylvania insurance company do hereby certify that the Power of Attorney herein above set forth is still in force, and further certify that the By-Laws and Resolutions of the Board of Directors of the insurance companies printed on the reverse hereof is still in force. In testimony whereof I have hereunto subscribed my name and affixed the seal of the said insurance companies this 29th day of July, 2025.

Continental Casualty Company
National Fire Insurance Company of Hartford
American Casualty Company of Reading, Pennsylvania

D. Johnson — Assistant Secretary

Form F6853-4-2023

Go to www.cnasurety.com > Owner / Obligee Services > Validate Bond Coverage, if you want to verify bond authenticity.

Authorizing By-Laws and Resolutions

This Power of Attorney is signed by Larry Kasten, Vice President of each of the CNA Companies (as defined in the Power of Attorney), who has been authorized pursuant to the below Bylaws and Resolutions to execute power of attorneys on behalf of each of the CNA Companies.

ADOPTED BY THE BOARD OF DIRECTORS OF CONTINENTAL CASUALTY COMPANY:

This Power of Attorney is made and executed pursuant to and by authority of the following resolution duly adopted by the Board of Directors of the Company at a meeting held on May 12, 1995:

"RESOLVED: That any Senior or Group Vice President may authorize an officer to sign specific documents, agreements and instruments on behalf of the Company provided that the name of such authorized officer and a description of the documents, agreements or instruments that such officer may sign will be provided in writing by the Senior or Group Vice President to the Secretary of the Company prior to such execution becoming effective."

This Power of Attorney is signed and sealed by facsimile under and by the authority of the following Resolution adopted by the Board of Directors of the Company by unanimous written consent dated the 25th day of April, 2012:

"Whereas, the bylaws of the Company or specific resolution of the Board of Directors has authorized various officers (the "Authorized Officers") to execute various policies, bonds, undertakings and other obligatory instruments of like nature; and

Whereas, from time to time, the signature of the Authorized Officers, in addition to being provided in original, hard copy format, may be provided via facsimile or otherwise in an electronic format (collectively, "Electronic Signatures"); Now therefore be it resolved: that the Electronic Signature of any Authorized Officer shall be valid and binding on the Company."

This Power of Attorney may be signed by digital signature and sealed by a digital or otherwise electronic-formatted corporate seal under and by the authority of the following Resolution adopted by the Board of Directors of the Company by unanimous written consent dated the 27th day of April, 2022:

"RESOLVED: That it is in the best interest of the Company to periodically ratify and confirm any corporate documents signed by digital signatures and to ratify and confirm the use of a digital or otherwise electronic-formatted corporate seal, each to be considered the act and deed of the Company."

ADOPTED BY THE BOARD OF DIRECTORS OF NATIONAL FIRE INSURANCE COMPANY OF HARTFORD:

This Power of Attorney is made and executed pursuant to and by authority of the following resolution duly adopted by the Board of Directors of the Company by unanimous written consent dated May 10, 1995:

"RESOLVED: That any Senior or Group Vice President may authorize an officer to sign specific documents, agreements and instruments on behalf of the Company provided that the name of such authorized officer and a description of the documents, agreements or instruments that such officer may sign will be provided in writing by the Senior or Group Vice President to the Secretary of the Company prior to such execution becoming effective."

This Power of Attorney is signed and sealed by facsimile under and by the authority of the following Resolution adopted by the Board of Directors of the Company by unanimous written consent dated the 25th day of April, 2012:

"Whereas, the bylaws of the Company or specific resolution of the Board of Directors has authorized various officers (the "Authorized Officers") to execute various policies, bonds, undertakings and other obligatory instruments of like nature; and

Whereas, from time to time, the signature of the Authorized Officers, in addition to being provided in original, hard copy format, may be provided via facsimile or otherwise in an electronic format (collectively, "Electronic Signatures"); Now therefore be it resolved: that the Electronic Signature of any Authorized Officer shall be valid and binding on the Company."

This Power of Attorney may be signed by digital signature and sealed by a digital or otherwise electronic-formatted corporate seal under and by the authority of the following Resolution adopted by the Board of Directors of the Company by unanimous written consent dated the 27th day of April, 2022:

"RESOLVED: That it is in the best interest of the Company to periodically ratify and confirm any corporate documents signed by digital signatures and to ratify and confirm the use of a digital or otherwise electronic-formatted corporate seal, each to be considered the act and deed of the Company."

ADOPTED BY THE BOARD OF DIRECTORS OF AMERICAN CASUALTY COMPANY OF READING, PENNSYLVANIA:

This Power of Attorney is made and executed pursuant to and by authority of the following resolution duly adopted by the Board of Directors of the Company by unanimous written consent dated May 10, 1995:

"RESOLVED: That any Senior or Group Vice President may authorize an officer to sign specific documents, agreements and instruments on behalf of the Company provided that the name of such authorized officer and a description of the documents, agreements or instruments that such officer may sign will be provided in writing by the Senior or Group Vice President to the Secretary of the Company prior to such execution becoming effective."

This Power of Attorney is signed and sealed by facsimile under and by the authority of the following Resolution adopted by the Board of Directors of the Company by unanimous written consent dated the 25th day of April, 2012:

"Whereas, the bylaws of the Company or specific resolution of the Board of Directors has authorized various officers (the "Authorized Officers") to execute various policies, bonds, undertakings and other obligatory instruments of like nature; and

Whereas, from time to time, the signature of the Authorized Officers, in addition to being provided in original, hard copy format, may be provided via facsimile or otherwise in an electronic format (collectively, "Electronic Signatures"); Now therefore be it resolved: that the Electronic Signature of any Authorized Officer shall be valid and binding on the Company."

This Power of Attorney may be signed by digital signature and sealed by a digital or otherwise electronic-formatted corporate seal under and by the authority of the following Resolution adopted by the Board of Directors of the Company by unanimous written consent dated the 27th day of April, 2022:

"RESOLVED: That it is in the best interest of the Company to periodically ratify and confirm any corporate documents signed by digital signatures and to ratify and confirm the use of a digital or otherwise electronic-formatted corporate seal, each to be considered the act and deed of the Company."

Figure: 28 TAC §1.601(a)(2)(B)

Have a complaint or need help?

If you have a problem with a claim or your premium, call your insurance company or HMO first. If you can't work out the issue, the Texas Department of Insurance may be able to help.

Even if you file a complaint with the Texas Department of Insurance, you should also file a complaint or appeal through your insurance company or HMO. If you don't, you may lose your right to appeal.

Continental Casualty Company, National Fire Insurance Company of Hartford, American Casualty Company of Reading, PA and Continental Insurance Company
To get information or file a complaint with your insurance company or HMO:

Call: Customer Service at **1-312-822-5000**
Toll-free: **1-877-672-6115**

Email: legclm@cnasurety.com
Mail: CNA Surety, 151 North Franklin, 17th Floor, Chicago, IL 60606

The Texas Department of Insurance
To get help with an insurance question or file a complaint with the state:
Call with a question: 1-800-252-3439
File a complaint: www.tdi.texas.gov
Email: ConsumerProtection@tdi.texas.gov
Mail: Consumer Protection, MC: CO-CP, Texas Department of Insurance, P.O. Box 12030, Austin, TX 78711-2030

Tiene una queja o necesita ayuda?

Si tiene un problema con una reclamación o con su prima de seguro, llame primero a su compañía de seguros o HMO. Si no puede resolver el problema, es posible que el Departamento de Seguros de Texas (Texas Department of Insurance, por su nombre en inglés) pueda ayudar.

Aun si usted presenta una queja ante el Departamento de Seguros de Texas, también debe presentar una queja a través del proceso de quejas o de apelaciones de su compañía de seguros o HMO. Si no lo hace, podría perder su derecho para apelar.

Continental Casualty Company, National Fire Insurance Company of Hartford, American Casualty Company of Reading, PA and Continental Insurance Company
Para obtener información o para presentar una queja ante su compañía de seguros o HMO:

Llame a: Customer Service at **1-312-822-5000**
Teléfono gratuito: **1-877-672-6115**

Correo electrónico: legclm@cnasurety.com
Dirección postal: CNA Surety, 151 North Franklin, 17th Floor, Chicago, IL 60606

El Departamento de Seguros de Texas
Para obtener ayuda con una pregunta relacionada con los seguros o para presentar una queja ante el estado:
Llame con sus preguntas al: 1-800-252-3439
Presente una queja en: www.tdi.texas.gov

Correo electrónico: ConsumerProtection@tdi.texas.gov
Dirección postal: Consumer Protection, MC: CO-CP, Texas Department of Insurance, P.O. Box 12030, Austin, TX 78711-2030

SCHEDULE OF PROPOSED SUBCONTRACTORS

Bidder proposes the following subcontractors to be used for major portions of the Project. All major subcontractors must be listed and submitted with the Bid. Bidder may change subcontractors after Bid submittal only as approved by the Engineer. Major subcontractors are those who will do work having a total value of more than five percent (5%) of the Contract amount. The maximum total value of work performed by all subcontractors on the Project shall not exceed seventy-five percent (75%) of the Contract amount.

Subcontractor	Address & Telephone Number	Speciality	Subcontract Amount
1. Staff Concrete	4103 John Stockbauer Victoria, TX 77904 361-212-5246	CONCRETE	$88,000.00
2. Clark Construction	111 Elk Dr. Victoria, TX 77904 361-573-3130	ASPHALT PAVING	$41,000.00
3.			
4.			
5.			
6.			
7.			
8.			
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10.			
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19.			
20.			

STATEMENT OF BIDDER'S QUALIFICATIONS

All questions must be answered and the data given must be clear and comprehensive. This statement must be notarized. If necessary, questions may be answered on separate attached sheets. The Bidder may submit any additional information he desires.

Name of Bidder: LESTER CONTRACTING, INC.

Address: P.O. BOX 986

PORT LAVACA, TX 77979

Date Organized: 1959 Date Incorporated: 1976

Number of years in contracting business under present name: 30

CONTRACTS ON HAND:

Contract	Dollar Amount	Completion Date
City of Hallettsville St. & Drainage	$7,904,749.00	5/26
City of Port Lavaca Independence Dr.	$4,656,880.00	4/26
City of Port Lavaca Alamo Heights	$8,972,231.00	7/26
City of Palacios Drainage	$4,036,056.00	8/25
Calhoun County Seadrift Drainage	$6,096,539.00	12/26

Type of work performed by your company: Sitework & utilities

Have you ever failed to complete any work awarded to you? No

Have you ever defaulted on a contract? No

List the projects most recently completed by your firm (include projects of similar importance):

Project	Dollar Amount	Mo/Yr Completed
City of Victoria Country Club Dr.	$1,690,805.00	10/24
City of Victoria Springwood Sewer	$709,775.00	10/24
Bluewood Ranch Ph 2	$816,000.00	6/24
City of Port Lavaca MLK St.	$4,529,185.00	3/24

Major equipment available for **this** contract:

See Attachment

Executed this 29th day of JULY, 2025.

By: [signature] (Signature)   Vice President (Title)

TRENT TAGLIABUE
(Print Name)

State of Texas

County of Calhoun

Sworn to and subscribed before me this 29th day of July, 2025.

[signature]
Notary Signature

Dianne Scales
Printed Name

In and for the State of Texas

Commission Expires 01-19-27

LESTER CONTRACTING, inc.
P.O. Box 986 • Port Lavaca • TX • 77979 • (361) 552-3024 • FAX (361) 552-4049

OWNED EQUIPMENT

HEAVY EQUIPMENT

Cat 330 Excavator
Cat 325L Excavator
Cat 325D Excavators (2)
Cat 322BL Excavator
Cat 320CL Excavator
Cat 314 Excavator
Cat 307 Excavator
Cat D3C Dozer
Cat D5C Dozer
Cat D5M Dozer
Cat D6K Dozer
Cat D6N Dozer
Cat D6R 180 H.P. Dozer
Komatsu D65P Dozer

Cat 140H Motorgrader
Cat 120H Motorgrader
Cat 120M Motorgrader
Cat 420D Backhoe/Loaders (2)
Cat 430 Backhoe/Loader
Cat 924F 2 - C.Y. Loaders (2)
Cat 950 Loader
Cat CP56 Compactor
Smooth & Sheepfoot Compactors
Cat 267 Multi-Terrain Loader with Bucket or Shredder
Cat 279 Multi-Terrain Loader
Tractor & Shredder or Offset Disc
Rental Equipment as Needed

TRUCKS

Haul Truck with 50 Ton Lowboy
14 C.Y. Tandem axle Dump Trucks (3)
20 C.Y End Dumps (2)
Service/Lube Truck

One Ton Truck with Gooseneck Trailer
2,000 Gallon Water Truck
3,000 Gallon Water Truck
Mechanic Truck

MISCELLANEOUS EQUIPMENT

Pickups
Crew Trucks
Air Compressors with Hoses
Centrifugal Pumps with Hoses
Work Barges
2,000# Pile Driver & 30' Leads
6" Boring machne

Timber Dragline and Crane Mats
Electric & Pneumatic Tools
Tool Sheds or Job Shacks
Chain Saws
Concrete Breakers
Compactors
Generators

Note:

We lease or rent equipment as needed to supplement our owned equipment.

STATE OF TEXAS {}

AFFIDAVIT

COUNTY OF CALHOUN {}

TRENT TAGLIABUE being first duly sworn, deposes and says: that he or she is
(Type or Print Name)

the Vice President of LESTER CONTRACTING, INC., having its
(Type or Print Title) (Type or Print Name of Company/Firm)

principal address at 3677 Hwy 35 S. PORT LAVACA, TX 77979,
(Type or Print Physical and Mailing Address)

who submits herewith to Calhoun County the attached bid/proposal; that he or she is the person whose name is signed to the attached bid/proposal; that said bid/proposal is genuine; that the same is not sham or collusive; that all statements of fact herein are true; and that such bid/proposal was not made in the interest or behalf of any person, partnership, company, association, organization or corporation not herein named or disclosed.

Affiant further deposes and says: that the bidder/proposer has not directly or indirectly by agreement, communication or conference with anyone, attempted to induce action prejudicial to the interests of Calhoun County, or of any other bidder/proposer, or anyone else interested in the bid/proposal contract; and that the bidder/proposer has not in any manner sought by collusion to secure for himself/herself/itself/themselves an advantage over any other bidder/proposer.

Affiant further deposes and says: that prior to the public opening and reading of bids/proposals, said bidder/proposer:

a) did not, directly or indirectly, induce or solicit anyone else to submit a false or sham bid/proposal;

b) did not, directly or indirectly, collude, conspire, connive or agree with anyone else that said bidder/proposer or anyone else would submit a false or sham bid/proposal, or that anyone should refrain from submitting a bid/proposal or withdraw their bid/proposal;

c) did not, in any manner, directly or indirectly, seek by agreement, communication or conference with anyone to raise or fix the bid price/proposal of said bidder/proposer or of anyone else, or to raise or fix any overhead, profit or cost element of their price/fee or of that of anyone else;

d) did not give, offer to give, nor intends to give at any time hereafter any economic opportunity, future employment, gift, loan, gratuity, special discount, trip, favor, or service to any official, employee or agent of Calhoun County in connection with the submitted bid/proposal; and

e) did not, directly or indirectly, submit their bid/proposal price or any breakdown thereof, or the contents thereof, or divulge information or data relative hereto, to any corporation, partnership, company, association, organization, bid depository, or to any member or agent, thereof, to any individual or group of individuals, or to any official, employee or agent of Calhoun County prior to the official opening of this bid/proposal.

Affiant further deposes and says: that the bid price(s) or proposed fees contained in this bid/proposal have been carefully checked and is submitted as true and correct, agrees to furnish any and/or all items/services upon which bid prices or proposed fees are awarded and upon the conditions and requirements contained in the bid/proposal.

Trent Tagliabue

Signature of Affiant

TRENT TAGLIABUE - Vice President

Printed Name and Title of Affiant

SWORN TO AND SUBSCRIBED BEFORE ME by the above Affiant, who, on oath, states that the facts contained in the above are true and correct, this 29th day of July, 20 25.

NOTARY PUBLIC STATE OF TEXAS
DIANNE SCALES
Notary ID #4164086
My Commission Expires
January 19, 2027

Dianne Scales

Signature of Notary Public

Notary Stamp/Seal

CERTIFICATE OF LIABILITY INSURANCE

ACORD®

DATE (MM/DD/YYYY): 7/23/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
AssuredPartners Austin
1120 S Capital of Texas Hwy
Bldg 3, Suite 300
Austin TX 78746

CONTACT NAME: Angel Rodriguez
PHONE (A/C, No, Ext): 979-475-1176 | FAX (A/C, No): 979-475-1176
E-MAIL ADDRESS: Angel.Rodriguez@assuredpartners.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : BITCO Insurance Companies	
INSURER B : Bitco General Insurance Corporation	20095
INSURER C : Texas Mutual Insurance Company	22945
INSURER D : Lloyds Of London Underwriters (AIIN# AA1120098)	15792
INSURER E :	
INSURER F :	

INSURED LESTCON-01
Lester Contracting, Inc.
P.O. Box 986
Port Lavaca TX 77979

COVERAGES CERTIFICATE NUMBER: 1934514873 REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY			CLP3752463	12/31/2024	12/31/2025	EACH OCCURRENCE	$ 1,000,000
	CLAIMS-MADE [X] OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 300,000
							MED EXP (Any one person)	$ 10,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 2,000,000
	POLICY [X] PRO-JECT LOC						PRODUCTS - COMP/OP AGG	$ 2,000,000
	OTHER:						Lmtd Wksite Poll	$ 1,000,000
B	AUTOMOBILE LIABILITY			CAP3752464	12/31/2024	12/31/2025	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY; SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY; X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
B	X UMBRELLA LIAB [X] OCCUR			CUP3752465	12/31/2024	12/31/2025	EACH OCCURRENCE	$ 5,000,000
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$ 5,000,000
	DED [X] RETENTION $ 10,000							$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N			TSF0001298772	12/31/2024	12/31/2025	X PER STATUTE / OTH-ER	
	ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) [N]	N/A					E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - POLICY LIMIT	$ 1,000,000
A D	Leased/Rented Prof/Poll Liab			CLP3752463 ANE4946824.24	12/31/2024 12/31/2024	12/31/2025 12/31/2025	Per Item Aggregate	700,000 2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
$5Mx$5M Excess Liability
Policy #LHA603870
Landmark American Ins. Co.
Effective 12-1-24 to 12-31-25
$5,000,000 limit

CERTIFICATE HOLDER

Calhoun County
202 S Ann St
Port Lavaca TX 77979

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Brady KG

CONFLICT OF INTEREST QUESTIONNAIRE

FORM CIQ

For vendor doing business with local governmental entity

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

OFFICE USE ONLY

Date Received

This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. *See* Section 176.006(a-1), Local Government Code.

A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.

1 **Name of vendor who has a business relationship with local governmental entity.**

NONE

2 ☐ **Check this box if you are filing an update to a previously filed questionnaire.** (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)

3 **Name of local government officer about whom the information is being disclosed.**

____
Name of Officer

4 **Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.**

A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?

☐ Yes ☐ No

B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?

☐ Yes ☐ No

5 **Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.**

6 ☐ Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).

7

______________________________ 7-29-25
Signature of vendor doing business with the governmental entity — Date

CONFLICT OF INTEREST QUESTIONNAIRE
For vendor doing business with local governmental entity

A complete copy of Chapter 176 of the Local Government Code may be found at http://www.statutes.legis.state.tx.us/Docs/LG/htm/LG.176.htm. For easy reference, below are some of the sections cited on this form.

Local Government Code § 176.001(1-a): "Business relationship" means a connection between two or more parties based on commercial activity of one of the parties. The term does not include a connection based on:

(A) a transaction that is subject to rate or fee regulation by a federal, state, or local governmental entity or an agency of a federal, state, or local governmental entity;

(B) a transaction conducted at a price and subject to terms available to the public; or

(C) a purchase or lease of goods or services from a person that is chartered by a state or federal agency and that is subject to regular examination by, and reporting to, that agency.

Local Government Code § 176.003(a)(2)(A) and (B):

(a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

***

(2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds $2,500 during the 12-month period preceding the date that the officer becomes aware that

(i) a contract between the local governmental entity and vendor has been executed; or

(ii) the local governmental entity is considering entering into a contract with the vendor;

(B) has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than $100 in the 12-month period preceding the date the officer becomes aware that:

(i) a contract between the local governmental entity and vendor has been executed; or

(ii) the local governmental entity is considering entering into a contract with the vendor.

Local Government Code § 176.006(a) and (a-1)

(a) A vendor shall file a completed conflict of interest questionnaire if the vendor has a business relationship with a local governmental entity and:

(1) has an employment or other business relationship with a local government officer of that local governmental entity, or a family member of the officer, described by Section 176.003(a)(2)(A);

(2) has given a local government officer of that local governmental entity, or a family member of the officer, one or more gifts with the aggregate value specified by Section 176.003(a)(2)(B), excluding any gift described by Section 176.003(a-1); or

(3) has a family relationship with a local government officer of that local governmental entity.

(a-1) The completed conflict of interest questionnaire must be filed with the appropriate records administrator not later than the seventh business day after the later of:

(1) the date that the vendor:

(A) begins discussions or negotiations to enter into a contract with the local governmental entity; or

(B) submits to the local governmental entity an application, response to a request for proposals or bids, correspondence, or another writing related to a potential contract with the local governmental entity; or

(2) the date the vendor becomes aware:

(A) of an employment or other business relationship with a local government officer, or a family member of the officer, described by Subsection (a);

(B) that the vendor has given one or more gifts described by Subsection (a); or

(C) of a family relationship with a local government officer.

CERTIFICATION REGARDING DEBARMENT & SUSPENSION AND OTHER RESPONSIBILITY MATTERS

In accordance with the Executive Order 12549, the prospective primary participant certifies to the best of his / her knowledge and belief, that its principals:

a. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;

b. Have not within a three-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offence in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction or records, making false statements, or receiving stolen property;

c. Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in paragraph (1) (b) of this certification.

d. Have not within a three-year period preceding this application / proposal had one or more public transactions (federal, state, or local) terminated for cause of default.

e. Acknowledge that all sub-contractors selected for this project must be in compliance with paragraphs (1) (a – d) of this certification.

TRENT TAGLIABUE - Vice President
Name and Title of Authorized Agent

7-29-25
Date

[signature]
Signature of Authorized Agent

_____ I am unable to certify to the above statements. My explanation is attached.

DEBARMENT & SUSPENSION

Executive Order 12549--Debarment and Suspension

Source: The provisions of Executive Order 12549 of Feb. 18, 1986, appear at 51 FR 6370, 3 CFR, 1986 Comp., p. 189, unless otherwise noted.

By the authority vested in me as President by the Constitution and laws of the United States of America, and in order to curb fraud, waste, and abuse in Federal programs, increase agency accountability, and ensure consistency among agency regulations concerning debarment and suspension of participants in Federal programs, it is hereby ordered that:

Section 1. (a) To the extent permitted by law and subject to the limitations in Section 1(c), Executive departments and agencies shall participate in a system for debarment and suspension from programs and activities involving Federal financial and nonfinancial assistance and benefits. Debarment or suspension of a participant in a program by one agency shall have government-wide effect.
(b) Activities covered by this Order include but are not limited to: grants, cooperative agreements, contracts of assistance, loans, and loan guarantees.
(c) This Order does not cover procurement programs and activities, direct Federal statutory entitlements or mandatory awards, direct awards to foreign governments or public international organizations, benefits to an individual as a personal entitlement, or Federal employment.

Sec. 2. To the extent permitted by law, Executive departments and agencies shall:
(a) Follow government-wide criteria and government-wide minimum due process procedures when they act to debar or suspend participants in affected programs.
(b) Send to the agency designated pursuant to Section 5 identifying information concerning debarred and suspended participants in affected programs, participants who have agreed to exclusion from participation, and participants declared ineligible under applicable law, including Executive Orders. This information shall be included in the list to be maintained pursuant to Section 5.
(c) Not allow a party to participate in any affected program if any Executive department or agency has debarred, suspended, or otherwise excluded (to the extent specified in the exclusion agreement) that party from participation in an affected program. An agency may grant an exception permitting a debarred, suspended, or excluded party to participate in a particular transaction upon a written determination by the agency head or authorized designee stating the reason(s) for deviating from this Presidential policy. However, I intend that exceptions to this policy should be granted only infrequently.

Sec. 3. Executive departments and agencies shall issue regulations governing their implementation of this Order that shall be consistent with the guidelines issued under Section 6. Proposed regulations shall be submitted to the Office of Management and Budget for review within four months of the date of the guidelines issued under Section 6. The Director of the Office of Management and Budget may return for reconsideration proposed regulations that the Director believes are inconsistent with the guidelines. Final regulations shall be published within twelve months of the date of the guidelines.

Sec. 4. There is hereby constituted the Interagency Committee on Debarment and Suspension, which shall monitor implementation of this Order. The Committee shall consist of representatives of agencies designated by the Director of the Office of Management and Budget.

Sec. 5. The Director of the Office of Management and Budget shall designate a Federal agency to perform the following functions: maintain a current list of all individuals and organizations excluded from program participation under this Order, periodically distribute the list to Federal agencies, and study the feasibility of automating the list; coordinate with the lead agency responsible for government-wide debarment and suspension of contractors; chair the Interagency Committee established by Section 4; and report periodically to the Director on implementation of this Order, with the first report due within two years of the date of the Order.

Sec. 6. The Director of the Office of Management and Budget is authorized to issue guidelines to Executive departments and agencies that govern which programs and activities are covered by this Order, prescribe government-wide criteria and government-wide minimum due process procedures, and set forth other related details for the effective administration of the guidelines.

Sec. 7. The Director of the Office of Management and Budget shall report to the President within three years of the date of this Order on Federal agency compliance with the Order, including the number of exceptions made under Section 2(c), and shall make recommendations as are appropriate further to curb fraud, waste, and abuse.

Implementation in the SRF Programs

A company or individual who is debarred or suspended cannot participate in primary and lower-tiered covered transactions. These transactions include SRF loans and contracts and subcontracts awarded with SRF loan funds.

Under 40 C.F.R. 32.510, the SRF agency must submit a certification stating that it shall not knowingly enter into any transaction with a person who is proposed for debarment, suspended, declared ineligible, or voluntarily excluded from participation in the SRF program. This certification is reviewed by the EPA regional office before the capitalization grant is awarded.

A recipient of SRF assistance directly made available by capitalization grants must provide a certification that it will not knowingly enter into a contract with anyone who is ineligible under the regulations to participate in the project. Contractors on the project have to provide a similar certification prior to the award of a contract and subcontractors on the project have to provide the general contractor with the certification prior to the award of any subcontract.

In addition to actions taken under 40 C.F.R. Part 32, there are a wide range of other sanctions that can render a party ineligible to participate in the SRF program. Lists of debarred, suspended and otherwise ineligible parties are maintained by the General Services Administration and should be checked by the SRF agency and all recipients of funds directly made available by capitalization grants to ensure the accuracy of certifications.

Additional References
C 40 C.F.R. Part 32: EPA Regulations on Debarment and Suspension.

Certification Regarding Lobbying

(To be submitted with each bid or offer exceeding $100,000)

The undersigned certifies, to the best of his or her knowledge and belief, that:

(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(b) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(c) The undersigned shall require that the language paragraph 1 and 2 of this anti-lobbying certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31, U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995).

The Contractor, Lester Contracting Inc. certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.

Trent Tagliabue

Signature of Contractor's Authorized Official

TRENT TAGLIABUE - Vice President

Printed Name and Title of Contractor's Authorized Official

7-29-25

Date

NONE

Approved by OMB

0348-0046

Disclosure of Lobbying Activities
Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352
(See reverse for public burden disclosure)

1. Type of Federal Action: a. contract ____ b. grant c. cooperative agreement d. loan e. loan guarantee f. loan insurance	**2. Status of Federal Action:** a. bid/offer/application _____ b. initial award c. post-award	**3. Report Type:** a. initial filing _____ b. material change **For material change only:** Year _______ quarter _______ Date of last report__________

4. Name and Address of Reporting Entity: ____ Prime _____ Subawardee Tier______, if Known: **Congressional District, if known:**	**5. If Reporting Entity in No. 4 is Subawardee,** Enter Name and Address of Prime: **Congressional District, if known:**
6. Federal Department/Agency:	**7. Federal Program Name/Description:** CFDA Number, *if applicable*: ________________
8. Federal Action Number, *if known:*	**9. Award Amount,** *if known:* $
10. a. Name and Address of Lobbying Registrant *(if individual, last name, first name, MI):*	**b. Individuals Performing Services** *(including address if different from No. 10a) (last name, first name, MI):*
11. Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.	**Signature:** Trent Tagliabue **Print Name:** TRENT TAGLIABUE **Title:** Vice President **Telephone No.:** 301-552-3024 **Date:** 7-29-25
Federal Use Only	**Authorized for Local Reproduction** **Standard Form - LLL (Rev. 7-97)**

INSTRUCTIONS FOR COMPLETION OF SF-LLL, DISCLOSURE OF LOBBYING ACTIVITIES

This disclosure form shall be completed by the reporting entity, whether sub awardee or prime Federal recipient, at the initiation or receipt of a covered Federal action, or a material change to a previous filing, pursuant to title 31 U.S.C. section 1352. The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. Complete all items that apply for both the initial filing and material change report. Refer to the implementing guidance published by the Office of Management and Budget for additional information.

1. Identify the type of covered Federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal action.

2. Identify the status of the covered Federal action.

3. Identify the appropriate classification of this report. If this is a follow-up report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.

4. Enter the full name, address, city, State and zip code of the reporting entity. Include Congressional District, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be, a prime or subaward recipient. Identify the tier of the sub awardee, e.g., the first sub awardee of the prime is the 1st tier. Subawards include but are not limited to subcontracts, subgrants and contract awards under grants.

5. If the organization filing the report in item 4 checks "Sub awardee," then enter the full name, address, city, State and zip code of the prime Federal recipient. Include Congressional District, if known.

6. Enter the name of the federal agency making the award or loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.

7. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans, and loan commitments.

8. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e.g., Request for Proposal (RFP) number; Invitations for Bid (IFB) number; grant announcement number; the contract, grant, or loan award number; the application/proposal control number assigned by the Federal agency). Included prefixes, e.g., "RFP-DE-90-001."

9. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment for the prime entity identified in item 4 or 5.

10. (a) Enter the full name, address, city, State and zip code of the lobbying registrant under the Lobbying Disclosure Act of 1995 engaged by the reporting entity identified in item 4 to influence the covered Federal action.

(b) Enter the full names of the individual(s) performing services,and include full address if different from 10(a). Enter Last Name, First Name, and Middle Initial (MI).

11. The certifying official shall sign and date the form, print his/her name, title, and telephone number.

According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB control Number. The valid OMB control number for this information collection is OMB No. 0348-0046. Public reporting burden for this collection of information is estimated to average 10 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0046), Washington, DC 20503 Approved by OMB 0348-0046

HOUSE BILL 89 VERIFICATION FORM

Certification Required by Texas Government Code Section 2270.001

The 85th Texas Legislature approved new legislation, effective September 1, 2017, which amends Texas Local Government Code Section 1, Subtitle F, Title 10, Government Code by adding Chapter 2270 which states that a government entity may not enter into a contract (which includes contracts formed through purchase orders) with a company for goods or services unless the contract contains a written verification from the company that it:

1) Does not boycott Israel; and
2) Will not boycott Israel during the term of the contract

Pursuant to Section 2270.001, Texas Government Code:

1. "Boycott Israel" means refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes; and

2. "Company" means a for profit sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, or any limited liability company, including a wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of those entities or business associations that exist to make a profit.

I, (authorized official) TRENT TAGLIABUE, do hereby verify the truthfulness and accuracy of the contents of the statements submitted on this certification under the provisions of Subtitle F, Title 10, Government Code Chapter 2270 and that the company named below:

1) Does not boycott Israel currently;
2) Will not boycott Israel during the term of the contract; and
3) Is not currently listed on the State of Texas Comptroller's Companies that Boycott Israel List located at https://comptroller.texas.gov/purchasing/publications/divestment.php

LESTER CONTRACTING, INC.
Company Name

[signature]
Signature of Authorized Official

TRENT TAGLIABUE
Printed Name of Authorized Official

Vice President
Title of Authorized Official

7-29-25
Date

RESIDENCE CERTIFICATION

Pursuant to Texas Government Code §2252.001 *et seq*., as amended, Calhoun County requests Residence Certification. §2252.001 *et seq*. of the Government Code provides some restrictions on the awarding of governmental contract; pertinent provisions of §2252.001 are stated below:

Sec. 2252.001 (3) "Nonresident bidder" refers to a person who is not a resident.

(4) "Resident bidder" refers to a person whose principal place of business is in this state, including a contractor whose ultimate parent company or majority owner has its principal place of business in this state.

☐ I certify that ______________________ is a "Nonresident Bidder" of Texas
(Company Name)
as defined in Government Code §2252.001 and our principal place of business is

______________________.
(City and State)

☑ I certify that LESTER CONTRACTING INC is a "Resident Bidder" of Texas as
(Company Name)
defined in Government Code §2252.001.

____
Signature of Authorized Agent

TRENT TAGLIABUE - Vice President
Printed Name and Title of Authorized Agent

7-29-25
Date

INSERT

SYSTEM FOR AWARD MANAGEMENT (SAM) RECORD SEARCH FOR COMPANY AND COMPANY'S PRINCIPAL(S)

- Company, Corporation, Firm or Partnership, and its Principals, must not be debarred or suspended nor otherwise on the Excluded Parties List System (EPLS) in the System for Award Management (SAM) or the State of Texas Comptroller Debarred Vendor List and must have an active registration with the System for Award Management (www.SAM.gov).

  Include verification that your Company, Corporation, Firm or Partnership is registered and that the Company, Corporation, Firm or Partnership, and its Principals, are not listed (are not debarred) through the System for Award Management (www.SAM.gov).

  Include a printout of the search results that includes the required information and the record date.

Reset

page

< 1 of **1** >

results per page

25

Sort by

Expiration Date Ascending

LESTER CONTRACTING INC Active Registration

View Update **More**

Unique Entity ID:
YSFTEM85M881

CAGE/NCAGE:
1JMS4

Doing Business As:
(blank)

Physical Address:
3677 STATE HIGHWAY 35 S
PORT LAVACA, TX 77979-5584 USA

Expiration Date
Nov 22, 2025

Purpose of Registration:
All Awards

SAM.GOV®

Home Search Data Bank Data Services Help

Entity Workspace

Get Started

Show Workspace For
Non-Federal Entities

Non-Federal Entities

BioPreferred Reporting

Service Contract Reporting

Filter By

Keyword

Entity

Status

- [ ] Work in Progress Registration
- [ ] Submitted Registration
- [x] Active Registration
- [ ] Inactive Registration
- [ ] ID Assigned
- [ ] Pending ID Assignment

Expiration Date

FSD Number

Address Update

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Lester Contracting, inc.

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☑ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . . ____

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ____

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) ____

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) ____

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

PO Box 986

6 City, state, and ZIP code

Port Lavaca, TX 77979

Requester's name and address (optional)

Calhoun County
202 S Ann St, Port Lavaca, TX 77979
361-553-4610 FAX; 361-553-4614

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

☐☐☐ – ☐☐ – ☐☐☐☐

or

Employer identification number

7 4 – 1 6 7 6 1 3 8

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** [signature] **Date** 7-29-25

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

00810
CALHOUN COUNTY
GENERAL CONDITIONS

CALHOUN COUNTY, TEXAS
GENERAL CONDITIONS

General Conditions apply to all advertised Invitations to Bid (hereinafter called Bid), Request for Proposals (hereinafter called RFP), Request for Qualifications (hereinafter called RFQ), Contracts/Agreements/Leases (hereinafter called Contract); however these may be superseded in whole or in part by the scope, special requirements, specifications or special sections of Texas Government Code and/or Texas Local Government Code.

Governing Law:

Bidder/Vendor is advised that the Bid, RFP, RFQ, and/or Contract shall be fully governed by the laws of the State of Texas and that Calhoun County may request and rely on advice, decisions and opinions of the Attorney General of Texas and the County Attorney concerning any portion of the Bid, RFP, RFQ, and/or Contract.

All parties agree that the venue for any litigation arising from this Bid, RFP, RFQ, and/or Contract shall be held in Port Lavaca, Calhoun County, Texas.

Completion of Bid, RFP, RFQ, and/or Contract Forms:

Once the Bid, RFP, RFQ, and/or Contract is released for bidding, Calhoun County will not answer any questions except through an addendum that has been approved by Calhoun County Commissioners Court or at a mandatory pre-bid meeting.

Complete, sign, and return to the Calhoun County Judge's Office the required number of Bid forms, RFP forms, RFQ forms, and/or Contracts, and any other required information by the day and time the Bid, RFP, RFQ, and/or Contract is due.

The Bid, RFP, RFQ, and/or Contract must be signed and dated by an officer, employee or agent who is duly authorized to execute this Bid, RFP, RFQ, and/or Contract, and affirms that this company, corporation, firm, partnership or individual has not prepared this Bid, RFP, RFQ, and/or Contract in collusion with any other bidder/vendor or any official or employee of Calhoun County, and that the contents of this Bid, RFP, RFQ, and/or Contract as to prices, terms or conditions of said Bid, RFP, RFQ, and/or Contract have not been communicated by the individual signing nor by any employee or agent to any other person engaged in this type of business or to any official or employee of Calhoun County prior to the official opening of this Bid, RFP, RFQ, and/or Contract.

The use of liquid paper or white out is not acceptable and may result in the disqualification of the bidders/vendor's Bid, RFP, RFQ, and/or Contract. If an error is made, the bidder/vendor must draw a line through the error and initial each change. All responses typed or handwritten in ink must be clear and legible.

Submission of Sealed Bid, RFP, RFQ, and/or Contract:

All Bids, RFPs, RFQs, and/or Contracts must be delivered to the County Judge's Office in a SEALED envelope. When submitting a SEALED Bid, RFP, RFQ, and/or Contract the envelope must be taped and/or glued closed in order for it to be accepted as a SEALED Bid, RFP, RFQ, and/or Contract.

The bidder/vendor must submit the original and required number of copies of their completed Bid, RFP, RFQ, and/or Contract and any additional required information/forms in a SEALED envelope to the Calhoun County Judge's Office, Calhoun County Courthouse, 211 South Ann Street, 3rd Floor, Suite 301, Port Lavaca, Texas. The Bid, RFP, RFQ, and/or Contract will specify the date and time due.

The cell phone in the County Judge's office or the cell phone of the County Auditor's Representative is the official clock that will be used in determining the time the Bid, RFP, RFQ, and/or Contract is received and the time deadline that the Bid, RFP, RFQ, and/or Contract will be opened. A late delivery with an early postmark or delivery of the Bid, RFP, RFQ, and/or Contract to the wrong office will not suffice. Bids, RFPs, RFQs, and/or Contracts received after the deadline will not be considered for award, regardless of whether or not the delay was outside of the control of the submitting bidder/vendor. The door to the County Judge's office will be closed once the due date and time has been reached and no other bids will be accepted.

Calhoun County will not be responsible for the delivery of your Bid, RFP, RFQ, and/or Contract to the office of the Calhoun County Judge. Calhoun County is not responsible for late deliveries due to postal mail or other mail delivery services delays. Calhoun County is not responsible for the delivery of the Bid, RFP, RFQ, and/or Contract to the wrong office. Calhoun County does not accept faxed or emailed Bids, RFPs, RFQs, and/or Contracts. If the bidder/vendor would like to confirm the delivery of their Bid, RFP, RFQ, and/or Contract, the bidder/vendor may call the Calhoun County Judge's office at 361-553-4600. Late Bids, RFPs, RFQs, and/or Contracts will not be accepted. Bids, RFPs, RFQs, and/or Contracts received after the deadline will not be opened and shall be considered void and unacceptable.

Bids, RFPs, RFQs, and/or Contracts must be submitted in a SEALED 9 x 12 or larger envelope, addressed as follows: Vern L. Lyssy, County Judge, Calhoun County Courthouse, 211 S. Ann St., Suite 301, Port Lavaca, TX 77979.

The outside of the SEALED envelope must be clearly marked: SEALED BID (RFP, RFQ, or Contract) and the name of the Bid, RFP, RFQ, or Contract.

If the Bid, RFP, RFQ, and/or Contract is sent by UPS, FedEx or other delivery service, the outside of this envelope must be clearly marked: SEALED Bid (RFP, RFQ, or Contract) and the name of the Bid, RFP, RFQ, or Contract.

Withdrawal of Bid, RFP, RFQ, and/or Contract:

A bidder/vendor may withdraw their Bid, RFP, RFQ, and/or Contract before Calhoun County's acceptance of the Bid, RFP, RFQ, and/or Contract without prejudice to the bidder/vendor, by submitting a written request for its withdrawal to the Calhoun County Judge and mail or hand deliver to the address the Bid, RFP, RFQ, and/or Contract was submitted to.

A Bid, RFP, RFQ, and/or Contract that was opened are not subject to amendment, alteration, or change for the purpose of correcting an error in the Bid, RFP, RFQ, and/or Contract price. Bids, RFPs, RFQs, and/or Contracts containing an error may be offered "as is" or withdrawn by the bidder/vendor in accordance with applicable State Laws.

Opening and Award of Bid, RFP, RFQ, and/or Contract:

Bidders/vendors are invited to be present at the opening and awarding of the Bid, RFP, RFQ, and/or Contract.

Governing Forms:

In the event of any conflict between the terms and provisions of these conditions, the Bid, RFP or RFQ specifications or contract, if applicable, shall govern. In the event of any conflict of interpretation of any part of this overall document, Calhoun County's interpretation shall govern.

Addendums:

When specifications are revised, the Calhoun County Auditor's Office will send each bidder/vendor that received a Bid, RFP, RFQ, and/or Contract packet the addendum once it has been approved by Calhoun County Commissioners Court. No addendum can be sent out until Calhoun County Commissioners Court has approved the addendum or approved the addendum to be sent out by the Engineer with the approval from the County Commissioner or County Department in charge of the project.

Indemnification/Hold Harmless:

The successful bidder/vendor shall defend, indemnify and hold Calhoun County and its officials, agents, and employees harmless from all suits, actions, or for personal injury, death and/or property damage arising from any cause whatsoever, resulting directly or indirectly from bidder's/vendor's performance. Bidder/vendor shall procure and maintain, with respect to the subject matter of this Bid, RFP, RFQ, and/or Contract, appropriate insurance coverage including, as a minimum, general liability and property damage, workers' compensation, employer's liability and auto insurance with adequate limits to cover bidder's/vendor's liability as may arise directly or indirectly from work performed under terms of this Bid, RFP, RFQ, and/or Contract. Certification of such coverage shall name, by policy endorsement, Calhoun County as an additional insured and be provided to Calhoun County upon request.

Waiver of Subrogation:

Bidder/vendor and bidder's/vendor's insurance carrier shall waive any and all rights whatsoever with regard to subrogation against Calhoun County and its respective officials, employees, and insurers as an indirect party to any suit arising out of personal or property damages resulting from bidder's/vendor's performance under this Bid, RFP, RFQ, and/or Contract. Insurers and all policies of insurance provided shall contain a provision and/or endorsement stating that the insurance carriers and underwriters waive all rights of subrogation in favor of Calhoun County and its respective officials, employees, and insurers.

Bonds:

If the Bid, or RFP, requires submission of bid or proposal guarantee and performance bond, there will be a separate page explaining those requirements. Bids or RFPs submitted without the required bid bond or cashier's checks are not acceptable.

Taxes:

Calhoun County is exempt from all sales tax (state, city and county sales tax) and federal excise taxes under Section 151.309 of the Texas Tax Code. Tax exempt forms will be furnished upon request to the bidder/vendor. Tax exempt forms can be obtained from the Calhoun County Auditor's Office. Bidder/vendor is to issue its Texas Resale Certificate to vendors and subcontractors for such items qualifying for this exemption, and further, bidder/vendor should state these items at cost.

Pricing:

Prices for all products/goods, services, and/or contracts shall be firm for the duration of the Bid, RFP, and/or Contract and shall be stated on the Bid, RFP, and/or Contract form. Prices shall be all inclusive. All prices must be written in ink or typewritten and must be legible.

Pricing on all transportation, freight, and other charges are to be prepaid by the bidder/vendor and included in the Bid, RFP, and/or Contract prices. If there are any additional charges of any kind, other than those mentioned above, specified or unspecified, bidder/vendor must indicate the items required and their costs or forfeit the right to payment for such items. Additional charges added to the Bid, RFP, and/or Contract prices may void the Bid, RFP, and/or Contract.

Where unit pricing and extended pricing differ, unit pricing prevails.

Inspections:

Calhoun County reserves the right to inspect any products/goods or service location for compliance with specifications and requirements and needs of the using department before accepting them.

When applicable, Calhoun County reserves the right to enter upon any County leased premises at any time to inspect said premises.

Testing:
Calhoun County reserves the right to test equipment, supplies, materials, and products/goods bid, proposed, and/or agreed upon for quality, compliance with specifications and ability to meet the needs of the user. Should the equipment, supplies, materials, products/goods and/or services fail to meet requirements and/or be unavailable for evaluation, the Bid, RFP, and/or Contract is subject to rejection.

Material Safety Data Sheets:
Under the "Hazardous Communications Act", commonly known as the "Texas Right To Know Act", a bidder/vendor must provide to Calhoun County with each delivery, material safety data sheets which are applicable to hazardous substances defined in the Act. Failure of the bidder/vendor to furnish this documentation will be cause to reject any Bid, RFP, and/or Contract applying thereto.

Awards:
Calhoun County reserves the right to award this Bid, RFP, RFQ, and/or Contract on the basis of lowest and/or best Bid, RFP, RFQ, and/or Contract that met specifications in accordance with the laws of the State of Texas, to waive any formality or irregularity, to make awards to more than one bidder/vendor, to reject any or all Bids, RFPs, RFQs, and/or Contracts and to be the sole judge in determining which Bid, RFP, RFQ, and/or Contract will be most advantageous to Calhoun County.

Calhoun County will evaluate and may award a Bid, RFP, RFQ, and/or Contract based on lowest and/or best Bid, RFP, RFQ, and/or Contract meeting specifications. "Lowest and/or best Bid, RFP, RFQ, and/or Contract" means a bid or offer providing the best value considering associated direct and indirect costs, including transport, maintenance, reliability, life cycle, warranties, the county's past experience with the bidder/vendor and customer service after a sale.

Calhoun County reserves the right to accept and/or reject any/all of the options Bid, any/all of the RFPs, any/all of the RFQs, and/or any/all of the Contracts as it deems to be in the best interest of the County. An award is final only upon formal execution by Calhoun County Commissioners Court.

Per Local Government Code, Sec. 262.027, Calhoun County reserves the right to reject all Bids, RFPs, RFQs, and/or Contracts and to go out for new Bids, RFPs, RFQs, and/or Contracts.

In the event of tie Bids, RFPs, RFQs, and/or Contracts, the winning Bid, RFP, RFQ, and/or Contract is determined per the Texas Local Governmental Code 262.027(b).

Calhoun County, Texas is an Affirmative Action/Equal Opportunity Employer. The County does not discriminate on the basis of race, color, national origin, sex, sexual orientation, gender identity, religion, age or handicapped status in employment or the provision of services. Section 3 Residents, Minority Business Enterprises, Small Business Enterprises, Women Business Enterprises, and labor surplus area firms are encouraged to submit Bids, RFPs, RFQs, and/or Contracts.

Assignment:
The successful bidder/vendor may not assign, sell, sublease or otherwise transfer the Bid, RFP, RFQ, and/or Contract without first obtaining the written approval of Calhoun County Commissioners Court.

A change in ownership or management shall cancel the Bid, RFP, RFQ, and/or Contract unless a mutual agreement is reached with the new owner or manager to continue the Bid, RFP, RFQ, and/or Contract under the awarded provisions and approved by Calhoun County Commissioners Court.

Term of the Bid, RFP, RFQ, and/or Contract:
If the Bid, RFP, RFQ, and/or Contract is intended to cover a specific time period, said time will be given in the specifications, instructions, and/or contracts.

Obligation of the Bid, RFP, RFQ, and/or Contract:

Bids, RFPs, RFQs, and/or Contracts are awarded only upon formal execution by Calhoun County Commissioners Court. If a contract is required, the Calhoun County Judge or other person authorized by Calhoun County Commissioners Court must sign the contract before it becomes binding on Calhoun County. No person is authorized to sign contracts until authorized by Calhoun County Commissioners Court. Calhoun County is not responsible for any contract signed without Commissioners Court approval.

Delivery:

All items shall be shipped F.O.B. inside (or site location) delivery unless otherwise stated in the specifications. Default in promised delivery (without accepted reasons) or failure to meet specifications, authorizes Calhoun County to purchase supplies from the next lowest bidder/vendor that met specifications.

Rejections:

Articles not in accordance with samples and specifications must be removed by the bidder/vendor at the bidder's/vendor's expense.

All disputes concerning quality of equipment, supplies, materials, products/goods, and/or services delivered under this Bid, RFP, RFQ, and/or contract will be determined by Calhoun County Commissioners Court or their designated representative.

Termination:

Calhoun County reserves the right to terminate the Bid, RFP, RFQ, and/or Contract for default if the bidder/vendor breaches any of the terms therein, including warranties of bidder/vendor or if the bidder/vendor becomes insolvent or commits acts of bankruptcy. Such right of termination is in addition to and not in lieu of any other remedies, which Calhoun County may have in law or equity.

Default may be construed as, but not limited to, failure to deliver the proper products/goods and/or services within the proper amount of time, and/or to properly perform any and all services required to Calhoun County's satisfaction and/or to meet all other obligations and requirements.

Bids, RFPs, RFQs, and/or Contracts may be terminated without cause upon thirty (30) days written notice to either party unless otherwise specified. The bidder/vendor or Calhoun County must state therein the reasons for such cancellation. Calhoun County reserves the right to award cancelled Bid, RFP, RFQ, and/or Contract to the next lowest and best bidder/vendor that met specifications and is deemed to be in the best interest of Calhoun County.

Delinquent Property Taxes:

Calhoun County reserves the right to reject any Bid, RFP, RFQ, and/or Contract submitted by a bidder/vendor owing delinquent property taxes to Calhoun County, Texas.

If the bidder/vendor subsequently becomes delinquent in the payment of Calhoun County taxes this may be grounds for cancellation of the Bid, RFP, RFQ, and/or Contract. Despite anything to the contrary, if the bidder/vendor is delinquent in payment of Calhoun County taxes at the time of invoicing, bidder/vendor assigns any payments to be made under this Bid, RFP, RFQ, and/or Contract to the Calhoun County Tax Assessor Collector for the payment of delinquent taxes.

Certificate of Interested Parties – Form 1295

Section 2252.908 was added to the Government Code by the 84th Texas Legislature through adoption of House Bill 1295.

Senate Bill 255 adopted by the 85th Legislature Regular Session amended the law effective for contracts entered into or amended on or after January 1, 2018.

Additional exemptions from Form 1295 requirement were added for 1) a contract with a publicly traded business entity, including a wholly owned subsidiary of the business entity, 2) a contract with an electric utility as defined by Section 31.002 of the Utilities Code, or 3) a contract with a gas utility as defined by Section 121.001 of the Utilities Code.

Notarization of Form 1295 has been replaced by an unsworn statement under penalty of perjury by an authorized representative of the business entity.

The Texas Ethics Commission promulgated rules to implement the law and established an online portal: https://www.ethics.state.tx.us/whatsnew/elf_info_form1295.htm.

The law states that a County may not enter into a contract with a business entity unless a Certificate of Interested Parties (Form 1295) has been completed and provided to the County at the time the contract is considered for action by Commissioners Court.

The term "business entity" includes a sole proprietorship, partnership or corporation (whether for-profit or non-profit). The term "contract" includes amendment, extension or renewal of an existing contract (Bids, RFPs, and/or RFQs also require Form 1295).

The law does not apply to a Bid, RFP, RFQ, and/or Contract between the County and another governmental entity or state agency.

The county is required to file Form 1295 with the state within thirty (30) days of approving a contract, and/or awarding a Bid, RFP, RFQ, and/or Contract with a business entity. Governmental transparency is the objective of the law.

A business entity must generate Form 1295 online. A business entity must use the application at the Texas Ethics Commission website to enter the required information on Form 1295 and print a copy of the completed form, which will include a certification of filing that will contain a unique certification number and date filed in the box marked "Office Use Only" located at the top right hand corner of the form.

An authorized agent of the business entity must sign and complete the bottom portion of the printed copy of the form affirming under the penalty of perjury that the completed form is true and correct.

Calhoun County Commissioners Court will not consider for action any Contract with a business entity unless it is accompanied by a completed and signed Form 1295 or a signed statement declaring the provision of the law under which the business entity is exempt. A business entity will generate Form 1295 online after notification of award and submit with their signed contract. (See Attachment A to General Conditions)

No later than thirty (30) days after Calhoun County Commissioners Court approves a contract with a business entity, the Calhoun County Clerk will file acknowledgement of receipt of the Form 1295 with the Texas Ethics Commission. The Texas Ethics Commission will post the completed Form 1295 to its website within seven (7) business days after Calhoun County acknowledges receipt of the form.

Debarment:

Bidder/vendor certifies that at the time of submission of its (their) Bid, RFP, RFQ, and/or Contract, the bidder/vendor, as well as the bidder's/vendor's principals, are not on the federal government's list of suspended, ineligible or debarred bidders/vendors and that the bidder/vendor and its (their) principals have not been placed on this list between the time of the Bid, RFP, RFQ, and/or Contract submission and the time of execution of the Bid, RFP, RFQ, and/or Contract.

A print out of the search results that includes the record date showing that the Company, and its Principals, if any, have an active registration with the System for Award Management (www.SAM.gov) AND are not debarred or suspended nor otherwise on the Excluded Parties List System (EPLS) in the System for Award Management (SAM) must be included with the bidder's/vendor's Bid, RFP, RFQ, and/or Contract.

