

**FINANCIAL STATEMENT OF
CALHOUN COUNTY, WEST VIRGINIA
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**CALHOUN COUNTY, WEST VIRGINIA
SCHEDULE OF FUNDS INCLUDED IN REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

GOVERNMENTAL FUND TYPES

MAJOR FUNDS

General
Coal Severance Tax
E-911
County Excess Levy
American Rescue Plan

NONMAJOR FUNDS

Special Revenue Funds

Dog and Kennel
General School
Magistrate Court
Worthless Check
Concealed Weapons
Home Confinement
Jury and Witness
Assessor's Valuation
Pros. Atty Drug
Sheriff's Drug
K-9 Dog
COVID 19
HUD/DRIG
USDA Sheriff Vehicle
Jury and Witness

FIDUCIARY FUND TYPE

Agency Funds

State
School
Municipal
Other Agency

**CALHOUN COUNTY, WEST VIRGINIA
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**CALHOUN COUNTY, WEST VIRGINIA
COUNTY OFFICIALS
For the Fiscal Year Ended June 30, 2024**

OFFICE	NAME	TERM
<u>Elective</u>		
County Commission:	Kevin Helmick	01-01-19 / 12-31-24
	Matt Walker	01-01-21 / 12-31-26
	Craig Arthur	01-01-23 / 12-31-28
Clerk of the County Commission:	Jean Simers	01-01-23 / 12-31-28
Clerk of the Circuit Court:	Sheila R. Garretson	01-01-23 / 12-31-28
Sheriff:	Graham Knight	06-01-23 / 12-31-24
Prosecuting Attorney:	Nigel Jefferies	01-01-21 / 12-31-24
Assessor:	Jason Nettles	01-01-21 / 12-31-24

CALHOUN COUNTY, WEST VIRGINIA
STATEMENT OF NET POSITION
June 30, 2024

	Primary Government
	Governmental <u>Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 3,724,037
Receivables:	
Taxes	70,612
Accounts	6,495
Restricted assets:	
Capital assets:	
Nondepreciable:	
Land	115,042
Depreciable:	
Buildings	1,478,733
Structures and improvements	147,199
Machinery and equipment	1,346,199
Less: accumulated depreciation	(1,835,876)
Other debits:	
Net pension assets	2,173
Net OPEB assets	<u>19,441</u>
Total assets	\$ <u>5,074,055</u>
DEFERRED OUTFLOWS	
Deferred outflows of resources related to OPEB	5,361
Deferred outflows of resources related to pensions	<u>167,978</u>
Total deferred outflows of resources	<u>173,339</u>
LIABILITIES	
Current liabilities payable from current assets:	
Accounts payable	22,367
Unearned revenues:	
Federal Grants	1,266,944
Noncurrent liabilities:	
Net pension liability	<u>42,798</u>
Total liabilities	<u>1,332,109</u>
DEFERRED INFLOWS	
Deferred inflows of resources related to OPEB	42,359
Deferred inflows of resources related to pensions	<u>14,833</u>
Total deferred inflows of resources	<u>57,192</u>
NET POSITION	
Invested in capital assets, net of related debt	1,251,297
Unrestricted	<u>2,606,796</u>
Total net position	\$ <u><u>3,858,093</u></u>

The notes to the financial statements are an integral part of this statement.

CALHOUN COUNTY, WEST VIRGINIA
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2024

	Program Revenues			Net (Expense) Revenues and Changes in Net Position	
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities	
Functions / Programs					
Primary government:					
Governmental activities:					
General government	\$ 2,297,460	\$ 807,599	\$ 128,683	\$ --	\$ (1,361,178)
Public safety	1,761,359	--	165,927	--	(1,595,432)
Health and sanitation	2,800	--	--	--	(2,800)
Culture and recreation	91,529	--	--	--	(91,529)
Social services	19,200	--	--	--	(19,200)
	<u>\$ 4,172,348</u>	<u>\$ 807,599</u>	<u>\$ 294,610</u>	<u>\$ --</u>	<u>(3,070,139)</u>
Total primary government					
General revenues:					
Ad valorem property taxes					3,091,926
Alcoholic beverages tax					10,898
Gas and oil severance tax					118,142
Other taxes					88,888
Coal severance tax					24,736
Licenses and permits					9,102
Unrestricted investment earnings					23,581
Refunds					59,105
Miscellaneous					168,391
					<u>3,594,769</u>
Total general revenues					
Change in net position					524,630
Net position - beginning					<u>3,333,463</u>
Net position - ending				\$	<u>3,858,093</u>

The notes to the financial statements are an integral part of this statement.

CALHOUN COUNTY, WEST VIRGINIA
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2024

	<u>General</u>	<u>Coal Severance Tax</u>	<u>County Excess Levy</u>	<u>E-911</u>	<u>American Rescue Act</u>	<u>Other Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS							
Current:							
Cash and cash equivalents	\$ 1,432,936	\$ 84	\$ --	\$ 749,464	\$ 1,107,339	\$ 434,214	\$ 3,724,037
Receivables:							
Taxes	52,400	--	18,212	--	--	--	70,612
Accounts	--	6,495	--	--	--	--	6,495
Due from:							
Other funds	<u>1,276</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,276</u>
Total assets	<u>\$ 1,486,612</u>	<u>\$ 6,579</u>	<u>\$ 18,212</u>	<u>\$ 749,464</u>	<u>\$ 1,107,339</u>	<u>\$ 434,214</u>	<u>\$ 3,802,420</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES							
Liabilities:							
Accounts payable	19,044	--	--	3,323	--	--	22,367
Due to:							
Other funds	--	--	1,276	--	--	--	1,276
Deferred revenues:							
Federal grants	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,266,944</u>	<u>--</u>	<u>1,266,944</u>
Total liabilities	<u>19,044</u>	<u>--</u>	<u>1,276</u>	<u>3,323</u>	<u>1,266,944</u>	<u>--</u>	<u>1,290,587</u>
Deferred Inflows:							
Unavailable revenue - taxes	<u>43,158</u>	<u>--</u>	<u>15,000</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>58,158</u>
Total deferred inflows of resources	<u>43,158</u>	<u>--</u>	<u>15,000</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>58,158</u>
Total liabilities and deferred inflows of resources	<u>62,202</u>	<u>--</u>	<u>16,276</u>	<u>3,323</u>	<u>1,266,944</u>	<u>--</u>	<u>1,348,745</u>
Fund balances:							
Restricted	--	--	1,936	746,141	(159,605)	434,413	1,022,885
Assigned	1,424,410	6,579	--	--	--	--	1,430,989
Unassigned	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(199)</u>	<u>(199)</u>
Total fund balances	<u>1,424,410</u>	<u>6,579</u>	<u>1,936</u>	<u>746,141</u>	<u>(159,605)</u>	<u>434,214</u>	<u>2,453,675</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 1,486,612</u>	<u>\$ 6,579</u>	<u>\$ 18,212</u>	<u>\$ 749,464</u>	<u>\$ 1,107,339</u>	<u>\$ 434,214</u>	<u>\$ 3,802,420</u>

The notes to the financial statements are an integral part of this statement.

CALHOUN COUNTY, WEST VIRGINIA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
June 30, 2024

Total fund balances on the governmental fund's balance sheet	\$ 2,453,675
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 are therefore not reported in the funds. (Note IV-C)	1,251,297
Deferred outflows and inflows of resources related to pensions and deferred charges or credits on debt refunding are applicable to future reporting periods and, therefore, are not reported in the funds.	
Deferred outflow- Changes in employer portion and differences between contributions and proportionate share of pension expense	6,155
Deferred outflow- Net difference between projected and actual earnings on pension plan investments	15,010
Deferred outflow- Differences between expected and actual experience	31,646
Deferred outflow - Changes in assumptions - pensions	23,601
Deferred outflow - Employer contributions to pension plan after measurement date	91,566
Deferred outflow- Changes in assumptions - OPEB	5,361
Deferred inflow-Changes in proportion and differences between employer contributions and proportionate share of contributions - pension	(14,636)
Deferred inflow - Differences between projected and actual experience - pensions	(197)
Deferred inflow-Changes in proportion and differences between employer contributions and proportionate share of contributions OPEB	(19,872)
Deferred inflow- Net difference between projected and actual earnings on OPEB plan investments	(324)
Deferred inflow - Changes in assumptions - OPEB	(10,846)
Deferred inflow - Differences between expected and actual non-investment experience - OPEB	(11,317)
Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds. (Note IV-B)	58,158
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. (Note IV-F)	<u>(21,184)</u>
Net position of governmental activities	<u>\$ 3,858,093</u>

The notes to the financial statements are an integral part of this statement.