If bidder/vendor or its (their) principals are placed on this list during the term of the Bid, RFP, RFQ, and/or Contract, the bidder/vendor shall notify the Calhoun County Auditor. False certification or failure to notify may result in termination of the Bid, RFP, RFQ, and/or Contract for default.

Invoices and Payments:
All invoices are subject to approval by the Calhoun County Auditor's Office.

Invoices shall be billed to Calhoun County to the attention of the County Department that the invoice pertains to and, if applicable, have all necessary backup information needed.

Invoices shall be itemized (detailed) and free of sales tax (state, city and county sales tax) and federal excise taxes, if applicable.

Invoices that are not billed to Calhoun County to the attention of the County Department that the invoice pertains to, not itemized (detailed) and/or free of sales tax (state, city and county sales tax) and federal excise taxes, if applicable, may be returned to the bidder/vendor for corrections. Calhoun County will not incur any fees and/or charges for this request and/or delay in payment of the invoice(s) that was originally submitted incorrectly.

Approval of payment of all invoices will be made once the purchase order and invoice(s) are properly and timely submitted to the Calhoun County Treasurer's Office by the appropriate County department. Each County department is responsible for submitting their purchase orders for payment to the Calhoun County Treasurer's Office by the deadline time and date set forth by the Treasurer's office. No payment can be made or mailed out until approved by Calhoun County Commissioners Court. Purchase order due dates/times and Commissioners Court dates/times are subject to change.

Calhoun County's obligation is payable only and solely from funds available for the purpose of this purchase. Lack of funds shall render the order null and void to the extent funds are not available and any delivered but unpaid goods will be returned to the seller by the county.

Gratuities:
Calhoun County may, by written notice to the bidder/vendor, cancel any order and/or service without liability, if it is determined by Calhoun County that gratuities, in the form of entertainment, gifts, or otherwise were offered or given by the bidder/vendor, or any agent or representative of the bidder/vendor to any official, employee, or agent of Calhoun County with a view toward securing a Bid, RFP, RFQ, Contract, order, and/or service.

In the event a Bid, RFP, RFQ, Contract, order, and/or service is canceled by Calhoun County pursuant to this provision, the County shall be entitled, in addition to any other rights and remedies, to recover or withhold the amount of the cost incurred by bidder/vendor in providing such gratuities.

Warranty Product:
Bidder/vendor warrants that products/goods sold to and/or services provided to Calhoun County shall conform to the highest commercial and/or professional standards in the industry and laws established by the U.S. Department of Labor, U.S. Department of Homeland Security, Occupational Safety and Health Administration and OSHA Act of 1970.

In the event products/goods sold and/or services provided do not conform to OSHA Standards, where applicable, Calhoun County shall return the product/item for correction or replacement at the bidder's/vendor's expense. In the event that services do not conform to OSHA Standards, Calhoun County may immediately stop the services and seek reimbursement for said services at the bidder's/vendor's expense.

In the event the bidder/vendor fails to make the appropriate correction within a reasonable time, correction made by Calhoun County shall be at the bidder's/vendor's expense.

Bidder/vendor shall not limit or exclude any implied warranties and any attempt to do so shall render this Bid, RFP, RFQ, and/or Contract voidable at the option of Calhoun County.

Bidder/vendor warrants that the products/goods and/or services furnished and/or performed will conform to the specifications, scope of work, general conditions, drawings, and/or descriptions listed in the Bid, RFP, RFQ, and/or Contract and to the sample(s) furnished by bidder/vendor, if any.

In the event of a conflict between the specifications, scope of work, general conditions, drawings, and/or descriptions, the specifications shall govern.

All products/goods must be new, in first class condition, unless otherwise specified. The design, strength and quality of materials must conform to the highest standards of manufacturing practice.

Products/goods, and/or services supplied and/or performed under this Bid, RFP, RFQ, and/or Contract shall be subject to Calhoun County's approval.

Successful bidder/vendor shall warrant that all products/goods and/or services shall conform to the proposed specifications and/or all warranties as stated in the Uniform Commercial Code and be free from all defects in material, workmanship and title. Any products/goods and are services found defective or not meeting specifications shall be picked up and promptly replaced or corrected to Calhoun County's satisfaction by the successful bidder/vendor at no expense to Calhoun County.

Cancellation:
Calhoun County shall have the right to cancel for default all or any part of the undelivered portion of an order and/or services if bidder/vendor breaches any of the terms hereof including warranties of bidder/vendor, or if the bidder/vendor becomes insolvent or files for protection under the bankruptcy laws. Such rights of cancellation are in addition to and not in lieu of any other remedies, which Calhoun County may have in law or equity. Calhoun County shall not incur any fees and/or charges related to the cancellation. The bidder/vendor shall be responsible for any fees and/or charges that are related to the cancellation.

Force Majeure:
Force Majeure means a delay encountered by a party in the performance of its obligations under this Bid, RFP, RFQ, and/or Contract, which is caused by an event beyond the reasonable control of that party. Without limiting the generality of the foregoing, "Force Majeure" shall include but not be restricted to the following types of events: acts of God or public enemy; acts of governmental or regulatory authorities; fires, floods, epidemics or serious accidents; unusually severe weather conditions; strikes, lockouts, or other labor disputes; and defaults by subcontractors.

In the event of a Force Majeure, the affected party shall not be deemed to have violated its obligations under this Bid, RFP, RFQ, and/or Contract, and the time for performance of any obligations of that party shall be extended by a period of time necessary to overcome the effects of the Force Majeure, provided that the foregoing shall not prevent this Bid, RFP, RFQ, and/or Contract from terminating in accordance with the termination provisions.

If any event constituting a Force Majeure occurs, the affected party shall notify the other parties in writing, within twenty-four (24) hours, and disclose the estimated length of delay, and cause of the delay.

Waiver:

No claim or right arising out of a breach of any Bid, RFP, RFQ, and/or Contract can be discharged in whole or in part by a waiver or renunciation of the claim or right unless the waiver or renunciation is supported by consideration and is in writing signed by the aggrieved party.

Applicable Law:

To the extent it is applicable, this Bid, RFP, RFQ, and/or Contract shall be governed by the Uniform Commercial Code. Whenever the term "Uniform Commercial Code" is used it shall be construed as meaning the "Uniform Commercial Code" as adopted in the State of Texas as effective and in force on the date of this Bid, RFP, RFQ, and/or Contract. Otherwise, Texas state and federal law shall apply.

Prohibition against Personal Interest in Bids, RFPs, RFQs, and/or Contracts:

No official, employee, or agent of Calhoun County shall have financial interest, direct or indirect, in any Bid, RFP, RFQ, and/or Contract with Calhoun County, or shall be financially interested, directly or indirectly, in the sale/lease to Calhoun County of any land, materials, supplies, or service, except on behalf of Calhoun County as an official, employee, or agent. Any willful violation of this section shall constitute malfeasance in office, and any official, employee, or agent guilty thereof shall be subject to disciplinary action under applicable laws, statutes and codes of the State of Texas. Any violation of this section, with the knowledge, expressed or implied of the company, corporation, firm, partnership, or individual contracting with Calhoun County shall render the Bid, RFP, RFQ, and/or Contract involved voidable by the Calhoun County Commissioners Court.

Insurance:

Proof (copy of bidder's/vendor's current insurance) of the below listed insurance may be required to be returned with the Bid, RFP, RFQ, and/or Contract.

As additional security for Calhoun County and as separate obligations of bidder/vendor not in conjunction with any other provisions of the Bid, RFP, RFQ, and/or Contract, bidder/vendor agrees to carry and maintain during the term of the Bid, RFP, RFQ, and/or Contract the minimum insurance coverages stated below.

Before commencing work, the successful bidder/vendor shall be required, at his own expense, to furnish the Calhoun County Auditor within ten (10) days of notification of award with a certificate(s) of liability insurance (Form ACORD 25 or equivalent) showing, at least, the following minimum insurance coverage to be in force throughout the term of the Bid, RFP, RFQ, and/or Contract. Higher rates and/or additional coverage may apply depending upon type of Bid, RFP, RFQ, and/or Contract.

- General Liability ($100,000/$300,000 or greater)
- Workers' Compensation (at Statutory Limits)
- Employer's Liability ($1,000,000 or greater)
- Auto Insurance ($100,000 BIPP/$300,000 BIPO/$100,000 PD or greater)
- Professional Liability Insurance (if applicable)
- Farm Liability Insurance (if applicable)

Coverages shall apply on an occurrence basis.

The certificate(s) must reflect, by policy endorsement, that Calhoun County, Texas is an additional insured on all required policies.

Each certificate of liability insurance (Form ACORD 25 or equivalent) to be furnished by successful bidder's/vendor's insurance agent shall include, by endorsement to the policy, a statement that a notice shall be given to the Calhoun County Auditor by certified mail thirty (30) days prior to cancellation, material change, or non-renewal in coverage.

Calhoun County's receipt of or failure to object to any insurance certificates or policies submitted by the bidder/vendor does not release or diminish in any manner the liability or obligations of the bidder/vendor or constitute a waiver of any of the insurance requirements for the Bid, RFP, RFQ, and/or Contract.

Replacement certificate(s) of liability insurance (Form ACORD 25 or equivalent) evidencing continuation of such coverage and naming, by policy endorsement, Calhoun County as an additional insured, shall be furnished to the Calhoun County Auditor's office prior to the expiration of the current policies.

Should bidder/vendor at any time neglect, refuse to provide, or cancel the insurance required, Calhoun County shall have the right to terminate the Bid, RFP, RFQ, and/or Contract or pursue any remedy available by law.

The insurance coverage requirements in the Bid, RFP, RFQ, and/or contract will in no way be construed as limiting the scope of indemnification.

OSHA Requirements:
Bidder/vendor must meet all Federal and State OSHA requirements.

The bidder/vendor hereby guarantees to Calhoun County that all materials, supplies, equipment and/or services listed on the Bid, RFP, RFQ, Contract, Purchase Order or Invoice shall conform to the requirements, specifications and standards promulgated by the U.S. Department of Labor under the Occupational Safety and Health Act of 1970, as amended and in force at the date hereof.

Protest Procedures:
All protests and disputes will be held in Port Lavaca, Calhoun County, Texas.

Any actual or prospective bidder/vendor who believes they are aggrieved in connection with or pertaining to a Bid, RFP, RFQ, and/or Contract may file a protest. The protest must be delivered in writing to the Calhoun County Auditor's Office, in person or by certified mail return receipt requested prior to award. The written protest must include:

- Name, mailing address and business phone number of the protesting party;
- Appropriate identification of the Bid, RFP, RFQ, and/or Contract being protested;
- A precise statement of the reasons for the protest; and
- Any documentation or other evidence supporting the protest and any alleged claims.

The Calhoun County Auditor's Office will attempt to resolve the protest, including at the County Auditor's option, meeting with the protesting party. If the protest is successfully resolved by mutual agreement, written verification of the resolution, with specifics on each point addressed in the protest, will be forwarded to Calhoun County Commissioners Court.

If the Calhoun County Auditor's Office is not successful in resolving the protest, the protesting party may request in writing that the protest be considered by Calhoun County Commissioners Court. Applicable documentation and other information applying to the protest will be forwarded to Calhoun County Commissioners Court, who will promptly review such documentation and information.
If additional information is required, Calhoun County Commissioners Court will notify the protesting party to provide such information. The decision of Calhoun County Commissioners Court will be final.

Public Information Act:

All governmental information is presumed to be available to the public. Certain exceptions may apply to the disclosure of the information. Bidder/Vendor waives any obligation to the release to the public of any documents submitted in accordance with the Bid, RFP, RFQ, and/or Contract. Governmental bodies shall promptly release requested information that is not confidential by law, either constitutional, statutory, or by judicial decision, or information for which an exception to disclosure has not been sought.

CALHOUN COUNTY AUDITOR

To request information from Calhoun County, please contact:

Calhoun County Auditor
Calhoun County Courthouse Annex II
202 S Ann St, Suite B
Port Lavaca, TX 77979
Phone: 361-553-4610
Fax: 361-553-4614

The Packet, Invitation for Bids, Request for Proposals and/or Request for Qualifications are posted on Calhoun County's website, www.calhouncotx.org, under Public Notices, Bid Notices and Results.

ATTACHMENT A

CALHOUN COUNTY, TEXAS
GENERAL CONDITIONS

CERTIFICATE OF INTERESTED PARTIES
FORM 1295

A business entity will generate Form 1295 online after notification of award and submit with their signed contract. Form 1295 must be filled out and submitted online, printed, complete #6, signed and returned with the Agreement, Contract, or Lease. *See Calhoun County, Texas – Policy of Compliance*

TO FILL OUT FORM 1295:

Go to: https://www.ethics.state.tx.us/File

1. If you have an account, log in and proceed with the process or if you do not have an account, follow the instructions to set up an account and then proceed with the process.

2. Submit and print a copy of the form which will contain a unique certification number and date submitted in the upper right hand box that is marked "Office Use Only".

3. The Respondent or an authorized agent of the Respondent must sign and date the printed copy of the form (making sure all of #6 is completed).

4. The completed Form 1295 must be included with your Agreement, Contract or Lease, when it is submitted to Calhoun County.

For help in filling out the form:

#1 Name of Business Entity filing the form, and the City, State and Country of the Entity's place of business

#2 Calhoun County, Texas
(Also, if applicable, insert name of County Department)

#3 ▪ Contract number, if not given, can be the year or dates associated with the Agreement, Contract, Lease *or* if for a Bid, RFP, or RFQ, the Bid, RFP, RFQ number and dates the Bid, RFP, RFQ pertains to

▪ Description is description of Agreement, Contract, Lease *or* name of Bid, RFP, RFQ

On #4 and #5, *complete only the one that applies to you*

#4 Fill in the correct information if this applies

OR

#5 Mark an X in the Box if this applies

#6 Fill in the correct information, submit and print
After printing, the respondent or an authorized agent of the respondent must sign and date (making sure all of #6 is completed)

When you print you should see a Certificate Number and Date in the upper right hand box that is marked "Office Use Only".

CERTIFICATE OF INTERESTED PARTIES

FORM 1295

Complete Nos. 1 - 4 and 6 if there are interested parties.
Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

OFFICE USE ONLY

1 **Name of business entity filing form, and the city, state and country of the business entity's place of business.**

2 **Name of governmental entity or state agency that is a party to the contract for which the form is being filed.**

3 **Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract.**

4

Name of Interested Party	City, State, Country (place of business)	Nature of Interest (check applicable)	
		Controlling	Intermediary

5 **Check only if there is NO Interested Party.** ☐

6 **UNSWORN DECLARATION**

My name is _______________________________________, and my date of birth is ____________________.

My address is ______________________________, ________________, ______, __________, ____________.
(street) (city) (state) (zip code) (country)

I declare under penalty of perjury that the foregoing is true and correct.

Executed in ________________ County, State of ____________ , on the ______ day of ______________, 20_____.
(month) (year)

____
Signature of authorized agent of contracting business entity
(Declarant)

ADD ADDITIONAL PAGES AS NECESSARY

Calhoun County, Texas

POLICY OF COMPLIANCE

SECTION 2252.908 TEXAS GOVERNMENT CODE

Approved by Commissioners Court January 28, 2016

Amended by Commissioners Court January 31, 2018 and September 14, 2022

BACKGROUND

Section 2252.908 was added to the Government Code by the 84th Texas Legislature through the adoption of House Bill 1295. The law states that the County may not enter into a contract with a business entity unless a Certificate of Interested Parties (Form 1295) is provided to the county at the time the contract is considered for action by Commissioner's Court. The term "business entity" includes a sole proprietorship, partnership or corporation (whether for-profit or non-profit). The term "contract" includes amendment, extension or renewal of an existing contract. The law does not apply to a contract between the County and another governmental entity or state agency. The county is required to file Form 1295 with the state within 30 days of approving a contract with a business entity. Governmental transparency is the objective of the law.

Senate Bill 255 adopted by the 85th Legislature Regular Session amended the law effective for contracts entered into or amended on or after January 1, 2018. Additional exemptions from Form 1295 requirement were added for 1) a contract with a publicly traded business entity, including a wholly owned subsidiary of the business entity, 2) a contract with an electric utility as defined by Section 31.002 of the Utilities Code, or 3) a contract with a gas utility as defined by Section 121.001 of the Utilities Code. Notarization of Form 1295 has been replaced by an unsworn statement under penalty of perjury by an authorized representative of the business entity.

The Texas Ethics Commission promulgated rules to implement the law and established an online portal https://www.ethics.state.tx.us/whatsnew/elf_info_form1295.htm. A business entity will generate Form 1295 online. Calhoun County will acknowledge online the receipt of Form 1295 after a contract is executed. Within seven business days, Form 1295 will be available for public viewing on the Commission's website.

COMPLAINCE

Calhoun County Commissioners Court will not consider for action any contract with a business entity unless it is accompanied by a completed, signed Form 1295 or a signed statement declaring the provision of the law under which the business entity is exempt.

No later than 30 days after Commissioner's Court approves a contract with a non-exempt business entity, the **County Clerk** will file acknowledgement of receipt of the Form 1295 with the Texas Ethics Commission.

BID SUBMITTED BY: Sylva Construction LLC

BID OPENING: 2:00:00 PM, TUESDAY, JULY 29, 2025

Bid Submittal Checklist
(Submit one USB flash drive, one original and three copies of the following items):

- ☐ Bid Form
- ☐ Bid Security
- ☐ Schedule of Proposed Subcontractors
- ☐ Statement of Bidder's Qualifications
- ☐ Affidavit
- ☐ Certificate of Liability Insurance
- ☐ Conflict of Interest Questionnaire Form CIQ
- ☐ Certification Regarding Debarment & Suspension and Other Responsibility Matters
- ☐ Certification Regarding Lobbying
- ☐ Disclosure of Lobbying Activities and Instructions
- ☐ House Bill 89 Verification
- ☐ Residence Certification
- ☐ System for Award Management (Print out of search results)
- ☐ W-9

General Conditions for Calhoun County, Texas

A copy of the General Conditions for Calhoun County, Texas is attached for reference and will also be included in the Project Manual in Section 00810.

BID PACKAGE

FOR

BID NO. 2025.09 – CALHOUN COUNTY
BILL SANDERS PARK – SWAN POINT PAVING & SIDEWALK IMPROVEMENTS
SEADRIFT, TEXAS

PREPARED BY:

URBAN ENGINEERING
TREF# F-160
CONSULTING ENGINEERS
2004 N. COMMERCE ST.
VICTORIA, TEXAS 77901-5510
U.E. JOB NO. E25470.01

BID FORM

PROJECT IDENTIFICATION:

Bid No. 2025.09 – Calhoun County Bill Sanders Park – Swan Point Paving & Sidewalk Improvements
Seadrift, Texas

CONTRACT IDENTIFICATION AND NUMBER:

Bid No. 2025.09

THIS BID IS SUBMITTED TO:

The Honorable Vern L. Lyssy, Calhoun County Judge
Calhoun County Courthouse
211 S. Ann Street, Suite 301
Port Lavaca, Texas 77979

1.01 The undersigned Bidder proposes and agrees, if this Bid is accepted, to enter into an Agreement with OWNER in the form included in the Bidding Documents to perform all Work as specified or indicated in the Bidding Documents for the prices and within the times indicated in this Bid and in accordance with the other terms and conditions of the Bidding Documents.

2.01 Bidder accepts all of the terms and conditions of the Advertisement or Invitation to Bid and Instructions to Bidders, including without limitation those dealing with the disposition of Bid security. The Bid will remain subject to acceptance for 60 days after the Bid opening, or for such longer period of time that Bidder may agree to in writing upon request of OWNER.

3.01 In submitting this Bid, Bidder represents, as set forth in the Agreement, that:

A. Bidder has examined and carefully studied the Bidding Documents, the other related data identified in the Bidding Documents, and the following Addenda, receipt of which is hereby acknowledged.

Addendum No.	Addendum Date
N/A	N/A

B. Bidder has visited the Site and become familiar with and is satisfied as to the general, local and Site conditions that may affect cost, progress, and performance of the Work.

C. Bidder is familiar with and is satisfied as to all federal, state and local Laws and Regulations that may affect cost, progress, and performance of the Work.

D. Bidder has carefully studied all: (1) reports of explorations and tests of subsurface conditions at or contiguous to the Site and all drawings of physical conditions in or relating to existing surface or subsurface structures at or contiguous to the Site (except Underground Facilities) which have been identified in the Supplementary Conditions as provided in paragraph 4.02 of the General Conditions, and (2) reports and drawings of a Hazardous Environmental Condition, if any, which has been identified in the Supplementary Conditions as provided in paragraph 4.06 of the General Conditions.

E. Bidder has obtained and carefully studied (or assumes responsibility for having done so) all additional or supplementary examinations, investigations, explorations, tests, studies and data concerning conditions (surface, subsurface and Underground Facilities) at or contiguous to the Site which may affect cost, progress, or performance of the Work or which relate to any aspect of the means, methods, techniques, sequences, and procedures of construction to be employed by Bidder, including applying the specific means, methods, techniques, sequences, and procedures of construction expressly required by the Bidding Documents to be employed by Bidder, and safety precautions and programs incident thereto.

Sylva Construction LLC

F. Bidder does not consider that any further examinations, investigations, explorations, tests, studies, or data are necessary for the determination of this Bid for performance of the Work at the price(s) bid and within the times and in accordance with the other terms and conditions of the Bidding Documents.

G. Bidder is aware of the general nature of work to be performed by OWNER and others at the Site that relates to the Work as indicated in the Bidding Documents.

H. Bidder has correlated the information known to Bidder, information and observations obtained from visits to the Site, reports and drawings identified in the Bidding Documents, and all additional examinations, investigations, explorations, tests, studies, and data with the Bidding Documents.

I. Bidder has given ENGINEER written notice of all conflicts, errors, ambiguities, or discrepancies that Bidder has discovered in the Bidding Documents, and the written resolution thereof by ENGINEER is acceptable to Bidder.

J. The Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for the performance of the Work for which this Bid is submitted.

4.01 Bidder further represents that this Bid is genuine and not made in the interest of or on behalf of any undisclosed individual or entity and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation; Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid; Bidder has not solicited or induced any individual or entity to refrain from bidding; and Bidder has not sought by collusion to obtain for itself any advantage over any other Bidder or over OWNER.

5.01 Bidder will complete the Work in accordance with the Contract Documents for the price(s) on the following page(s):

Sylva Construction LLC

BID NO. 2025.09 - CALHOUN COUNTY					
BILL SANDERS PARK - SWAN POINT PAVING & SIDEWALK IMPROVEMENTS					
(BIDDER)					
PREPARED BY: URBAN ENGINEERING					
ITEM NO.	DESCRIPTION	ESTIMATED QUANTITY	UNIT	UNIT PRICE	TOTAL PRICE
BASE BID					
GENERAL					
1.	Mobilization, Insurance and Bonds	1	LS	$ 13,600.00	$ 13,600.00
2.	Storm Water Pollution Prevention Plan (Prepare, Implement and Maintain Storm Water Plan and Controls)	1	LS	$ 2,400.00	$ 2,400.00
3.	Construction Staking	1	LS	$ 2,800.00	$ 2,800.00
4.	Barricading & Traffic Control (Furnish, Install, Maintain & Remove Signs & Warning Devices) (Includes Flagmen, Traffic Handling & Temporary Striping)	1	LS	$ 1,800.00	$ 1,800.00
TOTAL GENERAL					$ 20,600.00
IMPROVEMENTS					
5.	ADA Sign	2	EA	$ 600.00	$ 1,200.00
6.	Curb Stop	2	EA	$ 140.00	$ 280.00
7.	Concrete Sidewalk	12,000	SF	$ 8.00	$ 96,000.00
8.	Site Grading & Subgrade Preparation	1,560	SY	$ 17.25	$ 26,910.00
9.	Limestone Base (Type A, Grade 2)(8")	925	SY	$ 29.60	$ 27,380.00
10.	Prime Coat (MC-30)	1,560	SY	$ 2.90	$ 4,524.00
11.	Two Course Surface Treatment (AC-15P & PB, GR 3 Pre-Coated Aggregate)	1,560	SY	$ 14.80	$ 23,088.00
12.	Single Course Surface Treatment (AC-15P , GR 4 Pre-Coated Aggregate)	4,400	SY	$ 4.40	$ 19,360.00
13.	Striping	2,400	LF	$ 2.70	$ 6,480.00
14.	Culvert (6")(SDR26 PVC)	42	LF	$ 48.60	$ 2,037.00
15.	Culvert (12")(HDPE)	40	LF	$ 58.85	$ 2,354.00
16.	Culvert (15")(HDPE)	40	LF	$ 64.40	$ 2,576.00
TOTAL IMPROVEMENTS					$ 212,189.00
TOTAL BASE BID					$ 232,789.00

Unit Prices have been computed in accordance with paragraph 11.03.B of the General Conditions.

Bidder acknowledges that estimated quantities are not guaranteed, and are solely for the purpose of comparison of Bids, and final payment for all Unit Price Bid items will be based on actual quantities provided, determined as provided in the Contract Documents.

It is the intent of the OWNER to award a Contract for all work items and quantities listed on the Bid Form. In the event that the low Bid submitted by a qualified Bidder exceed the funds budgeted for this Project, the OWNER reserves the right to reduce the scope of the work so that the Project can be completed within the budgeted amount; this may be done by eliminating any or all parts of the Project. The Bidder hereby agrees to maintain the unit prices shown on the Bid Form should this reduction in the scope of the work be necessary.

6.01 Bidder agrees that the Work will be substantially complete **within** 60 **calendar days (TO BE FILLED IN BY BIDDER)** after the date when the Contract Times commence to run as provided in

Sylva Construction LLC

paragraph 2.03 of the General Conditions, and completed and ready for final payment in accordance with paragraph 14.07 of the General Conditions within 14 calendar days after the date of substantial completion.

6.02 Bidder accepts the provisions of the Agreement as to liquidated damages in the event of failure to complete the Work within the times specified above, which shall be stated in the Agreement.

7.01 The following document(s) are attached to and made a condition of this Bid:

A. Required Bid Security in the form of CASHIER'S CHECK (specify type of Bid Security: Bond, Cashier's Check, Certified Check);

B. Schedule of Proposed Subcontractors to be identified in this Bid;

C. Statement of Bidder's Qualifications with supporting data;

D. Affidavit;

E. Certificate of Liability Insurance;

F. Conflict of Interest Questionnaire Form CIQ;

G. Certification Regarding Debarment & Suspension and Other Responsibility Matters;

H. Certification Regarding Lobbying;

I. Disclosure of Lobbying Activities and Instructions;

J. House Bill 89 Verification;

K. Residence Certification;

L. System for Award Management (Print out of search results);

M. W-9.

8.01 The terms used in this Bid with initial capital letters have the meanings indicated in the Instructions to Bidders, the General Conditions, and the Supplementary Conditions.

SUBMITTED on July 28, 2025.

State Contractor License No. ____________. (If applicable)

If Bidder is:

An Individual

Name (typed or printed): ____________

By: ____________(SEAL)
(Individual's signature)

Doing business as: ____________

Business address: ____________

____

Phone No.: ____________ FAX No.: ____________

Sylva Construction LLC

A Partnership

Partnership Name: Sylva Construction LLC (SEAL)

By: Kim S Low
(Signature of general partner -- attach evidence of authority to sign)

Name (typed or printed): KIM S. LOW

Business address: 819 W. MAHAN ST.
PORT LAVACA, TX 77979

Phone No.: 361-552-2123 FAX No.: N/A

A Corporation

Corporation Name: ______ (SEAL)

State of Incorporation: ______

Type (General Business, Professional, Service, Limited Liability): ______

By: ______
(Signature -- attach evidence of authority to sign)

Name (typed or printed): ______

Title: ______ (CORPORATE SEAL)

Attest: ______
(Signature of Corporate Secretary)

Business address: ______

______

Phone No.: ______ FAX No.: ______

Date of Qualification to do business is ______.

A Joint Venture

Joint Venturer Name: ______ (SEAL)

By: ______
(Signature of joint venture partner -- attach evidence of authority to sign)

Name (typed or printed): ______

Title: ______

Business address: ______

______

Phone No.: ______ FAX No.: ______

Joint Venturer Name: ______ (SEAL)

Sylva Construction LLC

By: ____

(Signature -- attach evidence of authority to sign)

Name (typed or printed): ______________________________

Title: ____

Business address: ____________________________________

____

Phone No.: ______________________ FAX No.: ______________

Phone and FAX Number, and Address for receipt of official communications:

____

____

(Each joint venturer must sign. The manner of signing for each individual, partnership, and corporation that is a party to the joint venture should be in the manner indicated above.)

Sylva Construction LLC

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER

CASHIER'S CHECK

FNB

First National Bank In Port Lavaca
P.O. Drawer 7
Port Lavaca, TX 77979
(361) 552-6726
The Bank that's Good as Gold

88-2316/1131

238456

DATE 07/28/2025

$ 11,640.00

PAY TO THE ORDER OF CALHOUN COUNTY

$11,640.00 DOLLARS

DOLLAR ONE ONE COMMA SIX FOUR ZERO PERIOD ZERO ZERO

NOTICE TO CUSTOMER
The Purchase of an Indemnity Bond will be required before any official check of this bank will be replaced or refunded in the event it is lost, misplaced or stolen.

MEMO BID#2025.09 SWAN POINT PAVING

REMITTER SYLVA CONSTRUCTION LLC

FADES WITH HEAT

Bobby Meeks

AUTHORIZED SIGNATURE

THE BACK OF THIS DOCUMENT CONTAINS CHECK SECURITY WATERMARK AND COIN REACTIVE INK

Security Features Included. Details on back.

⑈238456⑈ ⑆113123162⑆ 25000⑈

SCHEDULE OF PROPOSED SUBCONTRACTORS

Bidder proposes the following subcontractors to be used for major portions of the Project. All major subcontractors must be listed and submitted with the Bid. Bidder may change subcontractors after Bid submittal only as approved by the Engineer. Major subcontractors are those who will do work having a total value of more than five percent (5%) of the Contract amount. The maximum total value of work performed by all subcontractors on the Project shall not exceed seventy-five percent (75%) of the Contract amount.

Subcontractor	Address & Telephone Number	Speciality	Subcontract Amount
1.			
2.			
3.	N/A		
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			

SYLVA CONSTRUCTION LLC

STATEMENT OF BIDDER'S QUALIFICATIONS

All questions must be answered and the data given must be clear and comprehensive. This statement must be notarized. If necessary, questions may be answered on separate attached sheets. The Bidder may submit any additional information he desires.

Name of Bidder: Sylva Construction LLC

Address: 819 W. MAHAN ST.
PORT LAVACA, TX 77979

Date Organized: 1970 Date Incorporated: 2004

Number of years in contracting business under present name: 2015

CONTRACTS ON HAND:

Contract	Dollar Amount	Completion Date
Vaquero River Estates Paving	$108,500	8/15/25
NAVIDAD River Estates	$144,600	9/5/25
FPC FRAC 2 HMAC paving	$213,675.00	2/26

Type of work performed by your company: Asphalt & concrete paving, site prep

Have you ever failed to complete any work awarded to you? NO

Have you ever defaulted on a contract? NO

List the projects most recently completed by your firm (include projects of similar importance):

Project	Dollar Amount	Mo/Yr Completed
FPC FRACTINATOR St. road work	$255,748.00	9/24
GARCITAS CREEK RANCH EST. PH 2	$1,445,956.00	12/24
CAPE CARANCAHUA paving	$104,206.10	5/25

Sylva Construction LLC

Major equipment available for **this** contract:

We have all equipment needed for this project.

Executed this 28th day of July, 2025.

By: Kim S Low (Signature) VICE PRESIDENT (Title)

Kim S. Low
(Print Name)

State of TEXAS
County of CALHOUN

Sworn to and subscribed before me this 28 day of July, 2025.

VICKI RESENDEZ
Notary Public, State of Texas
Comm. Expires 04-28-2028
Notary ID 124907422

Vicki Resendez
Notary Signature

Vicki Resendez
Printed Name

In and for the State of Texas

Commission Expires 4-28-2028

Sylva Construction LLC

STATE OF TEXAS {}

AFFIDAVIT

COUNTY OF CALHOUN {}

KIM S. LOW being first duly sworn, deposes and says: that he or she is
(Type or Print Name)

the VICE PRESIDENT of Sylva Construction LLC, having its
(Type or Print Title) (Type or Print Name of Company/Firm)

principal address at 819 W. MAHAN ST, PORT LAVACA, TX 77979.
(Type or Print Physical and Mailing Address)

who submits herewith to Calhoun County the attached bid/proposal; that he or she is the person whose name is signed to the attached bid/proposal; that said bid/proposal is genuine; that the same is not sham or collusive; that all statements of fact herein are true; and that such bid/proposal was not made in the interest or behalf of any person, partnership, company, association, organization or corporation not herein named or disclosed.

Affiant further deposes and says: that the bidder/proposer has not directly or indirectly by agreement, communication or conference with anyone, attempted to induce action prejudicial to the interests of Calhoun County, or of any other bidder/proposer, or anyone else interested in the bid/proposal contract; and that the bidder/proposer has not in any manner sought by collusion to secure for himself/herself/itself/themselves an advantage over any other bidder/proposer.

Affiant further deposes and says: that prior to the public opening and reading of bids/proposals, said bidder/proposer:

a) did not, directly or indirectly, induce or solicit anyone else to submit a false or sham bid/proposal;

b) did not, directly or indirectly, collude, conspire, connive or agree with anyone else that said bidder/proposer or anyone else would submit a false or sham bid/proposal, or that anyone should refrain from submitting a bid/proposal or withdraw their bid/proposal;

c) did not, in any manner, directly or indirectly, seek by agreement, communication or conference with anyone to raise or fix the bid price/proposal of said bidder/proposer or of anyone else, or to raise or fix any overhead, profit or cost element of their price/fee or of that of anyone else;

d) did not give, offer to give, nor intends to give at any time hereafter any economic opportunity, future employment, gift, loan, gratuity, special discount, trip, favor, or service to any official, employee or agent of Calhoun County in connection with the submitted bid/proposal; and

e) did not, directly or indirectly, submit their bid/proposal price or any breakdown thereof, or the contents thereof, or divulge information or data relative hereto, to any corporation, partnership, company, association, organization, bid depository, or to any member or agent, thereof, to any individual or group of individuals, or to any official, employee or agent of Calhoun County prior to the official opening of this bid/proposal.

Affiant further deposes and says: that the bid price(s) or proposed fees contained in this bid/proposal have been carefully checked and is submitted as true and correct, agrees to furnish any and/or all items/services upon which bid prices or proposed fees are awarded and upon the conditions and requirements contained in the bid/proposal.

Kim S Low
Signature of Affiant

KIM S. LOW VICE PRESIDENT
Printed Name and Title of Affiant

SWORN TO AND SUBSCRIBED BEFORE ME by the above Affiant, who, on oath, states that the facts contained in the above are true and correct, this 28th day of July, 2025.

VICKI RESENDEZ
Notary Public, State of Texas
Comm. Expires 04-28-2028
Notary ID 124907422

Notary Stamp/Seal

Vicki Resendez
Signature of Notary Public

Sylva Construction LLC

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 07/28/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER FEDERATED MUTUAL INSURANCE COMPANY HOME OFFICE: P.O. BOX 328 OWATONNA, MN 55060	CONTACT NAME: CLIENT CONTACT CENTER PHONE (A/C, No, Ext): 888-333-4949 FAX (A/C, No): 507-446-4664 E-MAIL ADDRESS: CLIENTCONTACTCENTER@FEDINS.COM

INSURERS AFFORDING COVERAGE	NAIC #
INSURER A: FEDERATED MUTUAL INSURANCE COMPANY	13935
INSURER B:	
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED
SYLVA CONSTRUCTION, LLC
819 W MAHAN ST
PORT LAVACA, TX 77979-3237

COVERAGES

CERTIFICATE NUMBER: 85 REVISION NUMBER: 0

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE / X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY / PRO-JECT / LOC OTHER:	N	N	1859147	05/01/2025	05/01/2026	EACH OCCURRENCE	$1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$100,000
							MED EXP (Any one person)	EXCLUDED
							PERSONAL & ADV INJURY	$1,000,000
							GENERAL AGGREGATE	$2,000,000
							PRODUCTS & COMP/OP AGG	$2,000,000
A	AUTOMOBILE LIABILITY X ANY AUTO OWNED AUTOS ONLY / SCHEDULED AUTOS HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY	N	N	1859147	05/01/2025	05/01/2026	COMBINED SINGLE LIMIT (Ea accident)	$1,000,000
							BODILY INJURY (Per Person)	
							BODILY INJURY (Per Accident)	
							PROPERTY DAMAGE (Per Accident)	
A	X UMBRELLA LIAB / X OCCUR EXCESS LIAB / CLAIMS-MADE DED / RETENTION	N	N	1859148	05/01/2025	05/01/2026	EACH OCCURRENCE	$5,000,000
							AGGREGATE	$5,000,000
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N ANY PROPRIETOR/PARTNER/ EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A	N	1859149	05/01/2025	05/01/2026	X PER STATUTE / OTHER	
							E.L EACH ACCIDENT	$1,000,000
							E.L DISEASE -EA EMPLOYEE	$1,000,000
							E.L DISEASE - POLICY LIMIT	$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

CALHOUN COUNTY 85 0
211 S ANN ST STE 301
PORT LAVACA, TX 77979-4249

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Nicholas R. Loewer

CONFLICT OF INTEREST QUESTIONNAIRE

FORM CIQ

For vendor doing business with local governmental entity

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. *See* Section 176.006(a-1), Local Government Code.

A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.

OFFICE USE ONLY
Date Received

1 **Name of vendor who has a business relationship with local governmental entity.**

SYLVA CONSTRUCTION LLC

2 ☐ **Check this box if you are filing an update to a previously filed questionnaire.** (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)

3 **Name of local government officer about whom the information is being disclosed.**

N/A

Name of Officer

4 **Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.**

N/A

A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?

☐ Yes ☐ No N/A

B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?

☐ Yes ☐ No N/A

5 **Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.**

N/A

6 ☐ Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).

7 Kim S Low 7/28/25

Signature of vendor doing business with the governmental entity — Date

Sylva Construction LLC

CERTIFICATION REGARDING DEBARMENT & SUSPENSION AND OTHER RESPONSIBILITY MATTERS

In accordance with the Executive Order 12549, the prospective primary participant certifies to the best of his / her knowledge and belief, that its principals:

a. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;

b. Have not within a three-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offence in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction or records, making false statements, or receiving stolen property;

c. Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in paragraph (1) (b) of this certification.

d. Have not within a three-year period preceding this application / proposal had one or more public transactions (federal, state, or local) terminated for cause of default.

e. Acknowledge that all sub-contractors selected for this project must be in compliance with paragraphs (1) (a – d) of this certification.

KIM S. LOW VICE PRESIDENT
Name and Title of Authorized Agent

7/29/25
Date

Kim S Low
Signature of Authorized Agent

_____ I am unable to certify to the above statements. My explanation is attached.

Sylva Construction LLC

Certification Regarding Lobbying

(To be submitted with each bid or offer exceeding $100,000)

The undersigned certifies, to the best of his or her knowledge and belief, that:

(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(b) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(c) The undersigned shall require that the language paragraph 1 and 2 of this anti-lobbying certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31, U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995).

The Contractor, Sylva Construction LLC, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.

Kim S Low

Signature of Contractor's Authorized Official

KIM S. LOW VICE PRESIDENT

Printed Name and Title of Contractor's Authorized Official

7/28/25

Date

Sylva Construction LLC

Approved by OMB

0348-0046

Disclosure of Lobbying Activities

Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352

(See reverse for public burden disclosure)

1. Type of Federal Action:

____ a. contract
b. grant
c. cooperative agreement
d. loan
e. loan guarantee
f. loan insurance

2. Status of Federal Action:

____ a. bid/offer/application
b. initial award
c. post-award

3. Report Type:

____ a. initial filing
b. material change

For material change only:

Year _______ quarter _______

Date of last report__________

4. Name and Address of Reporting Entity:

____ Prime ____ Subawardee

Tier______, if Known:

N/A

Congressional District, if known:

5. If Reporting Entity in No. 4 is Subawardee, Enter Name and Address of Prime:

Congressional District, if known:

6. Federal Department/Agency:

7. Federal Program Name/Description:

CFDA Number, *if applicable*: ______________

8. Federal Action Number, *if known:*

9. Award Amount, *if known:*

$

10. a. Name and Address of Lobbying Registrant *(if individual, last name, first name, MI):*

b. Individuals Performing Services *(including address if different from No. 10a) (last name, first name, MI):*

11. Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

Signature: ______________________________

Print Name:______________________________

Title:______________________________

Telephone No.: ______________ **Date:** _______

Federal Use Only

Authorized for Local Reproduction
Standard Form - LLL (Rev. 7-97)

Sylva Construction LLC

INSTRUCTIONS FOR COMPLETION OF SF-LLL, DISCLOSURE OF LOBBYING ACTIVITIES

This disclosure form shall be completed by the reporting entity, whether sub awardee or prime Federal recipient, at the initiation or receipt of a covered Federal action, or a material change to a previous filing, pursuant to title 31 U.S.C. section 1352. The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. Complete all items that apply for both the initial filing and material change report. Refer to the implementing guidance published by the Office of Management and Budget for additional information.

1. Identify the type of covered Federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal action.

2. Identify the status of the covered Federal action.

3. Identify the appropriate classification of this report. If this is a follow-up report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.

4. Enter the full name, address, city, State and zip code of the reporting entity. Include Congressional District, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be, a prime or subaward recipient. Identify the tier of the sub awardee, e.g., the first sub awardee of the prime is the 1st tier. Subawards include but are not limited to subcontracts, subgrants and contract awards under grants.

5. If the organization filing the report in item 4 checks "Sub awardee," then enter the full name, address, city, State and zip code of the prime Federal recipient. Include Congressional District, if known.

6. Enter the name of the federal agency making the award or loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.

7. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans, and loan commitments.

8. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e.g., Request for Proposal (RFP) number; Invitations for Bid (IFB) number; grant announcement number; the contract, grant, or loan award number; the application/proposal control number assigned by the Federal agency). Included prefixes, e.g., "RFP-DE-90-001."

9. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment for the prime entity identified in item 4 or 5.

10. (a) Enter the full name, address, city, State and zip code of the lobbying registrant under the Lobbying Disclosure Act of 1995 engaged by the reporting entity identified in item 4 to influence the covered Federal action.

(b) Enter the full names of the individual(s) performing services,and include full address if different from 10(a). Enter Last Name, First Name, and Middle Initial (MI).

11. The certifying official shall sign and date the form, print his/her name, title, and telephone number.

Sylva Construction LLC

HOUSE BILL 89 VERIFICATION FORM

Certification Required by Texas Government Code Section 2270.001

The 85th Texas Legislature approved new legislation, effective September 1, 2017, which amends Texas Local Government Code Section 1, Subtitle F, Title 10, Government Code by adding Chapter 2270 which states that a government entity may not enter into a contract (which includes contracts formed through purchase orders) with a company for goods or services unless the contract contains a written verification from the company that it:

1) Does not boycott Israel; and
2) Will not boycott Israel during the term of the contract

Pursuant to Section 2270.001, Texas Government Code:

1. "Boycott Israel" means refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes; and

2. "Company" means a for profit sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, or any limited liability company, including a wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of those entities or business associations that exist to make a profit.

I, (authorized official) Kim S. Low, do hereby verify the truthfulness and accuracy of the contents of the statements submitted on this certification under the provisions of Subtitle F, Title 10, Government Code Chapter 2270 and that the company named below:

1) Does not boycott Israel currently;
2) Will not boycott Israel during the term of the contract; and
3) Is not currently listed on the State of Texas Comptroller's Companies that Boycott Israel List located at https://comptroller.texas.gov/purchasing/publications/divestment.php

Sylva Construction LLC

Company Name

Kim S Low

Signature of Authorized Official

KIM S. LOW

Printed Name of Authorized Official

VICE PRESIDENT

Title of Authorized Official

7/28/25

Date

Sylva Construction LLC

RESIDENCE CERTIFICATION

Pursuant to Texas Government Code §2252.001 *et seq.*, as amended, Calhoun County requests Residence Certification. §2252.001 *et seq.* of the Government Code provides some restrictions on the awarding of governmental contract; pertinent provisions of §2252.001 are stated below:

Sec. 2252.001 (3) "Nonresident bidder" refers to a person who is not a resident.

(4) "Resident bidder" refers to a person whose principal place of business is in this state, including a contractor whose ultimate parent company or majority owner has its principal place of business in this state.

☐ I certify that ______________________ is a "Nonresident Bidder" of Texas
(Company Name)
as defined in Government Code §2252.001 and our principal place of business is

______________________.
(City and State)

☑ I certify that Sylva Construction LLC is a "Resident Bidder" of Texas as
(Company Name)
defined in Government Code §2252.001.

Kim S Low
Signature of Authorized Agent

KIM S. LOW VICE PRESIDENT
Printed Name and Title of Authorized Agent

7/28/25
Date

Sylva Construction LLC

< Entity Information

Check Entity Status

This tool allows you to check the status of your entity.

○ Search by Unique Entity ID/CAGE

○ Search entities pending Unique Entity ID assignment

Non-federal users: You may only check the status of entities linked to your SAM.gov account.

Unique Entity ID

FGHHZ5LLVZE8 ×

CAGE Code

Reset Search

Entity Information

SYLVA CONSTRUCTION, LLC Submitted Registration

Unique Entity ID
FGHHZ5LLVZE8

You submitted your registration on 2025-07-28. The IRS is validating your taxpayer information. CAGE will then assign or validate your CAGE code. This whole process can take up to 12 business days. We will send you an email when each review is complete.

ⓘ The entire registration process will take up to 12 business days to complete. The Federal Service Desk cannot provide further information about your registration unless at least 12 business days have passed since you submitted your registration.

More About the Entity Status Tracker

Getting Started with Registration

Entity Status Guide

Legend

What if my entity fails TIN validation?

What if my entity fails CAGE validation?

More Help

Validate Entity	**Get Unique Entity ID**	**Core Data**	**Assertions**
Completed	Completed	Completed	Not Required

Reps & Certs Not Required | **POCs** Completed | **Submit** Completed | **Processing** In Progress | **Active** Not Complete

More About the Entity Status Tracker

Getting Started with Registration

Entity Status Guide

Legend

What if my entity fails TIN validation?

What if my entity fails CAGE validation?

More Help

Feedback

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
SYLVA CONSTRUCTION LLC

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☑ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ P

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) ________

Exemption from FATCA reporting code (if any) ________

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
819 W. MAHAN ST.

6 City, state, and ZIP code
PORT LAVACA, TX 77979

Requester's name and address (optional)
CALHOUN COUNTY
202 S ANN ST, PORT LAVACA TX 77979
361-553-4610 FAX: 361-553-4614

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN,* later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
_ _ _ - _ _ - _ _ _ _

or

Employer identification number
47-2595673

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ Kim S Low Date ▶ 7/28/25

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

15

15. Discuss and take necessary action to renew aerobic septic system service contract for Six Mile Volunteer Fire Department with Victoria Precision Products and allow Commissioner Ronald Best to sign. (RB)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Ronald Best, Commissioner Pct 2
SECONDER:	David Hall, Commissioner Pct 1
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

Ronald Best

Calhoun County Commissioner, Precinct #2

5812 FM 1090 N
Port Lavaca, TX 77979

(361)552-9656
ronny.best@calhouncotx.org

August 14, 2025

Honorable Vern Lyssy
Calhoun County Judge
211 S. Ann
Port Lavaca, TX 77979

RE: AGENDA ITEM

Dear Judge Lyssy:

Please place the following item on the next Commissioners' Court Agenda

- Discuss and take necessary action to renew aerobic septic system service contract for Six Mile Volunteer Fire Department with Victoria Precision Products and allow Commissioner Ronald Best to sign.

Sincerely,

Ronald Best
RB/lj

Victoria Precision Products
P.O. Box 3902
Victoria, TX 77903

** This customer has chosen to Electronically Sign this contract.*

Phone: (361) 576-2383

www.victoriaprecision.com vpp1@tisd.net

Date Printed: 3/28/2025

Total Fee
$500.00

Customer ID: 1130

Site Address: 34 Royal Road, Port Lavaca, TX 77979

To: Calhoun Co Pct #2, Six Mile Fire Dept.
Attention: Vern Lyssy
5812 FM 1090
Port Lavaca, TX 77979

Area: 16N
Map Key: 16N

County: Calhoun

Main Phone
(361) 212-9656
Email: Lesa.Jurek@calhouncotx.org

Installed by: Kelli Coldewey, RS
Contract with: Victoria Precision Products
Treatment Type: Aerobic / Disposal: Surface Application
MFG: Ecological Tanks, Inc. / Brand: Aqua Aire / S#: AA061080
Disinfectant: Liquid Bleach

Install: 5/9/2017
Warranty End: 5/9/2019

Contract Period
5/9/2025
through
5/9/2026

Permit #: 2017-98
Agency: Victoria County Health Department
3 visits per year - one every 4 months

Terms of Maintenance Contract

1.) Three (3) inspections a year (at least one every four months). Inspections include adjustment and servicing of the mechanical, electrical and other applicable component parts to ensure proper function. This includes inspecting the control panel, air pumps, air filters and diffuser operation. Replacement/repair costs will be billed directly to the property owner. A Victoria Precision Products, Inc. employee will respond to a complaint within 48 hours.
2.) An effluent quality inspection consisting of a visual check for color, turbidity, scum overflow and examination for odors. A test for chlorine residual will be taken and reported as required by regulation.
3.) If any improper operation is observed, which cannot be corrected at the time of the service visit, you will be notified immediately in writing of the conditions and estimated date of correction.
4.) The property owner is responsible for maintaining a chlorine residual of at least 0.1mg/L in the treatment system. This can be accomplished by using chlorine (calcium hypochlorite) tablets for systems designed with a tablet chlorinator or liquid chlorine bleach for systems designed with a liquid chlorinator. Swimming pool tablets must not be used in the aerobic units designed for chlorine tablets because they cause corrosion of the components of the system. At the time of a service inspection, the service representative will inform the property owner if the chlorinator does not contain sufficient tablets or liquid chlorine (whichever is applicable) to effectively disinfect the wastewater.
5.) Any additional visits, inspections or sample collections required by specific County Agencies, the TCEQ or any other regulatory agency in your jurisdiction will not be covered by this policy. The required routine reporting of system operation and function to the local authority, as required by OSSF regulation, will be covered by this policy.

The Aerobic Owner's Manual must be strictly followed or warranties are subject to invalidation. This warranty is strictly limited to the above terms and does not include the cost of replacement components, chlorine or pumping of sludge build-up. The Maintenance Policy includes labor charges only for normal routine inspections and maintenance. **Additional service calls are not covered by this policy.** Service determined to be caused by abuse or neglect is not covered by this policy. Failure to pay for replacement components, not covered under a separate aerobic warranty, within thirty (30) days will void this contract.

The property owner agrees to provide Victoria Precision Products, Inc. with all gate combinations, keys, etc. necessary to gain access to the system for the purpose of conducting routine inspections or service calls prior to the start date of this contract and notify Victoria Precision Products, Inc. immediately if at any time gate combinations, keys, etc. change and provide the new combinations or keys. By signing this form, both Maintenance Provider and Property Owner agree to the terms of this policy. **If property is not accessible on any attempted inspection, a $125.00 re-inspection fee will be charged.**

Fees: Payable in advance of service:

Date: 8-18-25 Customer: Ronald B

Telephone #: Home Work Cell

Date: 8-18-25 Service Representative: Kelli Coldewey

E-Signed: Calhoun Co Pct #2, Six Mile Fire Dept. *

CERTIFICATE OF INTERESTED PARTIES

FORM 1295

Complete Nos. 1 - 4 and 6 if there are interested parties.
Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

OFFICE USE ONLY
CERTIFICATION OF FILING

Certificate Number:
2025-1351192

Date Filed:
08/18/2025

Date Acknowledged: 8/19/25 DRV

1 Name of business entity filing form, and the city, state and country of the business entity's place of business.

Victoria Precision Products, Inc
VICTORIA, TX United States

2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed.

Calhoun County

3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract.

1130
Maintenance contract for aerobic treatment system.

4

Name of Interested Party	City, State, Country (place of business)	Nature of interest (check applicable)	
		Controlling	Intermediary

5 Check only if there is NO Interested Party. [X]

6 UNSWORN DECLARATION

My name is Kelli Coldewey, and my date of birth is [redacted].

My address is [redacted], [redacted].
(city) (state) (zip code) (country)

I declare under penalty of perjury that the foregoing is true and correct.

Executed in Victoria County, State of Texa, on the 18 day of August, 20 25.
(month) (year)

Kelli Coldewey
Signature of authorized agent of contracting business entity
(Declarant)

16

16. Consider and take necessary action on Independent Audit Report for the year ended December 31, 2024 by Armstrong, Vaughan and Associates, P.C., Certified Public Accountants. (VLL)

Jacob with Armstrong, Vaughan & Associates, P.C. gave the report.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Joel Behrens, Commissioner Pct 3
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

Debbie Vickery

From:	candice.villarreal@calhouncotx.org (candice villarreal) <candice.villarreal@calhouncotx.org>
Sent:	Thursday, August 14, 2025 8:32 AM
To:	'Debbie Vickery'; 'vern lyssy'; jacob@avacpa.com; fraser@avacpa.com
Subject:	Agenda Item Request - Annual Audit Report
Follow Up Flag:	Follow up
Flag Status:	Completed

Please place the following item on the agenda for 8/20/25:

- Consider and take necessary action on Independent Audit Report for the year ended December 31, 2024 by Armstrong, Vaughan and Associates, P.C., Certified Public Accountants.

Note: Reports will be provided at the meeting.