**CALHOUN COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2024**

	General	Coal Severance Tax	County Excess Levy	E-911	American Rescue Act	Other Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Taxes:							
Ad valorem property taxes	\$ 2,296,692	\$ --	\$ 798,533	\$ --	\$ --	\$ --	\$ 3,095,225
Alcoholic beverages tax	10,898	--	--	--	--	--	10,898
Gas and oil severance tax	118,142	--	--	--	--	--	118,142
Other taxes	82,634	--	--	--	--	6,254	88,888
Coal severance tax	--	24,736	--	--	--	--	24,736
Licenses and permits	5,937	--	--	--	--	3,165	9,102
Intergovernmental:							
Federal	8,450	--	--	--	--	--	8,450
State	--	--	--	--	--	165,927	165,927
Local	--	--	--	--	--	120,233	120,233
Charges for services	80,751	--	8,776	638,064	--	2,685	730,276
Fines and forfeits	11,512	--	--	--	--	65,811	77,323
Interest and investment earnings	8,090	--	--	--	15,333	158	23,581
Refunds	58,215	--	--	--	--	890	59,105
Contributions and donations	--	--	--	--	--	99,215	99,215
Miscellaneous	54,414	--	--	--	--	14,762	69,176
Total revenues	<u>2,735,735</u>	<u>24,736</u>	<u>807,309</u>	<u>638,064</u>	<u>15,333</u>	<u>479,100</u>	<u>4,700,277</u>
EXPENDITURES							
Current:							
General government	2,026,868	24,907	--	--	200,000	35,475	2,287,250
Public safety	787,900	--	728,006	75,333	--	42,317	1,633,556
Health and sanitation	2,800	--	--	--	--	--	2,800
Culture and recreation	90,496	--	--	--	--	--	90,496
Social services	19,200	--	--	--	--	--	19,200
Total expenditures	<u>2,927,264</u>	<u>24,907</u>	<u>728,006</u>	<u>75,333</u>	<u>200,000</u>	<u>77,792</u>	<u>4,033,302</u>
Excess (deficiency) of revenues over expenditures	(191,529)	(171)	79,303	562,731	(184,667)	401,308	666,975
OTHER FINANCING SOURCES (USES)							
Transfers in	577,548	--	--	--	--	--	577,548
Transfers (out)	--	--	(81,556)	(386,481)	--	(109,511)	(577,548)
Proceeds from the sale of assets	2,000	--	--	--	--	--	2,000
Total other financing sources (uses)	<u>579,548</u>	<u>--</u>	<u>(81,556)</u>	<u>(386,481)</u>	<u>--</u>	<u>(109,511)</u>	<u>2,000</u>
Net change in fund balances	388,019	(171)	(2,253)	176,250	(184,667)	291,797	668,975
Fund balances - beginning	<u>1,036,391</u>	<u>6,750</u>	<u>4,189</u>	<u>569,891</u>	<u>25,062</u>	<u>142,417</u>	<u>1,784,700</u>
Fund balances - ending	<u>\$ 1,424,410</u>	<u>\$ 6,579</u>	<u>\$ 1,936</u>	<u>\$ 746,141</u>	<u>\$ (159,605)</u>	<u>\$ 434,214</u>	<u>\$ 2,453,675</u>

The notes to the financial statements are an integral part of this statement.

CALHOUN COUNTY, WEST VIRGINIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2024

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

Net change in fund balances - total governmental funds	\$ 668,975
Capital outlays are reported as an expenditure in the governmental funds, but are considered an asset at the government-wide level. This is the amount of capital assets that were purchased during the fiscal year. (Note IV-C)	75,994
Capital outlays are reported as an expenditure in the governmental funds. In the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of depreciation expense charged during the year. (Note IV-C).	(247,344)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position. (Note IV-C)	(56,800)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the difference between prior and current year deferred revenues.	(3,299)
Prior year deferred revenues: (\$61,457)	
Current year deferred revenues: \$58,158	
County pension contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension liability is measured a year before the County's report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities.	
County pension contributions:	91,566
Pension expense	(82,796)
OPEB expense	78,334
Change in net position of governmental activities	\$ 524,630

The notes to the financial statements are an integral part of this statement.

CALHOUN COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For the Fiscal Year Ended June 30, 2024

	Budgeted Amounts		Actual Modified Accrual Basis	Adjustments Budget Basis	Actual Amounts Budget Basis	Variance with Final Budget Positive (Negative)
	Original	Final				
REVENUES						
Taxes:						
Ad valorem property taxes	\$ 2,231,746	2,231,746	\$ 2,296,692	\$ 2,801	\$ 2,299,493	\$ 67,747
Alcoholic beverages tax	100	100	10,898	--	10,898	10,798
Gas and oil severance tax	15,000	15,000	118,142	--	118,142	103,142
Other taxes	40,000	40,000	82,634	--	82,634	42,634
Licenses and permits	3,100	3,100	5,937	--	5,937	2,837
Intergovernmental:						
Federal	30,000	30,000	8,450	--	8,450	(21,550)
State	50,000	50,000	--	--	--	(50,000)
Charges for services	71,400	71,400	80,751	--	80,751	9,351
Fines and forfeits	--	--	11,512	--	11,512	11,512
Interest and investment earnings	5,000	5,000	8,090	(8,082)	8	(4,992)
Refunds	50,000	50,000	58,215	100,000	158,215	108,215
Miscellaneous	52,200	52,200	54,414	2,000	56,414	4,214
Total revenues	<u>2,548,546</u>	<u>2,548,546</u>	<u>2,735,735</u>	<u>96,719</u>	<u>2,832,454</u>	<u>283,908</u>
EXPENDITURES						
Current:						
General government	2,087,050	2,524,159	2,026,868	368,870	2,395,738	128,421
Public safety	1,100,994	835,734	787,900	15,197	803,097	32,637
Health and sanitation	2,800	2,800	2,800	--	2,800	--
Culture and recreation	250,000	140,000	90,496	--	90,496	49,504
Social services	19,200	19,200	19,200	--	19,200	--
Total expenditures	<u>3,472,646</u>	<u>3,521,893</u>	<u>2,927,264</u>	<u>384,067</u>	<u>3,311,331</u>	<u>210,562</u>
Excess (deficiency) of revenues over expenditures	(924,100)	(973,347)	(191,529)	(287,348)	(478,877)	494,470
OTHER FINANCING SOURCES (USES)						
Transfers in	<u>624,100</u>	<u>628,640</u>	<u>577,548</u>	<u>(1,276)</u>	<u>576,272</u>	<u>(52,368)</u>
Total other financing sources (uses)	<u>624,100</u>	<u>628,640</u>	<u>579,548</u>	<u>(3,276)</u>	<u>576,272</u>	<u>(52,368)</u>
Net change in fund balance	(300,000)	(344,707)	388,019	(290,624)	97,395	442,102
Fund balance - beginning	<u>300,000</u>	<u>344,707</u>	<u>1,036,391</u>	<u>(691,684)</u>	<u>344,707</u>	<u>--</u>
Fund balance - ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,424,410</u>	<u>\$ (982,308)</u>	<u>\$ 442,102</u>	<u>\$ 442,102</u>

The notes to the financial statements are an integral part of this statement.

CALHOUN COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - COAL SEVERANCE TAX FUND
For the Fiscal Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Modified Accrual Basis</u>	<u>Adjustments Budget Basis</u>	<u>Actual Amounts Budget Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>				
REVENUES						
Taxes:						
Coal severance tax	\$ 4,999	28,029	24,736	141	\$ 24,877	\$ (3,152)
Total revenues	<u>4,999</u>	<u>28,029</u>	<u>24,736</u>	<u>141</u>	<u>24,877</u>	<u>(3,152)</u>
EXPENDITURES						
Current:						
General government	5,000	30,000	24,907	--	24,907	5,093
Total expenditures	<u>5,000</u>	<u>30,000</u>	<u>24,907</u>	<u>--</u>	<u>24,907</u>	<u>5,093</u>
Net change in fund balance	(1)	(1,971)	(171)	141	(30)	1,941
Fund balance - beginning	<u>1</u>	<u>1,971</u>	<u>6,750</u>	<u>(6,636)</u>	<u>114</u>	<u>(1,857)</u>
Fund balance - ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 6,579</u>	<u>\$ (6,495)</u>	<u>\$ 84</u>	<u>\$ 84</u>

The notes to the financial statements are an integral part of this statement.

CALHOUN COUNTY, WEST VIRGINIA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2024

	<u>Agency Funds</u>
ASSETS	
Non-pooled cash	\$ <u>224,260</u>
Total cash	\$ <u>224,260</u>
Receivables:	
Taxes	<u>85,897</u>
Total receivables	<u>85,897</u>
Total assets	\$ <u><u>310,157</u></u>
NET POSITION	
Restricted for	
Individuals, organizations, other governments	<u>310,157</u>
Total liabilities	\$ <u><u>310,157</u></u>

The notes to the financial statements are an integral part of this statement.

CALHOUN COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Except as noted, the accounting policies of Calhoun County, West Virginia (the County), conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of significant accounting policies:

A. Reporting Entity

Calhoun County is one of fifty-five counties established under the Constitution and the Laws of the State of West Virginia. There are six offices elected county-wide, which are: County Commission, County Clerk, Circuit Clerk, Assessor, Sheriff, and Prosecuting Attorney.

The County Commission is the legislative body for the government, and as such budgets and provides all the funding used by the separate Constitutional Offices except for the offices of the Assessor and the Sheriff, which also have additional revenue sources. The County Clerk's office maintains the accounting system for the County's operations. The operations of the County as a whole, however, including all the Constitutional offices have been combined in these financial statements.

The services provided by the government and accounted for within these financial statements include law enforcement for unincorporated areas of the County, health and social services, cultural and recreational programs, and other governmental services.

The accompanying financial statements present the government and its component units as required by generally accepted accounting principles. In determining whether to include a governmental department, agency, commission or organization as a component unit, the government must evaluate each entity as to whether they are legally separate and financially accountable based on the criteria set forth by the Governmental Accounting Standards Board (GASB). Legal separateness is evaluated on the basis of: (1) its corporate name, (2) the right to sue and be sued, and (3) the right to buy, sell or lease and mortgage property. Financial accountability is based on: (1) the appointment of the governing authority and (2) the ability to impose will or (3) the providing of specific financial benefit or imposition of specific financial burden. Another factor to consider in this evaluation is whether an entity is fiscally dependent on the County.

Discretely Presented Component Units

Discretely presented component units are entities which are legally separate from the County, but are financially accountable to the County, or whose relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Because of the nature of services they provide and the County's ability to impose its will on them or a financial benefit/burden relationship exists, the following component units are discretely presented in accordance with GASB Statement No. 14 (as amended by GASB Statement No. 39). The discretely presented component units are presented on the government-wide statements.

CALHOUN COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

The Calhoun County Building Commission serves Calhoun County, West Virginia, and is governed by a board comprised of 5 members appointed by the County Commission for a term of 5 years each. The Building Commission acquires property and debt on behalf of the County and also provides services to external parties.

Jointly Governed Organizations

The County, in conjunction with Wood County, Wirt County, Roane County, Ritchie County, and Pleasants County, has created the Mid-Ohio Valley Board of Health. The board is composed of 12 members with 2 members appointed by the Calhoun County Commission and 10 members from the other counties.

Related Organizations

The County's officials are also responsible for appointing the members of boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The County Commission appoints board members to the following organizations:

Name of Organization

Little Kanawha Transit Authority
Little Kanawha Research Conservation and Development Council
Calhoun County Committee on Aging

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function are 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. Taxes and other items not properly included among program revenues are reported instead as general revenues. Interest on general long-term debt liabilities is considered an indirect expense and is reported in the Statement of Activities as a separate line.

CALHOUN COUNTY, WEST VIRGINIA
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Separate financial statements are provided for governmental funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. 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, as are the fiduciary 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 and collectible. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collectible within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, interest and special assessments are susceptible to accrual. Other receipts and taxes become measurable and available when cash is received by the government and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The government reports the following major governmental funds:

The *General fund* is the government's primary operating fund. It accounts for all financial sources of the general government, except those required to be accounted for in another fund.

The *Coal Severance Tax fund*, a special revenue fund, accounts for revenues and expenditures from a severance tax placed on coal that is distributed to West Virginia counties. The State Auditor's Office requires an annual budget be submitted for approval for this fund.

The *Emergency 911 fund*, a special revenue fund, accounts for revenues and expenditures from a fee established to provide emergency services to the residents of the County.

CALHOUN COUNTY, WEST VIRGINIA
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The *County Excess Levy fund*, a special revenue fund, was established by the County and voted by the residents of the County to provide additional monies to the operations of the County.

The *American Rescue Plan fund*, a special revenue fund, accounts for revenues and expenditures from the federal American Rescue Plan Act.

Additionally, the government reports the following fund types:

The agency funds are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. Agency funds are accounted for using the full accrual basis of accounting. These funds are used to account for assets that Calhoun County, West Virginia holds for others in an agency capacity.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position

1. Deposits and Investments

Calhoun County, West Virginia's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of less than three months from the date of acquisition.

The government reports its investments at fair value, except for : 1) non-participating investment contracts (nonnegotiable certificates of deposit and repurchase agreements) which are reported at cost, which approximates fair value, and 2) investments held by 2a7-like external investment pools such as the WV Money Market and WV Government Money Market pools are measured at amortized cost, as permissible under Governmental Accounting Standards Board (GASB) Statement No. 31, as amended by GASB Statement Nos. 72 and 79. Investments of the Municipal Bond Commission are reported at fair value. All investment income, including changes in fair value of investments, are recognized as revenue in the operating statement. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The composition of investments and fair values are presented in Note IV-A.

CALHOUN COUNTY, WEST VIRGINIA
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If it is determined that the available interest rate offered by an acceptable depository in the county is less than the interest rate, net of administrative fees referred to in article six, chapter twelve of the West Virginia Code, offered it through the state board of investments, the county treasurer may, with the approval of each fiscal body whose funds are involved, make such funds available to the state board of investments for investment in accordance with the provisions of article six, chapter twelve of the code.

State statutes authorize the government to enter into agreements with the State Treasurer for the investment of monies. Authority is provided for investment in the Investment Management Board, the West Virginia Board of Treasury or the Municipal Bond Commission, or to invest such funds in the following classes of securities: Any investment company or investment trust registered under the Investment Company Act of 1940, 15 U.S.C. § 80 the portfolio of which is limited: (i) To obligations issued by or guaranteed as to the payment of both principal and interest by the United States of America or its agencies or instrumentalities; and (ii) to repurchase agreements fully collateralized by obligations of the United States government or its agencies or instrumentalities: Provided, That the investment company or investment trust takes delivery of the collateral either directly or through an authorized custodian: Provided, however, That the investment company or investment trust is rated within one of the top two rating categories of any nationally recognized rating service such as Moody's or Standard & Poor's.