Sincerely,

Candice Villarreal
Calhoun County Auditor
Calhoun County Auditor's Office
Port Lavaca, TX 77979
Phone (361)553-4611

Calhoun County Texas

CALHOUN COUNTY, TEXAS

ANNUAL
FINANCIAL REPORT

FISCAL YEAR ENDED
DECEMBER 31, 2024

DEPARTMENT ISSUING REPORT

Calhoun County Auditor's Office
Candice Villarreal, County Auditor

THE STATE OF TEXAS

COUNTY OF CALHOUN

CALHOUN COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2024

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FINANCIAL SECTION (Continued)

CALHOUN COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2024

PRINCIPAL OFFICIALS

COUNTY JUDGE...VERNON LYSSY

COMMISSIONER, PRECINCT 1 ....DAVID HALL

COMMISSIONER, PRECINCT 2 ....RONALD BEST

COMMISSIONER, PRECINCT 3 ....JOEL BEHRENS

COMMISSIONER, PRECINCT 4 ....GARY REESE

COUNTY AUDITOR .... CANDICE VILLARREAL

COUNTY TREASURER ....RHONDA KOKENA

ASSESSOR-COLLECTOR OF TAXES ....AZALIA BONUZ

COUNTY CLERK .... ANNA GOODMAN

DISTRICT CLERK...ANNA KABELA

SHERIFF .... BOBBIE VICKERY

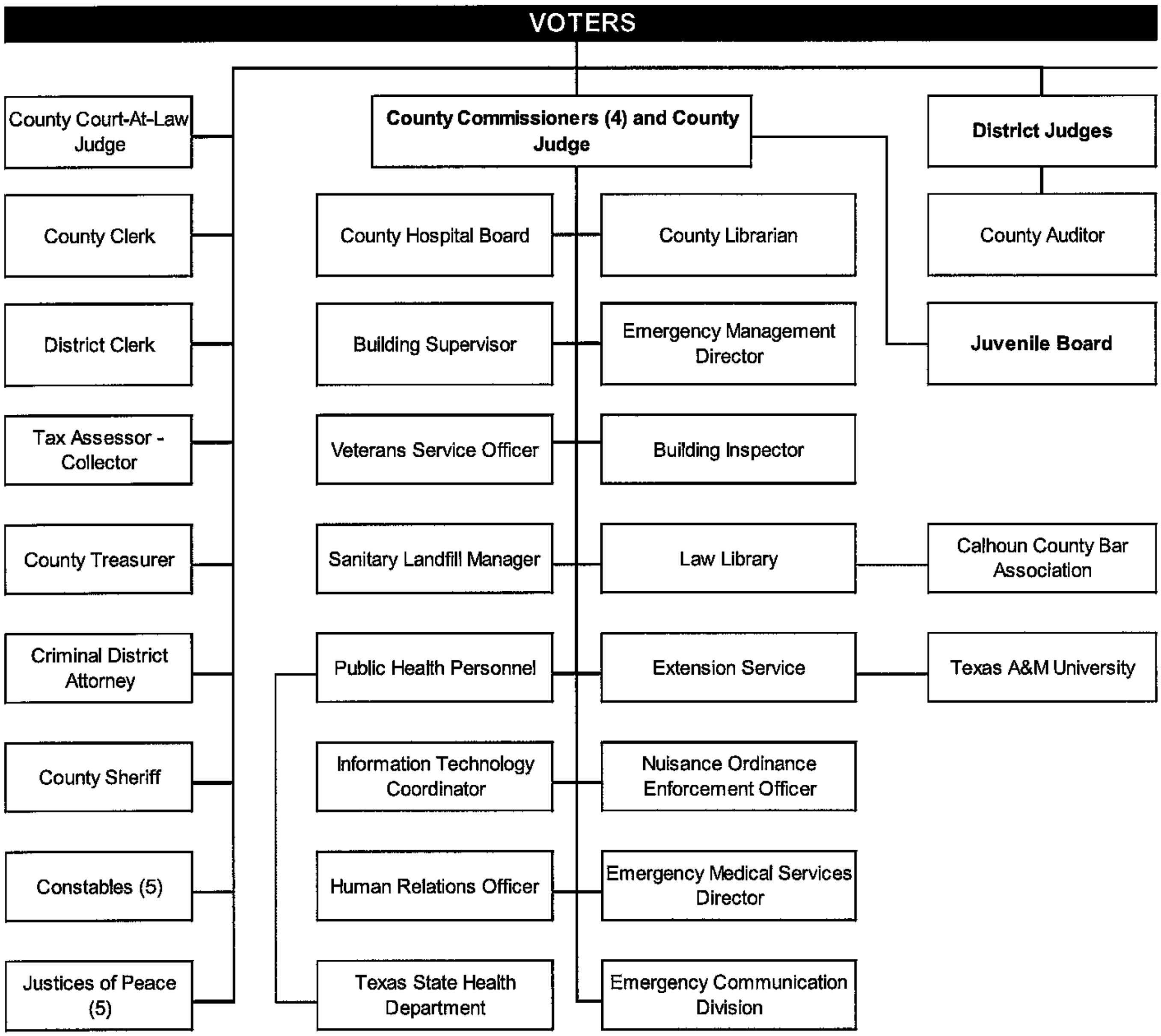
DISTRICT ATTORNEY.. SARA RODRIGUEZ

COUNTY COURT-AT-LAW JUDGE ....ALEX HERNANDEZ

OFFICIAL ISSUING REPORT

COUNTY AUDITOR

CALHOUN COUNTY ORGANIZATIONAL CHART



Armstrong, Vaughan & Associates, P. C.
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, the discretely presented component unit and the aggregate remaining fund information of Calhoun County, as of and for the year ended December 31, 2024 and the related notes to the financial statements, which collectively comprise Calhoun County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, the discretely present component unit and the aggregate remaining fund information, of Calhoun County, as of December 31, 2024 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

Basis for Opinions

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

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

941 West Byrd Blvd., Suite 101 • Universal City, Texas 78148
Phone: 210-658-6229 • Fax: 210-659-7611 • Email: info@avacpa.com • www.avacpa.com

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and GAGAS, we:

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

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

Other Matters

Required Supplementary Information

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

Other Supplementary Information

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

The comparative financial statements and combining non-major fund financial statements 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 are fairly stated.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a separate report dated August 19, 2025 on our consideration of Calhoun County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Calhoun County's internal control over financial reporting and compliance.

Armstrong, Vaughan & Associates, P.C.

Armstrong, Vaughan & Associates, P.C.
August 19, 2025

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, 2024. 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, 2024 by $110.3 million (net position), an increase from the previous year of 8.3%.

- The total assets and deferred outflows of resources of Medical Memorial Center exceeded the liabilities and deferred inflows of resources at December 31, 2024 by $15.4 million (net position), a decrease from the previous year of 8.5%.

- During the year, the County's expenses were $32.9 million, which was $8.4 million less than the $41.3 million generated in taxes and other revenues for governmental activities.

- Total revenue from all sources was $41.3 million. The primary revenue sources for governmental activities were property (ad valorem) taxes ($26.1 million), sales tax ($2.7 million), capital and operating grants and contributions ($6.6 million), and charges for services ($4.6 million). These four revenue sources accounted for 63.2%, 6.6%, 15.9%, and 11.2% respectively, or 96.9% of total governmental activities revenues.

- Total expenses for governmental activities were $32.9 million. The largest functional expenses were public safety ($8.97 million), public facilities ($4.43 million), health & welfare ($4.23 million), and roads & bridges ($3.6 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 $33.5 million, an increase of $1.2 million from December 31, 2023.

- Of the total fund balance for General Fund ($33.5 million), the unassigned fund balance of $24.3 million equals 77.3% of the fiscal year 2024 total general fund balance. Commissioner's Court assigned $4.0 million or 12.0% of total fund balance for a $4 million line of credit to the Memorial Medical Hospital (component unit).

- The County's Hospital Construction Fund reported a fund balance of $30.3 million, all of which is restricted. This is a new fund that is attributable to the issuance of Certificates of Obligation.

- At December 31, 2024, the County's nonmajor funds reported a fund balance of $11.6 million, a decrease of $54 thousand from December 31, 2023.

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.

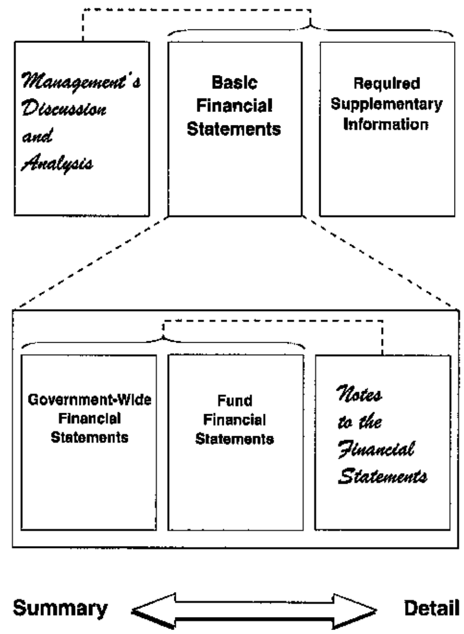
- *The governmental funds* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.

- *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 $125.6 million at December 31, 2024. (See Table A-1).

Table A-1
Calhoun County's Net Position

	Governmental Activities			Discretely Presented Component Unit		
	2024	2023	% Change	2024	2023	% Change
ASSETS						
Cash and Cash Equivalents	$ 43,019,640	$ 42,111,463	2.2%	$ 8,539,607	$ 6,324,753	35.02%
Receivables (Net of Allowance)	16,593,172	14,934,999	11.1%	24,223,289	23,226,627	4.29%
Due from Others	2,127,254	2,884,185	-26.2%	-	-	0.0%
Inventories	673,170	670,798	0.4%	-	-	0.0%
Prepaid Items and Other Current Assets	476,632	410,170	16.2%	4,019,388	4,813,189	-16.49%
Notes Receivable - Component Unit	4,000,000	2,100,000	90.5%	-	-	0.0%
Restricted Cash and Cash Equivalents	47,954,942	16,414,849	192.1%	-	-	0.0%
Capital Assets (Net of Accumulated Depreciation)	59,377,912	54,276,084	9.4%	6,034,685	6,613,584	-8.75%
Net Pension Asset	864,125	-	100.0%	-	-	0.0%
TOTAL ASSETS	175,086,847	133,802,548	30.2%	42,816,969	40,978,153	4.49%
DEFERRED OUTFLOWS OF RESOURCES	1,779,958	3,374,267	-47.2%	1,823,986	2,919,509	-37.52%
LIABILITIES						
Accounts Payable	1,168,556	930,788	25.5%	20,207,430	18,175,075	11.18%
Accrued and Other Liabilities	662,152	800,463	-17.3%	2,365,301	2,865,013	-17.44%
Due to Others	2,001,782	2,023,026	-1.1%	-	-	0.0%
Interest Payable	338,158	14,864	2175.0%	-	-	0.0%
Unearned Revenue	143,397	1,588,016	-90.97%	1,660,727	491,905	237.61%
Lease Liabilitiy Due in One Year	-	-		4,644	159,292	-97.08%
Lease Liability Due in More Than One Year	-	-		46,788	-	100.0%
Due Within One Year	241,730	646,909	-62.6%	4,000,000	2,100,000	90.48%
Due in More Than One Year	30,668,995	686,718	4366.0%	-	-	0.0%
Net Pension Liability	-	1,803,402	100.0%	933,623	3,296,165	-71.68%
TOTAL LIABILITIES	35,224,770	8,494,186	314.7%	29,218,513	27,087,450	7.87%
DEFERRED INFLOWS OF RESOURCES	31,925,280	26,818,152	19.0%	71,407	28,917	146.94%
NET POSITION:						
Net Investment in Capital Assets	28,764,966	53,241,349	-46.0%	5,983,253	6,401,444	-6.53%
Restricted Net Position	43,556,736	12,089,314	260.3%	-	-	0.0%
Unrestricted Net Position	37,395,053	36,533,814	2.4%	9,367,782	10,379,851	-9.8%
TOTAL NET POSITION	$ 109,716,755	$ 101,864,477	7.7%	$ 15,351,035	$ 16,781,295	-8.5%

The County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $110.3 million at the close of the current fiscal year. Of this amount, $28.8 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.

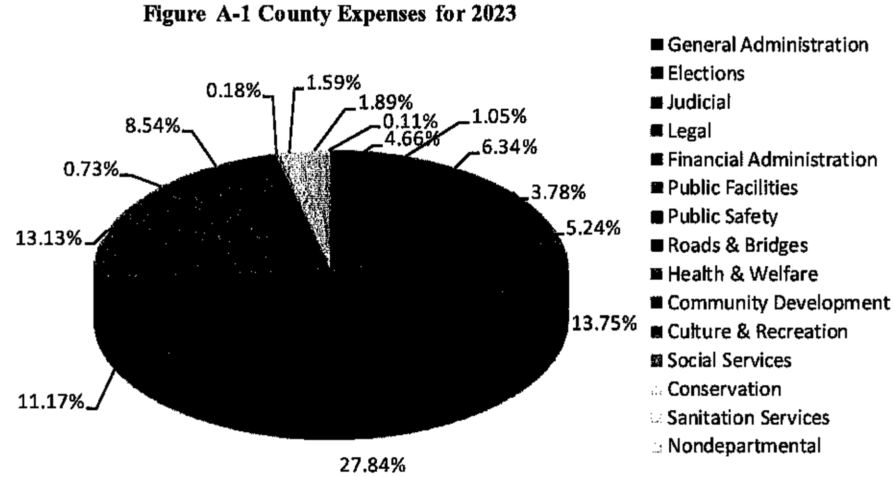
Statement of Activities

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

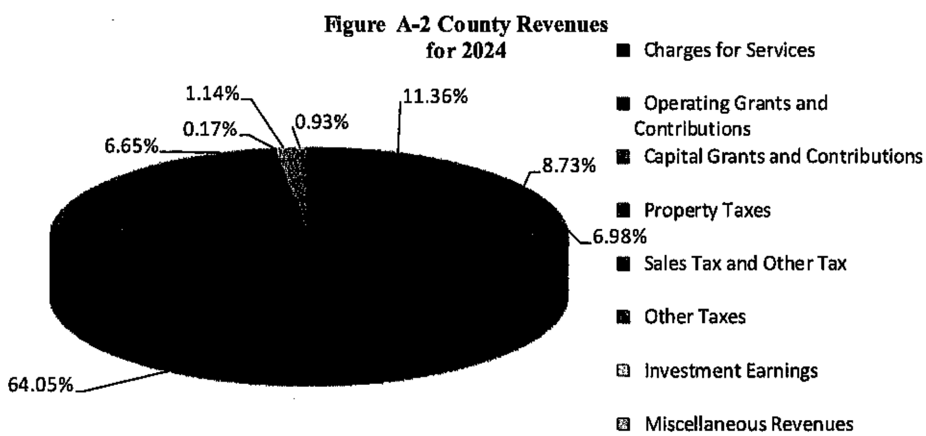
Table A-2
Changes in Calhoun County's Net Position

	Governmental Activities			Discretely Presented Component Unit		
	2024	2023	% Change	2024	2023	% Change
Revenues						
Program Revenues:						
Charges for Services	$ 4,633,210	$ 4,020,255	15.2%	$ 114,498,928	$ 121,174,051	-5.5%
Operating Grants and Contributions	3,558,971	2,993,274	18.9%	-	1,466,462	-100.0%
Capital Grants and Contributions	2,846,778	2,296,573	24.0%	237,847	75,000	217.1%
General Revenues:						
Property Taxes	26,121,918	24,945,761	4.7%	-	-	0.0%
Sales Tax and Other Tax	2,710,949	3,576,031	-24.2%	-	-	0.0%
Other Taxes	67,776	59,881	13.2%	-	-	0.0%
Investment Earnings	465,552	394,025	18.2%	231,633	188,845	22.66%
Miscellaneous Revenues	379,482	413,289	-8.2%	-	-	0.0%
Total Revenues	40,784,636	38,699,089	5.4%	114,968,408	122,904,358	-6.5%
Expenses:						
General Administration	1,506,692	2,543,681	-40.8%	-	-	0.0%
Elections	339,143	339,278	0.0%	-	-	0.0%
Judicial	2,045,122	2,224,689	-8.1%	-	-	0.0%
Legal	1,217,621	1,030,139	18.2%	-	-	0.0%
Financial Administration	1,688,612	1,592,461	6.0%	-	-	0.0%
Public Facilities	4,432,427	2,936,060	51.0%	-	-	0.0%
Public Safety	8,976,474	6,652,315	34.9%	-	-	0.0%
Roads & Bridges	3,603,066	7,098,078	-49.2%	-	-	0.0%
Health & Welfare	4,233,572	3,933,525	7.6%	-	-	0.0%
Community Development	234,602	241,451	-2.8%	-	-	0.0%
Culture & Recreation	2,752,680	2,475,791	11.2%	-	-	0.0%
Social Services	56,778	54,510	4.2%	-	-	0.0%
Conservation	512,776	25,373	1921.0%	-	-	0.0%
Sanitation Services	609,812	698,180	-12.7%	-	-	0.0%
Nondepartmental	35,814	-	100.0%	-	-	0.0%
Interest & Fiscal Charges	687,167	26,099	2532.9%	-	-	0.0%
Memorial Medical Center	-	-	0.0%	116,398,668	124,408,011	-6.4%
Total Expenses	32,932,358	31,871,630	3.3%	116,398,668	124,408,011	-6.4%
Increase (Decrease) in Net Position	7,852,278	6,827,459	15.0%	(1,430,260)	(1,503,653)	-4.9%
Net Position, Beginning of Year	101,864,477	95,037,018	7.2%	16,781,295	18,284,948	-8.2%
Net Position, End of Year	$ 109,716,755	$ 101,864,477	7.7%	$ 15,351,035	$ 16,781,295	-8.5%

Expenses. The total cost of all programs and services was $32.9 million (see Figure A-3).



- 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.



Revenues. The County's total revenues were $41.3 million. A significant portion, 69.9%, of the County's revenue comes from taxes, including primarily property tax and sales tax. (See Figure A-4.) Other revenue sources include 11.2% from charges for services, with 9.0% from operating grants and contributions and 6.8% from capital 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 $32.9 million.
- However, the amount that our taxpayers paid for these activities through property taxes was $26.1 million and $2.7 million through sales tax.
- The cost paid by those who directly benefited from the programs was $4.6 million.
- The total received by the County for operating grants and contributions and capital grants and contributions was $6.6 million.

Table A-3

Net Cost of Selected County Functions

	Total Cost of Services		Net Cost of Services	
	2024	2023	2024	2023
General Administration	$ 1,506,692	$ 2,543,681	$ (167,445)	$ (1,796,429)
Elections	339,143	311,963	(313,491)	(307,351)
Judicial	2,045,122	1,950,478	(1,366,358)	(1,640,776)
Legal	1,217,621	874,781	(1,007,441)	(997,629)
Financial Administration	1,688,612	1,429,296	(1,244,389)	(1,167,955)
Public Facilities	4,432,427	5,547,990	(1,812,753)	(867,476)
Public Safety	8,976,474	7,330,846	(6,904,173)	(4,929,836)
Roads & Bridges	3,603,066	2,887,124	(2,774,027)	(5,912,216)
Health & Welfare	4,233,572	3,868,692	(1,962,590)	(1,965,395)
Community Development	234,602	214,938	(234,602)	(241,451)
Culture & Recreation	2,752,680	2,212,543	(2,433,719)	(2,139,764)
Social Services	56,778	51,224	(56,778)	(54,510)
Conservation	512,776	7,750	(328,845)	138,413
Sanitation Services	609,812	1,039,797	(563,807)	(653,054)
Nondepartmental	35,814	-	(35,814)	-

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 $75.5 million, an increase of $31.5 million in comparison with the prior year. The increase can be attributed to the increases in ad valorem taxes, sales taxes, charges for services, and issuance of Certificates of Obligation..

The County's major governmental funds are the General Fund and Hospital Improvement Fund.

General Fund - The General Fund is the chief operating fund of the County. The total fund balance for general fund was $33.5 million with the unassigned fund balance of the General Fund at $24.3 million.

Hospital Improvement Fund – The Hospital Improvement Fund is a capital project fund for the maintenance and improvement of the Memorial Medical Center. The total fund balance was $32.6 million, all of which is restricted for hospital improvements.

As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balances to total general fund expenditures. Unassigned fund balance for fiscal year 2024 represents 77.3% 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 $795 thousand or about 2.5% over the prior year. This was mainly caused by increases in expenditures in public safety ($881 thousand).

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2024, the County had invested $59.4 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 $2.3 million or 4.0% percent more than last year.

Table A-4
County's Capital Assets

	Governmental Activities		Discretely Presented Component Unit	
	2024	2023	2024	2023
Land	$ 8,870,194	$ 8,864,167	$ 461,793	$ 461,793
Infrastructure	24,764,591	23,723,033	-	-
Buildings and Improvements	24,885,756	24,851,747	13,859,480	13,680,566
Improvements Other Than Buildings	17,358,927	15,027,330	-	-
Furniture, Fixtures, and Equipment	30,740,620	29,078,395	12,109,808	11,911,210
Construction In Progress	9,834,441	6,499,352	98,088	129,338
Lease Assets	-	-	188,742	188,742
Totals at Historical Cost	116,454,529	108,044,024	26,717,911	26,371,649
Total Accumulate Depreciation	(57,076,617)	(53,767,940)	(20,683,226)	(19,758,065)
Net Capital Assets	$ 59,377,912	$ 54,276,084	$ 6,034,685	$ 6,613,584

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 $27.6 million in bonds and notes outstanding as shown in Table A-5.

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

Table A-5
County's Long Term Debt

	Governmental Activities		Discretely Presented Component Unit	
	2024	2023	2024	2023
Refunding Bond, Series 2010	$ -	$ 495,000	$ -	$ -
Refunding Bond, Series 2012	27,280,000	-	-	-
Non-Interest Bearing Note Payable	-	-	4,000,000	2,100,000
Notes Payable	290,632	517,916	-	-
Total Outstanding Debt	$ 27,570,632	$ 1,012,916	$ 4,000,000	$ 500,000

Bond Ratings

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

Budgetary Highlights

The County revised its original budget for the general fund several times to adjust for changes resulting in an overall increase of $65 thousand in revenues and decrease of $350.3 thousand in expenses. As part of the budget revisions, increases were made to property tax and decreases were made to various expenditures as priorities shifted. Overall, the County saw an increase in fund balance due to higher than budgeted taxes and charges for services and lower than anticipated public safety, health & welfare, and general administration expenditures.

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 2024 property tax rate adopted by the Commissioners Court, $.6222 per hundred dollar valuation, was an increase of .0621 from the 2023 tax rate. The total tax levy for the 2025 fiscal year was $32.04 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 2025 budget to $38.6 million from $35.5 million in the 2024 budget. This is an 8.7% increase. The largest increases are to employee salaries.

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

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

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

For additional information on the Memorial Medical Center please contact:

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

BASIC FINANCIAL STATEMENTS

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

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

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

CALHOUN COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2024

	Primary Government	Component Unit
	Governmental Activities	Memorial Medical Center
ASSETS		
Cash and Cash Equivalents	$ 43,019,640	$ 8,539,607
Receivables (Net of Allowance for Uncollectibles)	16,593,172	24,223,289
Due from Others	2,127,254	-
Inventories	673,170	-
Prepaid Items and Other Current Assets	476,632	4,019,388
Notes Receivable - Component Unit	4,000,000	-
Restricted Assets:		
Cash and Cash Equivalents	47,954,942	-
Capital Assets (Net of Accumulated Depreciation)		
Land	8,870,194	461,793
Construction in Progress	9,834,441	98,088
Buildings	13,014,761	3,040,552
Improvements Other than Buildings	8,005,327	-
Furniture, Fixtures and Equipment	11,836,145	2,426,702
Infrastructure	7,817,044	-
Net Pension Asset	864,125	-
Lease Assets	-	7,550
TOTAL ASSETS	175,086,847	42,816,969
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows - Pension Related	1,779,958	1,823,986
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ 1,779,958	$ 1,823,986

See accompanying notes to basic financial statements.

CALHOUN COUNTY, TEXAS
STATEMENT OF NET POSITION (CONTINUED)
DECEMBER 31, 2024

	Government	Unit
	Governmental Activities	Memorial Medical Center
LIABILITIES		
Accounts Payable	$ 1,168,556	$ 20,207,430
Accrued and Other Liabilities	662,152	2,365,301
Due to Others	2,001,782	-
Interest Payable	338,158	-
Unearned Revenue and Refundable Advances	143,397	1,660,727
Noncurrent Liabilities:		
Lease Liabilitiy Due in One Year	-	4,644
Lease Liability Due in More Than One Year	-	46,788
Due in One Year	241,730	4,000,000
Due in More Than One Year	30,668,995	-
Net Pension Liability	-	933,623
TOTAL LIABILITIES	35,224,770	29,218,513
DEFERRED INFLOWS OF RESOURCES		
Property Taxes Levied For Future Periods	31,412,035	-
Deferred Inflows - Pension Related	513,245	71,407
TOTAL DEFERRED INFLOWS OF RESOURCES	31,925,280	71,407
NET POSITION:		
Net Investment in Capital Assets	28,764,966	5,983,253
Restricted For:		
Debt Service	1,868,511	-
Special Revenues	6,796,571	-
Capital Projects	34,891,654	-
Unrestricted	37,395,053	9,367,782
TOTAL NET POSITION	$ 109,716,755	$ 15,351,035

See accompanying notes to basic financial statements.

CALHOUN COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

		Program Revenues		
Functions and Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Administration	$ (1,506,692)	$ 322,417	$ 1,008,987	$ 7,843
Elections	(339,143)	25,652	-	-
Judicial	(2,045,122)	558,402	120,362	-
Legal	(1,217,621)	13,051	197,129	-
Financial Administration	(1,688,612)	444,223	-	-
Public Facilities	(4,432,427)	71,239	87,705	2,460,730
Public Safety	(8,976,474)	485,649	1,383,068	203,584
Roads & Bridges	(3,603,066)	224,150	435,638	169,251
Health & Welfare	(4,233,572)	2,137,576	133,406	-
Community Development	(234,602)	-	-	-
Culture & Recreation	(2,752,680)	304,846	8,745	5,370
Social Services	(56,778)	-	-	-
Conservation	(512,776)	-	183,931	-
Sanitation Services	(609,812)	46,005	-	-
Nondepartmental	(35,814)	-	-	-
Interest & Fiscal Charges	(687,167)	-	-	-
Total Governmental Activities	$ (32,932,358)	$ 4,633,210	$ 3,558,971	$ 2,846,778
Component Unit:				
Memorial Medical Center	$(116,398,668)	$ 114,498,928	$ -	$ 237,847
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	
Primary Government	Component Unit
Governmental Activities	Memorial Medical Center
$ (167,445)	
(313,491)	
(1,366,358)	
(1,007,441)	
(1,244,389)	
(1,812,753)	
(6,904,173)	
(2,774,027)	
(1,962,590)	
(234,602)	
(2,433,719)	
(56,778)	
(328,845)	
(563,807)	
(35,814)	
(687,167)	
(21,893,399)	
	$ (1,661,893)
26,121,918	-
2,710,949	-
67,776	-
465,552	231,633
379,482	-
29,745,677	231,633
7,852,278	(1,430,260)
101,864,477	16,781,295
$ 109,716,755	$ 15,351,035

CALHOUN COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	General Fund	Hospital Construction Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	$ 29,020,304	$ -	$ 13,999,336	$ 43,019,640
Receivables (Net of Allowance for Uncollectibles):				
Taxes	10,050,253	-	728,378	10,778,631
Accounts	5,479,386	-	335,155	5,814,541
Due from Others	1,516,294	-	610,960	2,127,254
Due from Other Funds	2,263,795	-	29,700	2,293,495
Notes Receivable - Component Unit	4,000,000	-	-	4,000,000
Inventories	673,170	-	-	673,170
Prepaid Items and Other Current Assets	474,757	-	1,875	476,632
Restricted Assets:				
Cash and Cash Equivalents	16,286,717	30,297,314	1,370,911	47,954,942
TOTAL ASSETS	$ 69,764,676	$ 30,297,314	$ 17,076,315	$ 117,138,305
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
Liabilities:				
Accounts Payable	$ 647,125	$ -	$ 521,431	$ 1,168,556
Accrued and Other Liabilities	659,450	-	2,702	662,152
Unearned Revenue	-	-	143,481	143,481
Due to Other Funds	-	-	2,293,495	2,293,495
Due to Others	1,937,888	-	63,894	2,001,782
Total Liabilities	3,244,463	-	3,025,003	6,269,466
Deferred Inflows of Resources				
Deferred Revenues	33,536,927	-	2,415,176	35,952,103
Total Deferred Inflows of Resources	33,536,927	-	2,415,176	35,952,103
Fund Balances:				
Non-spendable	5,147,927	-	1,875	5,149,802
Restricted	-	30,297,314	11,517,471	41,814,785
Committed	4,000,000	-	116,790	4,116,790
Unassigned Fund Balance	23,835,359	-	-	23,835,359
Total Fund Balances	32,983,286	30,297,314	11,636,136	74,916,736
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 69,764,676	$ 30,297,314	$ 17,076,315	$ 117,138,305

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, 2024

TOTAL FUND BALANCE - TOTAL GOVERNMENTAL FUNDS		$ 74,916,736
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.		59,377,912
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		4,540,152
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	(297,779)	
Bonds, Notes Payable and Premium Payable	(30,612,946)	(30,910,725)
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 Asset	864,125	
Deferred Inflows - Pension Related	(513,245)	
Deferred Outflows - Pension Related	1,779,958	2,130,838
Accrued interest payable on long-term-bonds is not due and payable in the current period and, therefore, not reported in the funds.		(338,158)
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		$ 109,716,755

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, 2024

	General Fund	Hospital Construction Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Taxes:				
Ad Valorem Taxes	$25,543,762	$ -	$ 515,923	$26,059,685
Sales Taxes	2,710,949	-	-	2,710,949
Other Taxes	81,064	-	-	81,064
Intergovernmental	649,216	-	4,421,154	5,070,370
Charges for Service	2,619,306	-	394,932	3,014,238
Permits & Licenses	19,458	-	262,377	281,835
Fines & Forfeitures	164,340	-	123,256	287,596
Interest	121,286	297,314	47,011	465,611
Gifts & Contributions	820,856	-	407,362	1,228,218
Lease Income	38,009	-	21,320	59,329
Miscellaneous	186,161	-	316,938	503,099
TOTAL REVENUES	32,954,407	297,314	6,510,273	39,761,994
EXPENDITURES				
Current:				
General Administration	3,034,064	-	68,025	3,102,089
Elections	315,093	-	23,627	338,720
Judicial	2,162,730	-	31,695	2,194,425
Legal	1,271,406	-	33,958	1,305,364
Financial Administration	1,728,853	-	-	1,728,853
Public Facilities	1,308,692	-	702,970	2,011,662
Public Safety	8,379,903	-	1,509,002	9,888,905
Roads & Bridges	7,087,322	-	997,909	8,085,231
Health & Welfare	4,576,922	-	841,067	5,417,989
Community Development	246,263	-	-	246,263
Culture and Recreation	803,130	-	539,343	1,342,473
Social Services	58,241	-	-	58,241
Conservation	7,750	-	1,136,208	1,143,958
Sanitation Services	169,198	-	-	169,198
Nondepartmental	65,237	-	1,208,588	1,273,825
Debt Service:				
Principal	224,811	-	495,000	719,811
Interest and Fiscal Charges	28,493	322,314	20,152	370,959
TOTAL EXPENDITURES	31,468,108	322,314	7,607,544	39,397,966
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 1,486,299	$ (25,000)	$ (1,097,271)	$ 364,028

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, 2024

	General Fund	Nonmajor Governmental Funds	Nonmajor Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)				
Transfers In	$ 600,000	$ -	$ 1,937,476	$ 2,537,476
Transfers Out (Uses)	(1,643,036)	-	(894,440)	(2,537,476)
Insurance Proceeds	126,282	-	-	126,282
Proceed from Bond Issuance	-	30,322,314	-	30,322,314
Proceeds from Sale of Capital Assets	133,363	-	-	133,363
TOTAL OTHER FINANCING SOURCES (USES)	(783,391)	30,322,314	1,043,036	30,581,959
Net Change in Fund Balance	702,908	30,297,314	(54,235)	30,945,987
Fund Balances at Beginning of Year	32,280,378	-	11,690,369	43,970,747
Fund Balances at End of Year	$32,983,286	$30,297,314	$11,636,134	$74,916,734

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, 2024

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS		$ 30,945,987
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	8,838,962	
Current Period Depreciation	(3,676,891)	5,162,071
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.		(60,243)
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	159,618	
EMS Receivables	433,132	
Change in Property Taxes Receivable Not Collected within 60 Days of Year End	33,551	626,301
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	722,284	
Amortization of Loss Refunding	(17,215)	
Amortization of Bond Premium	21,819	
Proceeds from Bond Issuance	(30,322,314)	(29,595,426)
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	1,113	
Accrued Interest on Bond	(323,294)	(322,181)
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 the actuarially determined contributions exceeded pension expense.		1,095,769
CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES		$ 7,852,278

See accompanying notes to basic financial statements.

CALHOUN COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2024

	Custodial Funds
ASSETS	
Cash and Investments	$ 1,294,426
Receivables (Net of Allowances for Uncollectibles):	
Accounts	524
Accounts Receivable - County	8,374
Due from Others	3,653
TOTAL ASSETS	$ 1,306,977
LIABILITIES	
Accounts Payable	$ 62,021
Accounts Payable - County	81,243
Due to Other Governments	33,293
Due to Others	956,547
TOTAL LIABILITIES	$ 1,133,104
FUND BALANCE	
Restricted for:	
Individuals, Organizations and Other Governments	173,873
TOTAL LIABILITIES & FUND BALANCE	$ 1,306,977

See accompanying notes to basic financial statements.

CALHOUN COUNTY, TEXAS
STATEMENT OF ADDITIONS AND DEDUCTIONS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Custodial Funds
ADDITIONS	
Court Deposits Held for Others	$ 341,439
Property Seizures	79,383
Property Tax Collections for Other Governments	7,053,979
Commissions for Commisary Sales for the Benefit of Inmates	30,457
Deposits held on Behalf of Inmates	150,088
Deposits held on Behalf of Probation Departments	11,202
HOT Check Payments and Prosecutor Fees	230
Other Additions	38,490
TOTAL ADDITIONS	7,705,268
DEDUCTIONS	
Court Related Distributions	1,070,376
Property Tax Distributions to Other Governments	7,195,701
Jail Commissary Purchases for the Benefit of Inmates	164,418
Inmate Purchases	17,378
Hot Check Distributions	308
Property Seizure Refunds and Forfeitures	45,078
Other Distributions	119,357
TOTAL DEDUCTIONS	8,612,616
Net Increase in Fiduciary Net Position	(907,348)
BEGINNING NET POSITION	1,081,221
ENDING NET POSITION	$ 173,873

See accompanying notes to basic financial statements.

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.

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 and Hospital Improvement Fund meet 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 statement's 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.

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.

The Hospital Construction Fund is a capital project fund of the County. The Hospital Construction Fund is used to account for financial resources restricted for the large scale improvement of the Memorial Medical Center through debt funding. Primary expenditures are for capital outlay.

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 custodial funds. Custodial funds do not involve a formal trust agreement. Custodial 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.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. CASH AND INVESTMENTS (Continued)

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 County's position in each pool is the same as the net asset value of the pool shares

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 credit losses.

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.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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:

	Life in years	
Capital Asset Class	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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

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.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

13. LONG-TERM OBLIGATIONS (Continued)

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 (asset), 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.

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).

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. FUND EQUITY (Continued)

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

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

16. NET POSITION

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

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 2023 financial statements to conform to the 2024 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.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

19. MMC – NET PATIENT SERVICE REVENUE (Continued)

The medical Center has agreements with third-party payors that provide for payments to the Medical Center at amounts different from its established rates.

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 58% and 69% percent of net patient service revenue is from participation in the Medicare and state sponsored Medicaid programs for the years ended December 31, 2024 and 2023, 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.

20. MMC – NURSING HOME REVENUE

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 nine nursing homes. The lease agreements call for annual payments approximating $7.55 million and $8.0 million as of December 31, 2024 and 2023, respectively. The leases expire in August 2024 or August 31, 2025 and are cancelable with a written notice within 60 days of the expiration date. Due to the cancelable terms of the lease agreements, the leases are not subject to accounting under GASB 87.

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.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

20. MMC – NURSING HOME REVENUE (Continued)

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, 2024 and 2023 the MMC recorded prepaid expenses under the program of approximately $1.75 million and $2.65 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, 2024 and 2023, revenues recognized under this program, net of any IGT and facility operator payments) were approximately $1.25 million and $2.84 million, respectively.

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.

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, 2023. 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, 2022, CMS approved an extension of the Waiver for an additional 10-year period through September 30, 2030, made changes to other funding programs and created new funding programs to reflect CMS policy changes. On April 16, 2021, CMS rescinded the extension approval citing an improper exemption from the public notice and comment process originally granted. In April 2022, CMS rescinded its April 16, 2021 letter, effectively approving the Waiver extension through September 30, 2032. On March 2023, CMS approved certain directed payment programs, including the Comprehensive Hospital Increased Reimbursement Program (CHIRP), for the period of September 1, 2022 to August 31, 2023. CHRIP replaces and expands the funding pool available under the Uniform Hospital Rate Increase Program (UHRIP). The MMC has not yet determined the estimated benefit of the CHIRP.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

21. SUPPLEMENTAL MEDICAID FUNDING REVENUE (Continued)

Total funding received through the Texas Medicaid supplemental funding programs, exclusive of CHIRP and UHRIP, was approximately $2.02 million and $2.74 million for the years ended December 31, 2024 and 2023, respectively.

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

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

22. MMC – GRANTS AND CONTRIBUTIONS

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

23. MMC – CHARITY CARE

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

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.

25. ADOPTION OF GASB STATEMENT NO. 101

During the year ended December 31, 2024, the County implemented GASB Statement No. 101, Compensated Absences. The Statement established new requirements for accounting and financial reporting of Compensated Absences. The implementation and adoption of GASB Statement No. 101 did not have a material or significant impact on the financial statements.

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, 2024, the County and MMC's deposits and investments were as follows:

	County	MMC
Cash	$ 68,676,565	$ 8,539,607
Certificates of Deposit	23,592,443	-
	$ 92,269,008	$ 8,539,607

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 principal 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, 2024, the government's deposits were fully collateralized.

Custodial Credit Risk - Investment. For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of December 31, 2024, the County's investments were held entirely in certificates of deposit at financial institutions.

As of December 31, 2024, the County had $50.2 million in restricted cash and cash equivalents. $1.0 million of this money represents funds held to pay for the County's annual debt service obligations. $16.6 million represents property taxes collected in advance to fund the 2024 budget. The remaining $32.6 million is bond proceeds held for capital projects at the Memorial Medical Center.

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	$ 10,579,214	$ 766,713	$ 11,345,927	$ -
Less: Allowance for Credit Losses	(528,961)	(38,335)	(567,296)	-
Court Fines and Receivables	5,477,207	781,022	6,258,229	-
Less: Allowance for Credit Losses	(1,871,353)	(445,867)	(2,317,220)	-
EMS Receivables	8,015,376	-	8,015,376	-
Less: Allowance for Credit Losses	(6,216,002)	-	(6,216,002)	-
Patient Accounts	-	-	-	8,291,874
Less: Allowance for Credit Losses	-	-	-	(5,208,000)
Nursing Home Residents	-	-	-	19,531,830
Less: Allowance for Credit Losses	-	-	-	(2,526,000)
Other Receivables	74,158	-	74,158	4,133,585
Due From Others	1,516,294	610,960	2,127,254	-
Net Total Receivables	$ 17,045,933	$ 1,674,493	$ 18,720,426	$ 24,223,289

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	$ 18,636,995	$ 2,060,410	$ 20,697,405
Delinquent Property Taxes	11,063,183	19,699	11,082,882
Court Fines	1,886,042	335,067	2,221,109
EMS Charges	1,799,374	-	1,799,374
Other Revenues	151,333	-	151,333
	$ 33,536,927	$ 2,415,176	$ 35,952,103

NOTE E – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at December 31, 2024 consisted of the following:

Due From Other Funds	Due To Other Funds	Amount	Purpose
Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	29,640	
Nonmajor Capital Projects Funds	Nonmajor Special Revenue Funds	60	
Nonmajor Special Revenue Funds	General Fund	192,459	Fund Capital Projects
Nonmajor Capital Projects Funds	General Fund	2,071,336	Fund Capital Projects
		$ 2,293,495	

Interfund transfers at December 31, 2024 consisted of the following:

Transfers In	Transfers Out	Amount	Purpose
General Fund	Nonmajor Special Revenue Funds	$ 600,000	Transfer to Supplement Operations
Nonmajor Special Revenue Funds	General Fund	102,885	Transfer to Supplement Operations
Nonmajor Capital Projects Funds	Nonmajor Special Revenue Funds	294,440	Fund Capital Projects
Nonmajor Capital Projects Funds	General Fund	1,540,151	Fund Capital Projects
		$ 2,537,476	

NOTE F - PROPERTY TAX CALENDAR

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1, to fund the following fiscal year beginning January 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 2023 tax roll to finance operations and debt service for the fiscal year ended December 31, 2024, was $.5601 per $100 assessed valuation. The total tax levy for the fiscal year 2024 was $26.5 million of which $11.3 million remained outstanding in delinquent taxes as of December 31, 2024.

NOTE G – CAPITAL ASSETS

The County's capital asset activity for the year ended December 31, 2024, was as follows:

Governmental Activities	Balance 1/1/24	Additions	Disposals/ Transfers	Balance 12/31/24
Capital Assets Not Depreciated:				
Land	$ 8,864,167	$ 6,027	$ -	$ 8,870,194
Construction in Progress	6,499,352	6,583,777	(3,248,688)	9,834,441
Total Capital Assets Not Depreciated	15,363,519	6,589,804	(3,248,688)	18,704,635
Capital Assets Being Depreciated:				
Buildings	24,851,747	27,158	6,851	24,885,756
Improvements Other Than Buildings	15,027,330	166,197	2,165,400	17,358,927
Furniture, Fixtures, and Equipment	29,078,395	1,874,186	(211,961)	30,740,620
Infrastructure	23,723,033	181,617	859,941	24,764,591
Total Capital Assets Depreciated	92,680,505	2,249,158	2,820,231	97,749,894
Totals at Historical Cost	108,044,024	8,838,962	(428,457)	116,454,529
Less Accumulated Depreciation:				
Buildings	(11,301,529)	(574,157)	4,691	(11,870,995)
Improvements Other Than Buildings	(8,765,535)	(588,065)	-	(9,353,600)
Furniture, Fixtures, and Equipment	(16,957,100)	(2,261,060)	313,685	(18,904,475)
Infrastructure	(16,743,776)	(253,609)	49,838	(16,947,547)
Total Accumulated Depreciation	(53,767,940)	(3,676,891)	368,214	(57,076,617)
Governmental Capital Assets, Net	$ 54,276,084	$ 5,162,071	$ (60,243)	$ 59,377,912

Depreciation was charged to the governmental functions as follows:

General Administrations	$ 334,204
Judicial	20,886
Legal	13,468
Financial Administration	26,659
Public Facilities	258,961
Public Safety	1,206,210
Roads And Bridges	1,014,820
Health And Welfare	376,133
Community Development	4,866
Culture Recreation	406,969
Sanitation Services	13,715
Total Depreciation Expense - Governmental Activities	$ 3,676,891

NOTE G – CAPITAL ASSETS (Continued)

MMC's capital Asset activity for the year ended December 31, 2024, was as follows:

Governmental Activities	Balance 1/1/24	Additions	Disposals/ Transfers	Balance 12/31/24
Capital Assets Not Depreciated:				
Land	$ 461,793	$ -	$ -	$ 461,793
Construction in Progress	129,338	-	(31,250)	98,088
Total Capital Assets Not Depreciated	591,131	-	(31,250)	559,881
Capital Assets Being Depreciated:				
Buildings and Improvements	13,680,566	147,664	31,250	13,859,480
Equipment, Machinery and Furniture	11,911,210	198,598	-	12,109,808
Leased Assets	188,742	-	-	188,742
Total Capital Assets Depreciated	25,780,518	346,262	31,250	26,158,030
Totals at Historical Cost	26,371,649	346,262	-	26,717,911
Less Accumulated Depreciation:				
Buildings and Improvements	(10,521,694)	(297,234)	-	(10,818,928)
Equipment	(9,100,477)	(582,629)	-	(9,683,106)
Leased Assets	(135,894)	(45,298)	-	(181,192)
Total Accumulated Depreciation	(19,758,065)	(925,161)	-	(20,683,226)
Governmental Capital Assets, Net	$ 6,613,584	$ (578,899)	$ -	$ 6,034,685

NOTE H - LONG-TERM DEBT

The County had the following changes in long-term debt outstanding for the year ended December 31, 2024:

	Balance Outstanding 1/1/24	Added During Year	Retired During Year	**Balance Outstanding 12/31/24**	Due Within One Year
Governmental Activities:					
Refunding Bond, Series 2010	$ 495,000	$ -	$ (495,000)	$ -	$ -
Premium	21,819	-	(21,819)	-	-
Certificates of Obligation, Series 2024	-	27,280,000	-	**27,280,000**	-
Premium	-	3,042,314	-	**3,042,314**	152,116
Notes Payable	517,916	-	(227,284)	**290,632**	89,614
Subtotal	2,597,638	30,322,314	(744,103)	**30,612,946**	241,730
Compensated Absences	298,892	-	(1,113)	**297,779**	-
Total Governmental Activities	$ 2,853,615	$ 30,322,314	$ (745,216)	**$ 30,910,725**	$ 241,730
Discrete Component Unit					
Note Payable	$ 2,100,000	$ 1,900,000	$ -	**$ 4,000,000**	$ 4,000,000
Notes Payable to Primary Govt.	$ 2,100,000	$ 1,900,000	$ -	**$ 4,000,000**	$ 4,000,000

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:

Certificates of Obligation Payable	Balance at 12/31/2024	Due Within One Year
Certificates of Obligation, Series 2024 Original issue amount of $27,280,000, interest rate varies from 5% to 7% With final maturity date of February 15, 2044	$ 27,280,000	$ -
TOTAL CERTIFICATES OF OBLIGATION PAYABLE	$ 27,280,000	$ -

NOTE H - LONG-TERM DEBT (Continued)

Year Ending December 31,	Principal	Interest	Annual Requirements
2025	$ -	$ 1,132,878	$ 1,132,878
2026	-	1,364,000	1,364,000
2027	-	1,364,000	1,364,000
2028	-	1,364,000	1,364,000
2029	-	1,364,000	1,364,000
2030-2034	5,960,000	6,242,750	12,202,750
2035-2039	9,330,000	4,210,500	13,540,500
2040-2044	11,990,000	1,558,750	13,548,750
TOTAL	$ 27,280,000	$ 18,600,878	$45,880,878

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

Notes Payable	Balance at 12/31/24	Due Within One Year
Welch State Bank:		
Notes Payable for a 2022 John Deere Tractor, at a fixed rate of 5.81%, collateralized by equipment with a cost of $175,161 and accumulated depreciation of of $105,096.	$ 134,838	$ 42,491
Welch State Bank:		
Notes Payable for an excavator, at a fixed rate of 5.88%, collaterilzed by equipment with a cost of $249,959 and accumulated depreciation of $16,684.	155,794	47,123
TOTAL NOTES PAYABLE	$ 290,632	$ 89,614

Year Ending December 31,	Principal	Interest	Annual Requirements
2025	$ 89,612	$ 19,976	$ 109,588
2026	94,860	14,729	109,589
2027	100,417	9,173	109,590
2028	5,743	3,303	9,046
TOTAL	$ 290,632	$ 47,181	$ 337,813

NOTE I - LINE OF CREDIT

MMC has a noninterest-bearing line of credit payable on demand with the County in the amount of $4,000,000 for the purpose of business improvements until state funding is received. As of December 31, 2024, $4 million has been drawn on this line of credit, and with no remaining balance available to be drawn.

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 an annual comprehensive financial report (ACFR) on a calendar year basis. The ACFR 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.

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 County is actuarially determined annually. The County contributed using the actuarially determined rate of 11.46% for the months of the accounting year 2023, and 11.40% for the months of the accounting year in 2024. MMC contributed using the actuarially determined rate of 7.00% for the months of the account year 2023 and 7.00% for the months of the accounting year 2024.

The contribution rate payable by the employee members for 2023 and 2024 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.

NOTE J - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

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, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

	County	MMC
Inactive Employees Receiving Benefits	157	134
Inactive Employees	172	513
Active Employees	221	256
	550	903

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

	County	MMC
Inactive Employees Receiving Benefits	154	128
Inactive Employees	170	479
Active Employees	225	283
	549	890

Net pension liability (asset)

The County and MMC's Net pension liability (asset) (NPL) was measured as of December 31, 2023, and the Total Pension Liability (TPL) used to calculate the Net pension liability (asset) was determined by an actuarial valuation as of that date.

NOTE J - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Actuarial Assumptions

The Total Pension Liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50%
Overall Payroll Growth	3.25% to 8.41%
Investment Rate of Return	7.60%

Assumptions are reviewed annually. No additional changes were made for the 2022 valuation. All other actuarial assumptions that determined the total pension liability as of December 31, 2023 were based on the results of an actuarial experience study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB 68.

The long-term expected rate of return on pension plan investments is 7.6%. 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 2023 information for a 10-year time horizon.

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 2023. See Milliman's TCDRS Investigation of Experience report for the period January 1, 2013 – December 31, 2016, for more details.

NOTE J - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Actuarial Assumptions (Continued)

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

Asset Class	Target Allocation	Expected Real Rate of Return (Geometric)
U.S. Equities	11.50%	4.75%
Global Equities	2.50%	4.75%
International Equities - Developed	5.00%	4.75%
International Equities - Emerging	6.00%	4.75%
Investment-Grade Bonds	3.00%	2.35%
Strategic Credit	9.00%	3.65%
Direct Lending	16.00%	7.25%
Distressed Debt	4.00%	6.90%
REIT Equities	2.00%	4.10%
Master Limited Partnerships	2.00%	5.20%
Private Equity	25.00%	7.75%
Private Real Estate Partnerships	6.00%	5.70%
Cash Equivalents	2.00%	0.60%
Hedge Funds	6.00%	3.25%
	100.00%	

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.60%. 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.

Discount Rate Sensitivity Analysis

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

NOTE J - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Discount Rate Sensitivity Analysis (Continued)

Calhoun County, Texas

	Discount Rate 6.60%	Discount Rate 7.60%	Discount Rate 8.60%
Net Pension Liability / (Asset)	$ 8,032,325	$ (864,125)	$ (8,305,453)

Memorial Medical Center

	Discount Rate 6.60%	Discount Rate 7.60%	Discount Rate 8.60%
Net Pension Liability / (Asset)	$ 10,586,057	$ 933,623	$ (7,002,600)

Changes in Net pension liability (asset)

The below schedule presents the changes in the Net pension liability (asset) as of December 31, 2023:

Calhoun County, Texas

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balance at December 31, 2022	$ 66,108,722	$ 64,305,319	$ 1,803,403
Changes for the year:			
Service Cost	1,772,348	-	1,772,348
Interest on total pension liability	5,037,421	-	5,037,421
Change of Benefit Terms	-	-	-
Economic/Demographic Gains or Losses	(152,346)	-	(152,346)
Changes of Assumptions	-	-	-
Refund of Contributions	(277,690)	(277,690)	-
Benefit Payments	(2,980,400)	(2,980,400)	-
Administrative Expense	-	(36,746)	36,746
Member Contributions	-	881,776	(881,776)
Net Investment Income	-	7,057,986	(7,057,986)
Employer Contributions	-	1,443,594	(1,443,594)
Other	-	(21,659)	21,659
Net Changes	3,399,333	6,066,861	(2,667,528)
Balance at December 31, 2023	$ 69,508,055	$ 70,372,180	$ (864,125)

NOTE J - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Changes in Net pension liability (asset) (Continued)

Memorial Medical Center

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balance at December 31, 2022	$ 59,975,019	$ 56,678,854	$ 3,296,165
Changes for the year:			
Service Cost	1,789,814	-	1,789,814
Interest on total pension liability	4,605,802	-	4,605,802
Economic/Demographic Gains or Losses	(107,111)	-	(107,111)
Changes of Assumptions	-	-	-
Refund of Contributions	(185,132)	(185,132)	-
Benefit Payments	(2,182,575)	(2,182,575)	-
Administrative Expense	-	(32,877)	32,877
Member Contributions	-	980,377	(980,377)
Net Investment Income	-	6,229,667	(6,229,667)
Employer Contributions	-	1,448,103	(1,448,103)
Other Changes	-	25,777	(25,777)
Net Changes	3,920,798	6,283,340	(2,362,542)
Balance at December 31, 2023	$ 63,895,817	$ 62,962,194	$ 933,623

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, 2024, the County and MMC recognized pension expense of $435,032 and $177,810, respectively. For the year December 31, 2023, the County and MMC recognized pension expense of $1,188,532 and $1,505,522, respectively.

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, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions form the following sources:

Calhoun County, Texas

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	$ -	$ 445,144
Changes in Actuarial Assumptions	-	68,101
Differences Between Projected and Actual Investment Earnings	249,157	-
Contributions Subsequent to the Measurement Date	1,530,801	-
	$ 1,779,958	$ 513,245

Memorial Medical Center

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	$ 148,587	$ -
Changes in Actuarial Assumptions	-	71,407
Differences Between Projected and Actual Investment Earnings	272,280	-
Contributions Subsequent to the Measurement Date	1,403,119	-
	$ 1,823,986	$ 71,407

Deferred inflows of resources in the amount of $1,530,801 and $1,403,119 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 (asset) for the plan year ending December 31, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

For the Fiscal Year ended December 31,	County	MMC
2024	$ (769,915)	$ (471,145)
2025	(414,865)	(233,032)
2026	1,362,243	1,236,780
2027	(441,551)	(384,016)
	$ (264,088)	$ 148,587

NOTE K - GROUP TERM LIFE FUND

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

The County's contributions to the TCDRS group term life fund for the years ended December 2024, 2023, and 2022 were $21,487, 18,896, and $29,034, respectively, which equaled the required contributions each year.