2. Receivables and Payables

Interfund Transactions

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables or payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Property Tax Receivable

The property tax receivable allowance is equal to 20 percent of the property taxes outstanding at June 30, 2024.

CALHOUN COUNTY, WEST VIRGINIA
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All current taxes assessed on real and personal property may be paid in two installments; the first installment is payable on September first of the year for which the assessment is made, and becomes delinquent on October first; the second installment is payable on the first day the following March and becomes delinquent on April first. Taxes paid on or before the date when they are payable, including both first and second installments, are subject to a discount of two and one-half percent. If the taxes are not paid on or before the date in which they become delinquent, including both first and second installments, interest at the rate of nine percent per annum is added from the date they become delinquent until the date they are paid. Taxes paid on or before the due date are allowed a two and one half percent discount. A tax lien is issued for all unpaid real estate taxes as of the date of the sheriff's sale and these liens are sold between October 14th and November 23rd of each year. Sixty days of estimated property tax collections are recorded in revenues at the end of each fiscal year.

All counties within the state are authorized to levy taxes not in excess of the following maximum levies per \$100 of assessed valuation: On Class I property, fourteen and three-tenths cents (14.30 cents); On Class II property, twenty-eight and six-tenths cents (28.60 cents); On Class III property, fifty-seven and two-tenths cents (57.20 cents); On Class IV property, fifty-seven and two-tenths cents (57.20 cents). In addition, counties may provide for an election to lay an excess levy; the rates not to exceed statutory limitations, provided at least sixty percent of the voters cast ballots in favor of the excess levy.

The rates levied by the County per \$100 of assessed valuation for each class of property for the fiscal year ended June 30 were as follows:

<u>Class of Property</u>	<u>Assessed Valuation For Tax Purposes</u>	<u>Current Expense</u>	<u>Excess Levy</u>
Class I	\$ - -	14.30 cents	4.97 cents
Class II	106,150,286	28.60 cents	9.94 cents
Class III	342,830,054	57.20 cents	19.88 cents
Class IV	9,868,342	57.20 cents	19.88 cents

Calhoun County, West Virginia held an election on May 8, 2018. The County was authorized to lay an excess levy to provide approximately \$312,296 annually during the five fiscal years beginning July 1, 2019 through June 30, 2024 for the purpose of adding additional funds that are needed to provide emergency medical services, law enforcement, fire protection, funds for the office of emergency services and for the expenses of the special election to the citizens of Calhoun County.

3. Inventories and Prepaid Items

There are no material inventories maintained; therefore they do not appear on the financial statements.

CALHOUN COUNTY, WEST VIRGINIA
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4. Capital Assets and Depreciation

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the governmental activities' column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$17,500 or more and estimated to have a useful life in excess of one (1) year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of assets or materially extend assets lives are not capitalized.

Right-to-use leased assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental activities' columns in the government-wide financial statements. Right-to-use assets are defined by the government as leased assets, with a value greater than \$50,000, for which the government maintains the right to occupy, operate, or hold for a period more than one (1) year. This does not include any lease contracts that transfer ownership at the end of the lease. Such assets are recorded at the present value of the payments expected to be made on the lease, including any payments made at or before commencement and initial direct costs to place the asset into service, less any lease incentives. The government amortizes the right-to-use leased assets using the straight-line method over the period of the lease term or the life of the asset, whichever is shorter.

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

The government depreciates the capital assets using the straight-line method. Capital assets depreciation and capitalization policies are defined by the government as follows:

<u>Asset</u>	<u>Straight-line Years</u>	<u>Inventory Purposes</u>	<u>Capitalize/ Depreciate</u>
Land	not applicable	\$ 1	\$ Capitalize only
Land improvement	20 to 30 years	1	25,000.00
Building	40 years	1	25,000.00
Building improvements	20 to 25 years	1	25,000.00
Construction in progress	not applicable	1	Capitalize only
Equipment	5 to 10 years	1,000	17,500.00
Vehicles	5 to 10 years	1,000	17,500.00
Infrastructure	40 to 50 years	50,000	100,000.00

5. Compensated Absences

It is the government's policy to require employees to use all earned vacation time by the end of the fiscal year; therefore no liability is reported for vacation leave. No liability is reported for unpaid accumulated sick leave.

CALHOUN COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
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6. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position.

7. Fund Balances

In the governmental fund financial statements, fund balance is reported in five classifications.

Nonspendable fund balance Inventories and prepaid amounts represent fund balance amounts that are not in spendable form. The government does not have any nonspendable fund balance this fiscal year.

Restricted The restricted category is the portion of fund balance that is externally imposed by creditors, grantors, contributors or laws or regulations. It also is imposed by law through constitutional provisions or enabling legislation.

Committed The committed category is the portion of fund balance whose use is constrained by limitations have been approved by an order (the highest level of formal action) of the County Commission, and that remain binding unless removed in the same manner. The approval does not automatically lapse at the end of the fiscal year. The government does not have any committed fund balance this fiscal year.

Assigned The assigned category is the portion of fund balance that has been approved by formal action of the County Commission/other official authorized to assign amounts for any amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned The unassigned category is the portion of fund balance that has not been reported in any other classification. Only the general fund can report a positive amount of unassigned fund balance. However, any governmental fund in a deficit position could report a negative amount of unassigned fund balance.

CALHOUN COUNTY, WEST VIRGINIA
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The County Commission is the government's highest level of decision-making authority. The Commission would take formal action to establish, and modify or rescind, a fund balance commitment or to assign fund balance amounts to a specific purpose. The government has adopted a revenue spending policy that provides guidance for programs with multiple revenue sources. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance. The government has the authority to deviate from this policy if it is in the best interest of the County.

8. Stabilization Arrangements

The government has created a stabilization arrangement in accordance with West Virginia Code § 7-21-3. The government may appropriate a sum to the arrangement from any surplus in the general fund at the end of each fiscal year or from other money available. The amount of money committed to the arrangement may not exceed thirty percent of the government's most recent general fund budget. The stabilization balance at fiscal year-end was \$ 990,834.

9. Deferred Outflows/inflows of Resources

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.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

10. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of the resources related to pensions, and pension expense, information about the fiduciary net position of Calhoun County's Public Employment Retirement System (PERS), Emergency Medical Services Retirement System(EMSRS), and Deputy Sheriff's Retirement System (DSRS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the PERS, EMSRS and DSRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investment are reported at fair value.

**CALHOUN COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
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11. Net Other Post-Employment Benefits (OPEB) Liability

For purposes of measuring the net OPEB liability and deferred outflows/inflows of the resources related to other post-employment benefits, and other post-employment benefit expenses, information about the fiduciary net position of County's Other Post-Employment Benefits Plan (OPEB) of the West Virginia Retiree Health Benefit Trust Fund (RHBTF) and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the RHBTF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investment are reported at fair value. Detailed information can be found in the plans' financial statements.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance and the Government-wide Statement of Activities

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between net changes in fund balances-total governmental funds and changes in net position of governmental activities as reported in the government-wide Statement of Activities. One element of that reconciliation states that, "The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is to increase net position."

Another element of that reconciliation states that, "Revenues in the statements of activities that do not provide current financial resources are not reported as revenues in the funds." The details of this difference are as follows:

Current year deferred revenues	\$ 58,158
Prior year deferred revenues	<u>(61,457)</u>
Net adjustment to increase net change in fund balance-total governmental funds to arrive at changes in net assets of governmental activities	<u><u>\$ (3,299)</u></u>

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund and the Coal Severance Tax Special Revenue Fund. All annual appropriations lapse at fiscal year end.

**CALHOUN COUNTY, WEST VIRGINIA
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Calhoun County, West Virginia prepares its budget on the cash basis of accounting. Therefore, a reconciliation has been performed on the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual for both the General and Coal Severance Tax Funds.

Prior to March 2nd of each year, the various elected officials submit to the County Commission proposed requests for their respective offices for the fiscal year commencing July 1. Upon review and approval of these requests, the County Commission prepares proposed budgets on forms prescribed by the State Auditor and submits them to the State Auditor by March 28 for approval. The County Commission then reconvenes on the third Tuesday in April to hear objections from the public and to formally lay the levy.