NOTE L - FUND BALANCES

Fund balances by classification as of December 31, 2024 pursuant to GASB No. 54 are as follows:

	General	Hospital Construction Fund	Nonmajor Funds	Total Primary Government
Fund Balances:				
Non-spendable:				
Inventory	$ 673,170	$ -	$ -	$ 673,170
Prepaid Items	474,757	-	1,875	476,632
Notes Receivable	4,000,000	-	-	4,000,000
Restricted for:				
Airport Operations	-	-	96,685	96,685
Capital Projects	-	30,297,314	4,594,340	34,891,654
Culture and Recreation	-	-	26,556	26,556
Debt Service	-	-	126,560	126,560
Justice Administration	-	-	626,976	626,976
Legal Administration	-	-	985,474	985,474
Preservation	-	-	2,838,756	2,838,756
Public Safety	-	-	229,291	229,291
Road & Bridge Maintenance	-	-	1,731,123	1,731,123
Other Purposes	-	-	261,710	261,710
Committed for:				
Culture & Recreation	-	-	116,790	116,790
MMC - Component Unit	4,000,000	-	-	4,000,000
Assigned to:				
Capital Projects	-	-	-	-
Unassigned:	23,835,359	-	-	23,835,359
Total Fund Balances	$ 32,983,286	$ 30,297,314	$ 11,636,136	$ 74,916,736

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, 2024, 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, 2024, the County has tax abatement agreements with four entities. The gross amount of property tax abated during 2024 was $8,561,811.

Formosa Plastics Corporation - A tax abatement agreement was entered into on August 14, 2014, with Formosa for the construction of its (1) Olefins III Unit, (2) Propane Dehydrogenation Unit, (3) Polyethylene Resin Unit and (4) Power Generation Unit, valued at an estimated $2,000,000,000. The effective date of the agreement began on January 1, 2016 and will expire on December 31, 2025. Per the terms of the agreement, Formosa made a $2,000,000 contribution to the construction of the Memorial Medical Center Rural Health Clinic prior to December 31, 2014. The agreement was amended September 19, 2018, to remove all units except Olefins III by reducing the abated value to an estimated $1,000,000,000. The total amount of property tax abated during 2024 per the agreement was $5,432,970.

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 2024 per the agreement was $1,943,560.

NOTE N - TAX ABATEMENT (Continued)

A tax abatement agreement with Formosa was entered into on December 30, 2019, and amended June 9, 2021, for the construction of its Polypropylene III (PP3) Unit valued an estimated $200,000,000. The effective date of the agreement shall commence on January 1, 2022 and will expire December 31, 2031. The minimum taxable value shall be $160,000,000 for tax year 2031. The property tax abated during 2024 per the agreement is $336,060

A tax abatement agreement was entered into on October 21, 2020, with Formosa for replacement and upgrade of a VCM/EDC unit valued at an estimated $120,000,000. The effective date of the agreement shall commence on January 1, 2021, and shall expire on December 31, 2030, with a minimum taxable value of $119,500,000. Beginning January 1, 2021, through January 1, 2024, Formosa shall make four annual donations of $250,000 to the county. The property tax abated during 2024 per the agreement is $582,504

Union Carbide Corporation - A tax abatement agreement was entered into on July 28, 2016, and amended August 10, 2017, with Union Carbide Corporation for the construction of its (1) Catalyst Plant Facility, (2) Administration Building, (3) Cylinder Storage Area, (4) LP2 Lab Area and (5) Warehouse Expansion and Loading Facility valued at an estimated cost of $105,000,000. The effective date of the agreement shall commence on January 1, 2018 and will expire on December 31, 2023. The total amount of property tax abated during 2024 per the agreement was $154,697

A tax abatement agreement was entered into on May 10, 2023, with Union Carbide Corporation for (1) construction of its Alkoxylation Plant (2) Infrastructure and Upstream Units Expansion (3) Site Infrastructure and Expansion Improvements including storage and railcar loading valued at an estimated cost of $235,000,000. The effective date of the agreement shall commence on January 1, 2024, and will expire on December 31, 2033. The property tax abated during 2024 per the agreement was $112,020.

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

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

NOTE O - DISCLOSURES SPECIFIC TO MEDICAL MEMORIAL CENTER

Charity Care

The costs of charity care provided under the MMC's charity care policy were approximately \$3.2 million and \$2.0 million for 2024 and 2023, respectively. In addition, the costs related to the provisions for doubtful accounts were \$1.7 million and \$2.5 million for 2024 and 2023, respectively. The costs of charity care and provision for doubtful accounts are estimated by applying the ratio of cost to gross charges to the gross uncompensated charges.

Medical Malpractice Claims

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

Contingencies

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

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.

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

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

Provider Relief Fund

During the year ended December 31, 2024 and 2023, the MMC received approximately $0 and $456,000, respectively, of distributions from the CARES Act Provider Relief Fund (PRF). The distributions from the Provider Relief fund are not subject to repayment, provided the MMC is able to attest to and comply with the terms and conditions of the funding, including demonstrating that the distributions received have been used for qualifying expenses or lost revenue attributable to COVID-19, as defined by HHS.

The MMC is accounting for such payments as conditional contributions. Payments are recognized as contribution revenue once the applicable terms and conditions required to retain the funds have been met. Based on an analysis of the compliance and reporting requirements of the PRF and the effect of the pandemic on the MMC's operating revenues and expense through December 31, 2024, and 2023 the MMC recognized approximately:

- $0 and $1.5 million in hospital operations in 2024 and 2023, respectively.
- $0 and $456 thousand related to the PRF in 2024 and 2023, respectively.
- $0 and $1.0 million in nursing home operations in 2024 and 2023, respectively

PRF and nursing home operations 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 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.

As of December 31, 2022, all accelerated Medicare payments had been repaid. No payments were collected in fiscal year 2023 or 2024.

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

Related Party

The Medical Center from time to time conducts business transactions with the individuals or companies that members of the Board have a direct or indirect relationship. Specifically, a physician performing medical services for the Medical Center also served on the Board during 2024 and 2023

NOTE P - SUBSEQUENT EVENT

Subsequent to year end, in July 2025, the Commissioner's Court approved the sale of $4.3 million in tax notes for upgrades and improvements to the Medical Memorial Center. The bond was issued on July 15, 2025, at the face value of the note, payable over 7 years at an interest rate of 4.57%.

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 (asset) 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, 2024

	Budgeted Amounts			Variance With Final Budget - Positive (Negative)
	Original	Final	**Actual Amounts**	
REVENUES				
Taxes:				
Ad Valorem Taxes	$ 24,942,000	$ 25,007,000	**$ 25,543,762**	$ 536,762
Sales Taxes	3,300,000	3,300,000	**2,710,949**	(589,051)
Other Taxes	45,000	45,000	**81,064**	36,064
Intergovernmental	1,001,404	1,001,404	**649,216**	(352,188)
Charges for Service	1,802,247	1,802,247	**2,619,306**	817,059
Permits & Licenses	11,510	11,510	**19,458**	7,948
Fines & Forfeitures	168,502	168,502	**164,340**	(4,162)
Interest	150,000	150,000	**121,286**	(28,714)
Gifts & Contributions	1,212,901	1,212,901	**820,856**	(392,045)
Rents & Leases	37,101	37,101	**38,009**	908
Miscellaneous	74,728	74,728	**186,161**	111,433
TOTAL REVENUES	32,745,393	32,810,393	**32,954,407**	144,014
EXPENDITURES				
Current:				
General Administration	3,559,254	3,483,464	**3,034,064**	449,400
Elections	345,940	346,764	**315,093**	31,671
Judicial	2,336,903	2,406,697	**2,162,730**	243,967
Legal	1,305,318	1,379,257	**1,271,406**	107,851
Financial Administration	1,790,435	1,867,255	**1,728,853**	138,402
Public Facilities	1,721,987	1,414,587	**1,308,692**	105,895
Public Safety	10,084,328	10,048,670	**8,379,903**	1,668,767
Roads & Bridges	7,501,592	7,144,405	**7,087,322**	57,083
Health & Welfare	5,162,931	5,189,260	**4,576,922**	612,338
Community Development	297,190	297,629	**246,263**	51,366
Culture & Recreation	1,011,191	953,632	**803,130**	150,502
Social Services	94,426	94,426	**58,241**	36,185
Conservation	7,750	7,750	**7,750**	-
Sanitation Services	156,918	169,943	**169,198**	745
Nondepartmental	39,565	77,908	**65,237**	12,671
Debt Service:				
Principal	65,974	225,748	**224,811**	937
Interest and Fiscal Charges	3,755	27,770	**28,493**	(723)
TOTAL EXPENDITURES	$ 35,485,457	$ 35,135,165	**$ 31,468,108**	$ 3,667,057

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, 2024

	Budgeted Amounts			Variance With Final Budget -
	Original	Final	**Actual Amounts**	Positive (Negative)
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (2,740,064)	$ (2,324,772)	**$ 1,486,299**	$ 3,811,071
OTHER FINANCING SOURCES (USES)				
Transfers In	601,496	601,496	**600,000**	(1,496)
Transfers Out	(623,003)	(1,697,994)	**(1,643,036)**	54,958
Insurance Proceeds	1,001	127,281	**126,282**	(999)
Proceeds From Notes Payable	1	1	**-**	(1)
Proceeds From Sale of Capital Assets	1,000	134,009	**133,363**	(646)
TOTAL OTHER FINANCING SOURCES (USES)	(19,505)	(835,207)	**(783,391)**	51,816
Net Change in Fund Balance	(2,759,569)	(3,159,979)	**702,908**	3,862,887
Fund Balance, January 1	32,280,378	32,280,378	**32,280,378**	-
Fund Balance, December 31	$ 29,520,809	$ 29,120,399	**$ 32,983,286**	$ 3,862,887

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 (ASSET) AND RELATED RATIOS
LAST TEN PLAN YEARS

Calhoun County, Texas

	Total Pension Liability			
	2014	2015	2016	2017
Service Cost	$ 1,143,758	$ 1,290,719	$ 1,379,555	$ 1,341,482
Interest (on the Total Pension Liability)	2,931,096	3,165,609	3,378,480	3,630,084
Changes of Benefit Terms	-	(156,017)	-	-
Difference between Expected and Actual Experience	51,241	(449,230)	(460,522)	47,930
Change of Assumptions	-	476,786	-	280,869
Benefit Payments, Including Refunds of Employee Contributions	(1,389,667)	(1,533,490)	(1,640,853)	(2,080,546)
Net Change in Total Pension Liability	2,736,428	2,794,377	2,656,660	3,219,819
Total Pension Liability - Beginning	36,306,930	39,043,358	41,837,735	44,494,395
Total Pension Liability - Ending	$ 39,043,358	$ 41,837,735	$ 44,494,395	$ 47,714,214

	Plan Fiduciary Net Position			
	2014	2015	2016	2017
Contributions - Employer	$ 1,040,410	$ 1,039,019	$ 1,017,384	$ 1,098,527
Contributions - Employee	627,920	658,802	679,388	723,392
Net Investment Income	2,434,843	(211,871)	2,826,439	5,980,295
Benefit Payments, Including Refunds of Employee Contributions	(1,389,667)	(1,533,490)	(1,640,853)	(2,080,546)
Administrative Expense	(28,531)	(27,584)	(30,836)	(31,048)
Other	(100,287)	75,798	(178,916)	(3,758)
Net Change in Plan Fiduciary Net Position	2,584,688	674	2,672,606	5,686,862
Plan Fiduciary Net Position - Beginning	35,741,251	38,325,939	38,326,613	40,999,219
Plan Fiduciary Net Position - Ending	$ 38,325,939	$ 38,326,613	$ 40,999,219	$ 46,686,081
Net Pension Liability (Asset) - Ending	$ 717,419	$ 3,511,122	$ 3,495,176	$ 1,028,133
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	98.16%	91.61%	92.14%	97.85%
Covered Payroll	$ 8,970,286	$ 9,411,452	$ 9,705,546	$ 10,334,174
Net Pension Liability (Asset) as a Percentage of Covered Payroll	8.00%	37.31%	36.01%	9.95%

Total Pension Liability

2018	2019	2020	2021	2022	2023
$ 1,421,203	$ 1,420,860	$ 1,463,967	$ 1,685,001	$ 1,753,517	$ 1,772,348
3,894,664	4,105,154	4,356,015	4,592,680	4,818,149	5,037,421
-	-	-	-	-	-
(493,435)	(12,664)	15,880	(189,539)	(567,001)	(152,346)
-	-	3,314,549	(272,404)	-	-
(2,148,122)	(2,301,752)	(2,623,318)	(2,816,002)	(3,022,895)	(3,258,090)
2,674,310	3,211,598	6,527,093	2,999,736	2,981,770	3,399,333
47,714,214	50,388,524	53,600,122	60,127,215	63,126,951	66,108,721
$ 50,388,524	$ 53,600,122	$ 60,127,215	$ 63,126,951	$ 66,108,721	$ 69,508,054

Plan Fiduciary Net Position

2018	2019	2020	2021	2022	2023
$ 1,154,903	$ 1,149,457	$ 1,223,089	$ 1,286,652	$ 1,503,614	$ 1,443,594
740,075	749,876	777,619	813,600	846,764	881,776
(872,580)	7,475,855	5,427,275	12,503,079	(3,990,027)	7,057,986
(2,148,122)	(2,301,752)	(2,623,318)	(2,816,002)	(3,022,895)	(3,258,090)
(36,563)	(40,043)	(41,925)	(37,353)	(37,684)	(36,746)
(2,852)	(6,458)	(13,561)	(4,498)	(36,987)	(21,660)
(1,165,139)	7,026,935	4,749,179	11,745,478	(4,737,215)	6,066,860
46,686,081	45,520,942	52,547,877	57,297,056	69,042,534	64,305,319
$ 45,520,942	$ 52,547,877	$ 57,297,056	$ 69,042,534	$ 64,305,319	$ 70,372,179
$ 4,867,582	$ 1,052,245	$ 2,830,159	$ (5,915,583)	$ 1,803,402	$ (864,125)
90.34%	98.04%	95.29%	109.37%	97.27%	101.24%
$ 10,572,496	$ 10,712,521	$ 11,108,842	$ 11,622,859	$ 12,096,632	$ 12,596,796
46.04%	9.82%	25.48%	-50.90%	14.91%	-6.86%

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

Memorial Medical Center

	Total Pension Liability			
	2014	2015	2016	2017
Service Cost	$ 1,060,724	$ 1,172,884	$ 1,364,536	$ 1,309,712
Interest (on the Total Pension Liability)	2,483,007	2,690,911	2,890,913	3,133,594
Changes of Benefit Terms	-	(276,726)	-	-
Difference between Expected and Actual Experience	94,066	(205,707)	(362,120)	(85,948)
Change of Assumptions	-	512,424	-	434,538
Benefit Payments, Including Refunds of Employee Contributions	(1,157,854)	(1,328,724)	(1,480,285)	(1,598,016)
Net Change in Total Pension Liability	2,479,943	2,565,062	2,413,044	3,193,880
Total Pension Liability - Beginning	30,702,031	33,181,974	35,747,036	38,160,080
Total Pension Liability - Ending	$ 33,181,974	$ 35,747,036	$ 38,160,080	$ 41,353,960

	Plan Fiduciary Net Position			
	2014	2015	2016	2017
Contributions - Employer	$ 708,827	$ 783,080	$ 803,931	$ 793,282
Contributions - Employee	620,401	683,488	715,252	690,434
Net Investment Income	2,098,712	(138,800)	2,433,062	5,169,706
Benefit Payments, Including Refunds of Employee Contributions	(1,157,854)	(1,328,724)	(1,480,285)	(1,598,016)
Administrative Expense	(24,573)	(23,738)	(26,488)	(26,905)
Other	46,496	(77,927)	40,524	(1,784)
Net Change in Plan Fiduciary Net Position	2,292,009	(102,621)	2,485,996	5,026,717
Plan Fiduciary Net Position - Beginning	30,754,621	33,046,630	32,944,009	35,430,005
Plan Fiduciary Net Position - Ending	$ 33,046,630	$ 32,944,009	$ 35,430,005	$ 40,456,722
Net Pension Liability (Asset) - Ending	$ 135,344	$ 2,803,027	$ 2,730,075	$ 897,238
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	99.59%	92.16%	92.85%	97.83%
Covered Payroll	$ 8,623,215	$ 9,764,116	$ 10,217,883	$ 9,863,336
Net Pension Liability (Asset) as a Percentage of Covered Payroll	1.57%	28.71%	26.72%	9.10%

Total Pension Liability

2018	2019	2020	2021	2022	2023
$ 1,201,855	$ 1,355,217	$ 1,414,873	$ 1,524,907	$ 1,492,870	$ 1,789,814
3,370,152	3,595,273	3,824,453	4,047,220	4,290,351	4,605,802
-	-	-	-	-	-
31,811	(79,470)	(271,817)	90,911	445,763	(107,111)
-	-	3,206,562	(86,753)	-	-
(1,935,693)	(2,021,786)	(2,183,978)	(2,309,134)	(2,382,529)	(2,367,707)
2,668,125	2,849,234	5,990,093	3,267,151	3,846,455	3,920,798
41,353,960	44,022,085	46,871,320	52,861,413	56,128,564	59,975,019
$ 44,022,085	$ 46,871,319	$ 52,861,413	$ 56,128,564	$ 59,975,019	$ 63,895,817

Plan Fiduciary Net Position

2018	2019	2020	2021	2022	2023
$ 853,588	$ 1,005,687	$ 1,050,026	$ 1,048,306	$ 1,429,394	$ 1,448,103
712,748	794,101	800,723	813,244	934,247	980,377
(757,827)	6,452,581	4,698,270	10,887,623	(3,528,071)	6,229,667
(1,935,693)	(2,021,786)	(2,183,978)	(2,309,134)	(2,382,529)	(2,367,707)
(31,559)	(34,662)	(36,440)	(32,575)	(33,215)	(32,877)
(7,042)	(1,276)	(12,927)	2,650	47,659	25,777
(1,165,785)	6,194,645	4,315,674	10,410,114	(3,532,515)	6,283,340
40,456,722	39,290,937	45,485,581	49,801,255	60,211,369	56,678,854
$ 39,290,937	$ 45,485,582	$ 49,801,255	$ 60,211,369	$ 56,678,854	$ 62,962,194
$ 4,731,148	$ 1,385,737	$ 3,060,158	$ (4,082,805)	$ 3,296,165	$ 933,623
89.25%	97.04%	94.21%	107.27%	94.50%	98.54%
$ 10,182,115	$ 11,344,298	$ 11,438,895	$ 11,617,767	$ 13,346,382	$ 14,005,387
46.47%	12.22%	26.75%	-35.14%	24.70%	6.67%

CALHOUN COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
SCHEDULE OF CONTRIBUTIONS AND RELATED NOTES
LAST TEN 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	-	10,572,496	10.9%
2019	1,149,123	1,149,123	-	10,712,521	10.7%
2020	1,223,089	1,223,089	-	11,108,848	11.0%
2021	1,286,652	1,286,652	-	11,622,859	11.1%
2022	1,503,614	1,503,614	-	12,096,653	12.4%
2023	1,443,594	1,443,594	-	12,596,810	11.5%
2024	1,530,801	1,530,801	-	13,428,081	11.4%

Notes to Schedule of Contributions

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	17.0 years (based on contribution rate calculated in 12/31/2023 valuation)
Asset Valuation Method	5 Year Smoothed Market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.5%, 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	135% of Pub-2010 General Reitrees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected. 2022: New investment return and inflation assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 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 TEN CALENDAR YEARS

Memorial Medical Center

Fiscal Year Ending December 31,	Actuarially Determined Contribution (ADC)	Contributions in Relation to the ADC	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	$ 783,080	$ 783,080	$ -	$ 9,764,090	8.0%
2016	689,451	689,451	-	9,849,300	7.0%
2017	630,510	630,510	-	9,007,280	7.0%
2018	853,588	853,588	-	10,182,115	8.4%
2019	1,001,315	1,001,315	-	11,345,028	8.8%
2020	1,054,999	1,054,999	-	11,431,376	9.2%
2021	1,000,390	1,000,390	-	11,103,108	9.0%
2022	1,448,883	1,448,883	-	11,617,767	12.5%
2023	1,429,394	1,429,394	-	13,346,382	10.7%
2024	1,448,103	1,448,103	-	14,005,387	10.3%

Notes to Schedule of Contributions

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	17.0 years (based on contribution rate calculated in 12/31/2023 valuation)
Asset Valuation Method	5 Year Smoothed Market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.5%, 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	135% of Pub-2010 General Reitrees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected. 2022: New investment return and inflation assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. No changes in plan provisions were reflected in the schedule.

THE STATE OF TEXAS
COUNTY OF CALHOUN

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
- Budgetary Comparison Schedules – Nonmajor Governmental Funds
- Comparative Financial Statements – Component Unit – Memorial Medical Center

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 office in the District or County Courts. The funds 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 funds must be spent in accordance with the Code of Criminal Procedures, Section 102.017.

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

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

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

County Clerk Record Archives – To account for the fee collected for the archival of documents by the County Clerk.

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."

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 office in Justice Court. The funds 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 funds 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 Prevention/Diversion Funds – To account for fees collected on local truancy.

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

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

SPECIAL REVENUE FUNDS (CONTINUED)

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

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

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

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

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

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

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

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

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

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

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

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

Language Access Fund – To account for court civil fee collections and expenditures in accordance with Local Government Code Chapter 135 to provide language access services for individuals appearing before the court.

Court Facility Fee Fund – To account for court facility fee collections and expenditures in accordance with Local Government Code Chapter 135 to provide court facilities.

Justice Court Support Fund – To account for justice court civil fee collections and expenditures in accordance with Local Government Code Chapter135 to defray costs of services provided by a justice court.

SPECIAL REVENUE FUNDS (CONTINUED)

Opioid Settlement Fund – To account for distributions from the state opioid abatement trust fund for opioid treatment and recovery support.

County Dispute Resolution Fund – To account for court civil fees collected pursuant to Local Government Code Chapter135 to be expended only for a dispute resolution system established by the County in accordance with Civil Practice and Remedies Code Chapter 152.

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.

Debt Service Certificates 2024 Fund – To account for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on the Certificates of Obligation, 2024.

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.

Magnolia Indianola Beach Pavilion – To account for monies related to project funding for the beach pavilion.

CAPITAL PROJECTS FUNDS (Continued)

Local Assistance/Tribal Consistency – To account for monies related to local housing assistance through housing projects.

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

Brighton Road Bridge -- To account for monies received for Brighton Road Bridge repairs and improvements.

Mag Beach Restoration – To account for monies received to restore and conserve Magnolia beach.

EMS Training Building – To account for monies received to construct and furnish a new emergency medical services training center.

Youth Services – To account for monies received to construct and furnish a new youth services center.

Jail Roof – To account for monies received to replace and repair the roof of the County Jail.

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

Swan Point Bulkhead Improvements – To account for monies received for maintenance and improvements to Swan Point Bulkhead.

Recycling Center – To account for monies received to construct and furnish a new recycling center.

Hospital Improvement Fund – To account for monies received for the maintenance and improvement of the hospital..

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

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

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

CDBG Mitigation Infrastructure – To account for monies received and expenditures of a United States Department of HUD federal grant passed through Texas General Land Office for drainage improvement to Heron Slough.

Hog Bayou Improvements – To account for monies related to project funding awarded by the Matagorda Bay Mitigation Trust for bulkhead improvements.

Swan Point Shoreline Restoration – To account for monies related to the state grant for coastal erosion planning and response for the shoreline in Swan Point.

THE STATE OF TEXAS
COUNTY OF CALHOUN

CALHOUN COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2024

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and Cash Equivalents	$ 7,170,905	$ -	$ 6,828,431	$ 13,999,336
Receivables (Net of Allowances for Uncollectibles:)				
Accounts	335,155	-	-	335,155
Taxes	-	728,378	-	728,378
Due from Others	47,016	107,380	456,564	610,960
Due from Other Funds	29,640	-	60	29,700
Prepaid Items and Other Current Assets	1,875	-	-	1,875
Restricted Assets:				
Cash and Cash Equivalents	-	1,370,911	-	1,370,911
TOTAL ASSETS	$ 7,584,591	$ 2,206,669	$ 7,285,055	$ 17,076,315
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
Liabilities:				
Accounts Payable	$ 20,773	$ -	$ 500,658	$ 521,431
Accrued and Other Liabilities	2,702	-	-	2,702
Unearned Revenue	54,400	-	89,081	143,481
Due to Other Funds	192,519	-	2,100,976	2,293,495
Due to Others	63,894	-	-	63,894
Total Liabilities	334,288		2,690,715	3,025,003
Deferred Inflows of Resources	335,067	2,080,109	-	2,415,176
Fund Balances:				
Non-spendable	1,875	-	-	1,875
Restricted	6,796,571	126,560	4,594,340	11,517,471
Committed	116,790	-	-	116,790
Total Fund Balances	6,915,236	126,560	4,594,340	11,636,136
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 7,584,591	$ 2,206,669	$ 7,285,055	$ 17,076,315

CALHOUN COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2024

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES				
Ad Valorem Taxes	$ -	$ 515,923	$ -	$ 515,923
Intergovernmental	1,299,154	563	3,121,437	4,421,154
Charges for Services	394,932	-	-	394,932
Permits & Licenses	262,377	-	-	262,377
Fines & Forfeitures	123,256	-	-	123,256
Interest	33,077	13,934	-	47,011
Gifts & Contributions	70,298	-	337,064	407,362
Leases	21,320	-	-	21,320
Miscellaneous	32,669	-	284,269	316,938
TOTAL REVENUES	2,237,083	530,420	3,742,770	6,510,273
EXPENDITURES:				
Current:				
General Administration	68,025	-	-	68,025
Elections	23,627	-	-	23,627
Judicial	31,695	-	-	31,695
Legal	33,958	-	-	33,958
Public Facilities	163,558	-	539,412	702,970
Public Safety	189,401	-	1,319,601	1,509,002
Roads & Bridges	15,454	-	982,455	997,909
Health & Welfare	-	-	841,067	841,067
Culture & Recreation	10,927	-	528,416	539,343
Conservation	698,030	-	438,178	1,136,208
Nondepartmental	-	-	1,208,588	1,208,588
Debt Service:				
Principal	-	495,000	-	495,000
Interest & Fiscal Charges	-	20,152	-	20,152
TOTAL EXPENDITURES	1,234,675	515,152	5,857,717	7,607,544
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,002,408	15,268	(2,114,947)	(1,097,271)
OTHER FINANCING SOURCES (USES)				
Transfers In	102,885	-	1,834,591	1,937,476
Transfers Out	(894,440)	-	-	(894,440)
TOTAL OTHER FINANCING SOURCES (USES)	(791,555)	-	1,834,591	1,043,036
Net Change in Fund Balance	210,853	15,268	(280,356)	(54,235)
Fund Balance, January 1	6,704,381	111,292	4,874,696	11,690,369
Fund Balance, December 31	$ 6,915,234	$ 126,560	$ 4,594,340	$ 11,636,134

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2024

	2610	2620	2660	2663
	Airport	Appellate Judicial System	Coastal Protection	County & District Court Technology
ASSETS				
Cash and Cash Equivalents	$ 71,307	$ 1,630	$ 2,838,756	$ 10,459
Receivables (Net of Allowances for Uncollectibles):				
Accounts	-	3,443	-	283
Due From Others	-	98	-	37
Due from Other Funds	29,640	-	-	-
Prepaid Items and Other Current Assets	-	-	-	-
TOTAL ASSETS	$ 100,947	$ 5,171	$ 2,838,756	$ 10,779
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
Liabilities:				
Accounts Payable	$ 4,262	$ -	$ -	$ -
Accrued and Other Liabilities	-	-	-	-
Unearned Revenue	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Total Liabilities	4,262	-	-	-
Deferred Inflows of Resources	-	3,443	-	283
Fund Balance:				
Non-Spendable				
Prepaid Expenses	-	-	-	-
Restricted Fund Balance	96,685	1,728	2,838,756	10,496
Committed	-	-	-	-
Total Fund Balance	96,685	1,728	2,838,756	10,496
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND AND FUND BALANCE	$ 100,947	$ 5,171	$ 2,838,756	$ 10,779

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
$ 1,059	$ 2,173	$ 5,274	$ 260,200	$ 20,422	$ 42,957
1,889	-	-	21,510	-	17,457
2	-	50	1,061	90	20
-	-	-	-	-	-
-	-	-	-	-	-
$ 2,950	$ 2,173	$ 5,324	$ 282,771	$ 20,512	$ 60,434
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,889	-	-	21,510	-	17,457
-	-	-	-	-	-
1,061	2,173	5,324	261,261	20,512	42,977
-	-	-	-	-	-
1,061	2,173	5,324	261,261	20,512	42,977
$ 2,950	$ 2,173	$ 5,324	$ 282,771	$ 20,512	$ 60,434

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
DECEMBER 31, 2024

	2674 Court Reporter Sevice	2675 County Clerk Records Archive	2676 County Specialty Courts	2690 District Attorney Forfeiture
ASSETS				
Cash and Cash Equivalents	$ 1,606	$ 361,526	$ 15,836	$ 57,768
Receivables (Net of Allowances for Uncollectibles):				
Accounts	-	-	-	-
Due From Others	11	3,230	208	-
Due from Other Funds	-	-	-	-
Prepaid Items and Other Current Assets	-	-	-	-
TOTAL ASSETS	$ 1,617	$ 364,756	$ 16,044	$ 57,768
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
Liabilities:				
Accounts Payable	$ -	$ -	$ -	$ -
Accrued and Other Liabilities	-	-	-	-
Unearned Revenue	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Total Liabilities	-	-	-	-
Deferred Inflows of Resources	-	-	-	-
Fund Balance:				
Non-Spendable				
Prepaid Expenses	-	-	-	-
Restricted Fund Balance	1,617	364,756	16,044	57,768
Committed	-	-	-	-
Total Fund Balance	1,617	364,756	16,044	57,768
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	$ 1,617	$ 364,756	$ 16,044	$ 57,768

2695	2697	2698	2699	2706	2715
DA Hot Check	Donations	Drug/DWI Court Program	Juvenile Case Manager	Family Protection	Juvenile Delinquency Prevention
$ 3,826	$ 161,211	$ 27,299	$ 2,672	$ 14,707	$ 9,411
-	-	159	6,313	191	-
-	-	2	110	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 3,826	$ 161,211	$ 27,460	$ 9,095	$ 14,898	$ 9,411
$ -	$ 351	$ -	$ 1	$ -	$ -
-	119	-	206	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	470	-	207	-	-
-	-	159	6,313	191	-
-	-	-	-	-	-
3,826	160,741	27,301	2,575	14,707	9,411
-	-	-	-	-	-
3,826	160,741	27,301	2,575	14,707	9,411
$ 3,826	$ 161,211	$ 27,460	$ 9,095	$ 14,898	$ 9,411

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
DECEMBER 31, 2024

	2716	2719	2720	2721
	Grants	Justice Court Technology	Justice Court Building Security	Lateral Road Fund Precinct #1
ASSETS				
Cash and Cash Equivalents	$ 194,954	$ 96,800	$ 4,674	$ 3,712
Receivables (Net of Allowances for Uncollectibles):				
Accounts	4	16,029	2,294	-
Due From Others	29,723	469	8	-
Due from Other Funds	-	-	-	-
Prepaid Items and Other Current Assets	-	-	-	-
TOTAL ASSETS	$ 224,681	$ 113,298	$ 6,976	$ 3,712
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
Liabilities:				
Accounts Payable	$ 2,131	$ -	$ -	$ -
Accrued and Other Liabilities	1,757	-	-	-
Unearned Revenue	-	-	-	-
Due to Other Funds	192,519	-	-	-
Due to Others	-	-	-	-
Total Liabilities	196,407	-	-	-
Deferred Inflows of Resources	-	16,029	2,294	-
Fund Balance:				
Non-Spendable				
Prepaid Expenses	-	-	-	-
Restricted Fund Balance	28,274	97,269	4,682	3,712
Committed	-	-	-	-
Total Fund Balance	28,274	97,269	4,682	3,712
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	$ 224,681	$ 113,298	$ 6,976	$ 3,712

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
$ 3,712	$ 3,712	$ 3,712	$ 90,448	$ 35,638	$ 203,523
-	-	-	274	-	15,358
-	-	-	-	548	686
-	-	-	-	-	-
-	-	-	-	-	-
$ 3,712	$ 3,712	$ 3,712	$ 90,722	$ 36,186	$ 219,567
$ -	$ -	$ -	$ -	$ -	$ 1,330
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,330
-	-	-	274	-	15,358
-	-	-	-	-	-
3,712	3,712	3,712	90,448	36,186	202,879
-	-	-	-	-	-
3,712	3,712	3,712	90,448	36,186	202,879
$ 3,712	$ 3,712	$ 3,712	$ 90,722	$ 36,186	$ 219,567

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
DECEMBER 31, 2024

	2733 LEOSE Education	2736 Port O'Connor Community Center	2737 Records Management & Preservation District Clerk	2738 County Clerk Records Management
ASSETS				
Cash and Cash Equivalents	$ 69,858	$ 33,628	$ 239	$ 259,602
Receivables (Net of Allowances for Uncollectibles):				
Accounts	-	-	3,819	296
Due From Others	-	-	30	3,348
Due from Other Funds	-	-	-	-
Prepaid Items and Other Current Assets	-	-	-	-
TOTAL ASSETS	$ 69,858	$ 33,628	$ 4,088	$ 263,246
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
Liabilities:				
Accounts Payable	$ -	$ 1,436	$ -	$ -
Accrued and Other Liabilities	-	620	-	-
Unearned Revenue	-	6,345	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Total Liabilities	-	8,401	-	-
Deferred Inflows of Resources	-	-	3,819	296
Fund Balance:				
Non-Spendable				
Prepaid Expenses	-	-	-	-
Restricted Fund Balance	69,858	25,227	269	262,950
Committed	-	-	-	-
Total Fund Balance	69,858	25,227	269	262,950
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	$ 69,858	$ 33,628	$ 4,088	$ 263,246

	2739	2740	2860	2865	2870	7400
	Records Management & Preservation	Road and Bridge Fund General	Sheriff Forfeited Property	Sheriff Jail Division	6 Mile Pier/Boat Ramp Insur/ Maint (Alcoa)	Election Services Contract
	$ 81,505	$ 1,712,138	$ 140,432	$ 82,895	$ 1,329	$ 72,797
	2,667	243,085	-	-	-	-
	865	4,137	-	-	-	-
	-	-	-	-	1,875	-
	$ 85,037	$ 1,959,360	$ 140,432	$ 82,895	$ 3,204	$ 72,797
	$ 8,140	$ -	$ -	$ -	$ -	$ 102
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	63,894	-	-	-
	8,140	-	63,894	-	-	102
	2,667	243,085	-	-	-	-
	-	-	-	-	1,875	-
	74,230	1,716,275	76,538	82,895	1,329	72,695
	-	-	-	-	-	-
	74,230	1,716,275	76,538	82,895	3,204	72,695
	$ 85,037	$ 1,959,360	$ 140,432	$ 82,895	$ 3,204	$ 72,797

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
DECEMBER 31, 2024

	2727 Juror Donations Veteran's Support Fund	7730 Library Gift Memorial	2726 Juror Donations County Humane Society	2725 Language Access Fund
ASSETS				
Cash and Cash Equivalents	$ 1,687	$ 43,103	$ 4,285	$ 5,744
Receivables (Net of Allowances for Uncollectibles):				
Accounts	-	-	-	84
Due From Others	-	-	-	199
Due from Other Funds	-	-	-	-
Prepaid Items and Other Current Assets	-	-	-	-
TOTAL ASSETS	$ 1,687	$ 43,103	$ 4,285	$ 6,027
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
Liabilities:				
Accounts Payable	$ -	$ -	$ -	$ -
Accrued and Other Liabilities	-	-	-	-
Unearned Revenue	-	-	-	84
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Total Liabilities	-	-	-	84
Deferred Inflows of Resources	-	-	-	-
Fund Balance:				
Non-Spendable				
Prepaid Expenses	-	-	-	-
Restricted Fund Balance	-	-	-	-
Committed	1,687	43,103	4,285	5,943
Total Fund Balance	1,687	43,103	4,285	5,943
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	$ 1,687	$ 43,103	$ 4,285	$ 6,027

2648	2728	2757	2677	
Court Facility Fee Fund	Justice Court Support	Opioid Settlement Fund	County Dispute Resolution	Total Nonmajor Special Revenue Funds
$ 19,369	$ 23,652	$ 48,401	$ 19,257	$ 7,170,905
-	-	-	-	335,155
392	1,165	-	527	47,016
-	-	-	-	29,640
-	-	-	-	1,875
$ 19,761	$ 24,817	$ 48,401	$ 19,784	$ 7,584,591
$ -	$ -	$ -	$ 3,020	$ 20,773
-	-	-	-	2,702
-	-	47,971	-	54,400
-	-	-	-	192,519
-	-	-	-	63,894
-	-	47,971	3,020	334,288
-	-	-	-	335,067
-	-	-	-	1,875
-	-	-	-	6,796,571
19,761	24,817	430	16,764	116,790
19,761	24,817	430	16,764	6,915,236
$ 19,761	$ 24,817	$ 48,401	$ 19,784	$ 7,584,591

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2024

	2610	2620	2660	2663
	Airport	Appellate Judicial System	Coastal Protection	County & District Court Technology
REVENUES				
Intergovernmental	$ 87,685	$ -	$ 1,033,977	$ -
Charges for Services	-	1,595	-	573
Permits and Licenses	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	94	-	8,721	29
Gifts and Contributions	-	-	-	-
Leases	1,120	-	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	88,899	1,595	1,042,698	602
EXPENDITURES				
Current:				
General Administration	-	-	-	-
Elections	-	-	-	-
Judicial	-	-	-	-
Legal	-	-	-	-
Public Facilities	115,109	-	-	-
Public Safety	-	-	-	-
Roads and Bridges	-	-	-	-
Conservation	-	-	698,030	-
Culture and Recreation	-	-	-	-
TOTAL EXPENDITURES	115,109	-	698,030	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,210)	1,595	344,668	602
OTHER FINANCING SOURCES (USES)				
Transfers In	64,000	-	-	-
Transfers Out	-	-	(267,780)	-
TOTAL OTHER FINANCING SOURCES (USES)	64,000	-	(267,780)	-
Net Change in Fund Balance	37,790	1,595	76,888	602
Fund Balance, January 1	58,895	133	2,761,869	9,895
Fund Balance, December 31	$ 96,685	$ 1,728	$ 2,838,757	$ 10,497

2667	2668	2669	2670	2672	2673
County Child Abuse Prevention	County Child Welfare Board	County Jury Fund	Courthouse Security Fund	Court Initiated Guardianship	Court Records Preservation
$ -	$ -	$ -	$ -	$ -	$ -
103	-	1,334	13,895	2,160	110
-	-	-	-	-	-
-	-	-	-	-	-
2	5	11	719	53	117
-	-	-	-	-	-
-	-	-	-	-	-
-	160	-	-	-	-
105	165	1,345	14,614	2,213	227
-	-	-	14,820	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	14,820	-	-
105	165	1,345	(206)	2,213	227
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
105	165	1,345	(206)	2,213	227
956	2,008	3,978	261,468	18,299	42,750
$ 1,061	$ 2,173	$ 5,323	$ 261,262	$ 20,512	$ 42,977

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2024

	2674 Court Reporter Service	2675 County Clerk Records Archive	2676 County Specialty Courts	2690 District Attorney Forfeiture
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ -
Charges for Services	239	39,830	3,126	-
Permits and Licenses	-	-	-	-
Fines and Forfeitures	-	-	-	34,884
Interest	3	976	38	686
Gifts and Contributions	-	-	-	-
Leases	-	-	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	242	40,806	3,164	35,570
EXPENDITURES				
Current:				
General Administration	-	-	-	-
Elections	-	-	-	-
Judicial	-	24,440	-	-
Legal	-	-	-	17,705
Public Facilities	-	-	-	-
Public Safety	-	-	-	-
Roads and Bridges	-	-	-	-
Conservation	-	-	-	-
Culture and Recreation	-	-	-	-
TOTAL EXPENDITURES	-	24,440	-	17,705
Excess (Deficiency) of Revenues Over (Under) Expenditures	242	16,366	3,164	17,865
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
Net Change in Fund Balance	242	16,366	3,164	17,865
Fund Balance, January 1	1,374	348,390	12,880	39,903
Fund Balance, December 31	$ 1,616	$ 364,756	$ 16,044	$ 57,768

2695	2697	2698	2699	2706	2715
DA Hot Check	Donations	Drug/DWI Court Program	Juvenile Case Manager	Family Protection	Juvenile Delinquency Prevention
$ -	$ -	$ -	$ -	$ -	$ -
-	-	35	721	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	427	76	17	40	25
-	19,368	-	-	-	-
-	-	-	-	-	-
955	1,953	-	-	-	-
955	21,748	111	738	40	25
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	5,669	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,474	-	-	-	-
-	486	-	-	-	-
-	-	-	-	-	-
-	10,927	-	-	-	-
-	13,887	-	5,669	-	-
955	7,861	111	(4,931)	40	25
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
955	7,861	111	(4,931)	40	25
2,871	152,880	27,190	7,506	14,666	9,386
$ 3,826	$ 160,741	$ 27,301	$ 2,575	$ 14,706	$ 9,411

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2024

	2716	2719	2720	2721
	Grants	Justice Court Technology	Justice Court Building Security	Lateral Road Fund Precinct #1
REVENUES				
Intergovernmental	$ 121,838	$ -	$ -	$ 3,708
Charges for Services	-	5,140	-	-
Permits and Licenses	-	-	-	-
Fines and Forfeitures	-	-	157	-
Interest	1,483	257	12	9
Gifts and Contributions	49,250	-	-	-
Leases	-	-	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	172,571	5,397	169	3,717
EXPENDITURES				
Current:				
General Administration	-	-	-	-
Elections	-	-	-	-
Judicial	-	1,141	445	-
Legal	-	-	-	-
Public Facilities	-	-	-	-
Public Safety	160,399	-	-	-
Roads and Bridges	-	-	-	3,742
Conservation	-	-	-	-
Culture and Recreation	-	-	-	-
TOTAL EXPENDITURES	160,399	1,141	445	3,742
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,172	4,256	(276)	(25)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	(26,660)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(26,660)	-	-	-
Net Change in Fund Balance	(14,488)	4,256	(276)	(25)
Fund Balance, January 1	42,761	93,012	4,958	3,737
Fund Balance, December 31	$ 28,273	$ 97,268	$ 4,682	$ 3,712

2722 Lateral Road Fund Precinct #2	2723 Lateral Road Fund Precinct #3	2724 Lateral Road Fund Precinct #4	2729 Pretrial Services	2730 Local Truancy Prevention/ Diversion	2731 Law Library Fund
$ 3,708	$ 3,708	$ 3,708	$ -	$ -	$ -
-	-	-	534	5,642	11,162
-	-	-	-	-	-
-	-	-	-	-	-
9	9	9	247	87	706
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,717	3,717	3,717	781	5,729	11,868
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	16,253
-	-	-	-	-	-
-	-	-	-	-	-
3,742	3,742	3,742	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,742	3,742	3,742	-	-	16,253
(25)	(25)	(25)	781	5,729	(4,385)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(25)	(25)	(25)	781	5,729	(4,385)
3,737	3,737	3,737	89,667	30,457	207,264
$ 3,712	$ 3,712	$ 3,712	$ 90,448	$ 36,186	$ 202,879

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2024

	2733 LEOSE Education	2736 Port O'Connor Community Center	2737 Records Management/ Preservation District Clerk	2738 County Clerk Records Management
REVENUES				
Intergovernmental	$ 12,187	$ -	$ -	$ -
Charges for Services	-	-	76	40,420
Permits and Licenses	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	10,235	107	1	689
Gifts and Contributions	-	-	-	-
Leases	-	20,200	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	22,422	20,307	77	41,109
EXPENDITURES				
Current:				
General Administration	-	-	-	30,385
Elections	-	-	-	-
Judicial	-	-	-	-
Legal	-	-	-	-
Public Facilities	-	48,449	-	-
Public Safety	1,502	-	-	-
Roads and Bridges	-	-	-	-
Conservation	-	-	-	-
Culture and Recreation	-	-	-	-
TOTAL EXPENDITURES	1,502	48,449	-	30,385
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,920	(28,142)	77	10,724
OTHER FINANCING SOURCES (USES)				
Transfers In	-	38,885	-	-
Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	38,885	-	-
Net Change in Fund Balance	20,920	10,743	77	10,724
Fund Balance, January 1	48,939	14,483	193	252,226
Fund Balance, December 31	$ 69,859	$ 25,226	$ 270	$ 262,950

2739 Records Management & Preservation	2740 Road and Bridge Fund General	2860 Sheriff Forfeited Property	2865 Sheriff Jail Division	2870 6 Mile Pier/Boat Ramp Insur/ Maint (Alcoa)	7400 Election Services Contract
$ -	$ 28,635	$ -	$ -	$ -	$ -
13,489	224,140	-	-	-	24,187
-	262,377	-	-	-	-
-	47,458	23,040	-	-	-
202	4,229	1,004	1,098	25	177
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	29,577	-	24
13,691	566,839	24,044	30,675	25	24,388
8,140	-	-	-	14,680	-
-	-	-	-	-	23,627
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	7,521	17,505	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,140	-	7,521	17,505	14,680	23,627
5,551	566,839	16,523	13,170	(14,655)	761
-	-	-	-	-	-
-	(600,000)	-	-	-	-
-	(600,000)	-	-	-	-
5,551	(33,161)	16,523	13,170	(14,655)	761
68,679	1,749,435	60,015	69,725	17,860	71,934
$ 74,230	$ 1,716,274	$ 76,538	$ 82,895	$ 3,205	$ 72,695

CALHOUN COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2024

	2727 Juror Donations Veteran's Service Office	7730 Library Gift Memorial	2726 Juror Donations County Humane Society	2725 Language Access Fund
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ -
Charges for Services	-	-	-	-
Permits and Licenses	-	-	-	-
Fines and Forfeitures	-	-	-	2,046
Interest	4	117	90	13
Gifts and Contributions	280	400	1,000	-
Leases	-	-	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	284	517	1,090	2,059
EXPENDITURES				
Current:				
General Administration	-	-	-	-
Elections	-	-	-	-
Judicial	-	-	-	-
Legal	-	-	-	-
Public Facilities	-	-	-	-
Public Safety	-	-	-	-
Roads and Bridges	-	-	-	-
Conservation	-	-	-	-
Culture and Recreation	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	284	517	1,090	2,059
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
Net Change in Fund Balance	284	517	1,090	2,059
Fund Balance, January 1	1,403	42,586	3,195	3,884
Fund Balance, December 31	$ 1,687	$ 43,103	$ 4,285	$ 5,943

2648	2728	2757	2677	
Court Facility Fee Fund	Justice Court Support	Opioid Settlement Fund	County Dispute Resolution	Total Nonmajor Special Revenue Funds
$ -	$ -	$ -	$ -	$ 1,299,154
6,421	-	-	-	394,932
-	-	-	-	262,377
-	9,073	-	6,598	123,256
-	52	124	43	33,077
-	-	-	-	70,298
-	-	-	-	21,320
-	-	-	-	32,669
6,421	9,125	124	6,641	2,237,083
-	-	-	-	68,025
-	-	-	-	23,627
-	-	-	-	31,695
-	-	-	-	33,958
-	-	-	-	163,558
-	-	-	-	189,401
-	-	-	-	15,454
-	-	-	-	698,030
-	-	-	-	10,927
-	-	-	-	1,234,675
6,421	9,125	124	6,641	1,002,408
-	-	-	-	102,885
-	-	-	-	(894,440)
-	-	-	-	(791,555)
6,421	9,125	124	6,641	210,853
13,339	15,692	306	10,123	6,704,381
$ 19,760	$ 24,817	$ 430	$ 16,764	$ 6,915,234

CALHOUN COUNTY, TEXAS
AIRPORT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	$ 1	$ 87,685	$ 87,684
Interest	300	94	(206)
Leases	1,200	1,120	(80)
TOTAL REVENUES	1,501	88,899	87,398
EXPENDITURES			
Current:			
Public Facilities	115,153	115,109	44
Capital Outlay	1	-	1
TOTAL EXPENDITURES	115,153	115,109	44
Excess (Deficiency) of Revenues Over (Under) Expenditures	(113,652)	(26,210)	87,442
OTHER FINANCING SOURCES (USES)			
Transfers In	64,001	64,000	(1)
TOTAL OTHER FINANCING SOURCES (USES)	64,001	64,000	(1)
Net Change in Fund Balance	(49,651)	37,790	87,441
Fund Balance, January 1	58,895	58,895	-
Fund Balance, December 31	$ 9,244	$ 96,685	$ 87,441

CALHOUN COUNTY, TEXAS
APPELLATE JUDICAL SYSTEM
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	$ 1,600	$ 1,595	$ (5)
Interest	1,011	-	(1,011)
TOTAL REVENUES	2,611	1,595	(1,016)
EXPENDITURES			
Current:			
Judicial	2,610	-	2,610
TOTAL EXPENDITURES	2,610	-	2,610
Excess (Deficiency) of Revenues Over (Under) Expenditures	1	1,595	1,594
Fund Balance, January 1	133	133	-
Fund Balance, December 31	$ 134	$ 1,728	$ 1,594

CALHOUN COUNTY, TEXAS
COASTAL PROTECTION
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	$ 500,000	$ 1,033,977	$ 533,977
Interest	10,000	8,721	(1,279)
TOTAL REVENUES	510,000	1,042,698	532,698
EXPENDITURES			
Current:			
Conservation	542,625	698,030	(155,405)
TOTAL EXPENDITURES	542,625	698,030	(155,405)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(32,625)	344,668	377,293
OTHER FINANCING SOURCES (USES)			
Transfers Out	(6)	(267,780)	(267,774)
TOTAL OTHER FINANCING SOURCES (USES)	(6)	(267,780)	(267,774)
Net Change in Fund Balance	(32,631)	76,888	109,519
Fund Balance, January 1	2,761,869	2,761,869	-
Fund Balance, December 31	$ 2,729,238	$ 2,838,757	$ 109,519

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, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	$ 700	$ 573	$ (127)
Interest	100	29	(71)
TOTAL REVENUES	800	602	(198)
Net Change in Fund Balance	800	602	(198)
Fund Balance, January 1	9,895	9,895	-
Fund Balance, December 31	$ 10,695	$ 10,497	$ (198)

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, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	$ 10	$ 103	$ 93
Interest	10	2	(8)
TOTAL REVENUES	20	105	85
Net Change in Fund Balance	20	105	85
Fund Balance, January 1	956	956	-
Fund Balance, December 31	$ 976	$ 1,061	$ 85

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, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Interest	$ 10	$ 5	$ (5)
Miscellaneous	500	160	(340)
TOTAL REVENUES	510	165	(345)
EXPENDITURES			
Current:			
Nondepartmental	2,518	-	2,518
TOTAL EXPENDITURES	2,518	-	2,518
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,008)	165	2,173
Fund Balance, January 1	2,008	2,008	-
Fund Balance, December 31	$ -	$ 2,173	$ 2,173

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, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	$ 8,600	$ 13,895	$ 5,295
Interest	700	719	19
TOTAL REVENUES	9,300	14,614	5,314
EXPENDITURES			
Current:			
General Administration	145,000	14,820	130,180
TOTAL EXPENDITURES	145,000	14,820	130,180
Excess (Deficiency) of Revenues Over (Under) Expenditures	(135,700)	(206)	135,494
Fund Balance, January 1	261,468	261,468	-
Fund Balance, December 31	$ 125,768	$ 261,262	$ 135,494

CALHOUN COUNTY, TEXAS
COURT INITIATED GUARDIANSHIP
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	$ 1,000	$ 2,160	$ 1,160
Interest	70	53	(17)
TOTAL REVENUES	1,070	2,213	1,143
Net Change in Fund Balance	1,070	2,213	1,143
Fund Balance, January 1	18,299	18,299	-
Fund Balance, December 31	$ 19,369	$ 20,512	$ 1,143

CALHOUN COUNTY, TEXAS
COURT RECORDS PRESERVATION
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	$ 1,100	$ 110	$ (990)
Interest	200	117	(83)
TOTAL REVENUES	1,300	227	(1,073)
Net Change in Fund Balance	1,300	227	(1,073)
Fund Balance, January 1	42,750	42,750	-
Fund Balance, December 31	$ 44,050	$ 42,977	$ (1,073)

CALHOUN COUNTY, TEXAS
COURT REPORTER SERVICE
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	$ 200	$ 239	$ 39
Interest	10	3	(7)
TOTAL REVENUES	210	242	32
Net Change in Fund Balance	210	242	32
Fund Balance, January 1	1,374	1,374	-
Fund Balance, December 31	$ 1,584	$ 1,616	$ 32

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, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	$ 40,000	$ 39,830	$ (170)
Interest	1,500	976	(524)
TOTAL REVENUES	41,500	40,806	(694)
EXPENDITURES			
Current:			
Judicial	50,000	24,440	25,560
TOTAL EXPENDITURES	50,000	24,440	25,560
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,500)	16,366	24,866
Fund Balance, January 1	348,390	348,390	-
Fund Balance, December 31	$ 339,890	$ 364,756	$ 24,866

CALHOUN COUNTY, TEXAS
COUNTY SPECIALTY COURT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	$ 3,200	$ 3,126	$ (74)
Interest	10	38	28
TOTAL REVENUES	3,210	3,164	(46)
Net Change in Fund Balance	3,210	3,164	(46)
Fund Balance, January 1	12,880	12,880	-
Fund Balance, December 31	$ 16,090	$ 16,044	$ (46)

CALHOUN COUNTY, TEXAS
DISTRICT ATTORNEY FORFEITURE
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines and Forfeitures	$ 18,679	$ 34,884	$ 16,205
Interest	30	686	656
TOTAL REVENUES	18,709	35,570	16,861
EXPENDITURES			
Current:			
Legal	24,580	17,705	6,875
TOTAL EXPENDITURES	24,580	17,705	6,875
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,871)	17,865	23,736
Fund Balance, January 1	39,903	39,903	-
Fund Balance, December 31	$ 34,032	$ 57,768	$ 23,736

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, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	$ 521	$ 35	$ (486)
Interest	100	76	(24)
TOTAL REVENUES	621	111	(510)
EXPENDITURES			
Current:			
Judicial	40	-	40
TOTAL EXPENDITURES	40	-	40
Excess (Deficiency) of Revenues Over (Under) Expenditures	581	111	(470)
Fund Balance, January 1	27,190	27,190	-
Fund Balance, December 31	$ 27,771	$ 27,301	$ (470)

CALHOUN COUNTY, TEXAS
JUVENILE CASE MANAGER
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	$ 6	$ 721	$ 715
Interest	1	17	16
TOTAL REVENUES	7	738	731
EXPENDITURES			
Current:			
Judicial	6,382	5,669	713
TOTAL EXPENDITURES	6,382	5,669	713
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,375)	(4,931)	1,444
Fund Balance, January 1	7,506	7,506	-
Fund Balance, December 31	$ 1,131	$ 2,575	$ 1,444

CALHOUN COUNTY, TEXAS
FAMILY PROTECTION
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Interest	$ 20	$ 40	$ 20
TOTAL REVENUES	20	40	20
Net Change in Fund Balance	20	40	20
Fund Balance, January 1	14,666	14,666	-
Fund Balance, December 31	$ 14,686	$ 14,706	$ 20

CALHOUN COUNTY, TEXAS
JUVENILE DELINQUENCY PREVENTION
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Interest	$ 40	$ 25	$ (15)
TOTAL REVENUES	40	25	(15)
Net Change in Fund Balance	40	25	(15)
Fund Balance, January 1	9,386	9,386	-
Fund Balance, December 31	$ 9,426	$ 9,411	$ (15)

CALHOUN COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	$ 5,020	$ 5,140	$ 120
Interest	261	257	(4)
TOTAL REVENUES	5,281	5,397	116
EXPENDITURES			
Current:			
Judicial	97,947	1,141	96,806
TOTAL EXPENDITURES	97,947	1,141	96,806
Excess (Deficiency) of Revenues Over (Under) Expenditures	(92,666)	4,256	96,922
Fund Balance, January 1	93,012	93,012	-
Fund Balance, December 31	$ 346	$ 97,268	$ 96,922

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, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines and Forfeitures	$ 280	$ 157	$ (123)
Interest	25	12	(13)
TOTAL REVENUES	305	169	(136)
EXPENDITURES			
Current:			
Judicial	5,117	445	4,672
TOTAL EXPENDITURES	5,117	445	4,672
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,812)	(276)	4,536
Fund Balance, January 1	4,958	4,958	-
Fund Balance, December 31	$ 146	$ 4,682	$ 4,536

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, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	$ 4,410	$ 3,708	$ (702)
Interest	15	9	(6)
TOTAL REVENUES	4,425	3,717	(708)
EXPENDITURES			
Current:			
Roads and Bridges	4,460	3,742	718
TOTAL EXPENDITURES	4,460	3,742	718
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35)	(25)	10
Fund Balance, January 1	3,737	3,737	-
Fund Balance, December 31	$ 3,702	$ 3,712	$ 10

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, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	$ 4,410	$ 3,708	$ (702)
Interest	15	9	(6)
TOTAL REVENUES	4,425	3,717	(708)
EXPENDITURES			
Current:			
Roads and Bridges	4,460	3,742	718
TOTAL EXPENDITURES	4,460	3,742	718
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35)	(25)	10
Fund Balance, January 1	3,737	3,737	-
Fund Balance, December 31	$ 3,702	$ 3,712	$ 10

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, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	$ 4,410	$ 3,708	$ (702)
Interest	15	9	(6)
TOTAL REVENUES	4,425	3,717	(708)
EXPENDITURES			
Current:			
Roads and Bridges	4,460	3,742	718
TOTAL EXPENDITURES	4,460	3,742	718
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35)	(25)	10
Fund Balance, January 1	3,737	3,737	-
Fund Balance, December 31	$ 3,702	$ 3,712	$ 10

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, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	$ 4,410	$ 3,708	$ (702)
Interest	15	9	(6)
TOTAL REVENUES	4,425	3,717	(708)
EXPENDITURES			
Current:			
Roads and Bridges	4,460	3,742	718
TOTAL EXPENDITURES	4,460	3,742	718
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35)	(25)	10
Fund Balance, January 1	3,737	3,737	-
Fund Balance, December 31	$ 3,702	$ 3,712	$ 10

CALHOUN COUNTY, TEXAS
PRETRIAL SERVICES
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	$ 1,000	$ 534	$ (466)
Interest	200	247	47
TOTAL REVENUES	1,200	781	(419)
Net Change in Fund Balance	1,200	781	(419)
Fund Balance, January 1	89,667	89,667	-
Fund Balance, December 31	$ 90,867	$ 90,448	$ (419)

CALHOUN COUNTY, TEXAS
LOCAL TRUANCY PREVENTION
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	$ 4,650	$ 5,642	$ 992
Interest	99	87	(12)
TOTAL REVENUES	4,749	5,729	980
Net Change in Fund Balance	4,747	5,729	982
Fund Balance, January 1	30,457	30,457	-
Fund Balance, December 31	$ 35,204	$ 36,186	$ 982

CALHOUN COUNTY, TEXAS
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	$ 9,000	$ 11,162	$ 2,162
Interest	600	706	106
TOTAL REVENUES	9,600	11,868	2,268
EXPENDITURES			
Current:			
Legal	26,400	16,253	10,147
TOTAL EXPENDITURES	26,400	16,253	10,147
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,800)	(4,385)	12,415
Fund Balance, January 1	207,264	207,264	-
Fund Balance, December 31	$ 190,464	$ 202,879	$ 12,415

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, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Interest	$ 100	$ 107	$ 7
Gifts and Contributions	2	-	(2)
Leases	17,000	20,200	3,200
TOTAL REVENUES	17,102	20,307	3,205
EXPENDITURES			
Current:			
Public Facilities	60,174	48,449	11,725
TOTAL EXPENDITURES	60,174	48,449	11,725
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43,072)	(28,142)	14,930
OTHER FINANCING SOURCES (USES)			
Transfers In	38,885	38,885	-
TOTAL OTHER FINANCING SOURCES (USES)	38,885	38,885	-
Net Change in Fund Balance	(4,187)	10,743	14,930
Fund Balance, January 1	14,483	14,483	-
Fund Balance, December 31	$ 10,296	$ 25,226	$ 14,930

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, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	$ 225	$ 76	$ (149)
Interest	1	1	-
TOTAL REVENUES	226	77	(149)
EXPENDITURES			
Current:			
General Administration	2	-	2
TOTAL EXPENDITURES	2	-	2
Excess (Deficiency) of Revenues Over (Under) Expenditures	224	77	(147)
Fund Balance, January 1	193	193	-
Fund Balance, December 31	$ 417	$ 270	$ (147)

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, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	$ 35,000	$ 40,420	$ 5,420
Interest	600	689	89
TOTAL REVENUES	35,600	41,109	5,509
EXPENDITURES			
Current:			
General Administration	51,104	30,385	20,719
TOTAL EXPENDITURES	51,104	30,385	20,719
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,504)	10,724	26,228
Fund Balance, January 1	252,226	252,226	-
Fund Balance, December 31	$ 236,722	$ 262,950	$ 26,228

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, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	$ 4,000	$ 13,489	$ 9,489
Interest	300	202	(98)
TOTAL REVENUES	4,300	13,691	9,391
EXPENDITURES			
Current:			
General Administration	20,000	8,140	11,860
TOTAL EXPENDITURES	20,000	8,140	11,860
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,700)	5,551	21,251
Fund Balance, January 1	68,679	68,679	-
Fund Balance, December 31	$ 52,979	$ 74,230	$ 21,251

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, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	$ 15,000	$ 28,635	$ 13,635
Charges for Services	200,000	224,140	24,140
Permits and Licenses	265,000	262,377	(2,623)
Fines and Forfeitures	37,100	47,458	10,358
Interest	6,001	4,229	(1,772)
TOTAL REVENUES	523,101	566,839	43,738
OTHER FINANCING SOURCES (USES)			
Transfers Out	(600,000)	(600,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	(600,000)	(600,000)	-
Net Change in Fund Balance	(76,899)	(33,161)	43,738
Fund Balance, January 1	1,749,435	1,749,435	-
Fund Balance, December 31	$ 1,672,536	$ 1,716,274	$ 43,738

CALHOUN COUNTY, TEXAS
SHERIFF FORFEITED PROPERTY
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines and Forfeitures	$ 500	$ 23,040	$ 22,540
Interest	50	1,004	954
Miscellaneous	2	-	(2)
TOTAL REVENUES	552	24,044	23,492
EXPENDITURES			
Current:			
Public Safety	22,713	7,521	15,192
TOTAL EXPENDITURES	22,713	7,521	15,192
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,161)	16,523	38,684
Fund Balance, January 1	60,015	60,015	-
Fund Balance, December 31	$ 37,854	$ 76,538	$ 38,684

CALHOUN COUNTY, TEXAS
6 MILE PIER/BOAT RAMP INSURANCE/MAINENTANCE (ALCOA)
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Interest	$ 100	$ 25	$ (75)
Miscellaneous	1	-	(1)
TOTAL REVENUES	100	25	(75)
EXPENDITURES			
Current:			
General Administration	16,329	14,680	1,649
TOTAL EXPENDITURES	16,329	14,680	1,649
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,229)	(14,655)	1,574
Fund Balance, January 1	17,860	17,860	-
Fund Balance, December 31	$ 1,631	$ 3,205	$ 1,574

CALHOUN COUNTY, TEXAS
JUROR DONATIONS – VETERAN'S SERVICE OFFICE
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Interest	$ 1	$ 4	$ 3
Gifts and Contributions	320	280	(40)
TOTAL REVENUES	321	284	(37)
Net Change in Fund Balance	321	284	(37)
Fund Balance, January 1	1,403	1,403	-
Fund Balance, December 31	$ 1,724	$ 1,687	$ (37)

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, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Gifts and Contributions	$ 500	$ 1,000	$ 500
Miscellaneous/Interest	1	90	89
TOTAL REVENUES	501	1,090	589
EXPENDITURES			
Current:			
Culture and Recreation	3,696	-	3,696
TOTAL EXPENDITURES	3,696	-	3,696
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,195)	1,090	4,285
Fund Balance, January 1	3,195	3,195	-
Fund Balance, December 31	$ -	$ 4,285	$ 4,285

CALHOUN COUNTY, TEXAS
LANGUAGE ACCESS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines and Forfeitures	$ 1,030	$ 2,046	$ 1,016
Interest	1	13	12
TOTAL REVENUES	1,031	2,059	1,028
Net Change in Fund Balance	1,031	2,059	1,028
Fund Balance, January 1	3,884	3,884	-
Fund Balance, December 31	$ 4,915	$ 5,943	$ 1,028

CALHOUN COUNTY, TEXAS
COURT FACILITY FEE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	$ 7,000	$ 6,421	$ (579)
TOTAL REVENUES	7,000	6,421	(579)
Net Change in Fund Balance	7,000	6,421	(579)
Fund Balance, January 1	13,339	13,339	-
Fund Balance, December 31	$ 20,339	$ 19,760	$ (579)

CALHOUN COUNTY, TEXAS
JUSTICE COURT SUPPORT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines and Forfeitures	$ 2,900	$ 9,073	$ 6,173
Interest	1	52	51
TOTAL REVENUES	2,901	9,125	6,224
Net Change in Fund Balance	2,901	9,125	6,224
Fund Balance, January 1	15,692	15,692	-
Fund Balance, December 31	$ 18,593	$ 24,817	$ 6,224

CALHOUN COUNTY, TEXAS
COUNTY DISPUTE RESOLUTION
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines and Forfeitures	$ 3,460	$ 6,598	$ 3,138
Interest	10	43	33
TOTAL REVENUES	3,470	6,641	3,171
Excess (Deficiency) of Revenues Net Change in Fund Balance	3,470	6,641	3,171
Fund Balance, January 1	10,123	10,123	-
Fund Balance, December 31	$ 13,593	$ 16,764	$ 3,171

CALHOUN COUNTY, TEXAS
NONMAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2024

	4165 Debt Service Refunding 2010	4170 Debt Service Refunding 2012	4175 Debt Service Certificates 2024	Total Nonmajor Debt Service Funds
ASSETS				
Receivables (Net of Allowances for Uncollectibles:)				
Taxes	$ 10,971	$ 6,998	$ 710,409	$ 728,378
Due From Others	1,017	-	106,363	107,380
Restricted Assets:				
Cash and Cash Equivalents	54,834	32,617	1,283,460	1,370,911
TOTAL ASSETS	$ 66,822	$ 39,615	$ 2,100,232	$ 2,206,669
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
Liabilities:				
Due to Other Funds	$ -	$ -	$ -	$ -
Total Liabilities	-	-	-	-
Deferred Inflows of Resources	11,455	42,119	2,026,535	2,080,109
Fund Balance:				
Restricted	55,367	(2,504)	73,697	126,560
Total Fund Balance	55,367	(2,504)	73,697	126,560
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	$ 66,822	$ 39,615	$ 2,100,232	$ 2,206,669

CALHOUN COUNTY, TEXAS
NONMAJOR DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2024

	4165 Debt Service Refunding 2010	4170 Debt Service Refunding 2012	4175 Debt Service Certificates 2024	Total Nonmajor Debt Service Funds
REVENUES				
Ad Valorem Taxes	$ 514,727	$ 1,196	$ -	$ 515,923
Intergovernmental	563	-	-	563
Interest	7,902	477	5,555	13,934
TOTAL REVENUES	523,192	1,673	5,555	530,420
EXPENDITURES				
Debt Service:				
Principal	495,000	-	-	495,000
Interest and Fiscal Charges	20,055	97	-	20,152
TOTAL EXPENDITURES	515,055	97	-	515,152
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,137	1,576	5,555	15,268
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	68,142	68,142
Transfers Out	-	(68,142)	-	(68,142)
TOTAL OTHER FINANCING				-
SOURCES (USES)	-	(68,142)	68,142	-
Net Change in Fund Balance	8,137	(66,566)	73,697	15,268
Fund Balance, January 1	47,230	64,062	-	111,292
Fund Balance, December 31	$ 55,367	$ (2,504)	$ 73,697	$ 126,560

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, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Ad Valorem Taxes	$ 510,146	$ 514,727	$ 4,581
Intergovernmental	30	563	533
Interest	900	7,902	7,002
TOTAL REVENUES	511,076	523,192	12,116
EXPENDITURES			
Debt Service:			
Principal	495,000	495,000	-
Interest and Fiscal Charges	20,800	20,055	745
TOTAL EXPENDITURES	515,800	515,055	745
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,724)	8,137	12,861
Fund Balance, January 1	47,230	47,230	-
Fund Balance, December 31	$ 42,506	$ 55,367	$ 12,861

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, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Ad Valorem Taxes	$ -	$ 1,196	$ 1,196
Interest	-	477	477
TOTAL REVENUES	-	1,673	1,673
EXPENDITURES			
Debt Service:			
Interest and Fiscal Charges	98	97	1
TOTAL EXPENDITURES	98	97	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	(98)	1,576	1,674
OTHER FINANCING SOURCES (USES)			
Transfers Out	-	(68,142)	(68,142)
TOTAL OTHER FINANCING SOURCES (USES)	-	(68,142)	(68,142)
Net Change in Fund Balance	-	(66,566)	(66,566)
Fund Balance, January 1	64,062	64,062	-
Fund Balance, December 31	$ 63,964	$ (2,504)	$ (66,468)

CALHOUN COUNTY, TEXAS
DEBT SERVICE CERTIFICATES 2024 FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Interest	$ -	$ 5,555	$ 5,555
TOTAL REVENUES	-	5,555	5,555
EXPENDITURES			
Debt Service:			
Interest and Fiscal Charges	-	-	-
TOTAL EXPENDITURES	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	5,555	5,555
OTHER FINANCING SOURCES (USES)			
Transfers In	-	68,142	(68,142)
TOTAL OTHER FINANCING SOURCES (USES)	-	68,142	68,142
Net Change in Fund Balance	-	73,697	73,697
Fund Balance, January 1	-	-	-
Fund Balance, December 31	$ -	$ 73,697	$ 73,697

CALHOUN COUNTY, TEXAS
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2024

	5101	5111	5117	5150
	Boggy Bayou Nature Park	CDBG Disaster Infrastructure	Chocolate Bayou Boat Ramp	Road and Bridge Infrastructure
ASSETS				
Cash and Cash Equivalents	$ 356,621	$ 711,722	$ 169,595	$ 224,245
Due From Others	-	111,215	-	-
Due from Other Funds	-	-	-	-
TOTAL ASSETS	$ 356,621	$ 822,937	$ 169,595	$ 224,245
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
Liabilities:				
Accounts Payable	$ -	$ -	$ -	$ -
Unearned Revenues	-	-	-	-
Due to Other Funds	135,280	822,937	148,500	-
Total Liabilities	135,280	822,937	148,500	-
Deferred Inflows of Resources	-	-	-	-
Fund Balance:				
Restricted Fund Balance	221,341	-	21,095	224,245
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balance	221,341	-	21,095	224,245
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	$ 356,621	$ 822,937	$ 169,595	$ 224,245

5172	5178	5192	5195	5225	5104
Airport Runway Improvements	Magnolia Beach Erosion	Event Center	Fire Trucks & Safety Equipment	Green Lake Park	Magonolia Indianola Beach Pavilions
$ 107,101	$ 70,000	$ 79,927	$ 6,449	$ 8,985	$ 167,167
-	-	-	-	-	-
-	-	-	-	-	-
$ 107,101	$ 70,000	$ 79,927	$ 6,449	$ 8,985	$ 167,167
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
29,640	-	-	-	-	157,000
29,640	-	-	-	-	157,000
-	-	-	-	-	-
77,461	70,000	79,927	6,449	8,985	10,167
-	-	-	-	-	-
-	-	-	-	-	-
77,461	70,000	79,927	6,449	8,985	10,167
$ 107,101	$ 70,000	$ 79,927	$ 6,449	$ 8,985	$ 167,167

CALHOUN COUNTY, TEXAS
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET (CONTINUED)
DECEMBER 31, 2024

	5119	5149	5161	5186
	Local Assistance Tribal Consistency	Haterius Park Improvements	Brighton Road Bridge	Mag Beach Restoration
ASSETS				
Cash and Cash Equivalents	$ 22,595	$ 91,614	$ 229,317	$ -
Due From Others	-	5,250	-	7,570
Due from Other Funds	-	-	-	-
TOTAL ASSETS	$ 22,595	$ 96,864	$ 229,317	$ 7,570
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
Liabilities:				
Accounts Payable	$ 4,930	$ 869	$ 138,985	$ 7,570
Unearned Revenues	17,665	-	-	-
Due to Other Funds	-	72,000	-	-
Total Liabilities	22,595	72,869	138,985	7,570
Deferred Inflows of Resources	-	-	-	-
Fund Balance:				
Restricted Fund Balance	-	23,995	90,332	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balance	-	23,995	90,332	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	$ 22,595	$ 96,864	$ 229,317	$ 7,570

	5189	5297	5146	5266	5295
	EMS Training Building	Youth Services	Jail Roof	Swan Point Bulkhead Improvements	Recycling Center
	$ 106,365	$ 814,547	$ 500,000	$ 282,780	$ 136,583
	-	-	-	-	-
	-	-	-	-	60
	$ 106,365	$ 814,547	$ 500,000	$ 282,780	$ 136,643
	$ 34,949	$ -	$ -	$ 282,780	$ 625
	71,416	-	-	-	-
	-	-	-	-	-
	106,365	-	-	282,780	625
	-	-	-	-	-
	-	814,547	500,000	-	136,018
	-	-	-	-	-
	-	-	-	-	-
	-	814,547	500,000	-	136,018
	$ 106,365	$ 814,547	$ 500,000	$ 282,780	$ 136,643

CALHOUN COUNTY, TEXAS
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET (CONTINUED)
DECEMBER 31, 2024

	5280 Hospital Improvements	5102 American Rescue Plan Act	5103 King Fisher Beach Park	5152 County Energy TRZ No. 1
ASSETS				
Cash and Cash Equivalents	$ 2,289,603	$ 29,950	$ 48,615	$ 200,902
Due From Others	-	-	-	-
Due from Other Funds	-	-	-	-
TOTAL ASSETS	$ 2,289,603	$ 29,950	$ 48,615	$ 200,902
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
Liabilities:				
Accounts Payable	$ -	$ 29,950	$ -	$ -
Unearned Revenues	-	-	-	-
Due to Other Funds	-	-	36,000	199,619
Total Liabilities	-	29,950	36,000	199,619
Deferred Inflows of Resources	-	-	-	-
Fund Balance:				
Restricted Fund Balance	2,289,603	-	12,615	1,283
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balance	2,289,603	-	12,615	1,283
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	$ 2,289,603	$ 29,950	$ 48,615	$ 200,902

5112 CDBG Mitigation Infrastructure	5231 Hog Bayou Improvements	5251 Swan Point Shoreline Restoration	Total Nonmajor Capital Projects Funds
$ 167,471	$ 6,277	$ -	$ 6,828,431
332,529	-	-	456,564
-	-	-	60
$ 500,000	$ 6,277	$ -	$ 7,285,055
$ -	$ -	$ -	$ 500,658
-	-	-	89,081
500,000	-	-	2,100,976
500,000	-	-	2,690,715
-	-	-	-
-	6,277	-	4,594,340
-	-	-	-
-	-	-	-
-	6,277	-	4,594,340
$ 500,000	$ 6,277	$ -	$ 7,285,055

CALHOUN COUNTY, TEXAS
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2024

	5101 Boggy Bayou Nature Park	5111 CDBG Disaster Infrastructure	5117 Chocolate Bayou Boat Ramp	5150 Road and Bridge Infrastructure
REVENUES				
Intergovernmental	$ 136,137	$ 435,636	$ -	$ 6,070
Gifts and Contributions	-	-	-	-
Miscellaneous Revenue	-	-	-	-
TOTAL REVENUES	136,137	435,636	-	6,070
EXPENDITURES				
Capital:				
Public Facilities	-	-	-	-
Public Safety	-	-	-	-
Roads and Bridges	-	2,397	-	6,070
Health and Welfare	-	429,339	-	-
Culture and Recreation	173,399	3,900	-	-
Conservation	-	-	-	-
Nondepartmental	-	-	-	-
TOTAL EXPENDITURES	173,399	435,636	-	6,070
Excess (Deficiency) of Revenues Over (Under) Expenditures	(37,262)	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
Net Change in Fund Balance	(37,262)	-	-	-
Fund Balance, January 1	258,603	-	21,095	224,245
Fund Balance, December 31	$ 221,341	$ -	$ 21,095	$ 224,245

5172	5178	5192	5195	5225	5104
Airport Runway Improvements	Magnolia Beach Erosion	Event Center	Fire Truck & Safety Equipment	Green Lake Park	Magonolia Indianola Beach Pavilions
$ -	$ 5,370	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	284,269	-
-	5,370	-	-	284,269	-
-	5,370	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	284,269	-
-	-	-	-	-	-
-	-	-	-	-	-
-	5,370	-	-	284,269	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
77,461	70,000	79,927	6,449	8,985	10,167
$ 77,461	$ 70,000	$ 79,927	$ 6,449	$ 8,985	$ 10,167

CALHOUN COUNTY, TEXAS
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONT.)
FOR THE YEAR ENDED DECEMBER 31, 2024

	5119	5149	5161	5186
	Local Assistance Tribal Consistency	Haterius Park Improvements	Brighton Road Bridge	Mag Beach Restoration
REVENUES				
Intergovernmental	$ 158,144	$ 50,451	$ -	$ -
Gifts and Contributions	-	-	-	114,236
Miscellaneous Revenue	-	-	-	-
TOTAL REVENUES	158,144	50,451	-	114,236
EXPENDITURES				
Capital:				
Public Facilities	-	-	-	-
Public Safety	-	-	-	-
Roads and Bridges	-	-	848,168	-
Health and Welfare	158,144	-	-	-
Culture and Recreation	-	66,848	-	-
Conservation	-	-	-	136,154
Nondepartmental	-	-	-	-
TOTAL EXPENDITURES	158,144	66,848	848,168	136,154
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(16,397)	(848,168)	(21,918)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
Net Change in Fund Balance	-	(16,397)	(848,168)	(21,918)
Fund Balance, January 1	-	40,392	938,500	21,918
Fund Balance, December 31	$ -	$ 23,995	$ 90,332	$ -

	5189	5297	5146	5266	5295
	EMS Training Building	Youth Services	Jail Roof	Swan Point Bulkhead Improvements	Recycling Center
	$ -	$ -	$ -	$ -	$ -
	203,584	-	-	19,244	-
	-	-	-	-	-
	203,584	-	-	19,244	-
	-	-	-	-	534,042
	-	-	-	-	-
	-	-	-	-	-
	203,584	-	-	-	-
	-	-	-	-	-
	-	-	-	302,024	-
	-	-	-	-	-
	203,584	-	-	302,024	534,042
	-	-	-	(282,780)	(534,042)
	-	814,547	500,000	267,780	26,660
	-	814,547	500,000	267,780	26,660
	-	814,547	500,000	(15,000)	(507,382)
	-	-	-	15,000	643,400
	$ -	$ 814,547	$ 500,000	$ -	$ 136,018

CALHOUN COUNTY, TEXAS
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONT.)
FOR THE YEAR ENDED DECEMBER 31, 2024

	5280 Hospital Improvements	5102 American Rescue Plan Act	5103 King Fisher Beach Park	5152 County Energy TRZ No. 1
REVENUES				
Intergovernmental	$ -	$ 1,093,997	$ -	$ -
Gifts and Contributions	-	-	-	-
Miscellaneous Revenue	-	-	-	-
TOTAL REVENUES	-	1,093,997	-	-
EXPENDITURES				
Capital:				
Public Facilities	-	-	-	-
Public Safety	-	1,319,601	-	-
Roads and Bridges	-	-	-	-
Health and Welfare	50,000	-	-	-
Culture and Recreation	-	-	-	-
Conservation	-	-	-	-
Nondepartmental	-	-	-	-
TOTAL EXPENDITURES	50,000	1,319,601	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	(225,604)	-	-
OTHER FINANCING SOURCES (USES)				
Transfers In	-	225,604	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	225,604	-	-
Net Change in Fund Balance	(50,000)	-	-	-
Fund Balance, January 1	2,339,603	-	12,615	1,283
Fund Balance, December 31	$ 2,289,603	$ -	$ 12,615	$ 1,283

5112	5231	5251
CDBG Mitigation Infrastructure	Hog Bayou Improvements	Swan Point Shoreline Restoration
$ 1,208,588	$ -	$ 27,044
-	-	-
-	-	-
1,208,588	-	27,044
-	-	-
-	-	-
-	-	125,820
-	-	-
-	-	-
-	-	-
1,208,588	-	-
1,208,588	-	125,820
-	-	(98,776)
-	-	-
-	-	-
-	-	(98,776)
-	6,277	98,776
$ -	$ 6,277	$ -

CALHOUN COUNTY, TEXAS
DISCRETELY PRESENTED COMPONENT UNIT
STATEMENT OF NET POSITION
DECEMBER 31, 2024

	Discretely Presented Component Unit Memorial Medical Center	
	2024	2023
ASSETS		
Cash and Cash Equivalents	$ 8,539,607	$ 6,324,753
Receivables (Net of Allowance for Uncollectibles)	24,223,289	23,226,627
Prepaid Items and Other Current Assets	4,019,388	4,813,189
Capital Assets (Net of Accumulated Depreciation)	6,034,685	6,613,584
TOTAL ASSETS	42,816,969	40,978,153
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows - Pension Related	1,823,986	2,919,509
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,823,986	2,919,509
LIABILITIES		
Accounts Payable	$ 20,207,430	$ 18,175,075
Accrued and Other Liabilities	2,365,301	2,865,013
Unearned Revenue	1,660,727	491,905
Noncurrent Liabilities:		
Lease Liabilitiy Due in One Year	4,644	159,292
Finance Purchase Agreements Due in One Year	46,788	-
Due in One Year	4,000,000	2,100,000
Net Pension Liability	933,623	3,296,165
TOTAL LIABILITIES	29,218,513	27,087,450
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Inflows - Pension Related	71,407	28,917
TOTAL DEFERRED OUTFLOWS OF RESOURCES	71,407	28,917
NET POSITION:		
Net Investment in Capital Assets	5,983,253	6,401,444
Restricted - Expended for Pension	-	-
Unrestricted	9,367,782	10,379,851
TOTAL NET POSITION	$ 15,351,035	$ 16,781,295

CALHOUN COUNTY, TEXAS
DISCRETELY PRESENTED COMPONENT UNIT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
DECEMBER 31, 2024

	Discretely Presented Component Unit Memorial Medical Center	
	2024	2023
OPERATING REVENUES:		
Patient Service Revenues	$ 29,404,711	$ 30,496,755
Nursing Home Resident Revenue	82,125,350	88,321,771
Other Operating Revenues	2,968,867	2,355,525
TOTAL OPERATING REVENUES	114,498,928	121,174,051
OPERATING EXPENSES:		
Salaries and Wages	14,373,298	14,255,143
Employee Benefits	2,573,623	5,447,980
Purchased Services and Professional Fees	9,353,640	9,654,701
Insurance	147,916	122,044
Supplies	8,143,410	7,463,546
Nursing Home Expenses	80,877,337	86,490,741
Depreciation and Amortization	925,161	957,559
TOTAL OPERATING EXPENSES	116,394,385	124,391,714
Operating Income (Loss)	(1,895,457)	(3,217,663)
NONOPERATING REVENUES (EXPENSES)		
Investment Income	231,633	188,845
Interest Expense	(4,283)	(16,297)
Provider Relief funds - Hospital	-	455,661
Provider Relief funds - Nursing Homes	-	1,010,801
TOTAL NONOPERATING REVENUES (EXPENSES)	227,350	1,639,010
Excess of Revenues Over Expenses Before Grants for Property and Equipment	(1,668,107)	(1,578,653)
GRANTS FOR PROPERTY AND EQUIPMENT	237,847	75,000
Change in Net Position	(1,430,260)	(1,503,653)
Net Position at Beginning of Year	16,781,295	18,284,948
Net Position at End of Year	$ 15,351,035	$ 16,781,295

CALHOUN COUNTY, TEXAS
DISCRETELY PRESENTED COMPONENT UNIT
STATEMENT OF CASH FLOWS
DECEMBER 31, 2024

	Discretely Presented Component Unit	
	Memorial Medical Center	
	2024	2023
Cash Flows From Operating Activities		
Receipts from On-behalf Patients	$ 112,607,418	$ 120,309,138
Payments to Suppliers and Contractors	(93,051,609)	(104,264,066)
Payments to Employees	(21,813,140)	(19,970,170)
Other Receipts, Net	2,798,957	2,355,525
Net Cash Provided (Used) By Operating Activities	541,626	(1,569,573)
Cash Flows From Noncapital Financing Activities		
Provider Relief Funds - Nursing Homes	-	1,010,801
Provider Relief Funds - Hospitals	-	455,661
Employee Retention Credit	-	1,248,478
Proceeds from Issuance of Note Payable	1,900,000	-
Principal Paid on Notes Payable	-	(900,000)
Net Cash Provided (Used) By Noncapital Financing Activities	1,900,000	1,814,940
Cash Flows From Capital and Related Financing Activities		
Grants for Property and Equipment	-	566,905
Principal Paid on Finance Purchase Agreements	(54,085)	(82,599)
Interest Paid on Finance Purchase Agreements	(1,948)	(9,160)
Principal Paid on Leases Payable	(53,775)	(46,249)
Interest Paid on Leases Payable	(2,335)	(7,137)
Purchase of Capital Assets	(346,262)	(461,042)
Net Cash Provided (Used) for Capital And Related Financing Activities	(458,405)	(39,282)
Cash Flows From Investing Activities		
Interest on Investments	231,633	188,845
Net Cash Provided (Used) for Investing Activities	231,633	188,845
Net Increase (Decrease) in Cash And Cash Equivalents	2,214,854	394,930
Cash and Cash Equivalents, Beginning of Year	6,324,753	5,929,823
Cash and Cash Equivalents, End of Year	$ 8,539,607	$ 6,324,753

CALHOUN COUNTY, TEXAS
DISCRETELY PRESENTED COMPONENT UNIT
STATEMENT OF CASH FLOWS (CONTINUED)
DECEMBER 31, 2024

	Discretely Presented Component Unit Memorial Medical Center 2024	 2023
Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided by Operative Activities		
Operating Loss	$ (1,895,457)	$ (3,217,663)
Depreciation and Amortization	925,161	957,559
Provision for Uncollectible Accounts	5,897,000	7,196,000
Changes in Operating Assets and Liabilities:		
Patient Accounts Receivables, Net	(7,757,923)	(5,230,496)
Estimated Amounts Due From and To Third-Party Payers	1,361,701	(474,892)
Accounts Payable and Accrued Expenses	1,035,203	(1,455,303)
Deferred Outflows of Resources - Pensions	1,095,523	(395,460)
Deferred Inflows of Resources - Pensions	42,490	(6,961,678)
Net Pension Liability	(2,362,542)	7,378,970
Other Assets and Liabilities	2,200,470	633,390
Net Cash Provided (Used) By Operating Activities	$ 541,626	$ (1,569,573)

COMPLIANCE SECTION

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *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, the business-type activities, each major fund, and the aggregate remaining fund information of Calhoun County as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise Calhoun County's basic financial statements, and have issued our report thereon dated August 19, 2025.

Report on Internal Control over Financial Reporting

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

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

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

We noted certain matters that we have reported to management of Calhoun County, Texas in a separate letter dated August 19, 2025.

Purpose of this Report

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

Armstrong, Vaughan & Associates, P.C.

Armstrong, Vaughan & Associates, P.C.
August 19, 2025

THE STATE OF TEXAS

COUNTY OF CALHOUN

Armstrong, Vaughan & Associates, P. C.
Certified Public Accountants

Communication with Those Charged with Governance

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

We have audited the basic financial statements of the Calhoun County, as of and for the year ended December 31, 2024, and have issued our report thereon dated August 19, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit (and *Government Auditing Standards)*

As communicated in our engagement letter dated April 2, 2025, our responsibility, as described by professional standards, is to plan and perform our audit to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of Calhoun County solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

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Qualitative Aspects of the County's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Calhoun County is included in Note A to the financial statements. There has been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2024, except the following:

> As of January 1, 2024, the County implemented Governmental Accounting Standards Board Statement 101 regarding compensated absences. This standard changes the accounting and accrual requirements for Compensated Absences. The County did not identify any material additional accruals. While the change in accounting standard is significant, the change for the County only resulted in disclosure differences that were not significant to the overall report.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus, with the following exception:

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- Useful lives and depreciation calculations on capital assets
- Allowance for uncollectible receivables for
  - Fines Receivables
  - Property taxes
  - EMS Receivables
  - Patient Charges Receivable
  - Nursing Home Resident Charges Receivable
- Net pension liability assumptions for mortality rates and investment returns

Management's estimate of useful lives of capital assets is based on industry standards and engineering estimates. Allowance for uncollectible receivables is based on past history with the different types of receivables. The assumptions utilized in the calculation for the net pension liability are based on actuarial guidance and are provided by Texas County and District Retirement System and are not subject to County management determination.

We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. For the year ended December 31, 2024, the most sensitive disclosures relate to GASB 68 and the net pension liability.

Significant Difficulties Encountered during the Audit

We encountered no difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures and the financial statements as a whole and each applicable opinion unit. There were no unadjusted misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Calhoun County's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in a separate letter dated August 19, 2025.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Public Funds Investment Act

As a part of our audit, we review the County's compliance with the Public Funds Investment Act. Our procedures determined that the County is in compliance, in all material respects, with the provisions of the Act.

Other Significant Findings or Issues

In the normal course of our professional association with the Calhoun County, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Calhoun County's auditors.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing Calhoun County's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information and considering whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

Management is aware that we did not audit the financial statements of Memorial Medical Center, which represent 100% of the assets, net position and revenues of the discretely presented component unit, Memorial Medical Center as of December 31, 2024.

This report is intended solely for the information and use of the Audit Committee, County Commissioners, and management of Calhoun County and is not intended to be and should not be used by anyone other than these specified parties.

Armstrong, Vaughan & Associates, P.C.

Armstrong, Vaughan & Associates, P.C.
August 19, 2025

CALHOUN COUNTY TEXAS

COMPLIANCE

FEDERAL AND STATE AWARDS

For the Year Ended

December 31, 2024

THE STATE OF TEXAS

COUNTY OF CALHOUN

CALHOUN COUNTY, TEXAS
FEDERAL AND STATE SINGLE AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2024

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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, 2024, 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 19, 2025.

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 city'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.

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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 19, 2025.

Purpose of this Report

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

Armstrong, Vaughan & Associates, P.C.

Armstrong, Vaughan & Associates, P.C.
August 19, 2025

Armstrong, Vaughan & Associates, P. C.
Certified Public Accountants

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Calhoun County's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on Calhoun County's major federal program for the year ended December 31, 2024. Calhoun County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Calhoun County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Calhoun County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Calhoun County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Calhoun County's federal programs.

941 West Byrd Blvd., Suite 101 • Universal City, Texas 78148
Phone: 210-658-6229 • Fax: 210-659-7611 • Email: info@avacpa.com • www.avacpa.com

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Calhoun County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Calhoun County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Calhoun County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Calhoun County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Calhoun County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Calhoun County as of and for the year ended December 31, 2024 and the related notes to the financial statements, which collectively comprise Calhoun County's basic financial statements. We issued our report thereon dated August 19, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance) and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectfully,

Armstrong, Vaughan & Associates, P.C.

Armstrong, Vaughan & Associates, P.C.
August 19, 2025

CALHOUN COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified	____ Yes	_X_ No
One or more significant deficiencies identified that are not considered to be material weaknesses?	____ Yes	_X_ None Reported
Noncompliance material to financial Statements noted?	____ Yes	_X_ No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified	____ Yes	_X_ No
One or more significant deficiencies identified that are not considered to be material weaknesses?	____ Yes	_X_ None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with CFR Part 200 of the Uniform Guidance?	____ Yes	_X_ No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
21.027	Coronavirus State Fiscal Recovery Fund
14.228	Community Development Block Grant

Dollar threshold used to distinguish between Type A and type B Programs: $750,000

Auditee qualified as low-risk auditee?	___Yes	_X_ No

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE

CALHOUN COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2024

Explanation Finding/Recommendation	Current Status	Management's Explanation If Not Implemented
Not Applicable		

CALHOUN COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

FEDERAL AWARDS	Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
Federal Grantor/Pass-through GrantorlProgram Title			
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION			
Passed Through Texas General Land Office			
Boggy Bayou Nature Park Improvements	11.419	24-089-000-E345	$ 36,000
Olivia Haterius Park	11.419	24-022-010-E019	50,451
TOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION			86,451
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed Through Texas Office of the Governor			
Homeland Security Grant Program	97.067	Calhoun-2022 OPSG	12,461
Homeland Security Grant Program	97.067	Calhoun-2023 OPSG	63,788
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			76,249
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Passed Through Texas General Land Office			
Community Development Block Grant	14.228	20-065-064-C182	435,638
Community Development Block Grant	14.228	22-085-014-D245	1,208,588
Community Development Block Grant	14.228	22-130-019-D846	23,750
Passed Through Texas Health and Human Services Commission			
Ambulance Services Uncompensated Care Cost Settlement	93.778	N/A	57,812
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			1,725,788
U.S. DEPARTMENT OF INTERIOR			
GoMESA	15.435	N/A	965,811
TOTAL U.S. DEPARTMENT OF THE INTERIOR			965,811
U.S. DEPARTMENT OF TREASURY			
Coronavirus State Fiscal Recovery Fund	21.027	N/A	1,093,997
Local Assistance and Tribal Consistency Fund	21.032	N/A	158,144
TOTAL U.S. DEPARTMENT OF TREASURY			1,252,141
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 4,106,440

CALHOUN COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Calhoun County, Texas and is presented on the modified accrual basis of accounting. The information in the schedule is presented in accordance with requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ in amounts presented in, or used in the preparation of, the financial statements.

Currently, the County has elected not to use the 10% de Minimis indirect cost rate.

THE STATE OF TEXAS

COUNTY OF CALHOUN

17

17. Consider and take necessary action to release final payment to Clyde Kazmir Construction, Inc. in the amount of $97,300 for Lane Road Drainage Improvements-Phase 2, GLO Contract No. 20-065-064-C182. (GDR)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joel Behrens, Commissioner Pct 3
SECONDER:	David Hall, Commissioner Pct 1
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

G&W ENGINEERS, INC.

205 W. Live Oak • Port Lavaca, TX 77979 • p: (361)552-4509 • f: (361)552-4987
TBPE Firm Registration No. F04188

August 13, 2025

Commissioner Gary Reese
Calhoun County Precinct 4
P.O. Box 177
Seadrift, Texas 77983

RE: RECOMMENDATION FOR PAYMENT NO. 1-FINAL
Bid Number 2025.08 – Lane Road Drainage Improvements – Phase 2 Project
GLO Contract No. 20-065-064-C182

Dear Honorable Judge & County Commissioners,

We have reviewed Clyde Kazmir Construction, Inc.'s Invoice # 10770 for the above referenced project. All work has been completed and enclosed is Recommendation for Payment No. 1-Final for $97,300.00. The Contractor's Guarantee and the Contractor's Conditional Waiver and Release on Final Payment are also enclosed.

Please call if you have any questions.

Sincerely,
G & W Engineers, Inc.

Scott P. Mason, P.E.
Scott P. Mason, P.E.

cc: Clyde Kazmir Construction, Inc.
Demi Cabrera, Calhoun County Assistant Auditor
file 5310.011b

No. 1 - Final

RECOMMENDATION OF PAYMENT

OWNER's Project No. **Bid No. 2025.08** ENGINEER's Project No. **5310.011b**

Project **Lane Road Drainage Improvements – Phase 2 Project for Calhoun County, Texas**
GLO Contract No. 20-065-064-C182

CONTRACTOR **CLYDE KAZMIR CONSTRUCTION, INC.**

Contract for	**Lane Road Drainage Improvements - Phase 2**	Contract Date	**July 16, 2025**
Application Date	**August 11, 2025**	Application Amount	**$97,300.00**
Period Start Date	**July 28, 2025**	Period Ending Date	**August 12, 2025**

To **COUNTY OF CALHOUN**
Owner

Attached hereto is the CONTRACTOR's Application for Payment for Work accomplished under the Contract through the date indicated above. To the extent that we have been present on the project site as outlined in our Engineering Agreement, we believe that the Application meets the requirements of the Contract Documents and includes the CONTRACTOR's Certificate stating that all previous payments to him under the Contract have been applied by him to discharge in full all of his obligations in connection with the Work covered by all prior Applications for Payments.

In accordance with the Contract, the undersigned, subject to the limitation in the preceding paragraph, recommends payment to the CONTRACTOR of the amount due as shown below.

G & W Engineers, Inc.

Dated **August 13** , 2025

By: Scott P. Mason, P.E.
Scott P. Mason, P.E.

STATEMENT OF WORK

Original Contract Price	$ **78,550.00**	Work to Date	$ **97,300.00**
Net Change Orders (1)	$ **18,750.00**	Amount Retained	$ -
Current Contract Price	$ **97,300.00**	Subtotal	$ **97,300.00**
Work to be Done	$ -	Previous Payments Recommended	$
		Amount Due This Payment	$ **97,300.00**

G & W ENGINEERS, INC.
205 W. Live Oak St.
Port Lavaca, Texas 77979
(361) 552-4509

CLYDE KAZMIR CONSTRUCTION, INC.
PO Box 554 / 1001 W. Main Street
Edna, TX 77957
Phone # (361) 782-3594
E-mail KIMBERLY@KAZMIRCONST.COM

INVOICE

TO: Calhoun County
211 S. Ann Street
Suite 301
Port Lavaca, TX 77979

INVOICE #: 10770
DATE: 8/11/2025
P O #:
PROJECT: 20-065-064-C182
TERMS: Net 30

ITEM	DESCRIPTION	Qty	Rate	AMOUNT
	ORIGINAL BASE BID			
Mobilization	1. Mobilization, Insurance and Bonds Per Plans and Specifications	1	10,400.00	10,400.00
Signage	2. Temporary Project Signage Per Plans and Specifications	1	1,500.00	1,500.00
Fence	3. Repair of Existing Fence Sections Complete In-Place Per Plans and Specifications	5	8,200.00	41,000.00
Labor & Services	4. Lowering of Existing Pipeline Below Drainage Channel Bottom Complete In-Place Per Plans and Specifications	600	23.50	14,100.00
Labor & Services	5. Lowering of Existing Pipeline Below Drainage Channel Bottom With Flowable Fill Complete In-Place Per Plans and Specifications	105	110.00	11,550.00
	Subtotal			78,550.00
Labor & Services	CHANGE ORDER 1. Three (3) each – 30' long HDPE culverts 15" diameter 2. Fence modifications including longer posts, additional barb wire strands and all wood posts. 4. Additional/larger equipment for pipeline crossing modifications including mobilization 5. Add rip rap to ditch section at pipeline and washout 5. 70 Additional LF Lowering of Existing Pipeline Below Drainage Channel Bottom With Flowable Fill Complete In-Place Per Plans and Specifications ~~~~~~ CHANGE ORDER ~~~~~~ July 30, 2025 > Added 1 Labor & Services. (+$18,750.00) Total change to estimate +$18,750.00 ~~~~~~~~~~~~~~~~~~~~~~~~~~	1	18,750.00	18,750.00

THANK YOU!

Subtotal	$97,300.00
Sales Tax (8.25%)	$0.00
TOTAL	**$97,300.00**

CONTRACTOR's GUARANTEE

I, **Kelly Kazmir**, being **Vice President** of **CLYDE KAZMIR CONSTRUCTION, INC.** (hereinafter called "CONTRACTOR"), do hereby make the following statements to **CALHOUN COUNTY** (hereinafter called "OWNER") in relation to the completed project known as **BID NUMBER 2025.08 – LANE ROAD DRAINAGE IMPROVEMENTS – PHASE 2 PROJECT.**

I guarantee...

That all of the completed Work is free from faulty materials in every particular,

That all of the completed Work is free from improper workmanship, and

That no injury will occur from proper and usual wear,

That OWNER has been assigned all guarantees and/or warranties originally made to CONTRACTOR by suppliers and subcontractors, if any. (Such assignment does not relieve CONTRACTOR of the responsibility stated in each guarantee and/or warranty in case of failure of suppliers or subcontractors to fulfill the provisions of such guarantees and/or warranties.)

I agree...

That the execution of the final certificate or the receipt of the final payment does not relieve CONTRACTOR of the responsibility for neglect of faulty materials or workmanship during the period covered by this Guarantee,

To replace or to re-execute without cost to OWNER such Work as may be found to be improper or imperfect, and

To make good all damage caused to other Work or materials, due to such required replacement or re-execution.

This Guarantee is in effect as of the 7th day of August 20 25, and shall cover a period of **ONE (1) FULL YEAR** from said effective date.

CLYDE KAZMIR CONSTRUCTION, INC.
(CONTRACTOR)

Signed By: [signature]
Print Name/Title: Kelly Kazmir, Vice President
Date: 8/12/25

CONTRACTOR's CONDITIONAL WAIVER AND RELEASE ON FINAL PAYMENT

THE STATE OF TEXAS §
COUNTY OF Jackson §

Project: **BID NUMBER 2025.08 – LANE ROAD DRAINAGE IMPROVEMENTS – PHASE 2 PROJECT.**

Job No. **5310.11b**

On receipt by the signer of this document of a check from **CALHOUN COUNTY** *(maker of check)* in the sum of $97,300.00 payable to **CLYDE KAZMIR CONSTRUCTION, INC.** *(payee or payees of check)* and when the check has been properly endorsed and has been paid by the bank on which it is drawn, this document becomes effective to release any mechanic's lien right, any right arising from a payment bond that complies with a state or federal statute, any common law payment bond right, any claim for payment, and any rights under any similar ordinance, rule, or statute related to claim or payment rights for persons in the signer's position that the signer has on the property or easements of **CALHOUN COUNTY** *(owner)* located at **Lane Road, Seadrift, Texas** *(location)* to the following extent: **BID NUMBER 2025.08 – LANE ROAD DRAINAGE IMPROVEMENTS – PHASE 2 PROJECT.** *(job description).*

This release covers the final payment to the signer for all labor, services, equipment, or materials furnished to the property or to **CALHOUN COUNTY** *(person with whom signer contracted).*

Before any recipient of this document relies on this document, the recipient should verify evidence of payment to the signer.

The signer warrants that the signer has already paid or will use the funds received from this final payment to promptly pay in full all of the signer's laborers, subcontractors, materialmen, and suppliers for all work, materials, equipment, or services provided for or to the above referenced project up to the date of this waiver and release.

Clyde Kazmir Construction, Inc.
(CONTRACTOR)

Signed By: Kelly Kazmir

Print Name: Kelly Kazmir

Title: Vice President

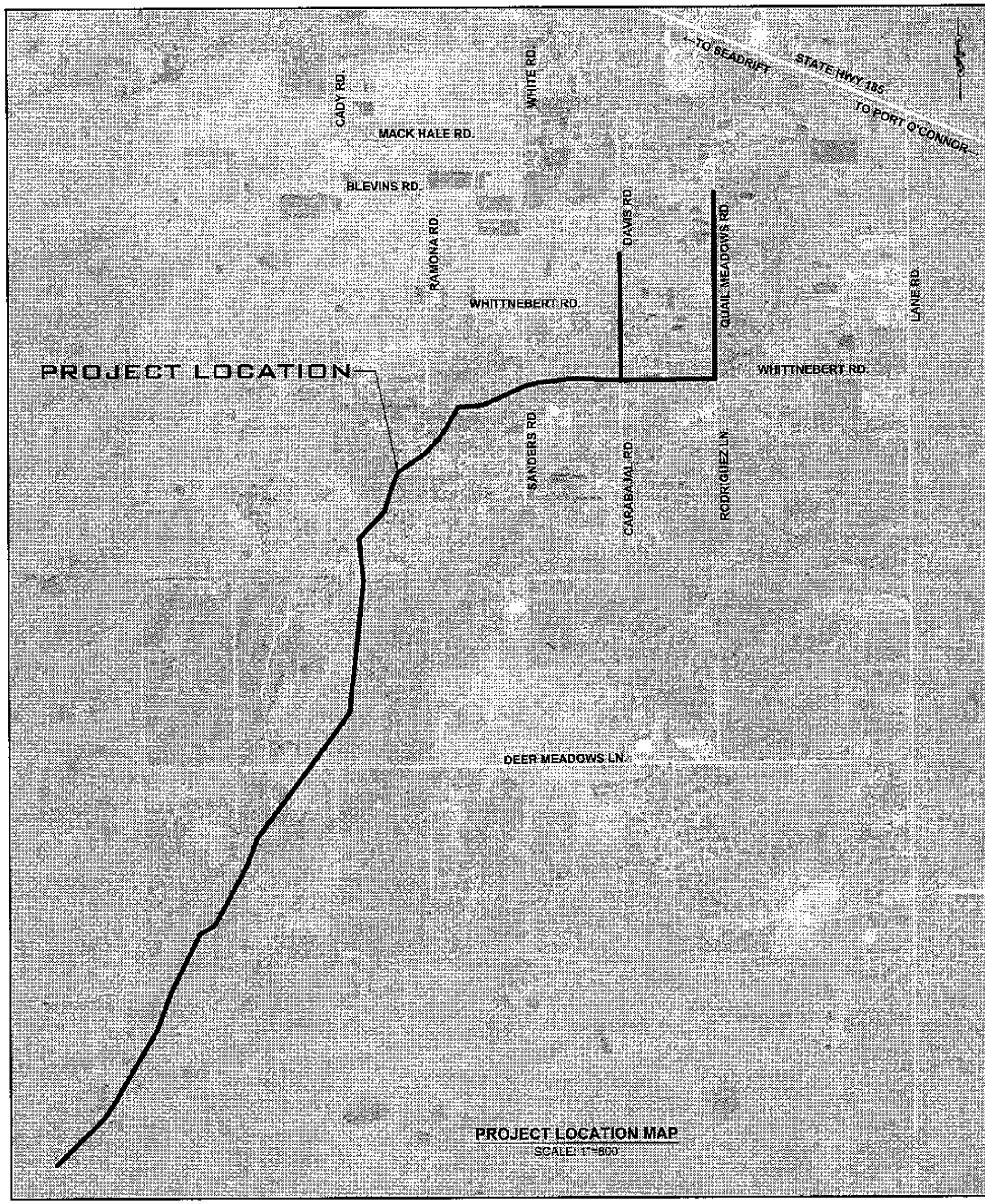
SUBSCRIBED AND SWORN TO BEFORE ME by Kelly Kazmir, on August 12th, 2025, to certify which witness my hand and seal of office.