The appropriated budget is prepared by fund, function and department. Transfers of appropriations between departments and revenue related revisions to the budget require approval from the governing council and then submission to the State Auditor for approval. Revisions become effective when approved by the State Auditor and budgeted amounts in the financial statements reflect only such approved amounts. The governing body made the following material supplementary budgetary appropriations throughout the year:

<u>Description</u>	<u>Amount</u>
<u>General County</u>	
General government expenditure increase	\$ 437,109
Public safety expenditure increase	(265,260)
<u>Coal Severance</u>	
General government expenditure increase	\$ 25,000

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

At year-end, the government had no investments.

Custodial Credit Risk

For deposits, the government could be exposed to risk in the event of a bank failure where the government's deposits may not be returned. The government's policy for custodial credit risk is to comply with statutory provisions for depository bond coverage, which provides that no public money should be deposited until the banking institution designated executes a bond with good and sufficient sureties which may not be less than the maximum sum that is deposited in the depository at any one time.

At year end, the government's bank balances were \$3,948,297. The bank balance was collateralized by federal depository insurance or with securities held by the pledging financial institution's trust department or agent in the government's name.

CALHOUN COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
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A reconciliation of cash and investments as shown on the Statement of Net Assets of the primary government and Statement of Net Assets of the Fiduciary Funds is as follows:

Cash and cash equivalents	\$ <u>3,948,297</u>
Total	\$ <u><u>3,948,297</u></u>
Cash and cash equivalents	\$ 3,724,037
Cash and cash equivalents-restricted	<u>224,260</u>
Total	\$ <u><u>3,948,297</u></u>

B. Receivables

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

	General	County Excess	Coal Severance	Total
Receivables:				
Accounts	\$ --	\$ --	\$ 6,495	\$ 6,495
Taxes	<u>65,500</u>	<u>22,765</u>	<u>--</u>	<u>88,265</u>
Gross Receivables	<u>65,500</u>	<u>22,765</u>	<u>6,495</u>	<u>94,760</u>
Less: Allowance for Uncollectible	<u>(13,100)</u>	<u>(4,553)</u>	<u>--</u>	<u>(17,653)</u>
Net Total Receivables	<u><u>\$ 52,400</u></u>	<u><u>\$ 18,212</u></u>	<u><u>\$ 6,495</u></u>	<u><u>\$ 77,107</u></u>

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

	Unavailable
Delinquent property taxes receivable (General Fund)	\$ 43,158
Delinquent property taxes receivable (County Excess levy Fund)	<u>15,000</u>
Total deferred/unearned revenue for governmental funds	\$ <u><u>58,158</u></u>

CALHOUN COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

C. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2024 was as follows:

	Primary Government			Ending Balance
	Beginning Balance	Increases	Decreases	
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 142,204	\$ 29,638	\$ (56,800)	\$ 115,042
Total capital assets not being depreciated	142,204	29,638	(56,800)	115,042
Capital assets being depreciated:				
Buildings and improvements	1,432,377	46,356	--	1,478,733
Structures and improvements	147,199	--	--	147,199
Machinery and equipment	1,346,199	--	--	1,346,199
Less: Total accumulated depreciation	(1,588,532)	(247,344)	--	(1,835,876)
Total capital assets being depreciated, net	1,337,243	(200,988)	--	1,136,255
Governmental activities capital assets, net	\$ 1,479,447	\$ (171,350)	\$ (56,800)	\$ 1,251,297

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

Governmental activities:	
General government	\$ 92,825
Public safety	153,486
Culture and recreation	1,033
Total depreciation expense-governmental activities	\$ 247,344

D. Interfund Receivables, Payables, and Transfers

Interfund Transfers:

<u>Transferred from:</u>	<u>Transferred to:</u>	<u>Purpose</u>	<u>Amount</u>
E911	General fund	Reimbursement	\$ 386,481
Assessor's Valuation	General fund	Reimbursement	62,714
General School	General fund	Reimbursement	25,120
County Excess	General fund	Reimbursement	81,556
Home Confinement	General fund	Reimbursement	21,677
Total			\$ 577,548

E. Fund Balance Detail

**CALHOUN COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

At year-end, the detail of the government's fund balances is as follows:

	General Fund	Coal Severance Fund	County Excess Levy	E-911	American Rescue Plan
Restricted:					
General government	\$ --	\$ --	\$ --	\$ --	\$ --
Public safety	--	--	1,936	746,141	(159,605)
Culture and recreation	--	--	--	--	--
Assigned:					
Carryover amount for budg	--	6,579			
Unassigned	1,424,410	--	--	--	--
Total fund balances	\$ 1,424,410	\$ 6,579	\$ 1,936	\$ 746,141	\$ --

	Non-major Funds	Total
General government	\$ 122,800	\$ 122,800
Public safety	311,613	900,085
Assigned:		
Carryover amount for budget	--	6,579
Unassigned	(199)	1,424,211
Total fund balances	\$ 434,214	\$ 2,453,675

V. OTHER INFORMATION

A. Risk Management

The government is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries insurance with the WV Counties Risk Pool for umbrella (general liability) insurance for these various risks.

Workers' Compensation Fund (WCF): Private insurance companies began to offer coverage to private sector employees beginning July 1, 2008 and to government employers beginning July 1, 2010. For the most part, all employers in the state, including governmental entities, must have coverage. The cost of all coverage, as determined by the private carrier, is paid by the employers. The WCF risk pool retains the risk related to the compensation of injured employees under the program. Calhoun County's worker's compensation coverage is currently being provided by the WV Counties Risk Pool.

CALHOUN COUNTY, WEST VIRGINIA
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Liabilities are reported when it is probable a loss has occurred and the amount of the loss can be reasonably estimated.

B. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds.

The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

The government is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the government's counsel that resolution of these matters will not have a material effect on the financial condition of the government.

C. Deferred Compensation Plan

The government offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all full-time government employees at their option, permits participants to defer a portion of their salary until future years. The deferred compensation is not available to participants until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are held for the exclusive benefit of the participants and their beneficiaries.

VI. POSTEMPLOYMENT BENEFITS OTHER

General Information about the OPEB Plan

CALHOUN COUNTY, WEST VIRGINIA
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Plan description The government contributes to the West Virginia Other Postemployment Benefit Plan (the Plan), a cost-sharing, multiple-employer defined benefit postemployment healthcare plan. The financial activities of the Plan are accounted for in the West Virginia Retiree Health Benefit Trust Fund (RHBT), a fiduciary fund of the State of West Virginia. The Plan is administered by a combination of the West Virginia Public Employees Insurance Agency (PEIA) and the RHBT staff. Plan benefits are established and revised by PEIA and the RHBT management with approval of the Finance Board. The Finance Board is comprised of nine members. Finance Board members are appointed by the Governor, serve a term of four years and are eligible for reappointment. The State Department of Administration cabinet secretary serves as Chairman of the Board. Four members represent labor, education, public employees and public retirees. The four remaining members represent the public at large. The RHBT audited financial statements and actuarial reports can be found on the PEIA website at www.peia.wv.gov. You can also submit your questions in writing to the West Virginia Public Employees Insurance Agency, 601 57th. Street, SE, Suite 2, Charleston, WV, 25304.

Benefits provided:

The Plan provides medical and prescription drug insurance and life insurance. The medical and prescription drug insurance is provided through two options: 1) Self-Insured Preferred Provider Benefit Plan (primarily for non-Medicare-eligible retirees and spouses) and 2) External Managed Care Organizations (primarily for Medicare-eligible retirees and spouses).

Contributions:

Paygo premiums are established by the Finance Board annually. All participating employers are required by statute to contribute this premium to the RHBT at the established rate for every active policyholder per month. The active premiums subsidized the retirees' health care by approximately \$60 million for the fiscal year ending June 30, 2023. The Plan had approximately 43,000 policyholders and 63,000 covered lives at June 30, 2023.