JASMINE ELIZABETH CALLIS
Notary Public, State of Texas
Comm. Expires 01-19-2026
Notary ID 133541282

Jasmine Callis

Notary Public, State of Texas

My Commission Expires: 1/19/26



PROJECT LOCATION MAP

SCALE: 1"=800'

LANE ROAD DRAINAGE IMPROVEMENTS

FOR THE

COUNTY OF CALHOUN, TEXAS

SEADRIFT, TEXAS 77979

PHASE 2

APRIL 2025

A PROJECT FUNDED BY THE:

TEXAS GENERAL LAND OFFICE
COUNTY - GLO CONTRACT NO. 20-065-064-C182

CALHOUN COUNTY COMMISSIONER'S COURT

VERN LYSSY	COUNTY JUDGE
DAVID HALL	COMMISSIONER PRECINCT #1
RONALD BEST	COMMISSIONER PRECINCT #2
JOEL BEHRENS	COMMISSIONER PRECINCT #3
GARY REESE	COMMISSIONER PRECINCT #4

REV.	DATE	DESCRIPTION	BY	CHK.
1	4/28/25	ISSUED FOR CONSTRUCTION	BD	SPM

Texas Registered Engineering Firm F-04186
G & W ENGINEERS, INC.
ENGINEERING SURVEYING PLANNING
205 W. Live Oak St. Port Lavaca, Texas 77979 (361)552-4509
1801 7th St., Suite 280 Bay City Texas 77414 (979) 323-7100

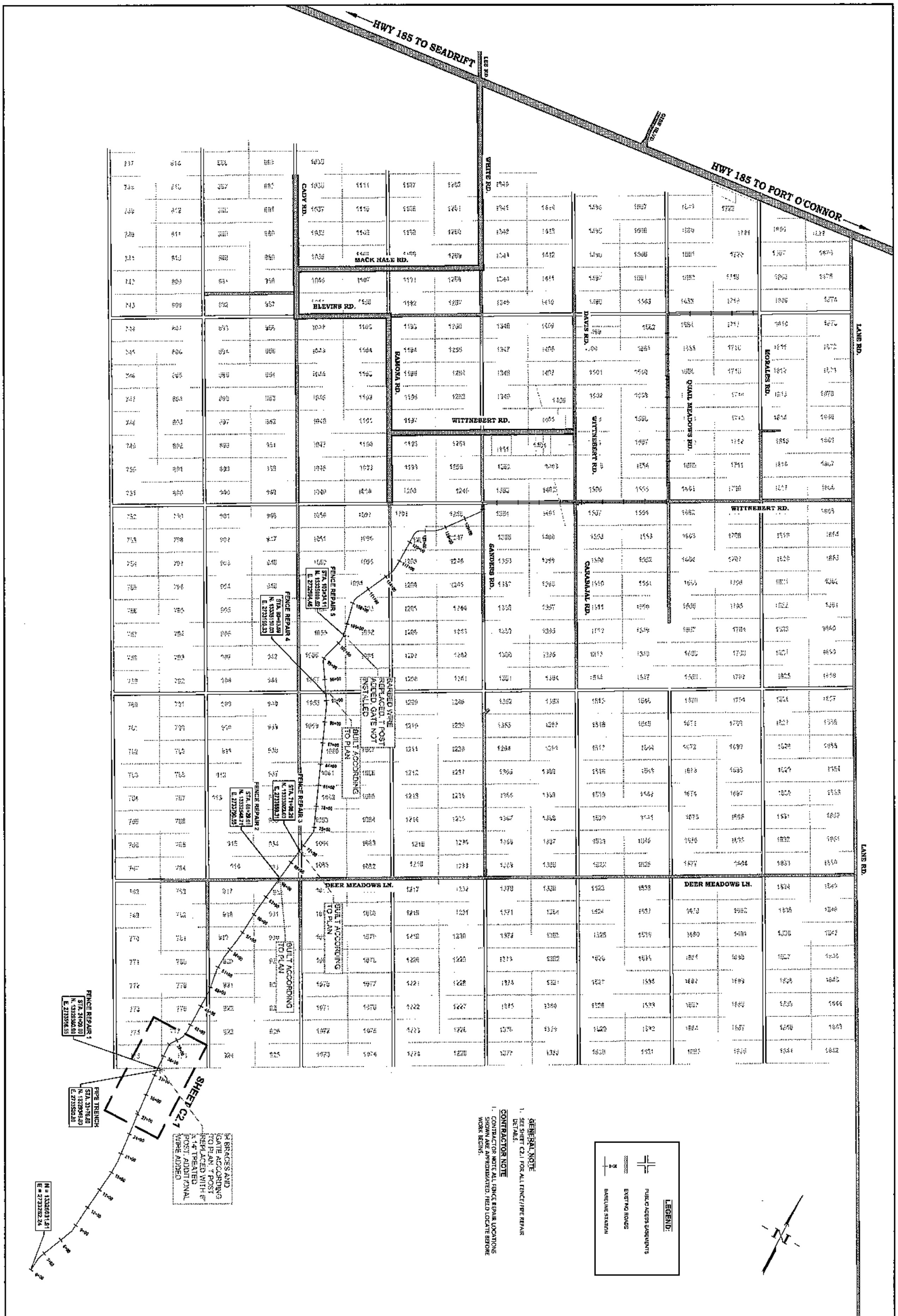
LANE ROAD DRAINAGE
CALHOUN COUNTY, TEXAS
GLO-CDBG-DR
CONTRACT #20-065-064-C182
PROJECT LOCATION MAP

PHASE 2

AS BUILT
8/1/25

STATE OF TEXAS
SCOTT T. MASON
127893
LICENSED
PROFESSIONAL ENGINEER
04.15.25

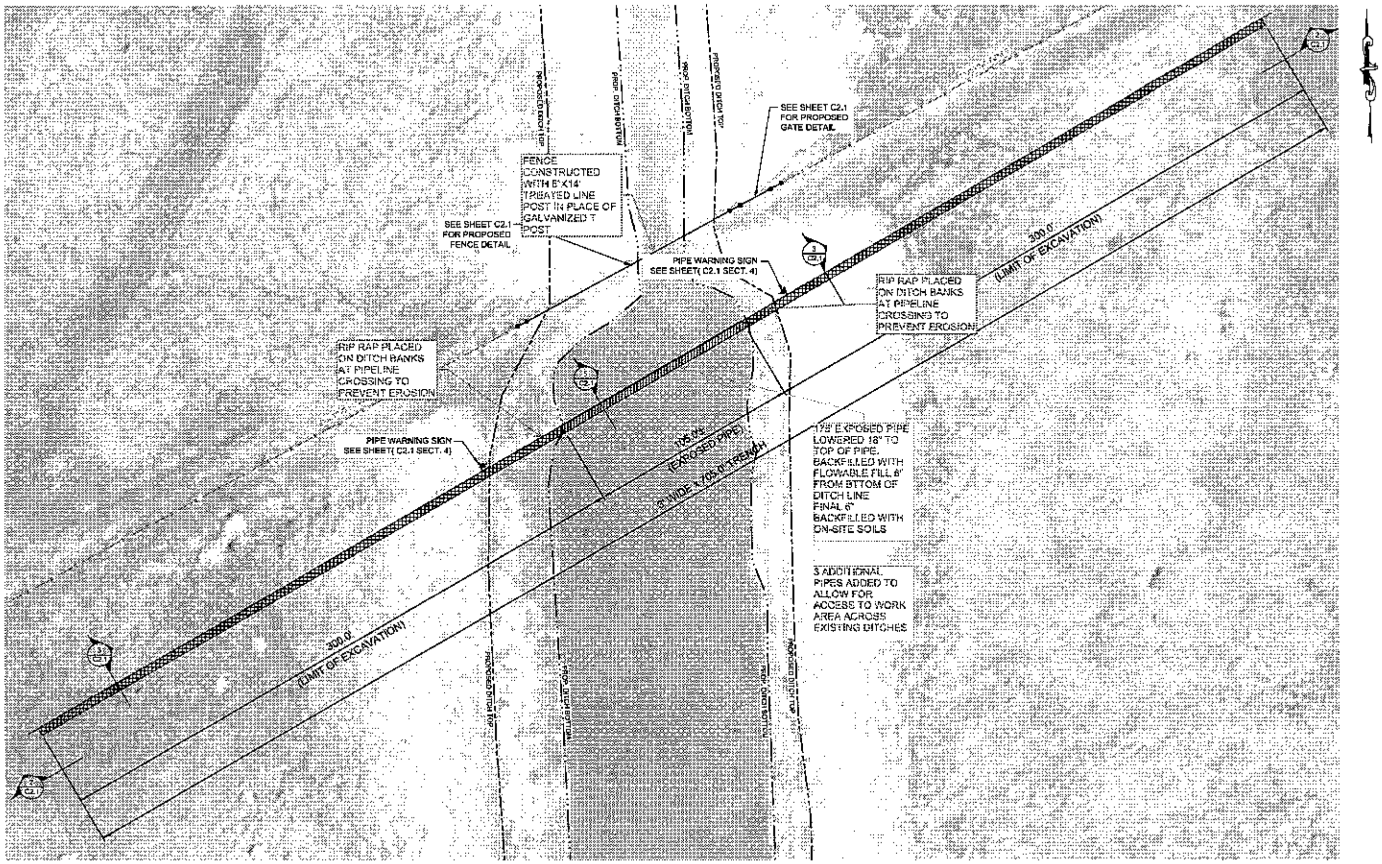
PROJECT NO.	5310.011B
SCALE:	AS NTD.
DWN. BY:	BD
CHK. BY:	SPM
DATE:	04/09/25
SHT. NO.	G1



PROJECT NO. 5310.0118	AS BUILT 8/1/25	PHASE 2	LANE ROAD DRAINAGE CALHOUN COUNTY, TEXAS GLO-CDBG-DR CONTRACT # 20-065-064-C182 FENCE REPAIR LOCATION PLAN	Texas Registered Engineering Firm F-04168 G & W ENGINEERS, INC. ENGINEERING SURVEYING PLANNING 205 W. Live Oak St. Port Lavaca, Texas 77979 (361)552-4509 1801 7th St., Suite 260 Bay City Texas 77414 (979) 323-7100
SCALE: 1" = 600'				
DWN. BY: BD				
CHK. BY: SPM				
DATE: 04/09/25				
SHT. NO. C1.1				

REV.	DATE	DESCRIPTION	BY	CHK.
A	4/28/25	ISSUED FOR CONSTRUCTION	BD	SPM

STATE OF TEXAS SCOTT P. MASON 127863 LICENSED PROFESSIONAL ENGINEER



1 / C1.2 PIPE TRENCH / FENCE PLAN

SCALE: 1" - 30'

Texas Registered Engineering Firm F-04185

G & W ENGINEERS, INC.

ENGINEERING SURVEYING PLANNING

205 W. Live Oak St. Port Lavaca, Texas 77979 (361)552-4509

1801 7th St. Suite 280 Bay City Texas 77414 (979) 323-7100

LANE ROAD DRAINAGE
CALHOUN COUNTY, TEXAS
GLO-CDBG-DR
CONTRACT # 20-065-064-C182
PIPE TRENCH / FENCE PLAN

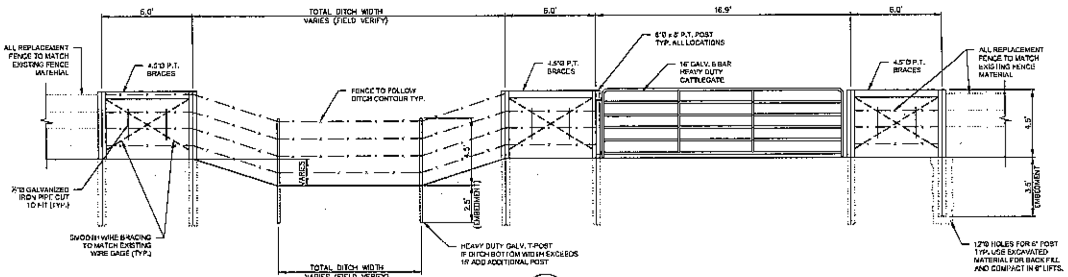
PHASE 2

AS BUILT
8/1/25

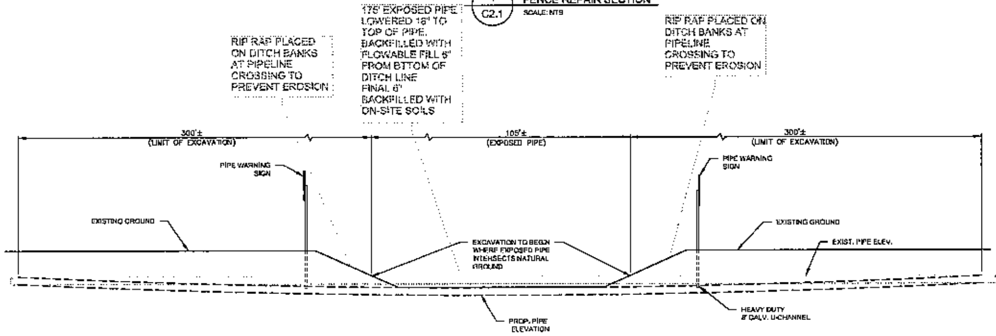
REV.	DATE	DESCRIPTION	BY	CHK.
A	4/28/25	ISSUED FOR CONSTRUCTION	BD	SPM

STATE OF TEXAS
SCOTT P. MASON
127893
LICENSED PROFESSIONAL ENGINEER

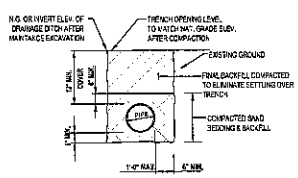
PROJECT NO.	5310.011B
SCALE:	1" = 600'
DWN. BY:	BD
CHK. BY:	SPM
DATE:	04/09/25
SHT. NO.	C1.2



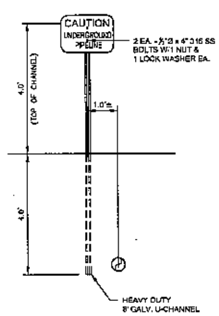
1 / C2.1 **FENCE REPAIR SECTION**
SCALE: NTS



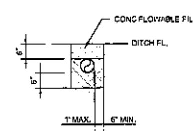
2 / C2.1 **PIPE ELEV. MODIFICATION**
SCALE: NTS



3 / C2.1 **TRENCH DETAIL - NON TRAFFIC**
SCALE: NTS



4 / C2.1 **SIGN DETAIL**
SCALE: NTS



5 / C2.1 **FLOW LINE DITCH DETAIL**
SCALE: NTS

REV.	DATE	DESCRIPTION	BY	CHK.
1	4/28/25	ISSUED FOR CONSTRUCTION	BD	SPM

Texas Registered Engineering Firm F-04186
G & W ENGINEERS, INC.
ENGINEERING SURVEYING PLANNING
205 W. Live Oak St. Port Lavaca, Texas 77979 (361)552-4509
1801 7th St., Suite 250 Bay City Texas 77414 (979) 323-7100

LANE ROAD DRAINAGE
CALHOUN COUNTY, TEXAS
GLO-CDBG-DR
CONTRACT # 20-065-064-C182
FENCE & PIPE TRENCH DETAILS

PHASE 2

AS BUILT
6/1/25

STATE OF TEXAS
SCOTT R. MASON
127693
LICENSED
PROFESSIONAL ENGINEER

PROJECT NO. 5310.011B
SCALE: AS SHOWN
DWN. BY: BD
CHK. BY: SPM
DATE: 04/08/25
SHT. NO. C2.1

COMMUNITY DEVELOPMENT & REVITALIZATION
The Texas General Land Office
Certificate of Construction Completion

Subrecipient: Calhoun County Contract #: 20-065-064-C182 Date: 8/12/2025

This is to certify that a final inspection of the project described below was conducted on 8/7/2025

Contract was entered into on 7/23/2025 between the city/county of Calhoun County and

Clyde Kazmir Construction, Inc. for the construction of Lane Road Drainage Improvements - Phase 2

This is to further certify that:

1. The work has been completed in accordance with the plans and specifications and all addenda, change orders, and supplemental agreements thereto, with the following exceptions:

None

2. The sum of Zero, deducted from the final payment to the Contractor is a fair and equitable settlement for the foregoing excepted work.

3. The Contractor has presented on behalf of itself and its sureties, satisfactory evidence that he or she will repair, replace or make good any faulty workmanship and/or materials discovered in the work within a period of 12 months from this date, as provided in the Contract.

4. Amount of Original Contract: 78,550.00

Cumulative Change Orders: 18,750.00

Final Amount of Contract: 97,300.00

Less Previous Payments: 0.00

Less Deductions (from #2 above):

FINAL PAYMENT (Balance): 97,300.00

5. The Final Payment in the amount above is now due and payable.

6. Final Quantities:

Activity Code (dropdown)	Project Name (from Performance Standard)	Description (What is your Activity?)	Quantity	Metric (dropdown)
5 - Flood and Drainage Facilities	Lane Road Drainage Improvements	Fence Crossing Improv	5	# of Public Facilities
5 - Flood and Drainage Facilities	Lane Road Drainage Improvements	Modify Pipeline Conflict	775	Linear Feet
5 - Flood and Drainage Facilities	Lane Road Drainage Improvements	Installation of 15" Pipe	90	Linear Feet
5 - Flood and Drainage Facilities	Lane Road Drainage Improvements	Installation of Rip Rap	1	# of Public Facilities

COMMUNITY DEVELOPMENT & REVITALIZATION
The Texas General Land Office
Certificate of Construction Completion

Activity Code (dropdown)	Project Name (from Performance Standard)	Description (What is your Activity?)	Quantity	Metric (dropdown)

Certified by :

Scott P. Mason, P.E	Kelly Kazmir	
Engineer's Signature	Contractor's Signature	Subrecipient's Signature
Scott P. Mason, P.E., Project Engineer	Kelly Kazmir, Vice-President	Gary Reese, Commissioner Pct. 4
Engineer's Name and Title (Printed)	Contractor's Name and Title (Printed)	Subrecipient Name and Title (Printed)
G&W Engineers, Inc.	Clyde Kazmir Construction, Inc.	Calhoun County
Firm	Firm	City/County of

Disclaimer: The Texas General Land Office has made every effort to ensure the information contained on this form is accurate and in compliance with the most up-to-date CDBG-DR and/or CDBG-MIT federal rules and regulations, as applicable. It should be noted that the Texas General Land Office assumes no liability or responsibility for any error or omission on this form that may result from the interim period between the publication of amended and/or revised federal rules and regulations and the Texas General Land Office's standard review and update schedule.

18

18. To acknowledge and accept the Rifle Resistant Body Armor Grant Resolution in the amount of $99,456.00, for physical year 2026. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

CALHOUN COUNTY, TEXAS
COUNTY SHERIFF'S OFFICE
211 SOUTH ANN STREET
PORT LAVACA, TEXAS 77979

PHONE NUMBER (361) 553-4646
FAX NUMBER (361) 553-4668

MEMO TO: **VERN LYSSY, COUNTY JUDGE**

SUBJECT: **RIFLE RESISTANT BODY ARMOR GRANT 2026**

DATE: **AUGUST 14, 2025**

Please place the following item(s) on the Commissioner's Court agenda for the date(s) indicated:

2025 DLV

AGENDA FOR AUGUST 20, ~~2024~~

* To acknowledge and accept the 2026 Rifle Resistant Body Armor Grant in the amount of $150,000.00 .

Sincerely,

Bobbie Vickery
Calhoun County Sheriff

RIFLE RESISTANT
BODY ARMOR
Grant Resolution
CALHOUN COUNTY, TEXAS

WHEREAS, Calhoun County finds it in the best interest of the citizens of Calhoun County, Texas that the Body Armor Grant be filed for the Grant# 5555701, be operated for the fiscal year 2026;

WHEREAS, Calhoun County agrees to provide applicable matching funds for the said project as required by the Body Armor Grant application; and

WHEREAS, Calhoun County agrees that in the event of loss or misuse of the Office of the Governor funds, Calhoun County assures that the funds will be returned to the Office of the Governor in full.

WHEREAS, Calhoun County Judge as the grantee's authorized official. The authorized official is given the power to apply for, accept, reject, alter or terminate the grant on behalf of the applicant agency.

NOW THEREFORE, BE IT RESOLVED that Calhoun County approves submission of the grant application for the Body Armor Grant to the Office of the Governor.

Grant Number: 5555701

Authorized Official ______________________

Statement of Grant Award (SOGA)

The Statement of Grant Award is the official notice of award from the Office of the Governor (OOG). This Grant Agreement and all terms, conditions, provisions and obligations set forth herein shall be binding upon and shall inure to the benefit of the Parties and their respective successors and assigns and all other State of Texas agencies and any other agencies, departments, divisions, governmental entities, public corporations, and other entities which shall be successors to each of the Parties or which shall succeed to or become obligated to perform or become bound by any of the covenants, agreements or obligations hereunder of each of the Parties hereto.

The approved project narrative and budget for this award are reflected in eGrants on the 'Narrative' and 'Budget/Details' tabs. By accepting the Grant Award in eGrants, the Grantee agrees to strictly comply with the requirements and obligations of this Grant Agreement including any and all applicable federal and state statutes, regulations, policies, guidelines and requirements. In instances where conflicting requirements apply to a Grantee, the more restrictive requirement applies.

The Grant Agreement includes the Statement of Grant Award; the OOG Grantee Conditions and Responsibilities; the Grant Application in eGrants; and the other identified documents in the Grant Application and Grant Award, including but not limited to: 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Chapter 783 of the Texas Government Code, Title 34, Part 1, Chapter 20, Subchapter E, Division 4 of the Texas Administrative Code, and the Texas Grant Management Standards (TxGMS) developed by the Comptroller of Public Accounts; the state Funding Announcement or Solicitation under which the grant application was made, and for federal funding, the Funding Announcement or Solicitation under which the OOG was awarded funds; and any applicable documents referenced in the documents listed above. For grants awarded from the U.S. Department of Justice, the current applicable version of the Department of Justice Grants Financial Guide and any applicable provisions in Title 28 of the CFR apply. For grants awarded from the Federal Emergency Management Agency (FEMA), all Information Bulletins and Policies published by the FEMA Grants Program Directorate apply. The OOG reserves the right to add additional responsibilities and requirements, with or without advance notice to the Grantee.

By clicking on the 'Accept' button within the 'Accept Award' tab, the Grantee accepts the responsibility for the grant project, agrees and certifies compliance with the requirements outlined in the Grant Agreement, including all provisions incorporated herein, and agrees with the following conditions of grant funding. The grantee's funds will not be released until the grantee has satisfied the requirements of the following Condition(s) of Funding and Other Fund-Specific Requirement(s), if any, cited below:

Grant Number:	5555701	**Award Amount:**	$99,456.00
Date Awarded:	PREVIEW - AWARD NOT ACTIVE	**Grantee Cash Match:**	$0.00
Grant Period:	09/01/2025 - 08/31/2026	**Grantee In Kind Match:**	$0.00
Liquidation Date:	11/29/2026	**Grantee GPI:**	$0.00
Program Fund:	BG-Rifle-Resistant Body Armor Grant Program (BAGP)	**Total Project Cost:**	$99,456.00
Grantee Name:	Calhoun County		
Project Title:	Rifle Resistant Body Armor		
Grant Manager:	Luis Vasquez		
Unique Entity Identifier (UEI):	WVJET1NSCLM6		

CFDA:	N/A
Federal Awarding Agency:	N/A - State Funds
Federal Award Date:	N/A - State Funds
Federal/State Award ID Number:	2026-BG-ST-0025
Total Federal Award/State Funds Appropriated:	$10,000,000.00
Pass Thru Entity Name:	Texas Office of the Governor – Criminal Justice Division (CJD)
Is the Award R&D:	No
Federal/State Award Description:	To equip law enforcement officers at risk of shootings with rifle-resistant body armor.

19

19. To acknowledge and accept the Lone Star Grant in the amount of $150,000.00, for physical year 2026. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Joel Behrens, Commissioner Pct 3
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

CALHOUN COUNTY, TEXAS
COUNTY SHERIFF'S OFFICE
211 SOUTH ANN STREET
PORT LAVACA, TEXAS 77979

PHONE NUMBER (361) 553-4646
FAX NUMBER (361) 553-4668

MEMO TO: VERN LYSSY, COUNTY JUDGE

SUBJECT: LONE STAR GRANT PHYSICAL YEAR 2026 RESOLUTION

DATE: AUGUST 14, 2025

Please place the following item(s) on the Commissioner's Court agenda for the date(s) indicated:

AGENDA FOR AUGUST 20, ~~2024~~ 2025 DLV

* To acknowledge and accept the 2026 Lone Star Grant Resolution in the amount of $150,000.00 .

Sincerely,

Bobbie Vickery
Calhoun County Sheriff

Lone Star Grant Resolution

CALHOUN COUNTY, TEXAS

WHEREAS, Calhoun County finds it in the best interest of the citizens of Calhoun County, Texas that the Operation Lone Star Grant be operated for the Grant# 5183102, be operated for the fiscal year 2026;

WHEREAS, Calhoun County agrees to provide applicable matching funds for the said project as required by the Operation Lone Star Grant application; and

WHEREAS, Calhoun County agrees that in the event of loss or misuse of the Office of the Governor funds, Calhoun County assures that the funds will be returned to the Office of the Governor in full.

WHEREAS, Calhoun County Judge as the grantee's authorized official. The authorized official is given the power to apply for, accept, reject, alter or terminate the grant on behalf of the applicant agency.

NOW THEREFORE, BE IT RESOLVED that Calhoun County approves submission of the grant application for the Operation Lone Star Grant to the Office of the Governor.

Grant Number: 5183102

Authorized Official ______________________

Statement of Grant Award (SOGA)

The Statement of Grant Award is the official notice of award from the Office of the Governor (OOG). This Grant Agreement and all terms, conditions, provisions and obligations set forth herein shall be binding upon and shall inure to the benefit of the Parties and their respective successors and assigns and all other State of Texas agencies and any other agencies, departments, divisions, governmental entities, public corporations, and other entities which shall be successors to each of the Parties or which shall succeed to or become obligated to perform or become bound by any of the covenants, agreements or obligations hereunder of each of the Parties hereto.

The approved project narrative and budget for this award are reflected in eGrants on the 'Narrative' and 'Budget/Details' tabs. By accepting the Grant Award in eGrants, the Grantee agrees to strictly comply with the requirements and obligations of this Grant Agreement including any and all applicable federal and state statutes, regulations, policies, guidelines and requirements. In instances where conflicting requirements apply to a Grantee, the more restrictive requirement applies.

The Grant Agreement includes the Statement of Grant Award; the OOG Grantee Conditions and Responsibilities; the Grant Application in eGrants; and the other identified documents in the Grant Application and Grant Award, including but not limited to: 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Chapter 783 of the Texas Government Code, Title 34, Part 1, Chapter 20, Subchapter E, Division 4 of the Texas Administrative Code, and the Texas Grant Management Standards (TxGMS) developed by the Comptroller of Public Accounts; the state Funding Announcement or Solicitation under which the grant application was made, and for federal funding, the Funding Announcement or Solicitation under which the OOG was awarded funds; and any applicable documents referenced in the documents listed above. For grants awarded from the U.S. Department of Justice, the current applicable version of the Department of Justice Grants Financial Guide and any applicable provisions in Title 28 of the CFR apply. For grants awarded from the Federal Emergency Management Agency (FEMA), all Information Bulletins and Policies published by the FEMA Grants Program Directorate apply. The OOG reserves the right to add additional responsibilities and requirements, with or without advance notice to the Grantee.

By clicking on the 'Accept' button within the 'Accept Award' tab, the Grantee accepts the responsibility for the grant project, agrees and certifies compliance with the requirements outlined in the Grant Agreement, including all provisions incorporated herein, and agrees with the following conditions of grant funding. The grantee's funds will not be released until the grantee has satisfied the requirements of the following Condition(s) of Funding and Other Fund-Specific Requirement(s), if any, cited below:

Grant Number:	5183102	**Award Amount:**	$150,000.00
Date Awarded:	PREVIEW - AWARD NOT ACTIVE	**Grantee Cash Match:**	$0.00
Grant Period:	09/01/2025 - 08/31/2026	**Grantee In Kind Match:**	$0.00
Liquidation Date:	11/29/2026	**Grantee GPI:**	$0.00
Program Fund:	BD-Operation Lone Star Grant Program	**Total Project Cost:**	$150,000.00
Grantee Name:	Calhoun County		
Project Title:	Operation Lone Star - FY2026		
Grant Manager:	Heinrich Kritzinger		
Unique Entity Identifier (UEI):	WVJET1NSCLM6		

CFDA:	N/A
Federal Awarding Agency:	N/A - State Funds
Federal Award Date:	N/A - State Funds
Federal/State Award ID Number:	2026-BD-ST-0001
Total Federal Award/State Funds Appropriated:	$55,100,000.00
Pass Thru Entity Name:	Texas Office of the Governor – Homeland Security Grants Division (HSGD)
Is the Award R&D:	No
Federal/State Award Description:	The purpose of the program is to enhance interagency border security operations supporting Operation Lone Star including the facilitation of directed actions to deter and interdict criminal

20

20. Consider and take necessary action to propose a tax rate of .6222 for 2025. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

CALHOUN COUNTY, TEXAS
2026 BUDGET

AS FILED WITH THE COUNTY CLERK ON AUGUST 15, 2024

This budget will raise more revenue from property taxes than last year's budget by $657,509 which is a 2.144% percent increase from last year's budget. The property tax revenue raised from new property added to the tax roll this year is $6,377,220.

	Proposed		
Tax Rate Year	**2025**	2024	2023
Budget Year	**2026**	**2025**	**2024**
General Fund Tax Rate	0.5874	0.5791	0.5491
Debt Tax Rate	0.0348	0.0431	0.0110
Total Tax Rate	**0.6222**	**0.6222**	**0.5601**
NNR Tax Rate	0.6078	0.5517	0.5462
NNR M&O Tax Rate	0.5687	0.5446	0.5361
VA M&O Rate	0.6442	0.6427	0.6331
Maximum VA Tax Rate	0.6790	0.6858	0.6441
Sales Tax Adj. Rate (1/2%)	0.0461	0.0666	0.0840
Unused Increment Rate	0.0000	0.0030	0.0000
Voter-Approval Tax Rate	0.6329	0.6222	0.5601
Total Debt Payable	$ 30,620,000	$ 31,550,000	$ 495,000

21

21. Consider and take necessary action to set the date, time and location for the Public Hearing to adopt the 2025 proposed tax rate. (VLL)

Date:	September 3, 2025
Time:	10:00 AM
Location:	Calhoun County Courthouse 211 S. Ann Street, Suite 104 - Commissioners' Courtroom Port Lavaca Texas 77979

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

22

22. Consider and take necessary action to set the date, time and location for the Public Hearing to adopt the 2026 Calhoun County Budget. (VLL)

Date:	September 3, 2025
Time:	10:00 AM
Location:	Calhoun County Courthouse 211 S. Ann Street, Suite 104 - Commissioners' Courtroom Port Lavaca Texas 77979

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joel Behrens, Commissioner Pct 3
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

23

23. Consider and take necessary action to declare the following non-inventory item from Justice of the Peace Pct 1 as Waste. (VLL)

Fax Machine Brother 2840	Non Inventory Item	Broken

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joel Behrens, Commissioner Pct 3
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens,

Calhoun County, Texas
WASTE DECLARATION REQUEST FORM

Department Name: Justice of the Peace Precinct 1
Requested By: Hope Kurtz

Inventory Number	Description	Serial No.	Reason for Waste Delcaration
	FAX MACHINE - BROTHER 2840	U63274H5J997944	BROKEN

Approved by: ________________

Date: 8-14-2025

24

24. Consider and take necessary action to declare the following items from the Tax Assessor/Collector Office as Surplus/Salvage. (VLL)

Padded chairs with arms (8)	Non Inventory Item	Upholstery is in poor condition/no room for them
Metal chairs (2)	Non Inventory Item	Upholstery in poor condition/no room for them
Black Wooden Chair	Non Inventory Item	No room
Black End Table	Non Inventory Item	No room
Large credenza with drawer/shelf	Non Inventory Item	No room

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Ronald Best, Commissioner Pct 2
SECONDER:	David Hall, Commissioner Pct 1
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

Calhoun County, Texas

SURPLUS/SALVAGE DECLARATION REQUEST FORM

Department Name: Tax Assessor/Collector

Requested By: Azalia Bonuz, TAC

Inventory Number	Description	Serial No.	Reason for Surplus/Salvage Declaration
N/A	Padded chairs with arms (8)	Non Inventory Item	Upholstery is in poor condition/no room for them
N/A	Metal chairs (2)	Non Inventory Item	Upholstery in poor condition/no room for them
N/A	Black Wooden Chair	Non Inventory Item	No room
N/A	Black End Table	Non Inventory Item	No room
N/A	Large credenza with drawer/shelf	Non Inventory Item	No room

25

25. Accept Reports from the following County Offices:

    a) Justice of the Peace Pct 2 – July 2025
    b) Justice of the Peace Pct 4 – July 2025
    c) Texas Agrilife Extension Service – July 2025
        a. 4-H and Youth Development
        b. Agriculture and Nature Resources
        c. Family and Community Health
        d. Coastal and Marine
    d) Treasurer's Report – June 2025
    e) Treasurer Quarterly Statement of Balances for 2nd Quarter 2025
    f) Treasurer Investment Report Quarter ending June 2025

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joel Behrens, Commissioner Pct 3
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

ENTER COURT NAME:		JUSTICE OF PEACE NO. 2
ENTER MONTH OF REPORT		July
ENTER YEAR OF REPORT		2025

CODE	AMOUNT
CASH BONDS	0.00
ADMINISTRATION FEE - ADMF	0.00
BREATH ALCOHOL TESTING - BAT	0.00
CONSOLIDATED COURT COSTS - CCC	200.96
STATE CONSOLIDATED COURT COST- 2020	551.67
LOCAL CONSOLIDATED COURT COST- 2020	92.65
COURTHOUSE SECURITY - CHS	20.10
CJP	0.00
CIVIL JUSTICE DATA REPOSITORY FEE - CJDR	0.40
CORRECTIONAL MANAGEMENT INSTITUTE - CMI	0.00
CR	0.00
CHILD SAFETY - CS	0.00
CHILD SEATBELT FEE - CSBF	0.00
CRIME VICTIMS COMPENSATION - CVC	0.00
DPSC/FAILURE TO APPEAR - OMNI - DPSC	42.76
ADMINISTRATION FEE FTA/FTP (aka OMNI)- 2020	67.91
ELECTRONIC FILING FEE - EEF	0.00
FUGITIVE APPREHENSION - FA	0.00
GENERAL REVENUE - GR	0.00
CRIM - IND LEGAL SVCS SUPPORT - IDF	10.05
JUVENILE CRIME & DELINQUENCY - JCD	0.00
JUVENILE CASE MANAGER FUND - JCMF	29.39
JUSTICE COURT PERSONNEL TRAINING - JCPT	0.00
JUROR SERVICE FEE - JSF	20.10
LOCAL ARREST FEES - LAF	38.08
LEMI	0.00
LEOA	0.00
LEOC	0.00
OCL	0.00
PARKS & WILDLIFE ARREST FEES - PWAF	0.00
STATE ARREST FEES - SAF	10.12
SCHOOL CROSSING/CHILD SAFETY FEE - SCF	0.00
SUBTITLE C - SUBC	90.72
STATE TRAFFIC FINES-EST 9.1.19- STF	108.15
TABC ARREST FEES - TAF	0.00
TECHNOLOGY FUND - TF	20.10
TRAFFIC - TFC	9.07
LOCAL TRAFFIC FINE- 2020	6.49
TIME PAYMENT - TIME	2.32
TIME PAYMENT REIMBURSEMENT FEE- 2020	105.00
TRUANCY PREVENTION/DIVERSION FUND - TPDF	10.05
LOCAL & STATE WARRANT FEES - WRNT	451.17
COLLECTION SERVICE FEE-MVBA - CSRV	1,186.76
DEFENSIVE DRIVING COURSE - DDC	0.00
DEFERRED FEE - DFF	0.00
DRIVING EXAM FEE- PROV DL	0.00
FILING FEE - FFEE	0.00
STATE CONSOLIDATED CIVIL FEE - 2022	273.00
LOCAL CONSOLIDATED CIVIL FEE - 2022	429.00
FILING FEE SMALL CLAIMS - FFSC	0.00
JURY FEE - JF	0.00
COPIES/CERTIFED COPIES - CC	0.00
INDIGENT FEE - CIFF or INDF	0.00
JUDGE PAY RAISE FEE - JPAY	30.15
SERVICE FEE - SFEE	300.00
OUT-OF-COUNTY SERVICE FEE	0.00
ELECTRONIC FILING FEE - EEF CV	0.00
EXPUNGEMENT FEE - EXPG	0.00
EXPIRED RENEWAL - EXPR	0.00
ABSTRACT OF JUDGEMENT - AOJ	0.00
ALL WRITS - WOP / WOE	150.00
DPS FTA FINE - DPSF	955.00
LOCAL FINES - FINE	2,011.41
LICENSE & WEIGHT FEES - LWF	0.00
PARKS & WILDLIFE FINES - PWF	0.00
SEATBELT/UNRESTRAINED CHILD FINE - SEAT	0.00
/- JUDICIAL & COURT PERSONNEL TRAINING-JCPT	0.00
* OVERPAYMENT (OVER $10) - OVER	0.00
* OVERPAYMENT ($10 AND LESS) - OVER	0.00
RESTITUTION - REST	0.00
PARKS & WILDLIFE-WATER SAFETY FINES-WSF	0.00
MARINE SAFETY PARKS & WILDLIFE - MSO	0.00
TOTAL ACTUAL MONEY RECEIVED	$7,222.60

TYPE:	AMOUNT	
TOTAL WARRANT FEES	451.17	
ENTER LOCAL WARRANT FEES	350.00	RECORD ON TOTAL PAGE OF HILL COUNTRY SOFTWARE MO. REPORT
STATE WARRANT FEES	$101.17	RECORD ON TOTAL PAGE OF HILL COUNTRY SOFTWARE MO. REPORT

DUE TO OTHERS:	AMOUNT	
DUE TO CCISD - 50% of Fine on JV cases	0.00	PLEASE INCLUDE D.R. REQUESTING DISBURSEMENT
DUE TO DA RESTITUTION FUND	0.00	PLEASE INCLUDE D.R. REQUESTING DISBURSEMENT
REFUND OF OVERPAYMENTS	0.00	PLEASE INCLUDE D.R. REQUESTING DISBURSEMENT
OUT-OF-COUNTY SERVICE FEE	0.00	PLEASE INCLUDE D.R. REQUESTING DISBURSEMENT
CASH BONDS	0.00	PLEASE INCLUDE D.R. REQUESTING DISBURSEMENT (IF REQUIRED)
TOTAL DUE TO OTHERS	$0.00	

TREASURERS RECEIPTS FOR MONTH:	AMOUNT	
CASH, CHECKS, M.O.s & CREDIT CARDS	$7,222.60	Calculate from ACTUAL Treasurer's Receipts
TOTAL TREAS. RECEIPTS	$7,222.60	

MONTHLY REPORT OF COLLECTIONS AND DISTRIBUTIONS

8/1/2025

COURT NAME: JUSTICE OF PEACE NO. 2
MONTH OF REPORT: July
YEAR OF REPORT: 2025

ACCOUNT NUMBER		ACCOUNT NAME		AMOUNT
CR 1000-001-45012		FINES		2,966.41
CR 1000-001-44190		SHERIFF'S FEES		477.11
	ADMINISTRATIVE FEES:			
	DEFENSIVE DRIVING		0.00	
	CHILD SAFETY		0.00	
	TRAFFIC		15.56	
	ADMINISTRATIVE FEES		67.91	
	EXPUNGEMENT FEES		0.00	
	MISCELLANEOUS		0.00	
CR 1000-001-44362		TOTAL ADMINISTRATIVE FEES		83.47
CR 1000-001-44010		CONSTABLE FEES-SERVICE		450.00
CR 1000-001-44062		JP FILING FEES		0.00
CR 1000-001-44090		COPIES / CERTIFIED COPIES		0.00
CR 1000-001-49110		OVERPAYMENTS (LESS THAN $10)		0.00
CR 1000-001-44322		TIME PAYMENT REIMBURSEMENT FEE		105.00
CR 1000-001-44145		SCHOOL CROSSING/CHILD SAFETY FEE		0.00
CR 1000-999-20741		DUE TO STATE-DRIVING EXAM FEE		0.00
CR 1000-999-20744		DUE TO STATE-SEATBELT FINES		0.00
CR 1000-999-20745		DUE TO STATE-CHILD SEATBELT FEE		0.00
CR 1000-999-20746		DUE TO STATE-OVERWEIGHT FINES		0.00
CR 1000-999-20770		DUE TO JP COLLECTIONS ATTORNEY		1,186.76
		TOTAL FINES, ADMIN. FEES & DUE TO STATE		$5,268.75
CR 2670-001-44062		COURTHOUSE SECURITY FUND		$47.50
CR 2720-001-44062		JUSTICE COURT SECURITY FUND		$5.03
CR 2719-001-44062		JUSTICE COURT TECHNOLOGY FUND		$46.57
CR 2699-001-44062		JUVENILE CASE MANAGER FUND		$29.39
CR 2730-001-44062		LOCAL TRUANCY PREVENTION & DIVERSION FUND		$33.09
CR 2669-001-44062		COUNTY JURY FUND		$0.66
CR 2728-001-44062		**JUSTICE COURT SUPPORT FUND**		**$325.00**
CR 2677-001-44062		**COUNTY DISPUTE RESOLUTION FUND**		**$65.00**
CR 2725-001-44062		**LANGUAGE ACCESS FUND**		**$39.00**
	STATE ARREST FEES			
	DPS FEES		22.26	
	P&W FEES		0.00	
	TABC FEES		0.00	
CR 7020-999-20740		TOTAL STATE ARREST FEES		22.26
CR 7070-999-20610		CCC-GENERAL FUND		20.10
CR 7070-999-20740		CCC-STATE		180.86
	DR 7070-999-10010		*200.96*	
CR 7072-999-20610		STATE CCC- GENERAL FUND		55.17
CR 7072-999-20740		STATE CCC- STATE		496.50
	DR 7072-999-10010		551.67	
CR 7860-999-20610		STF/SUBC-GENERAL FUND		4.54
CR 7860-999-20740		STF/SUBC-STATE		86.18
	DR 7860-999-10010		*90.72*	
CR 7860-999-20610		STF- EST 9/1/2019- GENERAL FUND		4.33
CR 7860-999-20740		STF- EST 9/1/2019- STATE		103.82
	DR 7860-999-10010		108.15	

MONTHLY REPORT OF COLLECTIONS AND DISTRIBUTIONS

8/1/2025

COURT NAME: JUSTICE OF PEACE NO. 2
MONTH OF REPORT: July
YEAR OF REPORT: 2025

CR 7950-999-20610		TP-GENERAL FUND		1.16
CR 7950-999-20740		TP-STATE		1.16
	DR 7950-999-10010		*2.32*	
CR 7480-999-20610		CIVIL INDIGENT LEGAL-GEN. FUND		0.00
CR 7480-999-20740		CIVIL INDIGENT LEGAL-STATE		0.00
	DR 7480-999-10010		*0.00*	
CR 7865-999-20610		CRIM-SUPP OF IND LEG SVCS-GEN FUND		1.01
CR 7865-999-20740		CRIM-SUPP OF IND LEG SVCS-STATE		9.04
	DR 7865-999-10010		*10.05*	
CR 7970-999-20610		TL/FTA-GENERAL FUND		14.26
CR 7970-999-20740		TL/FTA-STATE		28.52
	DR 7970-999-10010		*42.78*	
CR 7505-999-20610		JPAY - GENERAL FUND		3.02
CR 7505-999-20740		JPAY - STATE		27.13
	DR 7505-999-10010		*30.15*	
CR 7857-999-20610		JURY REIMB. FUND- GEN. FUND		2.01
CR 7857-999-20740		JURY REIMB. FUND- STATE		18.09
	DR 7857-999-10010		*20.10*	
CR 7856-999-20610		CIVIL JUSTICE DATA REPOS.- GEN FUND		0.04
CR 7856-999-20740		CIVIL JUSTICE DATA REPOS.- STATE		0.36
	DR 7856-999-10010		*0.40*	
CR 7502-999-20740		JUD/CRT PERSONNEL TRAINING FUND- STATE		0.00
	DR 7502-999-10010		*0.00*	
7998-999-20740		TRUANCY PREVENT/DIV FUND - STATE		5.03
7998-999-20701		JUVENILE CASE MANAGER FUND		5.03
	DR 7998-999-10010		*10.05*	
7403-999-22889		ELECTRONIC FILING FEE - CV STATE		0.00
	DR 7403-999-22889		0.00	
7858-999-20740		STATE CONSOLIDATED CIVIL FEE		273.00
			273.00	
			TOTAL (Distrib Req to Oper Acct)	$7,222.60

DUE TO OTHERS (Distrib Req Attchd)

CALHOUN COUNTY ISD	0.00	
DA - RESTITUTION	0.00	
REFUND OF OVERPAYMENTS	0.00	
OUT-OF-COUNTY SERVICE FI	0.00	
CASH BONDS	0.00	
PARKS & WILDLIFE FINES	0.00	
WATER SAFETY FINES	0.00	
TOTAL DUE TO OTHERS		$0.00
TOTAL COLLECTED-ALL FUNDS		**$7,222.60**
LESS: TOTAL TREASUER'S RECEIPTS		**$7,222.60**
OVER/(SHORT)		$0.00

0

CALHOUN COUNTY
201 West Austin

DISTRIBUTION REQUEST

DR# 450 A 45870

PAYEE
Name: Calhoun County Oper. Acct.
Address:
City:
State:
Zip:
Phone:

PAYOR
Official: Thomas Dio
Title: Justice of the Peace, Pct. 2

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
7542-999-20759-999	JP2 Monthly Collections - Distribution	$7,222.60
	July	
	2025	
V# 967		
	TOTAL	7,222.60

Signature of Official   Date

Facsimile Cover Sheet

Date:	August 11, 2025	***Page (s)***	*5*
		(Including Cover)	

FROM: JUSTICE COURT PCT. 4, CALHOUN COUNTY
103 W. Dallas Street, P.O. Box 520
Seadrift, Texas 77983

FAX: 1-361-785-2179 **PHONE:** 361-785-7082

TO: County Commissioner Court Office
Attn:

FAX: 361-553-4444 **PHONE:** 361-553-4600

Ref: July 2025 – JP4 Monthly Money Distribution Report

Please give me a call if you have any questions.

Thank you,
Patsy Spence, JP4 Court Clerk
Judge Wesley J. Hunt

ENTER COURT NAME:		JUSTICE OF PEACE NO. 4
ENTER MONTH OF REPORT		JULY
ENTER YEAR OF REPORT		2025

CODE	AMOUNT
CASH BONDS	
ADMINISTRATION FEE - ADMF	10.00
BREATH ALCOHOL TESTING - BAT	
CONSOLIDATED COURT COSTS - CCC	
STATE CONSOLIDATED COURT COST- 2020	349.02
LOCAL CONSOLIDATED COURT COST- 2020	78.59
COURTHOUSE SECURITY - CHS	
CJP	
CIVIL JUSTICE DATA REPOSITORY FEE - CJDR	
CORRECTIONAL MANAGEMENT INSTITUTE - CMI	
CR	
CHILD SAFETY - CS	
CHILD SEATBELT FEE - CSBF	
CRIME VICTIMS COMPENSATION - CVC	
DPSC/FAILURE TO APPEAR - OMNI - DPSC	10.00
ADMINISTRATION FEE FTA/FTP (aka OMNI)- 2020	75.13
ELECTRONIC FILING FEE - EEF	
FUGITIVE APPREHENSION - FA	
GENERAL REVENUE - GR	
CRIM - IND LEGAL SVCS SUPPORT - IDF	
JUVENILE CRIME & DELINQUENCY - JCD	
JUVENILE CASE MANAGER FUND - JCMF	
JUSTICE COURT PERSONNEL TRAINING - JCPT	
JUROR SERVICE FEE - JSF	
LOCAL ARREST FEES - LAF	28.08
LEMI	
LEOA	
LEOC	
OCL	
PARKS & WILDLIFE ARREST FEES - PWAF	
STATE ARREST FEES - SAF	
SCHOOL CROSSING/CHILD SAFETY FEE - SCF	
SUBTITLE C - SUBC	
STATE TRAFFIC FINES-EST 9.1.19- STF	150.00
TABC ARREST FEES - TAF	
TECHNOLOGY FUND - TF	
TRAFFIC - TFC	
LOCAL TRAFFIC FINE- 2020	9.00
TIME PAYMENT - TIME	
TIME PAYMENT REIMBURSEMENT FEE- 2020	58.59
TRUANCY PREVENTION/DIVERSION FUND - TPDF	
LOCAL & STATE WARRANT FEES - WRNT	198.13
COLLECTION SERVICE FEE-MVBA - CSRV	322.82
DEFENSIVE DRIVING COURSE - DDC	
DEFERRED FEE - DFF	
DRIVING EXAM FEE- PROV DL	
FILING FEE - FFEE	
STATE CONSOLIDATED CIVIL FEE - 2022	84.00
LOCAL CONSOLIDATED CIVIL FEE - 2022	132.00
FILING FEE SMALL CLAIMS - FFSC	
JURY FEE - JF	
COPIES/CERTIFED COPIES - CC	
INDIGENT FEE - CIFF or INDF	
JUDGE PAY RAISE FEE - JPAY	
SERVICE FEE - SFEE	
OUT-OF-COUNTY SERVICE FEE	
ELECTRONIC FILING FEE - EEF CV	
EXPUNGEMENT FEE - EXPG	
EXPIRED RENEWAL - EXPR	
ABSTRACT OF JUDGEMENT - AOJ	5.00
ALL WRITS - WOP / WOE	
DPS FTA FINE - DPSF	
LOCAL FINES - FINE	751.34
LICENSE & WEIGHT FEES - LWF	
PARKS & WILDLIFE FINES - PWF	
SEATBELT/UNRESTRAINED CHILD FINE - SEAT	
CV- JUDICIAL & COURT PERSONNEL TRAINING-JCPT	
* OVERPAYMENT (OVER $10) - OVER	
* OVERPAYMENT ($10 AND LESS) - OVER	
RESTITUTION - REST	
PARKS & WILDLIFE-WATER SAFETY FINES-WSF	
MARINE SAFETY PARKS & WILDLIFE - MSO	
TOTAL ACTUAL MONEY RECEIVED	$2,260.70

TYPE:	AMOUNT	
TOTAL WARRANT FEES	198.13	
ENTER LOCAL WARRANT FEES	148.13	RECORD ON TOTAL PAGE OF HILL COUNTRY SOFTWARE MO. REPORT
STATE WARRANT FEES	$50.00	RECORD ON TOTAL PAGE OF HILL COUNTRY SOFTWARE MO. REPORT

DUE TO OTHERS:	AMOUNT	
DUE TO CCISD - 50% of Fine on JV cases	0.00	PLEASE INCLUDE D.R. REQUESTING DISBURSEMENT
DUE TO DA RESTITUTION FUND	0.00	PLEASE INCLUDE D.R. REQUESTING DISBURSEMENT
REFUND OF OVERPAYMENTS	0.00	PLEASE INCLUDE D.R. REQUESTING DISBURSEMENT
OUT-OF-COUNTY SERVICE FEE	0.00	PLEASE INCLUDE D.R. REQUESTING DISBURSEMENT
CASH BONDS	0.00	PLEASE INCLUDE D.R. REQUESTING DISBURSEMENT (IF REQUIRED)
TOTAL DUE TO OTHERS	$0.00	

TREASURERS RECEIPTS FOR MONTH:	AMOUNT	
CASH, CHECKS, M.O.s & CREDIT CARDS	$2,260.70	Calculate from ACTUAL Treasurer's Receipts
TOTAL TREAS. RECEIPTS	$2,260.70	

MONTHLY REPORT OF COLLECTIONS AND DISTRIBUTIONS

8/5/2025

COURT NAME: JUSTICE OF PEACE NO. 4
MONTH OF REPORT: JULY
YEAR OF REPORT: 2025

	ACCOUNT NUMBER		ACCOUNT NAME		AMOUNT
CR	1000-001-45014		FINES		751.34
CR	1000-001-44190		SHERIFF'S FEES		216.21
		ADMINISTRATIVE FEES:			
		DEFENSIVE DRIVING		0.00	
		CHILD SAFETY		0.00	
		TRAFFIC		9.00	
		ADMINISTRATIVE FEES		85.13	
		EXPUNGEMENT FEES		0.00	
		MISCELLANEOUS		0.00	
CR	1000-001-44364		TOTAL ADMINISTRATIVE FEES		94.13
CR	1000-001-44010		CONSTABLE FEES-SERVICE		0.00
CR	1000-001-44064		JP FILING FEES		5.00
CR	1000-001-44090		COPIES / CERTIFIED COPIES		0.00
CR	1000-001-49110		OVERPAYMENTS (LESS THAN $10)		0.00
CR	1000-001-44322		TIME PAYMENT REIMBURSEMENT FEE		58.59
CR	1000-001-44145		SCHOOL CROSSING/CHILD SAFETY FEE		0.00
CR	1000-999-20741		DUE TO STATE-DRIVING EXAM FEE		0.00
CR	1000-999-20744		DUE TO STATE-SEATBELT FINES		0.00
CR	1000-999-20745		DUE TO STATE-CHILD SEATBELT FEE		0.00
CR	1000-999-20746		DUE TO STATE-OVERWEIGHT FINES		0.00
CR	1000-999-20770		DUE TO JP COLLECTIONS ATTORNEY		322.82
			TOTAL FINES, ADMIN. FEES & DUE TO STATE		$1,448.09
CR	2670-001-44064		COURTHOUSE SECURITY FUND		$27.51
CR	2720-001-44064		JUSTICE COURT SECURITY FUND		$0.00
CR	2719-001-44064		JUSTICE COURT TECHNOLOGY FUND		$22.45
CR	2699-001-44064		JUVENILE CASE MANAGER FUND		$0.00
CR	2730-001-44064		LOCAL TRUANCY PREVENTION & DIVERSION FUND		$28.07
CR	2669-001-44064		COUNTY JURY FUND		$0.56
CR	2728-001-44064		JUSTICE COURT SUPPORT FUND		$100.00
CR	2677-001-44064		COUNTY DISPUTE RESOLUTION FUND		$20.00
CR	2725-001-44064		LANGUAGE ACCESS FUND		$12.00
		STATE ARREST FEES			
		DPS FEES		10.00	
		P&W FEES		0.00	
		TABC FEES		0.00	
CR	7020-999-20740		TOTAL STATE ARREST FEES		10.00
CR	7070-999-20610		CCC-GENERAL FUND		0.00
CR	7070-999-20740		CCC-STATE		0.00
		DR 7070-999-10010		*0.00*	
CR	7072-999-20610		STATE CCC- GENERAL FUND		34.80
CR	7072-999-20740		STATE CCC- STATE		313.22
		DR 7072-999-10010		348.02	
CR	7860-999-20610		STF/SUBC-GENERAL FUND		0.00
CR	7860-999-20740		STF/SUBC-STATE		0.00
		DR 7860-999-10010		*0.00*	
CR	7860-999-20610		STF- EST 9/1/2019- GENERAL FUND		6.00
CR	7860-999-20740		STF- EST 9/1/2019- STATE		144.00
		DR 7860-999-10010		150.00	

MONTHLY REPORT OF COLLECTIONS AND DISTRIBUTIONS

8/5/2025

COURT NAME: JUSTICE OF PEACE NO. 4
MONTH OF REPORT: JULY
YEAR OF REPORT: 2025

CR 7950-999-20610		TP-GENERAL FUND		0.00
CR 7950-999-20740		TP-STATE		0.00
	DR 7950-999-10010		*0.00*	

MONTHLY REPORT OF COLLECTIONS AND DISTRIBUTIONS

8/5/2025

COURT NAME: JUSTICE OF PEACE NO. 4
MONTH OF REPORT: JULY
YEAR OF REPORT: 2025

CR 7480-999-20610		CIVIL INDIGENT LEGAL-GEN. FUND		0.00
CR 7480-999-20740		CIVIL INDIGENT LEGAL-STATE		0.00
	DR 7480-999-10010		*0.00*	
CR 7865-999-20610		CRIM-SUPP OF IND LEG SVCS-GEN FUND		0.00
CR 7865-999-20740		CRIM-SUPP OF IND LEG SVCS-STATE		0.00
	DR 7865-999-10010		*0.00*	
CR 7970-999-20610		TL/FTA-GENERAL FUND		3.33
CR 7970-999-20740		TL/FTA-STATE		6.67
	DR 7970-999-10010		*10.00*	
CR 7505-999-20610		JPAY - GENERAL FUND		0.00
CR 7505-999-20740		JPAY - STATE		0.00
	DR 7505-999-10010		*0.00*	
CR 7857-999-20610		JURY REIMB. FUND- GEN. FUND		0.00
CR 7857-999-20740		JURY REIMB. FUND- STATE		0.00
	DR 7857-999-10010		*0.00*	
CR 7856-999-20610		CIVIL JUSTICE DATA REPOS.- GEN FUND		0.00
CR 7856-999-20740		CIVIL JUSTICE DATA REPOS.- STATE		0.00
	DR 7856-999-10010		*0.00*	
CR 7502-999-20740		JUD/CRT PERSONNEL TRAINING FUND- STATE		0.00
	DR 7502-999-10010		*0.00*	
7998-999-20740		TRUANCY PREVENT/DIV FUND - STATE		0.00
7998-999-20701		JUVENILE CASE MANAGER FUND		0.00
	DR 7998-999-10010		*0.00*	
7403-999-22889		ELECTRONIC FILING FEE - CV STATE		0.00
	DR 7403-999-22889		0.00	
7858-999-20740		STATE CONSOLIDATED CIVIL FEE		84.00
			84.00	

TOTAL (Distrib Req to Oper Acct) $2,260.70

DUE TO OTHERS (Distrib Req Attchd)

CALHOUN COUNTY ISD	0.00	
DA - RESTITUTION	0.00	
REFUND OF OVERPAYMENTS	0.00	
OUT-OF-COUNTY SERVICE FI	0.00	
CASH BONDS	0.00	
PARKS & WILDLIFE FINES	0.00	
WATER SAFETY FINES	0.00	
TOTAL DUE TO OTHERS		$0.00

TOTAL COLLECTED-ALL FUNDS	**$2,260.70**
LESS: TOTAL TREASUER'S RECEIPTS	**$2,260.70**
OVER/(SHORT)	$0.00

0

4-H and Youth Development
EXTENSION ACTIVITY REPORT TO COUNTY COMMISSIONERS COURT
July 2025

Miles traveled: County Vehicle 489; Personal Vehicle 0

Selected major activities since last report

July 1 – POC & Seadrift Libraries Program
July 2 – Port Lavaca Library Program
July 7 – Meeting with HJM about Gardening
July 8 – CCF Steer/Heifer Progress Show I
July 10 – District 11 4-H Record Book Judging (Victoria)
July 15 – Coastal Bend 4-H Sportfishing Day (Rockport)
July 23 – 4-H STEM Camp
July 25 – Superior Service Awards (Austin)
July 30 – 4-H Smart Phone Photography Camp
July 31 – 4-H Clover Kids Camp

Direct Contacts by:

Office: 8 | **E-mail:** 128 | **Facebook Posts/Followers:** 3 posts/745 followers
Site: 2 | **Newsletters:** 1 | **Instagram Posts/Followers:** 1 post/273 followers
Phone/Texts: 10 | **4-H Enrollment:** 185 youth; 29 adult volunteers

Major events for next month – August 2025

August 6 – CCF Livestock Committee Meeting
August 8 – Set Up for 4-H Banquet
August 10 – 4-H Achievement Banquet
August 11 – HJM Open House
August 17 – CCF Rabbit Clinic I
CCF Poultry Clinic II
August 19 – Program Planning Meeting (Virtual)
CCF Sheep/Goat Progress Show I
August 22 – CCF Roaster Pick Up
August 25 – 4-H County Council Meeting

Emilee S. DeForest — Calhoun

CEA – 4-H and Youth Development — July 2025

4-H and Youth Development
EXTENSION ACTIVITY REPORT TO COUNTY COMMISSIONERS COURT
July 2025

Miles traveled: County Vehicle 489; Personal Vehicle 0

Selected major activities since last report

July 1 – POC & Seadrift Libraries Program
July 2 – Port Lavaca Library Program
July 7 – Meeting with HJM about Gardening
July 8 – CCF Steer/Heifer Progress Show I
July 10 – District 11 4-H Record Book Judging (Victoria)
July 15 – Coastal Bend 4-H Sportfishing Day (Rockport)
July 23 – 4-H STEM Camp
July 25 – Superior Service Awards (Austin)
July 30 – 4-H Smart Phone Photography Camp
July 31 – 4-H Clover Kids Camp

Direct Contacts by:

Office: 8	**E-mail**: 128	**Facebook Posts/Followers**: 3 posts/745 followers
Site: 2	**Newsletters**: 1	**Instagram Posts/Followers**: 1 post/273 followers
Phone/Texts: 10	**4-H Enrollment**: 185 youth; 29 adult volunteers	

Major events for next month – August 2025

August 6 – CCF Livestock Committee Meeting
August 8 – Set Up for 4-H Banquet
August 10 – 4-H Achievement Banquet
August 11 – HJM Open House
August 17 – CCF Rabbit Clinic I
CCF Poultry Clinic II
August 19 – Program Planning Meeting (Virtual)
CCF Sheep/Goat Progress Show I
August 22 – CCF Roaster Pick Up
August 25 – 4-H County Council Meeting

Emilee S. DeForest — Calhoun

CEA – 4-H and Youth Development — July 2025

CALHOUN COUNTY EXTENSION OFFICE

TRAVEL REPORT TO COMMISSIONER'S COURT

July 2025

Date	Travel Description*	Miles	Meals	Lodging	Other (*Listed*)	Other (*Cost*)
07/01/2025	Three sisters Oyster Nursery - Olivia - CMR - CT	36				
07/03/2025	Oyster Farm Processing Visit - Palacios - CMR - CT	50.0				
07/08/2025	YMCA Kayak Trip to Chocolate Bayou - Port Lavaca - CMR - CT	6.0				
07/09/2025	YMCA Trip to Texas State Aquarium - Corpus Christi - CMR - CT	142.0				
07/10/2025	YMCA R/V Katy Trip - Port Aransas - CMR - CT	151.0				
07/10/2025	D11 4-H Record Book Judging - Victoria - 4-H, FCH - CT	60.0				
07/15/2025	Coastal Bend 4-H Sportfishing Day - Rockport - 4-H, CMR - CT	102.0				
07/16/2025	YMCA San Antonio Botanical Garden - San Antonio - CMR - CT	250.0				
07/17/2025	DOW Cleanup (Seadrift) and YMCA Stream Trailer delivery (PL) - CMR - CT	35.0				
07/18/2025	Meeting at Schicke Point - CMR - CT	51.0				
07/25/2025	Superior Service Awards - Austin - CMR, 4-H - CT	327.0				
07/28 - 07/31/2025	TEAFCS State Conference - McAllen - FCH - Ct	462.0				
07/29/2025	YMCA Beach Ecology Trip - Matagorda Beach - CMR - CT	142.0				
07/01 - 07/30/2025	In-County Travel - AGNR - CT	40.0				
		1854.0		$ -		

* CT - denotes use of county truck; PV - denotes use of personal vehicle; CP - denotes agent carpooled to event; CV - denotes use of county van

CEA-AGNR denotes Hailey Hayes; CEA-4-H denotes Emilee DeForest ; CEA-FCH denotes Karen Lyssy; CEA-CMR denotes RJ Shelly

I hereby certify that this is a true and correct report of travel (mileage) and other expenses incurred by me in performance of my official duties for the month shown.

Emilee DeForest

Emilee DeForest
County Extension Agent
4-H & Youth Development

Hailey Hayes
County Extension Agent
Ag & Natrual Resources

Karen P. Lyssy

Karen Lyssy
County Extension Agent
Family & Community Health

R. J. Shelly
County Extension Agent
Coastal Marine Resource

Agriculture and Natural Resources
EXTENSION ACTIVITY REPORT TO COUNTY COMMISSIONERS COURT
July 2025

Miles traveled: County Vehicle: 267 Personal Vehicle: 0
Selected major activities since last report

Every Friday Crop Report
The Start of Harvest Season
3rd – Master Gardner Course
7th – HJM Garden meeting
7th – Commissioner Court budget
7th – Pasture Ranger Specialist meeting SARS
8th – LEPC Meeting
8th – Honey bees
8th – Victoria County Agent Collaboration
10th – District Record Book Judging
16th- Livestock Judging Camp
18th – Master Gardner Intern Hours
21st- Hog Grant
21st- Ag Teacher Harvest Tours
28th and 29th – HJM Garden Flow

Direct Contacts by:
Office: 9 **E-mail:** 52 **Facebook Posts/Followers:** 8 posts/670 followers
Site: 7 **Newsletters:** 1 **Instagram Posts/Followers:** 0 Post/ 0 followers
Phone/Texts: 89

Major events for next month – August 2025
5th – Calhoun County Fair Swine Clinic
6th - Calhoun County Livestock Committee Meeting
11th – HJM Open House
15th – Master Gardner Intern Hours
26th – Honey Bee 101.2 Program
27th – DOW Guest Speaker

Hailey Hayes Calhoun

CEA – Agriculture and Natural Resources August 1, 2025

Texas A&M AgriLife Extension · The Texas A&M University System · College Station, Texas

Coastal and Marine
EXTENSION ACTIVITY REPORT TO COUNTY COMMISSIONERS COURT
July 2025

Miles traveled: County Vehicle 965 Personal Vehicle 0

Selected major activities since last report

7-1-25 – Oyster processing site visit – Three Sisters Oyster Co. -Olivia
7-2-25 – AgriLife Program Planning Meeting
7-3-25 - Oyster processing site visit – Oyster Bros. Oyster Co. -Palacios
7-8-25 – YMCA kayak trip to Chocolate Bayou Boat Ramp
7-9-25 – YMCA trip to State Aquarium
7-10-25 – YMCA trip to Port A for RV Katy sampling trip
7-15-25 – Costal Bend 4-H Sportfishing Day
7-16-25 – YMCA trip to San Antonio Botanical Gardens
7-17-25 – YMCA Stream Trailer Program, Dow cleanup at Victoria Barge Canal and Six Mile Park
7-18-25 – Schicke Point Program for interns
7-21-25 – TPWD COL (harvest) meeting
7-24-25 – YMCA fishing/seining Kingfisher Beach
7-25-25 – State Capital for AgriLife Superior Service Award
7-28-25 – Matagorda Bay Fishing Cooperative COL Meeting
7-29-25 – YMCA Beach Ecology Trip to Matagorda Beach

Direct Contacts by:

Office: 5	E-mail/Letters: 233	Instagram Posts/Followers: 3 / 1104
Site: 7	Newsletters:	
Phone/Texts: 147	Volunteers:	

Major events for next month – August 2025

August – finish up YMCA Summer Camp activities

August - vacation

RJ Shelly
Name

Calhoun
County

Coastal and Marine Agent

July 2025

CALHOUN COUNTY, TEXAS

COUNTY TREASURER'S REPORT			MONTH OF:	JUNE2025
FUND	*BEGINNING FUND BALANCE*	*RECEIPTS*	*DISBURSEMENTS*	*ENDING FUND BALANCE*
OPERATING FUNDS:				
GENERAL	43,689,668.06	3,566,213.98	5,920,623.11	41,335,258.93
AIRPORT MAINTENANCE	71,277.42	210.87	8,071.27	63,417.02
APPELLATE JUDICIAL SYSTEM	911.69	141.64	281.36	771.97
COURT FACILITY FEE FUND	21,907.08	569.34		22,476.42
COASTAL PROTECTION FUND	3,581,193.93	546.28	0.00	3,581,740.21
COUNTY AND DIST COURT TECH FUND	10,701.37	43.30		10,744.67
COUNTY CHILD ABUSE PREVENTION FUND	1,164.24	30.35		1,194.59
COUNTY CHILD WELFARE BOARD FUND	2,475.87	60.38		2,536.25
COUNTY JURY FUND	5,842.43	129.76		5,972.19
COURTHOUSE SECURITY	263,312.04	962.89		264,274.93
COURT INITIATED GUARDIANSHIP FUND	21,343.96	183.26		21,527.22
DIST CLK RECORD PRESERVATION FUND	43,043.76	6.57		43,050.33
COURT REPORTERS SERVICE FUND	1,698.12	9.26		1,707.38
CO CLK RECORDS ARCHIVE FUND	348,309.77	4,013.13		352,322.90
COUNTY SPECIALTY COURT FUND	17,130.14	234.97		17,365.11
COUNTY DISPUTE RESOLUTION FUND	22,220.77	567.89		22,788.66
DONATIONS	162,658.04	553.97	1,388.63	161,823.38
DRUG/DWI COURT PROGRAM FUND-LOCAL	27,335.75	13.05		27,348.80
JUVENILE CASE MANAGER FUND	601.76	36.31	443.69	194.38
FAMILY PROTECTION FUND	14,722.49	2.25		14,724.74
JUVENILE DELINQUENCY PREVENTION FUND	9,421.67	1.44		9,423.11
GRANTS	289,661.95	25,000.49	118,042.76	196,619.68
JUSTICE COURT TECHNOLOGY	99,388.10	414.56		99,802.66
JUSTICE COURT BUILDING SECURITY FUND	4,468.23	10.75		4,478.98
LATERAL ROAD PRECINCT #1	3,715.83	0.57		3,716.40
LATERAL ROAD PRECINCT #2	3,715.83	0.57		3,716.40
LATERAL ROAD PRECINCT #3	3,715.83	0.57		3,716.40
LATERAL ROAD PRECINCT #4	3,715.84	0.57		3,716.41
LANUAGE ACCESS FUND	6,760.35	157.93		6,918.28
JUROR DONATIONS - HUMANE SOCIETY	4,349.30	0.66		4,349.96
JUROR DONATIONS VETERANS SERVICES	1,709.08	0.26		1,709.34
JUSTICE COURT SUPPORT FUND	28,952.31	604.42		29,556.73
PRETRIAL SERVICES FUND	90,545.62	213.81		90,759.43
LOCAL TRUANCY PREVENTION/DIVERSION FUNI	38,466.97	454.79		38,921.76
LAW LIBRARY	201,494.63	1,021.24	1,330.30	201,185.57
LAW ENF OFFICERS STD. EDUC. (LEOSE)	31,621.19	4.82	749.20	30,876.81
POC COMMUNITY CENTER	56,323.29	3,258.59	2,672.61	56,909.27
RECORDS MANAGEMENT-DISTRICT CLERK	281.30	1.37		282.67
RECORDS MANAGEMENT-COUNTY CLERK	246,199.97	4,027.56	1.42	250,226.11
RECORDS MGMT & PRESERVATION	78,193.52	1,141.21		79,334.73
ROAD & BRIDGE GENERAL	1,525,152.48	23,687.14		1,548,839.62
OPIOD REMEDIATION FUND	86,574.80	13.21		86,588.01
6MILE PIER/BOAT RAMP INSUR/MAINT	1,330.93	0.20	1,331.13	0.00
CAPITAL PROJ - BOGGY BAYOU NATURE PARK	83,263.87			83,263.87
CAPITAL PROJ - AMERICAN RESCUE PLAN ACT 2(	-25,295.26			-25,295.26
CAPITAL PROJ - KING FISHER BEACH PARK	48,615.00			48,615.00
CAPITAL PROJ MAG_INDIANOLA BEACH PAVILIC	167,166.67			167,166.67
CAPITAL PROJ MAG BEACH MARSH RESTORATIC	0.00			
CAPITAL PROJ - CDBG DR INFRASTRUCTURE	793,843.89	111,369.47	633,900.00	271,313.36
CAPITAL PROJ -CDBG-MIT INFRASTRUCTURE	78,143.83	197,331.34	54,601.25	220,873.92
CAPITAL PROJ - CDBG LOCAL HAZARD MIT PLAN	0.00			0.00
CAPITAL PROJ CHOCOLATE BAYOU BOAT RAMP	169,595.01			169,595.01
CAPITAL PROJ -LOCAL ASSISTANCE/TRIBAL CON	17,665.31			17,665.31
CAPTIAL PROJ-MATAGORDA BAY MIT TRUST PR(	0.00			
CAPITAL PROJ - JAIL ROOF	1,000,000.00			1,000,000.00
CAPITAL PROJ - OLIVIA HATERIUS PARK IMPROV	84,943.03	789.18	224.95	85,507.26
CAPITAL PROJ -RB INFRASTRUCTURE	224,245.44			224,245.44
CAPITAL PROJ ENERGY TRZ #1	200,902.29			200,902.29
CAPITAL PROJ - BRIGHTIN ROAD BRIDGE	90,332.00			90,332.00
CAPITAL PROJ AIRPORT RUNWAY IMPROVEMEN	77,461.35			77,461.35
CAPITAL PROJ - KING FISHER-PIER	0.00	2,600.00	2,600.00	0.00
CAPITAL PROJ MAGNOLIA BEACH EROSION CON	70,000.00			70,000.00
CAPITAL PROJ - BILL SANDERS PARK IMPROVEM	140,420.00			140,420.00
CAP PROJ MAG BEACH RESTORATION/ CRABBIN	0.00	5,131.63	5,131.63	0.00
CAPITAL PROJ - EMS TRAINING BUILDING	744.40	0.00	-5.30	749.70
CAPITAL PROJ EVENT CENTER	79,927.09			79,927.09
CAPITAL PROJ FIRE TRUCKS & SAFETY EQUIP	6,448.68			6,448.68
CAPITAL PROJ - GREEN LAKE PARK	8,984.79			8,984.79
CAPITAL PROJ HATERIUS PARK/BOAT RAMP	0.00			0.00
CAPITAL PRO HOG BAYOU IMPROVEMENTS	6,276.69			6,276.69
CAPITAL PROJ PORT ALTO PUBLIC BEACH	0.00			0.00
CPRJ - SWAN POINT SHORELINE RESTORATION	0.00			0.00
CAPITAL PROJ HURRICANE HARVEY FEMA	0.00			0.00
CAPITAL IMPROVEMENT PROJECTS	0.00			0.00
CPRJ - SWAN POINT BULKHEAD IMPROVEMENT	14,942.14			14,942.14
CAPITAL PROJ HOSPITAL IMPROVEMENTS	2,119,458.94			2,119,458.94
CAPITAL PROJ -MMC LOANS	0.00			0.00
CAPITAL PROJ - WASTE TRANSFER SATATION	-15,562.00			-15,562.00
CAPITAL PROG - YOUTH SERVICES	814,547.00			814,547.00
ARREST FEES	731.25	231.81		963.06
BAIL BOND FEES (HB 1940)	540.00	660.00		1,200.00
CONSOLIDATED COURT COSTS (NEW)	581.21	406.28		987.49
CONSOLIDATED COURT COSTS 2020	6,530.20	7,537.62		14,067.82
DNA TESTING FUND	251.00	1.13		252.13
DRUG COURT PROGRAM FUND - STATE	2.48	8.88		11.36
SUBTOTALS	57,388,984.01	3,960,613.52	6,751,388.01	54,598,209.52

COUNTY TREASURER'S REPORT			MONTH OF:	JUNE2025
FUND	*BEGINNING FUND BALANCE*	*RECEIPTS*	*DISBURSEMENTS*	*ENDING FUND BALANCE*
OPERATING FUNDS - BALANCE FORWARD	57,388,984.01	3,960,613.52	6,751,388.01	54,598,209.52
ELECTION SERVICES CONTRACT	81,689.88	12,632.00	17,985.64	76,336.24
ELECTRONIC FILING FEE FUND	0.76	2.59		3.35
EMS TRAUMA FUND	474.69	111.86		586.55
FINES AND COURT COSTS HOLDING FUND	7,847.31			7,847.31
INDIGENT CIVIL LEGAL SERVICE	57.30			57.30
JUDICIAL FUND (ST. COURT COSTS)	0.00			0.00
JUDICIAL & COURT PERSONNEL TRAINING FUND	4.49			4.49
JUDICIAL SALARIES FUND	92.71	60.69		153.40
JUROR DONATION-TX CRIME VICTIMS FUND	152.00			152.00
JUVENILE PROBATION RESTITUTION	174.53	404.00		578.53
LIBRARY GIFT AND MEMORIAL	43,660.01	5,006.66		48,666.67
MISCELLANEOUS CLEARING	15,313.47	3,841.68	221.69	18,933.46
STATE CRIMINAL NON DICLOSURE FEE FUND	0.00			0.00
REFUNDABLE DEPOSITS	2,000.00			2,000.00
STATE CIVIL FEE FUND	616.95	551.10		1,168.05
CIVIL JUSTICE DATA REPOSITORY FUND	0.69	0.55		1.24
JURY REIMBURSEMENT FEE	47.38	40.85		88.23
STATE CONSOLIDATED CIVIL FEE FUND	3,221.30	2,063.60		5,284.90
SUBTITLE C FUND	2,144.64	2,065.11		4,209.75
SUPP OF CRIM INDIGENT DEFENSE	29.18	20.24		49.42
TIME PAYMENTS	-16.48	69.46		52.98
TRAFFIC LAW FAILURE TO APPEAR	316.04	67.42		383.46
UNCLAIMED PROPERTY	51,388.00	0.17	31.31	51,356.86
TRUANCY PREVENTION AND DIVERSION FUND	139.06	20.14		159.20
BOOT CAMP/JJAEP	147.43			147.43
JUVENILE PROBATION	420,926.24	124,638.37	98,726.33	446,838.28
SUBTOTALS	58,019,411.59	4,112,210.01	6,868,352.98	55,263,268.62
TAXES IN ESCROW				0.00
TOTAL OPERATING FUNDS	58,019,411.59	4,112,210.01	6,868,352.98	55,263,268.62
OTHER FUNDS				
D A FORFEITED PROPERTY FUND	38,343.80	47.27		38,391.07
SHERIFF NARCOTIC FORFEITURES	69,674.91	85.91	522.01	69,238.81
CERT OF OB-CRTHSE REF SERIES 2010	59,810.37	764.28		60,574.65
CERT OF OB-CRTHOUSE I&S SERIES 2012	32,819.93	40.46		32,860.39
CERT OF OB - HOSP CONSTRUCTION -SERIES 2024	1,667,702.72	17,703.65		1,685,406.37
CAL.CO. CONSTRUCTION SERIES 2024	2,634.56	854,189.73	854,119.30	2,704.99
CAL. CO. FEES & FINES	105,058.55	98,258.96	97,203.88	106,113.63
TOTAL OTHER CO. FUNDS	1,976,044.84	971,090.26	951,845.19	1,995,289.91
MEMORIAL MEDICAL CENTER				
OPERATING	1,669,706.79	5,312,066.09	4,154,702.49	2,827,070.39
MONEY MARKET	66,348.96	98.16		66,447.12
LOCKBOX - MONEY MARKET	821.60	870.49		1,692.09
INDIGENT HEALTHCARE	9,579.43	4,192.72	4,200.62	9,571.53
PRIVATE WAIVER CLEARING FUND	0.00			0.00
CLINIC CONSTRUCTION SERIES 2014	0.00			0.00
NH ASFORD	1,192.47	59,948.71	61,020.74	120.44
NH BROADMOOR	166.26	3,639.96	3,704.26	101.96
NH CRESCENT	34,158.19	3,318.57	34,334.53	3,142.23
NH FORT BEND	2,404.22	46,036.99	2,304.22	46,136.99
NH SOLERA	32,442.72	347,348.98	57,859.39	321,932.31
NH GOLDEN CREEK	9,968.45	993,392.57	405,310.02	598,051.00
NH GULF POINTE - PRIVATE PAY	110.81	2,759.37	2,745.17	125.01
NH GULF POINT PLAZA MEDICARE / MEDICAID	101.69	322.74	324.24	100.19
NH LAVACA BAY NURSING & REHABILITATION	891,320.00	1,186,504.55	1,477,797.37	600,027.18
NH TUSCANY VILLAGE	267,789.80	1,114,536.82	1,189,114.27	193,212.35
TOTAL MEMORIAL MEDICAL CENTER FUNDS	2,986,111.39	9,075,036.72	7,393,417.32	4,667,730.79
DRAINAGE DISTRICTS				
NO. 6	50,504.34	62.27		50,566.61
NO. 8	164,206.70	460.38		164,667.08
NO. 10-MAINTENANCE	120,475.94	176.94		120,652.88
NO. 11-MAINTENANCE/OPERATING	235,337.03	3,242.86	39,406.93	199,172.96
NO. 11-RESERVE	232,665.60	286.85		232,952.45
TOTAL DRAINAGE DISTRICT FUNDS	803,189.61	4,229.30	39,406.93	768,011.98
CALHOUN COUNTY WCID #1				
OPERATING ACCOUNT	390,345.59	1,257.53	16,117.37	375,485.75
PAYROLL TAX	1,009.94	1,500.00	183.19	2,326.75
TOTAL WCID FUNDS	391,355.53	2,757.53	16,300.56	377,812.50
CALHOUN COUNTY PORT AUTHORITY				
MAINTENANCE AND OPERATING	116,933.37	773.24	7,582.54	110,124.07
CALHOUN COUNTY				
TEXSTAR / CONSTRUCTION PROCEEDS	28,681,590.22	100,452.35	854,119.30	27,927,923.27
TOTAL MMC, DR. DIST., NAV. DIST, WCID & FRC	32,979,180.12	9,183,249.14	8,310,826.65	33,851,602.61
TOTAL ALL FUNDS	92,974,636.55	14,266,549.41	16,131,024.82	91,110,161.14

COUNTY TREASURER'S REPORT			MONTH OF:	JUNE2025
	BANK			
FUND	*FUND BALANCE*	*LESS: CERT.OF DEP/ OUTSTNDG DEP/ OTHER ITEMS*	*PLUS: CHECKS OUTSTANDING*	*BANK BALANCE*
OPERATING *	55,263,268.62	48,768.57 54,000,000.00	628,387.85	1,842,887.90
OTHER				
D A FORFEITED PROPERTY FUND	38,391.07			38,391.07
SHERIFF NARCOTIC FORFEITURES	69,238.81		423.20	69,662.01
CERT OF OB-CRTHSE REF SERIES 2010	60,574.65	35.11		60,539.54
CERT OF OB-CRTHOUSE I&S SERIES 2012	32,860.39			32,860.39
CERT OF OB - HOSP CONSTRUCTION -SERIES 2024	1,685,406.37	1,301.01		1,684,105.36
CAL.CO. CONSTRUCTION SERIES 2024	2,704.99			2,704.99
CAL. CO FEES & FINES	106,113.63	9,574.81	9,815.55	106,354.37
MEMORIAL MEDICAL CENTER				
OPERATING ‡	2,827,070.39		1,086,880.44	3,913,950.83
MONEY MARKET	66,447.12			66,447.12
LOCKBOX - MONEY MARKET	1,692.09			1,692.09
INDIGENT HEALTHCARE	9,571.53	4,181.81	125.29	5,515.01
PRIVATE WAIVER CLEARING FUND	0.00			0.00
CLINIC CONSTRUCTION SERIES 2014	0.00			0.00
NH ASFORD	120.44			120.44
NH BROADMOOR	101.96			101.96
NH CRESCENT	3,142.23			3,142.23
NH FORT BEND	46,136.99			46,136.99
NH SOLERA	321,932.31			321,932.31
NH GOLDEN CREEK	598,051.00			598,051.00
NH GULF POINT PRIVATE PAY	125.01			125.01
NH GULF POINTE PLAZA MEDICARE / MEDICAID	100.19			100.19
NH LAVACA BAY NURSING & REHABILITATION	600,027.18			600,027.18
NH TUSCANY VILLAGE	193,212.35			193,212.35
DRAINAGE DISTRICT:				
NO. 6	50,566.61			50,566.61
NO. 8	164,667.08			164,667.08
NO. 10 MAINTENANCE	120,652.88			120,652.88
NO. 11 MAINTENANCE/OPERATING	199,172.96	309.43	120.00	198,983.53
NO. 11 RESERVE	232,952.45			232,952.45
CALHOUN COUNTY WCID #1				
OPERATING ACCOUNT	375,485.75			375,485.75
PAYROLL TAX	2,326.75			2,326.75
CALHOUN COUNTY PORT AUTHORITY				
MAINTENANCE/OPERATING ****	110,124.07			110,124.07
CALHOUN COUNTY				
TEXSTAR / CONSTRUCTION PROCEEDS	27,927,923.27			27,927,923.27
TOTALS	91,110,161.14	54,064,170.74	1,725,752.33	38,771,742.73

**** THE DEPOSITORY FOR CALHOUN COUNTY WCID IS INTERNATIONAL BANK OF COMMERCE - PORT LAVACA
**** THE DEPOSITORY FOR CALHOUN CO. NAVIGATION DISTRICT IS FIRST NATIONAL BANK - PORT LAVACA
**** **EASTWEST BANK CDs - $ 22,590,919.61**
**** **NEXBANK MONEY MKT #1 - DALLAS, TEXAS - $ 22,063,782.21**
**** **INTERBANK MONEY MKT #2 - $16,913,209.40**

**** **MMC NEXBANK MONEY MKT - $1,841,113.23**

Court costs and fees collected and reported may not be current and up-to-date due to non-compliance by other county offices. I hereby certify that the current balances are true and correct to all monies received by the County Treasurer as of the date of this report.

Rhonda S. Kokena

RHONDA S. KOKENA, COUNTY TREASURER

CALHOUN COUNTY TREASURER'S OFFICE

QUARTERLY STATEMENT OF BALANCES

FUND NAME	Balance 06/30/25	FUND NAME	Balance 06/30/25
GENERAL	41,335,258.93	CONSOLIDATED COURT COSTS 2020	14,067.82
AIRPORT MAINTENANCE	63,417.02	DNA TESTING FUND	252.13
APPELLATE JUDICIAL SYSTEM	771.97	DRUG COURT PROGRAM FUND - STATE	11.36
COURT FACILITY FEE FUND	22,476.42	ELECTION SERVICES CONTRACT	76,336.24
COASTAL PROTECTION FUND	3,581,740.21	ELECTRONIC FILING FEE FUND	3.35
COUNTY AND DIST COURT TECH FUND	10,744.67	EMS TRAUMA FUND	586.55
COUNTY CHILD ABUSE PREVENTION FUND	1,194.59	FINES AND COURT COSTS HOLDING FUND	7,847.31
COUNTY CHILD WELFARE BOARD FUND	2,536.25	INDIGENT CIVIL LEGAL SERVICE	57.30
COUNTY JURY FUND	5,972.19	JUDICIAL FUND (ST. COURT COSTS)	-
COURTHOUSE SECURITY	264,274.93	JUDICIAL & COURT PERSONNEL TRAINING FUND	4.49
COURT INITIATED GUARDIANSHIP FUND	21,527.22	JUDICIAL SALARIES FUND	153.40
DIST CLK RECORD PRESERVATION FUND	43,050.33	JUROR DONATION-TX CRIME VICTIMS FUND	152.00
COURT REPORTERS SERVICE FUND	1,707.38	JUVENILE PROBATION RESTITUTION	578.53
CO CLK RECORDS ARCHIVE FUND	352,322.90	LIBRARY GIFT AND MEMORIAL	48,666.67
COUNTY SPECIALTY COURT FUND	17,365.11	MISCELLANEOUS CLEARING	18,933.46
COUNTY DISPUTE RESOLUTION FUND	22,788.66	STATE CRIMINAL NON DISCLOSURE FEE FUND	
DONATIONS	161,823.38	REFUNDABLE DEPOSITS	2,000.00
DRUG/DWI COURT PROGRAM FUND-LOCAL	27,348.80	STATE CIVIL FEE FUND	1,168.05
JUVENILE CASE MANAGER FUND	194.38	CIVIL JUSTICE DATA REPOSITORY FUND	1.24
FAMILY PROTECTION FUND	14,724.74	JURY REIMBURSEMENT FEE	88.23
JUVENILE DELINQUENCY PREVENTION FUND	9,423.11	STATE CONSOLIDATED CIVIL FEE FUND	5,284.90
GRANTS	196,619.68	SUBTITLE C FUND	4,209.75
JUSTICE COURT TECHNOLOGY	99,802.66	SUPP OF CRIM INDIGENT DEFENSE	49.42
JUSTICE COURT BUILDING SECURITY FUND	4,478.98	TIME PAYMENTS	52.98
LATERAL ROAD PRECINCT #1	3,716.40	TRAFFIC LAW FAILURE TO APPEAR	383.46
LATERAL ROAD PRECINCT #2	3,716.40	UNCLAIMED PROPERTY	51,356.86
LATERAL ROAD PRECINCT #3	3,716.40	TRUANCY PREVENTION AND DIVERSION FUND	159.20
LATERAL ROAD PRECINCT #4	3,716.41	BOOT CAMP/JJAEP	147.43
LANUAGE ACCESS FUND	6,918.28	JUVENILE PROBATION	446,838.28
JUROR DONATIONS - HUMANE SOCIETY	4,349.96	**SUBTOTALS**	**55,263,268.62**
JUROR DONATIONS VETERANS SERVICES	1,709.34	TAXES IN ESCROW	-
JUSTICE COURT SUPPORT FUND	29,556.73	**TOTAL OPERATING FUNDS**	**55,263,268.62**
PRETRIAL SERVICES FUND	90,759.43		
LOCAL TRUANCY PREVENTION/DIVERSION FUND	38,921.76		
LAW LIBRARY	201,185.57	DA FORFEITED PROPERTY FUNDS	38,391.07
LAW ENF OFFICERS STD. EDUC. (LEOSE)	30,876.81	SHERIFF NARCOTICS FORFEITURES	69,238.81
POC COMMUNITY CENTER	56,909.27	CERT OF OB-CRTHOUSE I&S SERIES 2010	60,574.65
RECORDS MANAGEMENT-DISTRICT CLERK	282.67	CERT OF OB-CRTHOUSE I&S SERIES 2012	32,860.39
RECORDS MANAGEMENT-COUNTY CLERK	250,226.11	CERT OF OB-HOSP CONSTRUCTION - SERIES 202	1,685,406.37
RECORDS MGMT & PRESERVATION	79,334.73	CAL.CO. CONSTRUCTION SERIES 2024	2,704.99
ROAD & BRIDGE GENERAL	1,548,839.62	CAL CO FEES & FINES	106,113.63
OPIOD REMEDIATION FUND	86,588.01	**TOTAL OTHER COUNTY FUNDS**	**1,995,289.91**
6MILE PIER/BOAT RAMP INSUR/MAINT	0.00		
CAPITAL PROJ - BOGGY BAYOU NATURE PARK	83,263.87	**MEMORIAL MEDICAL CENTER**	
CAPITAL PROJ - AMERICAN RESCUE PLAN ACT 2021	(25,295.26)	OPERATING	2,827,070.39
CAPITAL PROJ - KING FISHER BEACH PARK	48,615.00	MONEY MARKET	66,447.12
CAPITAL PROJ MAG_INDIANOLA BEACH PAVILIONS	167,166.67	INDIGENT HEALTH CARE	9,571.53
CAPITAL PROJ MAG BEACH MARSH RESTORATION	-	LOCKBOX - MONEY MARKET	1,692.09
CAPITAL PROJ - CDBG DR INFRASTRUCTURE	271,313.36	PRIVATE WAIVER CLEARING FUND	-
CAPITAL PROJ - CDBG - MIT INFRASTRUCTURE	220,873.92	CLINIC CONSTRUCTION SERIES 2014	-
CAPITAL PROJ - CDBG LOCAL HAZARD MIT PLANNIN	-	NH ASHFORD	120.44
CAPITAL PROJ CHOCOLATE BAYOU BOAT RAMP	169,595.01	NH BROADMOOR	101.86
CAPITAL PROJ -LOCAL ASSISTANCE/TRIBAL CONSIS	17,665.31	NH CRESCENT	3,142.23
CAPTIAL PROJ-MATAGORDA BAY MIT TRUST PROJE	-	NH FORT BEND	46,136.99
CAPITAL PROJ - JAIL ROOF	1,000,000.00	NH SOLERA	321,932.31
CAPITAL PROJ - OLIVIA HATERIUS PARK IMPROVEM	85,507.26	NH GOLDEN CREEK	598,051.00
CAPITAL PROJ -RB INFRASTRUCTURE	224,245.44	NH GULF POINT - PRIVATE PAY	125.01
CAPITAL PROJ ENERGY TRZ #1	200,902.29	NH GULF POINT PLAZA MEDICARE/MEDICAID	100.19
CAPITAL PROJ - BRIGHTIN ROAD BRIDGE	90,332.00	NH BETHANY SENIOR LIVING	600,027.18
CAPITAL PROJ AIRPORT RUNWAY IMPROVEMENTS	77,461.35	NH TUSCANY	193,212.35
CAPITAL PROJ - KING FISHER-PIER	-	**TOTAL MEMORIAL MEDICAL CENTER**	**$ 4,667,730.79**
CAPITAL PROJ MAGNOLIA BEACH EROSION CONT	70,000.00		
CAPITAL PROJ - BILL SANDERS PARK IMPROVEMEN	140,420.00	**DRAINAGE DISTRICTS**	
CAP PROJ MAG BEACH RESTORATION/ CRABBIN BR	-	NO. 6	50,566.61
CAPITAL PROJ - EMS TRAINING BUILDING	749.70	NO. 8	164,667.08
CAPITAL PROJ EVENT CENTER	79,927.09	NO. 10-MAINTENANCE	120,652.88
CAPITAL PROJ FIRE TRUCKS & SAFETY EQUIP	6,448.68	NO. 11-MAINTENANCE/OPERATING	199,172.96
CAPITAL PROJ - GREEN LAKE PARK	8,984.79	NO. 11-RESERVE	232,952.45
CAPITAL PROJ HATERIUS PARK/BOAT RAMP	-	**TOTAL DRAINAGE DISTRICTS**	**$ 768,011.98**
CAPITAL PRO HOG BAYOU IMPROVEMENTS	6,276.69		
CAPITAL PROJ PORT ALTO PUBLIC BEACH	-	**CALHOUN COUNTY WCID #1**	
CPRJ - SWAN POINT SHORELINE RESTORATION	-	OPERATING ACCOUNT	375,485.75
CAPITAL PROJ HURRICANE HARVEY FEMA	-	PAYROLL TAX	2,326.75
CAPITAL IMPROVEMENT PROJECTS	-	**TOTAL WCID**	**377,812.50**
CPRJ - SWAN POINT BULKHEAD IMPROVEMENT	14,942.14		
CAPITAL PROJ HOSPITAL IMPROVEMENTS	2,119,458.94	**CALHOUN COUNTY PORT AUTHORITY**	
CAPITAL PROJ -MMC LOANS	-	MAINTENANCE AND OPERATING	**$ 110,124.07**
CAPITAL PROJ - WASTE TRANSFER SATATION	(15,562.00)		
CAPITAL PROG - YOUTH SERVICES	814,547.00	**CALHOUN COUNTY**	
ARREST FEES	963.08	TEXSTAR / CONSTRUCTION PROCEEDS	**$ 27,927,923.27**
BAIL BOND FEES (HB 1940)	1,200.00		
CONSOLIDATED COURT COSTS (NEW)	987.49	**TOTAL FUNDS**	**$ 91,110,161.14**

We the undersigned County Judge and Commissioners in and for Calhoun County, Texas hereby certify that we have made an examination of the County Treasurer's quarterly report, filed with us on this day and have found the same to be correct and in due order.

Vern Lyssy, County Judge

David Hall, Commissioner Pct 1

absent

Gary Reese, Commissioner Pct 4

Ronald Best, Commissioner Pct 2

Joel M Behrens

Joel Behrens, Pct 3

SWORN TO AND SUBSCRIBED BEFORE ME, County Judge, and County Commissioners of said Calhoun County each respectively, on this 20th day of August, 2025

BEFORE ME, the undersigned authority, on this day personally appeared Rhonda S. Kokena, County Treasurer of Calhoun County, who says that the within and foregoing report is a true and correct accounting of all monels received by the County Treasurer as of the date of this report. However, court costs and fees collected and reported may not be current and up-to-date due to non-compliance by other county offices.

Rhonda S. Kokena

Rhonda S. Kokena, County Treasurer

FILED FOR RECORD AND RECORDED THIS 20th day of August, 2025

Anna M. Goodman

Anna Goodman, County Clerk

CALHOUN COUNTY TREASURER'S OFFICE

INVESTMENT REPORT

QUARTER ENDING JUNE 2025

	BALANCE 4/1/2025	RECEIPTS & TRANSFERS	EXPENSE & TRANSFERS	BALANCE 6/30/2025	INTEREST EARNED MONEY MRKT CHECKING	NOW CHECKING	
OPERATING *	$ 61,729,537.62	$ 15,206,416.97	$ 21,672,687.97	$ 55,263,268.62	$ 23,084.58	$ 5,945.18	$ -
FEES & FINES HOLDING ACCOUNT	124,904.68	282,733.04	301,524.09	106,113.63		415.70	
CERT OF OBLIG-CRTHSE SERIES 2010	57,743.43	2,831.22	-	60,574.65		222.00	
CERT OF OBLIG-CRTHSE SERIES 2012	32,737.81	122.58	-	32,860.39		122.58	
CERT OF OB-HOSP CONSTRUCTION - SERIES 202	-	60,161.63	-	60,161.63		13,606.68	
D.A. FORFEITURE FUND	35,758.74	2,632.33	-	38,391.07		139.33	
S.O. NARCOTICS FORFEITURE FUND	67,773.84	4,895.61	3,430.64	69,238.81		256.11	
MEMORIAL MED CTR OPERATING	3,158,072.93	13,186,922.63	13,517,925.17	2,827,070.39		9,461.57	-
MEMORIAL MED CTR MONEY MARKET	66,149.81	297.31	-	66,447.12		297.31	
MMC LOCKBOX -MONEY MARKET	39.79	6,153.74	4,196.92	1,996.61		1.09	
CALHOUN COUNTY INDIGENT HEALTHCARE	9,575.98	8,393.81	8,702.81	9,266.98		28.06	
PRIVATE WAIVER CLEARING FUND	-	-	-	0.00		-	
CLINIC CONSTRUCTION SERIES 2014	-	-	-	0.00		-	
NH ASHFORD	308,310.07	275,461.29	583,650.92	120.44		117.45	
NH BROADMOOR	155,276.08	47,538.65	202,712.77	101.96		149.19	
NH CRESCENT	428,793.41	349,299.39	774,950.57	3,142.23		226.61	
NH FORT BEND	67,319.00	143,126.65	164,308.66	46,136.99		44.09	
NH SOLERA	413,485.88	978,857.19	1,070,410.76	321,932.31		528.05	
NH GOLDEN CREEK	263,416.82	2,524,813.62	2,190,179.44	598,051.00		928.52	
MMC GULF POINTE PRIVATE PAY	4,387.67	49,226.18	53,488.84	125.01		18.26	
MMC GULF POINT PLAZA MEDICINE / MEDICAID	101.43	323.00	324.24	100.19		0.45	
MMC NH BETHANY SENIOR LIVING	300,147.50	2,718,194.24	2,418,314.56	600,027.18		1,572.48	
MMC NH TUSCANY VILLAGE	228,888.17	3,552,913.92	3,588,589.74	193,212.35		1,013.07	
DRAINAGE DISTRICT #6	50,289.25	356.80	79.44	50,566.61		188.48	
DRAINAGE DISTRICT #8	163,722.76	1,123.92	179.60	164,667.08		613.81	
DRAINAGE DISTRICT #10 - MAINT & OPER.	119,247.92	1,514.56	109.60	120,652.88		449.06	
DRAINAGE DISTRICT #11 - MAINT & OPER.	293,359.05	15,041.49	109,227.58	199,172.96		903.23	
DRAINAGE DISTRICT #11 - RESERVE	232,083.44	869.01	-	232,952.45		869.01	
WATER CONT & IMPROV DIST #1	391,868.76	2,081.10	18,464.11	375,485.75		-	
WATER CONT & IMPROV DIST #1 - PAYROLL TAX	1,347.54	1,500.00	520.79	2,326.75		-	
PORT AUTHORITY	115,489.18	2,217.43	7,582.54	110,124.07		872.89	
TEXSTAR / CONSTRUCTION PROCEEDS	30,624,423.46	317,942.61	3,014,442.80	27,927,923.27		-	
SUBTOTALS	$ 99,444,252.02	$ 39,743,963.92	$ 49,706,004.56	$ 89,482,211.38	$ 23,084.58	$ 38,992.26	$ -
TAXES IN ESCROW (OPER FUND)	-	-	-	0.00			
TOTAL	$ 99,444,252.02	$ 39,743,963.92	$ 49,706,004.56	$ 89,482,211.38	$ 23,084.58	$ 38,992.26	$ -

CERTIFICATES OF DEPOSIT	as of 04-2025 Interest Rate	OPENING BALANCE AMOUNT	TOTAL QUARTERLY INTEREST	BALANCE 6/30/2025
EASTWEST BANK # .....9437 (matured & moved Mkt#2 April '25)	0.00%	0.00	-	0.00
EASTWEST BANK # 8512	4.28%	5,000,000.00	56,816.49	5,353,310.46
EASTWEST BANK # 1817	4.47%	4,000,000.00	48,879.09	4,405,352.65
EASTWEST BANK # 2948	4.27%	3,731,691.54	43,392.69	4,098,029.47
EASTWEST BANK #.......5489	4.41%	8,500,000.00	95,499.29	8,734,227.03
*** *all CD's are compounded*				
TOTAL OPERATING CD'S		$ 21,231,691.54	$ 244,587.56	$ 22,590,919.61
NEXBANK MONEY MKT #1	4.55%	15,000,000.00		22,063,782.21
INTERBANK MONEY MKT #2	4.65%	11,000,000.00		16,913,209.40
TOTAL INVESTMENTS FOR 2024		$ 47,231,691.54	$ 244,587.56	$ 61,567,911.22
NEXBANK MONEY MKT - MEMORIAL MEDICAL *(opened June 15, 2023)*	4.45%	$3,000,000.00		$1,841,113.23

Rhonda S. Kokena

RHONDA S. KOKENA

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26. Consider and take necessary action on 2025 budget adjustments. (VLL)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Joel Behrens, Commissioner Pct 3
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

CALHOUN COUNTY, TEXAS

Unposted Budget Transactions

BUD1678 - 2025 BUDGET-ADJUSTMENTS-REGULAR-CCRT-2025.08.20

Effective Date	Document Number	Fund Code	Fund Title	Dept Code	Dept Title	GL Code	GL Title	Increase	Decrease	Transaction Description
8/20/2025	7150	1000	GENERAL FUND	410	COUNTY COURT-AT-LAW	53020	GENERAL OFFICE SUPPLIES	2,000.00		LINE ITEM TRANSFER TO COVER EXPENSES
8/20/2025	7150	1000	GENERAL FUND	410	COUNTY COURT-AT-LAW	60052	ADULT ASSIGNED-EXPERT WITNESS EXPENSE		2,000.00	LINE ITEM TRANSFER TO COVER EXPENSES
				Total 410	COUNTY COURT-AT-LAW			2,000.00	2,000.00	
8/20/2025	7151	1000	GENERAL FUND	540	ROAD AND BRIDGE-PRECIN... #1	51540	TEMPORARY	4,000.00		LINE ITEM ADJUSTMENT TO PAY SALARIES
8/20/2025	7151	1000	GENERAL FUND	540	ROAD AND BRIDGE-PRECIN... #1	51545	PART-TIME EMPLOYEES		4,000.00	LINE ITEM ADJUSTMENT TO PAY SALARIES
				Total 540	ROAD AND BRIDGE-PRECIN... #1			4,000.00	4,000.00	
8/20/2025	7152	1000	GENERAL FUND	550	ROAD AND BRIDGE-PRECIN... #2	53510	ROAD & BRIDGE SUPPLIES		10,000.00	LINE ITEM ADJUSTMENT
8/20/2025	7152	1000	GENERAL FUND	550	ROAD AND BRIDGE-PRECIN... #2	63530	MACHINERY/EQUI... REPAIRS	10,000.00		LINE ITEM ADJUSTMENT
8/20/2025	7153	1000	GENERAL FUND	550	ROAD AND BRIDGE-PRECIN... #2	50568	HEAVY EQUIPMENT OPER.(PCTS)/ASST FOREMAN		15,000.00	LINE ITEM ADJUSTMENT
8/20/2025	7153	1000	GENERAL FUND	550	ROAD AND BRIDGE-PRECIN... #2	51540	TEMPORARY	15,000.00		LINE ITEM ADJUSTMENT
				Total 550	ROAD AND BRIDGE-PRECIN... #2			25,000.00	25,000.00	

Effective Date	Document Number	Fund Code	Fund Title	Dept Code	Dept Title	GL Code	GL Title	Increase	Decrease	Transaction Description
8/20/2025	7154	1000	GENERAL FUND	560	ROAD AND BRIDGE-PRECIN... #3	60520	BUILDING REPAIRS		388.00	LINE ITEM TRANSFER
8/20/2025	7154	1000	GENERAL FUND	560	ROAD AND BRIDGE-PRECIN... #3	63530	MACHINERY/EQUI... REPAIRS	388.00		LINE ITEM TRANSFER
				Total 560	ROAD AND BRIDGE-PRECIN... #3			388.00	388.00	
8/20/2025	7155	1000	GENERAL FUND	570	ROAD AND BRIDGE-PRECIN... #4	53992	SUPPLIES-MISCEL...	2,000.00		LINE ITEM ADJUSTMENT
8/20/2025	7155	1000	GENERAL FUND	570	ROAD AND BRIDGE-PRECIN... #4	70750	CAPITAL OUTLAY	2,676.00		LINE ITEM ADJUSTMENT
8/20/2025	7155	1000	GENERAL FUND	570	ROAD AND BRIDGE-PRECIN... #4	73400	MACHINERY AND EQUIPMENT		4,676.00	LINE ITEM ADJUSTMENT
				Total 570	ROAD AND BRIDGE-PRECIN... #4			4,676.00	4,676.00	
8/20/2025	7156	1000	GENERAL FUND	760	SHERIFF	50365	DEPUTY SHERIFF		65,000.00	LINE ITEM TRANSFER SB22 EXPENSES
8/20/2025	7156	1000	GENERAL FUND	760	SHERIFF	70749	CAPITAL OUTLAY-SB22 GRANT-EQUIPMENT	65,000.00		LINE ITEM TRANSFER SB22 EXPENSES
8/20/2025	7157	1000	GENERAL FUND	760	SHERIFF	50365	DEPUTY SHERIFF		28,000.00	TO COVER PART TIME EXPENSES
8/20/2025	7157	1000	GENERAL FUND	760	SHERIFF	51545	PART-TIME EMPLOYEES	28,000.00		TO COVER PART TIME EXPENSES
				Total 760	SHERIFF			93,000.00	93,000.00	