Contributions to the OPEB plan from the government were \$zero for the current fiscal year.

CALHOUN COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

At fiscal year-end, the government reported a liability for its proportionate share of the net OPEB liability that reflected a reduction for State OPEB support provided to the government. The amount recognized by the government as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the government were as follows:

Government's proportionate share of the net OPEB liability	(\$ 19,441)
State's proportionate share of the net OPEB liability associated with the government	(8,298)
Total proportionate share of the net OPEB liability	<u><u>(\$ 27,739)</u></u>

The net OPEB liability, deferred inflows and outflows of resources and OPEB expense were determined by an actuarial valuation date as of June 30, 2023, which is the measurement date. The government's proportion of the net OPEB liability was based on a projection of the government's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating governments, actuarially determined. At June 30, 2024, the government's reported the following proportions and increase/decreases from its proportion measured as of June 30, 2023:

Amount for proportionate share of net OPEB liability	(\$ 19,441)
Percentage for proportionate share of net OPEB liability	0.012284949%
Increase/(decrease) % from prior proportion measured	-0.000642907%

For the year ended June 30, 2024, the government recognized the following OPEB expenses.

	OPEB
	Expense
Government-wide OPEB expense	<u><u>(\$ 156,668)</u></u>

CALHOUN COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

The government reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$	\$ - -
Changes of assumptions	5,361	(10,846)
Net difference between expected and actual earnings on OPEB plan investments	- -	(324)
Changes in proportion and differences between government contributions and proportionate share of contributions	- -	(19,872)
Differences between expected and actual non-investment experience	- -	(11,317)
Reallocation of OPT-Out Employer change in proportionate share	- -	0
Government contributions subsequent to the measurement date	0	- -
	\$ 5,361	\$ (42,359)

The amount reported as deferred outflows of resources related to OPEB resulting from government contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2024 Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30:

2024	\$	(24,137)
2025		(13,919)
2026		11,349
2027		(10,291)
 Total	 \$	 <u><u>(36,998)</u></u>

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2022, rolled forward to June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

**CALHOUN COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

Actuarial assumptions

Inflation rate	2.50%
	Rates based on 2015-2020 OPEB Experience Study and dependent on pension plan participation and attained age, and range from 2.75% to 5.18%, including inflation. Rates were first applied to the 2020 valuation
Salary increases	
Investment Rate of Return	7.40%, net of OPEB plan investment expense, including inflation
Mortality Rates	<p>Postretirement: Pub-2010 General Healthy Retiree Mortality Tables, (100% males, 108% females) projected with MP-2021 for TRS. Pub-2010 General Below Median Healthy Retiree Tables (106% males, 113% females) projected with MP-2021 for PERS. Pub-2010 Public Safety Healthy Retiree Mortality Tables (100% males, 100% females) projected with Scale MP-2021 for Troopers A and B.</p> <p>Pre-Retirement: Pub-2010 General Employee Mortality Tables (100% males, 100% females) projected with Scale MP-2021 for TRS. Pub-2010 Below-Median Income General Employee Mortality Tables projected with Scale MP-2021 for PERS. Pub-2010 Public Safety Employee Mortality Tables projected with Scale MP-2021 for Troopers A & B.</p>
Healthcare cost trend rates	Trend rate for pre-Medicare and Medicare per capita costs of 7.0% medical and 80% drug. The trends increase over four years to 9.0% and 9.5%, respectively. The trends then decrease linearly for five years until ultimate trend rate of 4.50% is reached in plan year 2032.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2020.

The long-term rates of return on OPEB plan investments are determined using a building block method in which estimates of expected future real rates of return (expected returns, net of OPEB plan investments expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage. Target asset allocations, capital market assumptions ("CMA"), and forecast returns were provided by the Plan's investment advisors, including West Virginia Investment Management Board ("WV-BTI") was estimated based on WV-IMB assumed inflation of 2.0% plus a 25 basis point spread.

	Long-Term Expected Real <u>Rate of Return</u>
Equity	7.4%
Fixed Income	3.9%
Private Equity and Income	7.4%
Real Estate	7.2%
Hedge Fund	4.5%
Private Equity	10.0%

CALHOUN COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

Discount rate . The single discount rate of 7.40 was used to measure the total OPEB liability. This single discount rate was based on the expected rate of return on OPEB plan investments of 7.40%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made in accordance with the prefunding and investment policies. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rates of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the government's proportionate share of the net OPEB (asset) to changes in the discount rate.

The following presents the government's proportionate share of its net OPEB (asset), as well as what the proportionate share of the net OPEB (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage point higher than the current rate.

	1% Decrease 6.40%	Current Discount Rate 7.40%	1% Increase 8.40%
Government's proportionate share of RHBT net OPEB (asset) liability \$	(3,290) \$	(19,441) \$	(37,155)

Sensitivity of the government's proportionate share of the net OPEB liability to changes in the healthcare cost trend rates.

The following table presents the government's proportionate share of the net OPEB liability, as well as what the proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage point higher than the current healthcare cost trend rates described in the actuarial assumptions:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Net OPEB (asset) liability	\$ (49,524) \$	(19,441) \$	(16,334)

OPEB plan fiduciary net position . Detailed information about the OPEB plan's fiduciary net position is available in the separately issued financial report available at the West Virginia Public Employee Insurance Agency's website at peia.wv.gov. That information can also be obtained by writing to the West Virginia Public Employees Insurance Agency, 601 57th Street, Suite 2, Charleston, WV 25304.

**CALHOUN COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

VII. EMPLOYEE RETIREMENT SYSTEMS AND PLANS

General Information about the Pension Plans

Calhoun County, West Virginia participates in state-wide, cost-sharing, multiple-employer defined benefit plans on behalf of county employees. The system is administered by agencies of the State of West Virginia and funded by contributions from participants, employers, and state appropriations, as necessary.

The following is a summary of eligibility factors, contribution methods, and benefit provisions:

Public Employees Retirement System (PERS)

Eligibility to participate	All county full-time employees, except those covered by other pension plans	
Authority establishing contribution obligations and benefit provisions	West Virginia Code §5-10d discusses the Consolidated Public Retirement Board, which administers all public retirement plans in the State of West Virginia.	
Plan member's contribution rate	Tier I 4.50%	Tier II 6%
County's contribution rate	9.00%	9.00%
Period required to vest	Five Years	
Benefits and eligibility for distribution	<p>Tier I</p> <p>Normal retirement if member who has attained age 60 and has earned 5 years or more of contributing service or age 55 if the sum of his/her age plus years of credited service is equal to or greater than 80. The final average salary (three highest consecutive years in the last 15) times the years of service times 2% equals the annual retirement benefit.</p> <p>Tier II</p> <p>Normal retirement if member who has attained age 62 and has earned 10 years or more of contributing service. The final average salary (five highest consecutive years in the last 15) times the years of service times 2% equals the annual retirement benefit.</p>	
Deferred retirement portion	No	
Provisions for:		
Cost of living	No	

**CALHOUN COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

Death benefits	Yes <u>West Virginia Deputy Sheriff Retirement System (WVDRS)</u>
Eligibility to participate	West Virginia deputy sheriffs first employed after the effective date and any deputy sheriffs hired prior to the effective date who elect to become members.
Authority establishing contribution obligations and benefit provisions	West Virginia Code §5-10d discusses the Consolidated Public Retirement Board, which administers all public retirement plans in the State of West Virginia. The WVDRS is also discussed in West Virginia State Code §7-14d.
Funding policy and contributions	Certain fees for reports generated by sheriff's offices are paid to this plan in accordance with West Virginia State Code. WVDRS members are required to contribute 8.5% of their annual covered salary and the county is required to contribute 16%. The contribution requirements of WVDRS members are established and may be amended only by the State of West Virginia Legislature.
Period required to vest	Five years
Benefits and eligibility for distribution	A member who has attained age 60 and has earned 5 or more years of contributing service or age 50 and if the sum of his/her age plus years of credited service is equal to or greater than 70. The final average salary (three highest consecutive years in the last ten years) times the years of service times 2.25% equals the annual retirement benefit.
Deferred retirement option	No deferred retirement option is available.
Provisions for cost of living adjustments or death benefits	This plan has no provisions for cost of living adjustments. There are provisions for death benefits.
Annual pension cost and amount contributed:	For the current fiscal year ended, the annual cost was \$13,681 for all covered employees with a contributed percentage of 100%.