CALHOUN COUNTY, TEXAS

Unposted Budget Transactions

BUD1678 - 2025 BUDGET-ADJUSTMENTS-REGULAR-CCRT-2025.08.20

Effective Date	Document Number	Fund Code	Fund Title	Dept Code	Dept Title	GL Code	GL Title	Increase	Decrease	Transaction Description
8/20/2025	7158	1000	GENERAL FUND	001	REVENUE	49150	RECOVERIES-INS...	1,450.00		INS RECOVERY - SO VEHICLE DAMAGED 7/26/25-CCAPRVD 8/20/25
				Total 001	REVENUE			1,450.00	0.00	
8/20/2025	7158	1000	GENERAL FUND	760	SHERIFF	65464	REPAIRS-INSURAN... RECOVERY	1,450.00		INS RECOVERY - SO VEHICLE DAMAGED 7/26/25-CCAPRVD 8/20/25
				Total 760	SHERIFF			1,450.00	0.00	
8/20/2025	7159	2719	JUSTICE COURT TECHNOL... FUND	001	REVENUE	44061	FEES-JUSTICE OF PEACE-PRECINCT #1	212.00		ADJUST BUDGET FOR MAY 2025 REVENUE
8/20/2025	7159	2719	JUSTICE COURT TECHNOL... FUND	001	REVENUE	44062	FEES-JUSTICE OF PEACE PRECINCT #2	36.00		ADJUST BUDGET FOR MAY 2025 REVENUE
8/20/2025	7159	2719	JUSTICE COURT TECHNOL... FUND	001	REVENUE	44063	FEES-JUSTICE OF PEACE PRECINCT #3	28.00		ADJUST BUDGET FOR MAY 2025 REVENUE
8/20/2025	7159	2719	JUSTICE COURT TECHNOL... FUND	001	REVENUE	44064	FEES-JUSTICE OF PEACE PRECINCT #4	22.00		ADJUST BUDGET FOR MAY 2025 REVENUE
8/20/2025	7159	2719	JUSTICE COURT TECHNOL... FUND	001	REVENUE	44065	FEES-JUSTICE OF PEACE PRECINCT #5	57.00		ADJUST BUDGET FOR MAY 2025 REVENUE

Effective Date	Document Number	Fund Code	Fund Title	Dept Code	Dept Title	GL Code	GL Title	Increase	Decrease	Transaction Description
8/20/2025	7159	2719	JUSTICE COURT TECHNOL... FUND	001	REVENUE	46020	INT INC-JUSTICE SYSTEM	20.00		ADJUST BUDGET FOR MAY 2025 REVENUE
				Total 001	REVENUE			375.00	0.00	
8/20/2025	7159	2719	JUSTICE COURT TECHNOL... FUND	999	NO DEPARTMENT	70751	CAPITAL OUTLAY-JP PCT #1	224.00		ADJUST BUDGET FOR MAY 2025 REVENUE
8/20/2025	7159	2719	JUSTICE COURT TECHNOL... FUND	999	NO DEPARTMENT	70752	CAPITAL OUTLAY-JP PCT #2	38.00		ADJUST BUDGET FOR MAY 2025 REVENUE
8/20/2025	7159	2719	JUSTICE COURT TECHNOL... FUND	999	NO DEPARTMENT	70753	CAPITAL OUTLAY-JP PCT #3	30.00		ADJUST BUDGET FOR MAY 2025 REVENUE
8/20/2025	7159	2719	JUSTICE COURT TECHNOL... FUND	999	NO DEPARTMENT	70754	CAPITAL OUTLAY-JP PCT #4	23.00		ADJUST BUDGET FOR MAY 2025 REVENUE
8/20/2025	7159	2719	JUSTICE COURT TECHNOL... FUND	999	NO DEPARTMENT	70755	CAPITAL OUTLAY-JP PCT #5	60.00		ADJUST BUDGET FOR MAY 2025 REVENUE
				Total 999	NO DEPARTMENT			375.00	0.00	
8/20/2025	7160	1000	GENERAL FUND	200	COUNTY TAX COLLECTOR	63500	MACHINE MAINTENANCE		700.00	LINE ITEM TRANSFER FOR NEW PC
8/20/2025	7160	1000	GENERAL FUND	200	COUNTY TAX COLLECTOR	70750	CAPITAL OUTLAY	700.00		LINE ITEM TRANSFER FOR NEW PC

CALHOUN COUNTY, TEXAS
Unposted Budget Transactions
BUD1678 - 2025 BUDGET-ADJUSTMENTS-REGULAR-CCRT-2025.08.20

Effective Date	Document Number	Fund Code	Fund Title	Dept Code	Dept Title	GL Code	GL Title	Increase	Decrease	Transaction Description
				Total 200	COUNTY TAX COLLECTOR			700.00	700.00	
8/20/2025	7161	1000	GENERAL FUND	140	LIBRARY	65470	REPAIRS-MAIN LIBRARY		5,300.00	LINE ITEM TRANSFER TO COVER SERVPRO BILL
8/20/2025	7161	1000	GENERAL FUND	140	LIBRARY	65474	REPAIRS-PORT OCONNOR LIBRARY	5,300.00		LINE ITEM TRANSFER TO COVER SERVPRO BILL
				Total 140	LIBRARY			5,300.00	5,300.00	
8/20/2025	7162	1000	GENERAL FUND	180	JAIL OPERATIONS	50363	DEPUTY JAILER		2,000.00	OVERDRAWN ACCOUNTS
8/20/2025	7162	1000	GENERAL FUND	180	JAIL OPERATIONS	51613	OVERTIME BASE PAY	2,000.00		OVERDRAWN ACCOUNTS
				Total 180	JAIL OPERATIONS			2,000.00	2,000.00	
8/20/2025	7162	1000	GENERAL FUND	635	EMERGENCY COMMUNICATI... DIVISION	51613	OVERTIME BASE PAY		6,000.00	OVERDRAWN ACCOUNTS
8/20/2025	7162	1000	GENERAL FUND	635	EMERGENCY COMMUNICATI... DIVISION	51620	ADDITIONAL PAY-REGULAR RATI	6,000.00		OVERDRAWN ACCOUNTS
				Total 635	EMERGENCY COMMUNICATI... DIVISION			6,000.00	6,000.00	
							Total BUD1678 - 2025 BUDGET-ADJUSTME...	146,714.00	143,064.00	

CALHOUN COUNTY, TEXAS

Unposted Budget Transactions

BUD1678 - 2025 BUDGET-ADJUSTMENTS-REGULAR-CCRT-2025.08.20

Effective Date	Document Number	Fund Code	Fund Title	Dept Code	Dept Title	GL Code	GL Title	Increase	Decrease	Transaction Description
Report Total								146,714.00	143,064.00	

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27. Approval of bills and payroll. (VLL)

MMC:	
RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

Indigent Health Care:	
RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Joel Behrens, Commissioner Pct 3
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

County Bills:	
RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Hall, Commissioner Pct 1
SECONDER:	Ronald Best, Commissioner Pct 2
AYES:	Judge Lyssy, Commissioner Hall, Best, Behrens

28. Adjourn.

JB/RB 11:07am

APPROVAL LIST - 2025 BUDGET

COMMISSIONERS COURT MEETING OF 08/20/25

BALANCE BROUGHT FORWARD FROM APPROVAL LIST REPORT **PAGE 21**					$348,019.78
FICA	**PAYROLL 8/15/2025**		P/R	$	69,459.14
MEDICARE	**PAYROLL 8/15/2025**		P/R	$	16,244.48
FWH	**PAYROLL 8/15/2025**		P/R	$	44,920.00
AFLAC	**PAYROLL 8/15/2025**		P/R	$	1,578.86
NATIONWIDE RETIREMENT SOLUTIONS	**PAYROLL 8/15/2025**		P/R	$	1,527.50
OFFICE OF THE ATTORNEY GENERAL - CHILD SUPPORT	**PAYROLL 8/15/2025**		P/R	$	3,752.83
UNUM	**PAYROLL 8/15/2025**		P/R	$	10,339.32
VOYA	**PAYROLL 8/15/2025**		P/R	$	1,910.00
CLYDE KAZMIR CONSTRUCTION, INC	**CAP PROJ- LANE RD DRAINAGE PROJ PH 2- FINAL**	***AGENDA #17***	A/P	$	97,300.00
	TOTAL VENDOR DISBURSEMENTS:			**$**	**595,051.91**
CALHOUN COUNTY OPERATING ACCOUNT (TRANSFER FROM MONEY MKT TO OP ACCT FOR AP & PAYROLL)				**$**	**1,500,000.00**
NEXBANK (TRANSFER TO PROSPERITY MONEY MKT ACCOUNT)				**$**	**3,000,000.00**
CALHOUN COUNTY INDIGENT HEALTH CARE				**$**	**4,542.31**
	TOTAL INVESTMENT ACTIVITY AND TRANSFERS BETWEEN FUNDS:			**$**	**4,504,542.31**
	TOTAL AMOUNT FOR APPROVAL:			**$**	**5,099,594.22**

CALHOUN COUNTY, TEXAS
Posted General Ledger Transactions - APPROVAL LIST - COMM CRT - 08.20.25
1000 - GENERAL FUND

Dept Title	Dept C...	GL Title	GL Code	Vendor Name	Ven... ID	Document Number	Transaction Description	Debit	Credit
AMBULANCE OPERATIONS-SEADRIFT	340	SERVICES	65740	TISD LLC	7646	1016122...	SEA AMB 8/9 A# 101612 SEPT 2025 INTERNET	49.99	
AMBULANCE OPERATIONS-SEADRIFT	Total 340							49.99	0.00
BUILDING MAINTENANCE	170	BUILDING SUPPLIES/PARTS	53610	GRAINGER	2749	9600688...	MAINT 8/8 FAUCET REPAIR KIT	96.93	
			53610	POWER HARDWARE LLC	62260	A121127	MAINT 7/30 TAPPING TOOL	37.99	
			53610	GULF COAST HARDWARE LLC	63196	201744	MAINT 8/8 BIBB HOSE BALL VALVE	17.99	
			53610	GULF COAST HARDWARE LLC	63196	201788	MAINT 8/11 STEEL STIK-20OZ	9.99	
			53610	GULF COAST HARDWARE LLC	63196	201894	MAINT 8/13 MENDERHOSE	3.59	
			53610	GULF COAST HARDWARE LLC	63196	201908	MAINT 8/14 (20) PEWTER STEP STONES	59.80	
			53610	GULF COAST HARDWARE LLC	63196	201967	MAINT 8/15 HARDWARE, CUT KEYS	26.18	
			53610	GULF COAST HARDWARE LLC	63196	K01933	MAINT 8/15 (5) PEWTER STEP STONES	14.95	
			53610	SHERWIN WILLIAMS	7215	50161	MAINT 7/31 STAIN FOR COM CRT DESK	34.95	
		JANITOR SUPPLIES	53640	GULF COAST PAPER CO INC	2619	2672390	MAINT 8/12 POLISH, DEODERIZER	270.84	
		REPAIRS-COURTHOUSE AND JAIL	65454	CFI MECHANICAL INC	2005	SD26598	MAINT 8/7 3RD QTR 2025 JAIL CHILLER P/M	2,286.25	
		UTILITIES-COURTHOUSE AND JAIL	66604	CITY OF PORT LAVACA	861	1218440...	CH 8/13 A# 12-1844-00 WATER 7/10- 8/10	377.05	
		UTILITIES-JAIL	66605	CITY OF PORT LAVACA	861	1218420...	JAIL 8/13 A# 12-1842-01 WATER 7/10- 8/10	3,697.09	
			66605	CITY OF PORT LAVACA	861	1218430...	JAIL 8/13 A# 12-1843-00 WATER 7/10- 8/10	87.32	
		UTILITIES-COURTHOUSE ANNEX	66606	CITY OF PORT LAVACA	861	1219100...	ANNEX I 8/13 A# 12-1910-00 WATER 7/10- 8/10	122.22	
		UTILITIES-COURTHOUSE ANNEX II	66621	CITY OF PORT LAVACA	861	1208950...	ANNEX II 8/13 A# 12-0895-01 WATER 7/10- 8/10	69.82	

CALHOUN COUNTY, TEXAS
Posted General Ledger Transactions - APPROVAL LIST - COMM CRT - 08.20.25
1000 - GENERAL FUND

Dept Title	Dept C...	GL Title	GL Code	Vendor Name	Ven... ID	Document Number	Transaction Description	Debit	Credit
BUILDING MAINTENANCE	Total 170							7,212.96	0.00
COMMISSIONERS COURT	230	LEGAL NOTICES	63290	PORT LAVACA WAVE	62340	3000744...	COM CRT 7/2 MMC BOARD OF TRUSTEES AD	120.00	
		PATHOLOGIST FEES	64520	TRAVIS COUNTY MEDICAL EXAMINER	7710	3300009...	COM CRT/JP5 7/31 AUTOPSY- T. RAMANO, E. KOCIAN	8,170.00	
COMMISSIONERS COURT	Total 230							8,290.00	0.00
COUNTY AUDITOR	190	MACHINE MAINTENANCE	63500	CSI	8885	138857	AUDITOR 8/15 SEPT 2025 ALARM MONITORING	35.00	
		EQUIPMENT-COMPUTER	71648	DELL MARKETING LP	1466	1082895...	AUDITOR 8/4 NEW SERVER	2,880.32	
COUNTY AUDITOR	Total 190							2,915.32	0.00
COUNTY CLERK	250	MISCELLANEOUS	63920	TEXAS DEPT OF STATE HEALTH	1512	2025880	CO CLK 8/1 JULY 2025 REMOTE BIRTH ACCESS	111.63	
COUNTY CLERK	Total 250							111.63	0.00
COUNTY COURT-AT-LAW	410	GENERAL OFFICE SUPPLIES	53020	QUILL LLC	6602	45228111	CRT@LAW1 8/7 COFFEE, CREAMER, SUGAR	48.47	
			53020	QUILL LLC	6602	45232900	CRT@LAW1 8/7 COFFEE	13.49	
			53020	QUILL LLC	6602	45247011	CRT@LAW1 8/8 ENVELOPES	9.85	
			53020	QUILL LLC	6602	45252353	CRT@LAW1 8/9 PAPER TRIMMER	30.08	
			53020	AQUA BEVERAGE CO	89	140342	CRT@LAW1 7/29 WATER	18.50	
		DUES	54020	NATIONAL CENTER FOR STATE	54450	PO2025...	CRT@LAW1 8/18 ANNUAL MEMBERSHIP FEES- C. BLEVINS	150.00	
		ADULT ASSIGNED-ATTORNEY FEES	60050	CLARK JERRY	9858	2025115	CRT@LAW1 8/7 C# 2025-CR-0134-CC J. MARMOLEJO	325.00	
		COURT REPORTER-SUBSTITUTE	61490	NORRELL DORINDA K	5470	PO2025...	CRT@LAW1 8/8 CRT REPORTING 7/31, 8/6	800.00	
		LEGAL SERVICES-COURT APPOINTED	63380	KLIEM & BALUSEK LLC	59570	2025112	CRT@LAW1 8/7 C# 2025-FAM-0005-CC	576.12	

Dept Title	Dept C...	GL Title	GL Code	Vendor Name	Ven... ID	Document Number	Transaction Description	Debit	Credit
			63380	KLIEM & BALUSEK LLC	59570	2025113	CRT@LAW1 8/7 C# 2024-FAM-0050-CC	283.40	
			63380	KLIEM & BALUSEK LLC	59570	2025114	CRT@LAW1 8/7 C# 2024-FAM-0032-CC	1,222.64	
		MACHINE MAINTENANCE	63500	RELX INC	4625	3095902...	CRT@LAW1 7/31 JULY 2025 SUBSCRIPTION	59.00	
COUNTY COURT-AT-LAW	Total 410							3,536.55	0.00
COUNTY TAX COLLECTOR	200	GENERAL OFFICE SUPPLIES	53020	QUILL LLC	6602	45000417	TAX A/C 7/23 DEPOSIT TICKET BOOKS	62.38	
			53020	QUILL LLC	6602	45033762	TAX A/C 7/24 STAPLER, PAPER, LABELS, STORAGE BOX	110.38	
			53020	QUILL LLC	6602	45047599	TAX A/C 7/25 CALCULATOR RIBBON	21.84	
			53020	AQUA BEVERAGE CO	89	140335	TAX A/C 7/29 WATER	28.50	
		POSTAGE	64790	US POSTMASTER	8025	PO200D...	TAX A/C 8/6 POSTAGE STAMPS	367.60	
COUNTY TAX COLLECTOR	Total 200							590.70	0.00
COUNTY TREASURER	210	EQUIPMENT-COMPUTER	71648	DELL MARKETING LP	1466	1082895...	TREAS 8/4 NEW SERVER	2,880.31	
COUNTY TREASURER	Total 210							2,880.31	0.00
DISTRICT ATTORNEY	510	GENERAL OFFICE SUPPLIES	53020	QUILL LLC	6602	45066805	DA 7/28 TAPE, POST ITS	41.18	
DISTRICT ATTORNEY	Total 510							41.18	0.00
DISTRICT CLERK	420	PHOTO COPIES/SUPPLIES	53030	GREAT AMERICA FINANCIAL	2751	39573257	DIST CLK 7/1 COPIER LEASE, LATE FEES	270.00	
			53030	GREAT AMERICA FINANCIAL	2751	39652408	DIST CLK 7/11 COPIER LEASE, LATE FEES	270.00	
			53030	GREAT AMERICA FINANCIAL	2751	39868696	DIST CLK 8/11 COPIER LEASE	244.00	
		MACHINE MAINTENANCE	63500	MOON ALAN R	52	00913	DIST CLK 7/17 REPL FRIDGE ICE MAKER- FILTER, VALVE	392.99	

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DISTRICT CLERK	Total 420							1,176.99	0.00
DISTRICT COURT	430	ADULT ASSIGNED-ATTORNEY FEES	60050	RICH POWERS LAW PLLC	63890	20251170	DIST CRT 7/24 C# 2022-CR-8653-DC D. SWENSON	100.00	
			60050	RICH POWERS LAW PLLC	63890	2025171	DIST CRT 7/24 C# 2025-CR-9077-DC P. MORRIS	450.00	
		LEGAL SERVICES-COURT APPOINTED	63380	PAPANIA MICHAEL D	33700	2025157	DIST CRT 5/27 C# 2024-FAM-5205-DC	2,000.00	
DISTRICT COURT	Total 430							2,550.00	0.00
ELECTIONS	270	COPY MACHINE LEASE	61340	GREAT AMERICA FINANCIAL	2751	39885813	ELEC 8/12 COPIER LEASE	125.00	
		TRAVEL OUT OF COUNTY	66498	ORTA MARY ANN	5830	PO8142...	ELEC 8/14 TRAVEL REIMB-ROUND ROCK, TX 8/10- 8/13	452.20	
			66498	OCHOA AMY	6638	PO81825	ELEC 8/18 TRAVEL REIMB-ROUND ROCK, TX 8/10- 8/13	457.10	
		CAPITAL OUTLAY	70750	DELL MARKETING LP	1466	1082687...	ELEC 7/23 DELL PRO SLIM	1,138.59	
ELECTIONS	Total 270							2,172.89	0.00
EMERGENCY COMMUNICATION DIVISION	635	PHOTO COPIES/SUPPLIES	53030	DEWITT POTH & SON LLC	3379	8016410	EMER COM 7/21 COPY COUNT 6/20- 7/21	20.46	
		TELEPHONE SERVICES	66192	SOUTHWEST TEXAS REGIONAL	3660	01810	EMER COM 8/5 JUNE 2025 MOBILE SAT SVC	64.21	
EMERGENCY COMMUNICATION DIVISION	Total 635							84.67	0.00
EMERGENCY MEDICAL SERVICES	345	SUPPLIES/OPERATING EXPENSES	53980	AIRGAS USA, LLC	136	5518380...	EMS 7/31 JULY 2025 CYLINDER RENTAL	1,537.50	
			53980	BOUND TREE MEDICAL, LLC	412	85865718	EMS 8/1 SYRINGES, C-COLLAR, MEDS, EXTENSION SET	764.92	
			53980	NORTH AMERICAN RESCUE LLC	6171	IN902822	EMS 6/11 LIFEWARMER, QUANTUM CONTRLR	657.98	

Dept Title	Dept C...	GL Title	GL Code	Vendor Name	Ven... ID	Document Number	Transaction Description	Debit	Credit
		DEPARTMENTAL REPAIRS	61710	VICTORIA BUILDER SUPPLY CO.INC	8255	22784529	EMS 8/5 SVC ON BAY ELEC DOORS	340.00	
		MACHINE MAINTENANCE	63500	GULF COAST HARDWARE LLC	63198	201629	EMS 8/5 GROUND CONNECTOR	19.99	
EMERGENCY MEDICAL SERVICES	Total 345							3,320.39	0.00
EXTENSION SERVICE	110	TRAVEL/OUT OF COUNTY-CEA/4HYD	66462	D11 TAE4-HYDP	7772	PO1102...	EXT SVC 8/6 CONF REG- E. DEFOREST 9/3/25	100.00	
EXTENSION SERVICE	Total 110							100.00	0.00
FLOOD PLAIN ADMINISTRATION	710	GENERAL OFFICE SUPPLIES	53020	AQUA BEVERAGE CO	89	140325	FP 7/29 WATER	29.00	
FLOOD PLAIN ADMINISTRATION	Total 710							29.00	0.00
HEALTH DEPARTMENT	350	ENVIRONMENTAL HEALTH SERVICES	62480	VICTORIA COUNTY PUBLIC	8219	ENV2509	HEALTH DEPT 8/1 SEPT 2025 ENVIRONMENTAL HEALTH SVCS	7,043.75	
HEALTH DEPARTMENT	Total 350							7,043.75	0.00
INDIGENT HEALTH CARE	360	SOFTWARE SERVICES	65838	INDIGENT HEALTHCARE SOLUTIONS	5710	80227	INDIGENT HEALTH CARE 8/1 SEPT 2025 SOFTWARE SVCS	1,961.00	
INDIGENT HEALTH CARE	Total 360							1,961.00	0.00
INFORMATION TECHNOLOGY	275	UTILITIES-117 W. ASH ST. BUILDING	66609	CITY OF PORT LAVACA	861	1213400...	IT 8/13 A# 12-1340-00 WATER 7/10- 8/10	100.87	
INFORMATION TECHNOLOGY	Total 275							100.87	0.00
JAIL OPERATIONS	180	PRISONER CLOTHING/SUPPLIES	53460	CHARM-TEX INC	1177	0412356...	JAIL 7/31 MATTRESS COVERS, BLANKETS, BROOM	1,508.64	

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			53460	BOB BARKER COMPANY INC	456	INV2152...	JAIL 7/29 TOWELS & WASHCLOTHS	153.24	
			53460	BOB BARKER COMPANY INC	456	INV2152...	JAIL 7/30 DEODERANT	56.25	
		GROCERIES	53955	PERFORMANCE FOOD GROUP INC	63650	3210843	JAIL 8/11 INMATE GROCERIES	2,045.15	
			53955	PERFORMANCE FOOD GROUP INC	63650	3212797	JAIL 8/14 INMATE GROCERIES	1,127.16	
		SUPPLIES-MISCELLANEOUS	53992	CHARM-TEX INC	1177	0412843...	JAIL 8/5 (2) CASES TOILET BRUSHES	107.04	
		COPIER RENTALS	61310	DEWITT POTH & SON LLC	3379	8011930	JAIL 7/17 COPY COUNT 6/17- 7/17	185.85	
		PRISONER MEDICAL SERVICES	64910	SOUTHERN HEALTH PARTNERS	3460	BASE54...	JAIL 8/2 SEPTEMBER 2025 PRISONER MEDICAL	13,175.75	
JAIL OPERATIONS	Total 180							18,359.08	0.00
JUSTICE OF PEACE PRECINCT #2	460	GENERAL OFFICE SUPPLIES	53020	QUILL LLC	6602	44984263	JP2 7/22 LETTER BOARD	25.55	
			53020	QUILL LLC	6602	44994554	JP2 7/22 KLEENEX, AIR FRESHENER, PENS, EXPO	154.82	
			53020	QUILL LLC	6602	45001007	JP2 7/23 FAN	50.39	
			53020	QUILL LLC	6602	45007305	JP2 7/23 STAPLER	14.95	
JUSTICE OF PEACE PRECINCT #2	Total 460							245.71	0.00
JUSTICE OF PEACE-PRECINCT #3	470	TELEPHONE SERVICES	66192	FRONTIER COMMUNICATIONS	2855	3619872...	JP3 7/25 A# 361-987-2919-082715-5 PHONE 7/24- 8/24	365.63	
JUSTICE OF PEACE-PRECINCT #3	Total 470							365.63	0.00
JUSTICE OF PEACE-PRECINCT #4	480	TELEPHONE SERVICES	66192	TISD LLC	7646	8381220...	JP4 8/9 A# 083812 SEPT 2025 INTERNET	39.99	
JUSTICE OF PEACE-PRECINCT #4	Total 480							39.99	0.00

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JUSTICE OF PEACE-PRECINCT #5	490	COPY MACHINE LEASE	61340	DEWITT POTH & SON LLC	3379	8020290	JP5 7/24 COPY COUNT 6/25-7/23	18.00	
		TELEPHONE SERVICES	66192	FRONTIER COMMUNICATIONS	2855	3619832...	JP5 8/1 A# 361-983-2351-100102-5 AUG 2025 PHONE	194.71	
JUSTICE OF PEACE-PRECINCT #5	Total 490							212.71	0.00
JUVENILE COURT	500	JUVENILE DETENTION SERVICES	63110	TCSI LLC	2984	30136	JUV CRT 7/31 JULY 2025 PLACEMENT	250.00	
			63110	VICTORIA REGIONAL JUVENILE	8249	732025	JUV CRT 8/4 JULY 2025 DETENTION SVC	800.00	
JUVENILE COURT	Total 500							1,050.00	0.00
LIBRARY	140	PHOTO COPIES/SUPPLIES	53030	XEROX CORPORATION	9001	0212233...	POC LIBRARY 5/1 COPIER LEASE 3/21- 4/21	54.02	
			53030	XEROX CORPORATION	9001	0213245...	PC LIBRARY 5/4 COPIER LEASE 3/30- 7/30	77.05	
			53030	XEROX CORPORATION	9001	0214244...	POC LIBRARY 6/1 COPIER LEASE 4/21- 5/21	59.71	
			53030	XEROX CORPORATION	9001	0215201...	PC LIBRARY 6/6 COPIER LEASE 4/30- 5/30	77.05	
			53030	XEROX CORPORATION	9001	0238554...	POC LIBRARY 7/2 COPIER LEASE 5/21- 6/30	57.94	
			53030	XEROX CORPORATION	9001	0240014...	PL LIBRARY 8/1 COPIER LEASE 6/21- 7/21	198.20	
			53030	XEROX CORPORATION	9001	0240014...	POC LIBRARY 8/1 COPIER LEASE 6/30- 7/21	56.07	
			53030	XEROX CORPORATION	9001	0240014...	SEA LIBRARY 8/1 COPIER LEASE 6/21- 7/21	65.58	
		PUBLICATIONS	54030	TASTE OF HOME BOOKS	1419	0884536...	PL LIBRARY 7/22 A# 0884536145 2YR RENEWAL	25.00	
		INTERNET SERVICES	62955	TISD LLC	7646	6122025...	SEA LIBRARY 8/9 A# 000612 SEPT 2025 INTERNET	99.99	
		UTILITIES-MAIN LIBRARY	66610	CITY OF PORT LAVACA	861	1217300...	LIBRARY 8/13 A# 12-1730-00 WATER 7/10- 8/10	122.19	

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			66610	CITY OF PORT LAVACA	861	1217310...	LIBRARY 8/13 A# 12-1731-00 WATER 7/10- 8/10	42.80	
LIBRARY	Total 140							935.60	0.00
MISCELLANEOUS	280	INSURANCE-LIABILITY AND PROPERTY	62872	WRIGHT NATIONAL FLOOD INS CO	2310	PO2800...	CALCO 8/1 P# 42115209787704 POCCC STOR BLDG 9/26/25- 9/26/26	1,045.00	
MISCELLANEOUS	Total 280							1,045.00	0.00
MUSEUM	150	TELEPHONE	66190	FRONTIER COMMUNICATIONS	2855	3615535...	MUSEUM ALARM 8/2 A# 361-553-5858- 122716-5 8/2- 9/1	120.76	
		UTILITIES-MUSEUM	66612	CITY OF PORT LAVACA	861	1208650...	MUSEUM 8/13 A# 12-0865-00 WATER 7/10- 8/10	80.17	
MUSEUM	Total 150							200.93	0.00
NO DEPARTMENT	999	ACCRUED MISCELLANEOUS2	20537	MASA	5569	2149272	CALCO 8/18 AUG 2025 PREMIUMS	2,217.38	
		ACCRUED INSURANCE-UNIVERSAL LIFE	20562	TRUSTMARK	8169	08152025	CALCO 8/18 AUG 2025 PREMIUMS	1,001.56	
		ACCRUED INSURANCE-LIFE/LONG TERM CARE	20568	COMBINED INSURANCE	542	PO0818...	CALCO 8/18 AUG 2025 PREMIUMS	270.68	
		RENTAL DEPOSITS	20820	PEREZ ANDREA	RF3...	1965	BAUER 2/12 DEPOSIT REFUND	250.00	
			20820	PEREZ ANDREA	RF3...	1975	BAUER 7/14 DEPOSIT REFUND	200.00	
NO DEPARTMENT	Total 999							3,939.62	0.00
ROAD AND BRIDGE-PRECINCT #1	540	MACHINERY PARTS/SUPPLIES	53210	TRI-WHOLESALE COMPANY, INC.	7637	9301124...	RB1 8/5 BATTERY TERM ADAPTER	1.86	
			53210	TRI-WHOLESALE COMPANY, INC.	7637	9301124...	RB1 8/5 OIL	44.94	
			53210	TRI-WHOLESALE COMPANY, INC.	7637	9301124...	RB1 8/6 REFRIGERANT	22.20	

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			53210	TRI-WHOLESALE COMPANY, INC.	7637	9301124...	RB1 8/7 EXPANSION VALVE, VISCOSITY W U	38.15	
		TOOLS	53595	DANIEL INDUSTRIES	3695	25072	RB1 7/8 TRIMMER	369.99	
		SUPPLIES-MISCELLANEOUS	53992	GULF COAST HARDWARE LLC	63191	201627	RB1 8/5 SAW BLADES	65.98	
		UNIFORMS	53995	CINTAS CORPORATION LOC. 083	958	4239343...	RB1 8/7 UNIFORMS	172.73	
		EQUIPMENT RENTAL	62510	AIRGAS USA, LLC	136	5518396...	RB1 7/31 JULY 2025 CYLINDER RENTAL	113.99	
ROAD AND BRIDGE-PRECINCT #1	Total 540							829.84	0.00
ROAD AND BRIDGE-PRECINCT #2	550	MACHINERY PARTS/SUPPLIES	53210	THIRD COAST DISTRIBUTING, LLC	75930	050860	RB2 7/22 (2) AIR FILTERS	69.98	
		ROAD & BRIDGE SUPPLIES	53510	KC LEASE SERVICE INC	2893	82371	RB2 7/31 109.89T 3/4" TO DUST LIMESTONE	3,862.65	
			53510	QUALITY HOT MIX INC	6603	29580	RB2 8/1 80.30T HOT MIX COLD LAID	9,199.17	
		SIGNS	53590	GULF COAST HARDWARE LLC	63192	201592	RB2 8/4 FENDER WASHER, HARDWARE	83.98	
		TOOLS	53595	GULF COAST HARDWARE LLC	63192	201677	RB2 8/6 SHOVEL	31.99	
		INSECTICIDES/PESTICIDES	53630	GREENPOINT AG HOLDINGS LLC	70290	2341819	RB2 8/6 (15) 2.5G CORNERSTONE	285.00	
		UNIFORMS	53995	CINTAS CORPORATION LOC. 083	958	4239023...	RB2 8/5 UNIFORMS	85.25	
		MACHINERY/EQUIPMENT REPAIRS	63530	CROSSROADS TIRE SERVICE LLC	7059	2029903	RB2 8/6 SVC CALL ON MAINTAINER	1,298.66	
		TELEPHONE SERVICES	66192	AT&T MOBILITY	5209	9972862...	RB2 8/4 A# 997286221 IPAD WIFI 8/5- 9/4	54.98	
ROAD AND BRIDGE-PRECINCT #2	Total 550							14,971.66	0.00
ROAD AND BRIDGE-PRECINCT #3	560	LUMBER	53550	COASTAL NAIL & TOOL LLC	9070	2508166...	RB3 8/4 LUMBER FOR SIGNS @ BEACH	110.93	
		SUPPLIES-MISCELLANEOUS	53992	GULF COAST HARDWARE LLC	63193	201615	RB3 8/4 CONCRETE	30.36	

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		EQUIPMENT RENTAL	62510	EQUIPMENTSHARE.C... INC	63880	VIC4947...	RB3 7/30 FINAL FEE- DRUM ROLLER	400.00	
		TELEPHONE SERVICES	66192	AT&T MOBILITY	5209	3617461...	RB3 8/3 A# 287275183899 PHONE 8/4- 9/3	174.29	
ROAD AND BRIDGE-PRECINCT #3	Total 560							715.58	0.00
ROAD AND BRIDGE-PRECINCT #4	570	MACHINERY PARTS/SUPPLIES	53210	HOLT CAT	3048	PIMV01...	RB4 8/7 FILTERS, ELEMENTS	1,042.28	
			53210	NUECES POWER EQUIPMENT	5449	52095V	RB4 8/7 AIR FILTER	64.35	
			53210	THIRD COAST DISTRIBUTING, LLC	75930	051067	RB4 7/24 FILTER	6.99	
			53210	TRI-WHOLESALE COMPANY, INC.	7637	9301124...	RB4 8/6 VALVE, PLUG, BUSHING	176.64	
			53210	VICTORIA OLIVER COMPANY INC	8232	P28590	RB4 8/4 ASSY HOSE-RESTOCK FEE	137.21	
			53210	VICTORIA OLIVER COMPANY INC	8232	P28736	RB4 8/7 V-BELT	41.88	
		ROAD & BRIDGE SUPPLIES	53510	KC LEASE SERVICE INC	2893	82390	RB4 7/28 486.83T 3/4" TO DUST	18,708.88	
			53510	KC LEASE SERVICE INC	2893	82391	RB4 7/29 543.78T 3/4" TO DUST	20,897.47	
			53510	MAREK AND MAREK TRUCK WASH INC	4058	16794	RB4 7/28 663.47T 3/4" TO DUST	26,147.35	
			53510	MAREK AND MAREK TRUCK WASH INC	4058	16797	RB4 7/29 273.12T 3/4" TO DUST	10,676.26	
			53510	MARTIN ASPHALT	5238	1663010	RB4 8/7 5836G RC250	23,168.92	
		GASOLINE/OIL/DIESEL/GRE...	53540	THIRD COAST DISTRIBUTING, LLC	75930	051067	RB4 7/24 OIL	30.27	
		PIPE	53580	REGIONAL STEEL PRODUCTS INC	6803	1142125	RB4 7/30 IRON	55.16	
		SUPPLIES-MISCELLANEOUS	53992	TOWNSEND APRIL	5721	PO5703...	RB4 8/6 REIMB PURCHASE (2) TOTES	40.00	
			53992	THIRD COAST DISTRIBUTING, LLC	75930	051067	RB4 7/24 BUG WASH	5.49	
			53992	CINTAS CORPORATION LOC. 083	958	4239187...	RB4 8/6 MAT, MOP	15.51	

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		EQUIPMENT RENTAL	62510	EQUIPMENTSHARE.C... INC	63880	CR397529	RB4 8/6 CREDIT FOR SALES TAX, EMISSIONS/ HEAVY INV TAX		142.85
			62510	EQUIPMENTSHARE.C... INC	63880	VIC5506...	RB4 8/4 SWEEPER RENTAL 7/21- 7/28	1,679.25	
		MACHINERY/EQUIPMENT REPAIRS	63530	ROBBINS ALLEN LEE	52201	1387	RB4 8/5 SVC CALL FOR SERVICE TRUCK	250.00	
			63530	COASTLINE TRAILER MFG INC	8121	832105	RB4 8/4 REPAIR DIESEL/HYD OIL TANK COMBO	2,100.00	
		MISCELLANEOUS	63920	TISD LLC	7646	1091222...	RB4 8/9 A# 109122 SEPT 2025 INTERNET	74.99	
			63920	TISD LLC	7646	8720250...	RB4 8/9 A# 000087 SEPT 2025 INTERNET	44.99	
		OUTSIDE SERVICES	64400	DOUGLAS EVA LEE	3778	AUG25	RB4 8/12 AUG 2025 OFFICE CLEANING	300.00	
			64400	RUDON LEASE SERVICE INC	6840	6957	RB4 8/6 HAUL EQUIPMENT	600.00	
		TELEPHONE SERVICES	66192	FRONTIER COMMUNICATIONS	2855	3619830...	RB4 8/10 A# 361-983-0024-100102-5 PHONE 8/10- 9/9	73.01	
		UNIFORMS	66590	CINTAS CORPORATION LOC. 083	958	4239187...	RB4 8/6 UNIFORMS	134.90	
ROAD AND BRIDGE-PRECINCT #4	Total 570							106,471.80	142.85
SHERIFF	760	GENERAL OFFICE SUPPLIES	53020	CINTAS CORPORATION LOC. 083	958	4239343...	SO 8/7 SCRAPER MATS	91.32	
		LAW ENFORCEMENT SUPPLIES	53430	WORKQUEST	34501	25189265	SO 6/17 (10) BLOOD KITS	92.90	
			53430	MOTOROLA SOLUTIONS INC	5171	8282164...	SO 7/11 VISTA BATTERY	180.00	
		AUTOMOTIVE REPAIRS	60360	AUTO ZONE	6	0351294...	SO 8/9 WIPER BLADES, RAIN-X- U39	69.24	
			60360	CROSSROADS TIRE SERVICE LLC	7059	4001679	SO 7/30 KNOCK SENSORS, FUEL INJECTOR REPL- U48	1,361.42	
			60360	CROSSROADS TIRE SERVICE LLC	7059	4001708	SO 8/5 KILL SWITCH- U42 (JAIL VAN)	259.93	

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			60360	CROSSROADS TIRE SERVICE LLC	7059	4001719	SO 8/8 A/C REPAIRS- U35	2,827.67	
SHERIFF	Total 760							4,882.48	0.00
WASTE MANAGEMENT	380	TELEPHONE SERVICES	66192	FRONTIER COMMUNICATIONS	2855	3615527...	WASTE MGMT 8/1 A# 361-552-7791- 101502-5 AUG 2025 PHONE	124.41	
		WASTE DISPOSAL FEES	66830	REPUBLIC SERVICES #847	8897	0847001...	WASTE MGMT 7/31 A# 3-0847-0007565 JULY 2025 RECYCLE SVCS	2,744.99	
WASTE MANAGEMENT	Total 380							2,869.40	0.00

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2660 - COASTAL PROTECTION FUND (GOMESA)

Dept Title	Dept C...	GL Title	GL Code	Vendor Name	Ven... ID	Document Number	Transaction Description	Debit	Credit
NO DEPARTMENT	999	SERVICE-PARK SOLAR LIGHTS/SURVEIL EQUIPM	65745	ENGOPLANET ENERGY SOLUTIONS	18630	INV0009	GOMESA 8/4 LIGHTS @ BILL SANDERS MEMORIAL PK 08/25- 08/26	40,950.00	
NO DEPARTMENT	Total 999							40,950.00	0.00

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2697 - DONATIONS FUND

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NO DEPARTMENT	999	PROGRAM SUPPLIES	53310	COX VICKI	EM...	PO724	MUSEUM 7/30 REIMB PURCH- CANDY & TOYS MEET THE TEACHER HJM	100.94	
		SOUVENIR/GIFT ITEMS	53973	TAMU PRESS	3314	123908	MUSEUM 7/31 GIFT SHOP BOOKS	238.43	
			53973	CIMPRESS USA INCORPORATED	3799	1142768...	MUSEUM 7/26 FLASHLIGHTS FOR HALLOWEEN	204.40	
		MISCELLANEOUS	63920	CHS ATHLETIC BOOSTER CLUB INC.	1544	28	SO DONATIONS FUND 8/4 FOOTBALL PROGRAM AD	450.00	
NO DEPARTMENT	Total 999							993.77	0.00

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NO DEPARTMENT	999	ACCRUED MISCELLANEOUS2	20537	MASA	5569	2149272	CALCO 8/18 AUG 2025 PREMIUMS	9.46	
		GRANT SERVICES	62740	KSBR LLC	1978	CALCO...	CDBG 7/29 MULTI JURISDICTION HAZARD MITIGATION	47,500.00	
NO DEPARTMENT	Total 999							47,509.46	0.00

CALHOUN COUNTY, TEXAS

Posted General Ledger Transactions - APPROVAL LIST - COMM CRT - 08.20.25

2733 - LEOSE EDUCATION FUND

Dept Title	Dept C...	GL Title	GL Code	Vendor Name	Ven... ID	Document Number	Transaction Description	Debit	Credit
NO DEPARTMENT	999	TRAINING TRAVEL OUT OF COUNTY	66316	BILLINGS WILLIAM	8753	PO5900...	LEOSE FUND/CONST2 8/14 TRAVEL REIMB- TYLER TX, 7/20- 7/25	666.60	
NO DEPARTMENT	Total 999							666.60	0.00

CALHOUN COUNTY, TEXAS

Posted General Ledger Transactions - APPROVAL LIST - COMM CRT - 08.20.25

2736 - POC COMMUNITY CENTER

Dept Title	Dept C...	GL Title	GL Code	Vendor Name	Ven... ID	Document Number	Transaction Description	Debit	Credit
NO DEPARTMENT	999	ACCRUED MISCELLANEOUS2	20537	MASA	5569	2149272	CALCO 8/18 AUG 2025 PREMIUMS	1.16	
		RENTAL DEPOSITS	20820	HOUSTON BIG GAME FISHING CLUB	RF3...	1047	POCCC 3/24 DEPOSIT REFUND	450.00	
			20820	JOHNSON EVERETT	RF3...	1053	POCCC 7/8 DEPOSIT REFUND	350.00	
		MISCELLANEOUS	63920	QUILL LLC	6602	45164585	POCCC 8/4 TOWELS	272.67	
NO DEPARTMENT	Total 999							1,073.83	0.00

CALHOUN COUNTY, TEXAS

Posted General Ledger Transactions - APPROVAL LIST - COMM CRT - 08.20.25

5111 - CAP.PROJ.-CDBG-DR INFRASTRUCTURE

Dept Title	Dept C...	GL Title	GL Code	Vendor Name	Ven... ID	Document Number	Transaction Description	Debit	Credit
NO DEPARTMENT	999	ENGINEERING SERVICES	62454	G&W ENGINEERS, INC.	2601	5310011...	CAP PROJ 8/14 ENG SVCS-LANE RD DRAINAGE PROJ PH 2	14,991.30	
NO DEPARTMENT	Total 999							14,991.30	0.00

CALHOUN COUNTY, TEXAS

Posted General Ledger Transactions - APPROVAL LIST - COMM CRT - 08.20.25

5183 - CAP PROJ-BILL SANDERS PARK IMPROVEMENTS

Dept Title	Dept C...	GL Title	GL Code	Vendor Name	Ven... ID	Document Number	Transaction Description	Debit	Credit
NO DEPARTMENT	999	ENGINEERING SERVICES	62454	URBAN ENGINEERING	8044	17635	CAP PROJ 8/4 BILL SANDERS PK- SWAN POINT PAVILION	4,452.50	
			62454	URBAN ENGINEERING	8044	17635	CAP PROJ 8/4 SHIPPING/POSTAGE	488.08	
NO DEPARTMENT	Total 999							4,940.58	0.00

CALHOUN COUNTY, TEXAS
Posted General Ledger Transactions - APPROVAL LIST - COMM CRT - 08.20.25
7750 - MISCELLANEOUS CLEARING FUND

Dept Title	Dept C...	GL Title	GL Code	Vendor Name	Ven... ID	Document Number	Transaction Description	Debit	Credit
NO DEPARTMENT	999	DUE TO OTHER GOVERNMENTS	20749	CALHOUN CO PORT AUTHORITY	1106	PO2025...	TAX A/C 8/13 JULY 2025 TAX COLLECS	37.24	
			20749	CALHOUN CO PORT AUTHORITY	1106	PO2025...	TAX A/C 8/15 AUG 2025 TAX COLLECS	30.59	
			20749	CALHOUN CO. WATER CONTROL	895	PO2025...	TAX A/C 8/13 JULY 2025 TAX COLLECS	16.93	
			20749	CALHOUN CO. WATER CONTROL	895	PO2025...	TAX A/C 8/15 AUG 2025 TAX COLLECS	4.50	
NO DEPARTMENT	Total 999							89.26	0.00

Dept Title	Dept C...	GL Title	GL Code	Vendor Name	Ven... ID	Document Number	Transaction Description	Debit	Credit
NO DEPARTMENT	999	ACCRUED MISCELLANEOUS2	20537	MASA	5569	2149272	CALCO 8/18 AUG 2025 PREMIUMS	37.00	
		ACCRUED INSURANCE-UNIVERSAL LIFE	20562	TRUSTMARK	8169	08152025	CALCO 8/18 AUG 2025 PREMIUMS	96.44	
		ACCRUED INSURANCE-LIFE/LONG TERM CARE	20568	COMBINED INSURANCE	542	PO0818...	CALCO 8/18 AUG 2025 PREMIUMS	45.74	
		SUPPLIES/OPERATING EXPENSES	53980	AQUA BEVERAGE CO	89	154411	JUV PROB 8/5 WATER	28.50	
		ELECTRONIC MONITORING	62380	SATELLITE TRACKING OF	6374	STPINV...	JUV PROB 7/31 JULY 2025 ELEC MONITORING SVCS	117.00	
		MEDICAL/DENTAL FEES	63776	VICTORIA REGIONAL JUVENILE	8249	732025	JUV PROB 8/4 JULY 2025 MEDICAL SVC	410.60	
		REGIONAL DIVERSION ALTERNATIVE	65410	TCSI LLC	2984	30081	JUV PROB 7/31 JULY 2025 PLACEMENT	9,151.51	
			65410	TCSI LLC	2984	30083	JUV PROB 7/31 JULY 2025 PLACEMENT	9,151.51	
		RESIDENT SERV & DETENT-PRE&POST ADJUDICA	65543	TCSI LLC	2984	30082	JUV PROB 7/31 JULY 2025 PLACEMENT	8,856.30	
			65543	VICTORIA REGIONAL JUVENILE	8249	732025	JUV PROB 8/4 JULY 2025 POST SPEC SVC	7,750.00	
NO DEPARTMENT	Total 999							35,644.60	0.00
Report Total								348,162.63	142.85

MEMORIAL MEDICAL CENTER

COMMISSIONERS COURT APPROVAL LIST FOR ---August 20, 2025

by:CT

INDIGENT HEALTHCARE FUND:

INDIGENT EXPENSES

HEB Pharmacy (Medimpact) Pharmacy Reimbursement	14.61
Hospice of South Texas	
Memorial Medical Center OP Clinic	
Memorial Medical Clinic	360.00
MMCenter (In-patient \$0/ Out-patient \$30.25/ER \$0)	30.25
Radiology Unlimited PA	
Singleton Associates, PA	
SUBTOTAL	**404.86**
Memorial Medical Center (Indigent Healthcare Payroll and Expenses)	**4,166.67**
Subtotal	4,571.53
Co-pays adjustments for July 2025	**(20.00)**
Reimbursement from Medicaid	**0.00**
TOTAL APPROVED INDIGENT HEALTHCARE FUND EXPENSES	**4,551.53**

800 00000008/20/2025 01	CALHOUN COUNTY, TEXAS

DATE: 8/20/2025

VENDOR # 852

CC Indigent Health Care

ACCOUNT NUMBER	DESCRIPTION OF GOODS OR SERVICES	QUANTITY	UNIT PRICE	TOTAL PRICE
1000-800-98722-999	Transfer to pay bills for Indigent Health Care			$4,551.53
	approved by Commissioners Court on 08/20/2025			
1000-001-46010	July 31, 2025 Interest			($9.22)
				$4,542.31

COUNTY AUDITOR APPROVAL ONLY

APPROVED ON
AUG 13 2025
BY COUNTY AUDITOR
CALHOUN COUNTY, TEXAS

THE ITEMS OR SERVICES SHOWN ABOVE ARE NEEDED IN THE DISCHARGE OF MY OFFICIAL DUTIES AND I CERTIFY THAT FUNDS ARE AVAILABLE TO PAY THIS OBLIGATION.

I CERTIFY THAT THE ABOVE ITEMS OR SERVICES WERE RECEIVED BY ME IN GOOD CONDITION AND REQUEST THE COUNTY TREASURER TO PAY THE ABOVE OBLIGATION.

BY: [signature] 8/20/2025

DEPARTMENT HEAD DATE

cIHS
Issued 08/08/25

Source Totals Report

Calhoun Indigent Health Care
Batch Dates 08/01/2025 through 08/01/2025
For Vendor: All Vendors

Source	Description	Amount Billed	Amount Paid
02	Prescription Drugs	14.61	14.61
08	Rural Health Clinics	360.00	360.00
14	Mmc - Hospital Outpatient	30.25	30.25
	Expenditures	404.86	404.86
	Reimb/Adjustments		
	Grand Total	**404.86**	**404.86**

Expenses	4,166.67
Co-Pays	< 20.00 >
	4,551.53

Erin Cy
8/8/2025

APPROVED ON
AUG 13 2025
BY COUNTY AUDITOR
CALHOUN COUNTY, TEXAS

MEMORIAL MEDICAL CENTER

So Much. So Close!

815 N. Virginia St. Port Lavaca, Texas 77979 (361) 552-6713

Date: 8/11/2025
Invoice # 410
For: Jul-25

Bill To:
Calhoun County

DESCRIPTION	AMOUNT
Funds to cover indigent program operating expenses.	$ 4,166.67

Total $ 4,166.67

Michelle Cumberland

Michelle Cumberland
CFO

APPROVED ON

AUG 14 2025

BY COUNTY AUDITOR
CALHOUN COUNTY, TEXAS

G/L NUMBER	DATE	RECEIPT NUMBER	PAY TYPE	PAYER	CASH AMOUNT	RECEIPT AMOUNT	NUMBER	NAME	DISC DATE	INIT	COLL CODE	GL CASH ACCOUNT
50240.000	07/01/25	744544	CA	VILLARREAL JOE	10.00	10.00			00/00/00	PLB		1
50240.000	07/18/25	747700	CA	VILLARREAL JOSE JR	10.00	10.00			00/00/00	PLB		1

TOTAL 50240.000 COUNTY INDIGENT COPAYS 20.00

©IHS
Issued 08/08/25

Source Totals Report

Calhoun Indigent Health Care
Batch Dates 02/01/2025 through 08/01/2025
For Vendor: All Vendors

Source	Description	Amount Billed	Amount Paid
01	Physician Services	70.00	33.95
02	Prescription Drugs	14.61	14.61
08	Rural Health Clinics	460.00	460.00
14	Mmc - Hospital Outpatient	2,336.25	1,136.66
15	Mmc - Er Bills	427.00	204.96
	Expenditures	3,307.86	1,850.18
	Reimb/Adjustments		
	Grand Total	**3,307.86**	**1,850.18**

Expenses	29,166.69
Co-Pays	< 50.00 >
	30,966.87

8/8/2025

©IHS

Issued 08/07/25

Active Client List

Calhoun Indigent Health Care
Active within 07/01/25-07/31/25
Program Indigent

Client #	Name	Prior	DOB	Begin Date	End Date	Prog	Status	Catego
006888	Cardenas, Juan Carlo		11/16/64 61	07/09/25	01/31/26	I		
006587 Has ins.	~~Francis, Richard Jac~~ will be denied		08/05/92 33	04/21/25	10/31/25	I	COU	
006883	Garcia, Jennifer Mar		08/03/86 39	02/04/25	08/31/25	I		
006833	Portilla, Rudolpho J		05/29/91 34	02/14/25	08/31/25	I		
006287	Villarreal Jr, Jose		11/17/65 60	05/01/25	11/30/25	I	DAR	

5 total records
5 unduplicated records

Calhoun County Indigent Care Patient Caseload 2025

	Approved	Denied	Removed	Active	Pending
January	0	1	0	1	2
February	1	1	0	2	2
March	0	3	0	2	2
April	1	0	0	3	3
May	1	0	0	4	0
June	0	0	0	4	3
July	1	1	0	5	6
August					
September					
October					
November					
December					
YTD	4	6			
Monthly Avg	1	1	-	3	3
December 2024 Active		1			

Number of Charity patients	166
Number of Charity patients below **50% FPL**	59
Number of Charity patients who meet State Indigent Guidelines	47

PROSPERITY BANK®

Statement Date	7/31/2025
Account No	****4551

THE COUNTY OF CALHOUN TEXAS
CAL CO INDIGENT HEALTHCARE
202 S ANN ST STE A
PORT LAVACA TX 77979

12863

STATEMENT SUMMARY

Public Fund Contractual Ckg w Int Account No ****4551

07/01/2025	Beginning Balance				$5,515.01
	3 Deposits/Other Credits			+	$4,201.03
	3 Checks/Other Debits			-	$4,846.99
07/31/2025	Ending Balance	31	Days in Statement Period		$4,869.05
	Total Enclosures				5

DEPOSITS/OTHER CREDITS

Date	Description	Amount
07/03/2025	Deposit	$4,181.81
07/28/2025	Deposit	$10.00 June Copay
07/31/2025	Accr Earning Pymt Added to Account	$9.22

CHECKS

Check Number	Date	Amount	Check Number	Date	Amount	Check Number	Date	Amount
12666	07-18	$4,166.67	12667	07-18	$580.32	12668	07-18	$100.00

DAILY ENDING BALANCE

Date	Balance	Date	Balance	Date	Balance
07-01	$5,515.01	07-18	$4,849.83	07-31	$4,869.05
07-03	$9,696.82	07-28	$4,859.83		

EARNINGS SUMMARY

** Below is an itemization of the Earnings paid this period. **

Interest Paid This Period	$9.22	Annual Percentage Yield Earned	1.51 %
Interest Paid YTD	$63.45	Days in Earnings Period	31
		Earnings Balance	$7,239.35

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