CALHOUN COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

Trend Information

<u>Fiscal Year</u>	<u>Public Employees Retirement System (PERS)</u>		<u>Deputy Sheriff Retirement System (WVDRS)</u>	
	<u>Annual Pension Cost</u>	<u>Percentage Contributed</u>	<u>Annual Pension Cost</u>	<u>Percentage Contributed</u>
2024	\$ 77,885	100%	\$ 13,681	100%
2023	\$ 77,090	100%	\$ 9,265	100%
2022	\$ 79,510	100%	\$ 13,196	100%

PERS, and WVDRS issue a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to the Public Employees Retirement System, 4101 MacCorkle Avenue, SE, Charleston, WV 25304.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

At fiscal year-end, the government reported the following liabilities for its proportionate share of the net pension liabilities. The net pension liabilities were measured as of June 30, 2023, and the total pension liability used to calculate the net pension liabilities were determined by an actuarial valuation as of that date. The government's proportion of the net pension liabilities was based on a projection of the government's long-term share of contributions to the pension plans relative to the projected contributions of all participating governments, actuarially determined. At June 30, 2024, the government's reported the following proportions and increase/decreases from its proportion measured as of June 30, 2023: Note: these amounts differ from the pension liability reported on the Statement of Net Position due to rounding and changes to the allocation schedules; however, the differences in these amounts are considered immaterial.

	<u>PERS</u>	<u>WVDRS</u>
Amount for proportionate share of net pension liability	(\$ 2,173)	\$ 42,798
Percentage for proportionate share of net pension liability	0.048476%	0.113718%
Increase/decrease % from prior proportion measured	-0.000640%	-0.045911%

For the year ended June 30, 2024, the government recognized the following pension expenses.

	<u>PERS</u>	<u>WVDRS</u>
Pension expense	\$ 73,370	\$ 9,426

The government reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**CALHOUN COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

Public Employees Retirement System

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 18,401	\$ 0
Changes of assumptions	14,053	0
Net difference between projected and actual earnings on pension plan investments	13,202	0
Changes in proportion and differences between government contributions and proportionate share of contributions	452	(446)
Government contributions subsequent to the measurement date	77,885	
	123,993	(446)

The amount reported as deferred outflows of resources related to pensions resulting from government contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:

2024	\$	-1059
2025		-50138
2026		106050
2027		-9191
	\$	45,662

West Virginia Deputy Sheriff Retirement System

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 13,245	\$ (197)
Changes of assumptions	9,548	0
Net difference between projected and actual earnings on pension plan investments	1,808	0
Changes in proportion and differences between government contributions and proportionate share of contributions	5,703	(14,190)
Government contributions subsequent to the measurement date	13,681	
	43,985	(14,387)

CALHOUN COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

The amount reported as deferred outflows of resources related to pensions resulting from government contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:

2024	\$	3351	
2025		1011	
2026		12605	
2027		-500	
2028		-510	
Thereafter		-40	
		15,917	

Actuarial assumptions . The total pension liability was determined by an actuarial valuation as of July 1, 2021 and rolled forward to June 30, 2022 for all plans, using the following actuarial assumptions, applied to all periods included in the measurement.

Public Employees Retirement System

Actuarial assumptions

Inflation rate	2.75%	
Salary increases	State 2.75-5.55 Nonstate 3.60-6.75%	
Investment Rate of Return	7.25%	

Mortality Rates Active -100% of Pub-2010 General Employee Table, below-median, headcount weighted, projected generationally with Scale MP-2018

Healthy Male Retirees-108% of Pub-2010 General Retiree Male Table, below-median, headcount weighted, projected generationally with Scale MP-2018

Healthy Female Retirees-122% of Pub-2010 General Retiree Female Table, below-median, headcount weighted, projected generationally with Scale MP-2018

Disabled Males-118% of Pub-2010 General/ Teachers Disabled Male Table, below-median, headcount weighted, projected generationally with Scale MP-2018

Disabled Females-117% of Pub-2010 General/ Teachers Disabled Female Table, below-median, headcount weighted, projected generationally with Scale MP-2018

The date range of the most recent actuarial experience study was from 2015-2020 - Economic assumptions; 2013-2018 - All other assumptions.

**CALHOUN COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

Deputy Sheriffs' Retirement System

Actuarial assumptions

Inflation rate	2.75%
Salary increases	5.25% for first 2 years of service 4.75% for next 3 years of service 4.25% for the next 5 years of service, and 3.75% thereafter
Investment Rate of Return	7.25%

Mortality Rates Active -100% of Pub-2010 Safety Employee Table, Amount-weighted, projected generationally with Scale MP-2020

Healthy Male Retirees - 98% of Pub-2010 Safety Employee Table, Amount-weighted, projected generationally with Scale MP-2020

Healthy Female Retirees - 99% of Pub-2010 Safety Employee Table, Amount-weighted, projected generationally with Scale MP-2020

Disabled Males - 124% of Pub-2010 Safety Disabled Male Table, Amount-weighted, projected generationally with Scale MP-2020

Disabled Females - 100% of Pub-2010 Safety Disabled Male Table, Amount-weighted, projected generationally with Scale MP-2020

The date range of the most recent actuarial experience study was from 2015-2020.

The long-term rates of return on pension plan investments were determined using the building-block method in which estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentages and by adding expected inflation. Best estimates of long-term geometric rates of return are summarized in the following tables and were used for all defined plans for the year ended June 30, 2022:

<u>Investment</u>	Long-term Expected	PERS	DSRS
	Real Rate of Return	Target Asset Allocation	Target Asset Allocation
Domestic Equity	6.5%	27.5%	27.5%
International Equity	9.1%	27.5%	27.5%
Fixed Income	4.3%	15.0%	15.0%
Real Estate	5.8%	10.0%	10.0%
Private Equity	9.2%	10.0%	10.0%
Hedge Funds	4.6%	10.0%	10.0%
		100.0%	100.0%

**CALHOUN COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

Discount rate. The discount rate used to measure the total pension liability was 7.25 percent for all defined benefit plans. The projection of cash flows used to determine the discount rates assumed that employer contributions will continue to follow the current funding policies. Based on those assumptions, the fiduciary net position for each defined benefit pension plan was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rates of return on pension plan investments were applied to all periods of projected benefit payments to determine the total pension liabilities of each plan.

The following chart presents the sensitivity of the net pension liability to changes in the discount rate, calculated using the discount rates as used in the actuarial evaluation, and what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage point higher than the current rate:

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
Government's proportionate share of PERS's net pension asset (liabilit \$	(450,362) \$	2,173 \$	384,029
Government's proportionate share of DSRS's net pension asset (liabilit \$	(99,024) \$	(42,798) \$	3,498

Pension plans' fiduciary net position. Detailed information about the pension plans' fiduciary net position is available in the separately issued financial report available at the Consolidated Public Retirement Board's website at www.wvretirement.com. That information can also be obtained by writing to the West Virginia Consolidated Public Retirement Board, 4101 MacCorkle Avenue SE, Charleston, WV 25304.

CALHOUN COUNTY, WEST VIRGINIA
SCHEDULES OF THE GOVERNMENT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

For the Fiscal Year Ended June 30, 2024

Public Employees Retirement System
 Last 10 Fiscal Years*

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Government's proportion of the net pension liability (asset) (percentage)	0.048476%	0.049116%	0.047405%	0.047972%	0.518575%	0.560460%	0.058872%	0.060613%	0.059121%	0.005764%
Government's proportionate share of the net pension liability (asset)	\$ 42,798	\$ 70,256	\$ (413,025)	\$ 253,614	\$ 111,538	\$ 144,741	\$ 254,116	\$ 557,108	\$ 330,134	\$ 212,710
Government's covered-employee payroll	\$ 856,553	\$ 795,100	\$ 749,172	\$ 745,464	\$ 761,586	\$ 774,373	\$ 808,242	\$ 828,726	\$ 804,259	\$ 771,795
Government's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	5.00%	8.84%	-55.13%	34.02%	14.65%	18.69%	31.44%	67.22%	41.05%	27.56%
Plan fiduciary net position as a percentage of the total pension liability	100.05%	98.17%	111.07%	92.89%	96.99%	96.33%	93.67%	86.11%	91.29%	93.98%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

CALHOUN COUNTY, WEST VIRGINIA
SCHEDULES OF THE GOVERNMENT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

For the Fiscal Year Ended June 30, 2024

West Virginia Deputy Sheriff Retirement System
 Last 10 Fiscal Years*

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Government's proportion of the net pension liability (asset) (percentage)	0.113718%	0.159629%	0.202619%	0.222749%	0.172290%	0.174418%	0.169402%	0.160412%	0.160130%	0.223044%
Government's proportionate share of the net pension liability (asset)	\$ (2,173)	\$ 63,398	\$ (12,210)	\$ 79,862	\$ 34,623	\$ 9,363	\$ 6,347	\$ 51,069	\$ 32,846	\$ 38,031
Government's covered-employee payroll	\$ 71,267	\$ 101,508	\$ 122,672	\$ 127,741	\$ 96,313	\$ 90,625	\$ 84,767	\$ 79,100	\$ 76,314	\$ 103,321
Government's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	-3.05%	62.46%	-9.95%	62.52%	35.95%	10.33%	7.49%	64.56%	43.04%	36.81%
Plan fiduciary net position as a percentage of the total pension liability	89.39%	88.11%	101.95%	87.01%	92.08%	102.50%	98.17%	84.48%	89.31%	90.52%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

CALHOUN COUNTY, WEST VIRGINIA
SCHEDULE OF GOVERNMENT CONTRIBUTIONS
For the Fiscal Year Ended June 30, 2024

Public Employees Retirement System
 Last 10 Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 77,885	\$ 77,090	\$ 79,510	\$ 74,917	\$ 74,546	\$ 76,159	\$ 85,181	\$ 96,989	\$ 111,878	\$ 112,596
Contributions in relation to the contractually required contribution	<u>(77,885)</u>	<u>(77,090)</u>	<u>(79,510)</u>	<u>(74,917)</u>	<u>(74,546)</u>	<u>(76,159)</u>	<u>(85,181)</u>	<u>(96,989)</u>	<u>(111,878)</u>	<u>(112,596)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Government's covered-employee payroll	\$ 865,376	\$ 856,553	\$ 795,100	\$ 749,172	\$ 745,464	\$ 761,586	\$ 774,373	\$ 808,242	\$ 828,726	\$ 804,259
Plan fiduciary net position as a percentage of the total pension liability	9.00%	9.00%	10.00%	10.00%	9.99%	10.00%	11.00%	12.00%	13.50%	14.00%

West Virginia Deputy Sheriff Retirement System
Last 10 Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 13,681	\$ 9,265	\$ 13,196	\$ 14,721	\$ 15,329	\$ 11,558	\$ 10,875	\$ 10,172	\$ 9,492	\$ 9,539
Contributions in relation to the contractually required contribution	<u>(13,681)</u>	<u>(9,265)</u>	<u>(13,196)</u>	<u>(14,721)</u>	<u>(15,329)</u>	<u>(11,558)</u>	<u>(10,875)</u>	<u>(10,172)</u>	<u>(9,492)</u>	<u>(9,539)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Government's covered-employee payroll	\$ 85,507	\$ 71,267	\$ 101,508	\$ 122,672	\$ 127,741	\$ 96,313	\$ 90,625	\$ 84,767	\$ 79,100	\$ 76,314
Plan fiduciary net position as a percentage of the total pension liability	16.00%	13.00%	13.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.50%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

CALHOUN COUNTY, WEST VIRGINIA
SCHEDULES OF THE GOVERNMENT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY

For the Fiscal Year Ended June 30, 2024

Public Employees Insurance Agency	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Government's proportion of the net OPEB liability (asset) (percentage)	0.048476%	0.012927856%	0.016845959%	0.017035703%	0.0208754%	0.021195%	0.020768%
Government's proportionate share of the net OPEB liability (asset)	\$ <u>(19,441)</u>	\$ <u>14,389</u>	\$ <u>(4,618)</u>	<u>71,790</u>	\$ <u>315,369</u>	\$ <u>375,377</u>	\$ <u>384,223</u>
Government's covered-employee payroll	\$ 508,395	\$ 542,437	\$ 511,684	614,149	\$ 640,958	\$ 732,036	\$ 691,902
Government's proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	-3.82%	2.65%	-0.90%	11.69%	49.20%	51.28%	55.53%
Plan fiduciary net position as a percentage of the total OPEB liability	109.66%	93.59%	101.81%	73.49%	39.69%	30.98%	25.10%

CALHOUN COUNTY, WEST VIRGINIA
SCHEDULE OF GOVERNMENT CONTRIBUTIONS
For the Fiscal Year Ended June 30, 2024

Public Employees Insurance Agency

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ 12,320	\$ 15,200	\$ 28,320	\$ 32,928	\$ 41,386	\$ 43,489	\$ 42,658
Contributions in relation to the contractually required contribution	<u>(12,320)</u>	<u>(15,200)</u>	<u>(28,320)</u>	<u>(32,928)</u>	<u>(41,386)</u>	<u>(43,489)</u>	<u>(42,568)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 90</u>
Government's covered-employee payroll	\$ 508,395	\$ 542,437	\$ 511,684	\$ 614,149	\$ 640,958	\$ 732,036	\$ 691,902
Plan fiduciary net position as a percentage of the total OPEB liability	2.42%	2.80%	5.53%	5.36%	6.46%	5.94%	6.17%

**CALHOUN COUNTY, WEST VIRGINIA
BUDGETARY COMPARISON SCHEDULE -
ASSESSOR'S VALUATION FUND
For the Fiscal Year Ended June 30, 2024**

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	Budget Basis	Final Budget Positive (Negative)
Revenues:				
Other taxes	\$ 91,667	\$ 91,667	\$ 99,215	\$ 7,548
County Clerk's Earnings	500	500	2,685	2,185
Miscellaneous	--	--	1	1
Interest	--	--	114	114
	92,167	92,167	102,015	9,848
Expenditures:				
Current:				
General government	50,467	60,730	11,378	49,352
Capital outlay	22,600	29,600	--	29,600
	73,067	90,330	11,378	78,952
Excess (deficiency) of revenues over expenditures	19,100	1,837	90,637	88,800
OTHER FINANCING SOURCES (USES)				
Transfers (out)	(59,100)	(89,100)	(62,714)	26,386
Total other financing sources (uses)	(59,100)	(89,100)	(62,714)	26,386
Net change in fund balance	(40,000)	(87,263)	27,923	115,186
Fund balance at beginning of year	40,000	87,263	87,261	(2)
Fund balance at end of year	\$ --	\$ --	\$ 115,184	\$ 115,184

CALHOUN COUNTY, WEST VIRGINIA
 COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2024

	Dog and Kennel	General School	Magistrate Court	Worthless Check	Home Confinement	Fire Protection
ASSETS						
Current:						
Cash and cash equivalents	\$ 31,126	\$ 6	\$ 49	\$ (199)	\$ 1,506	\$ 5
Total assets	<u>\$ 31,126</u>	<u>\$ 6</u>	<u>\$ 49</u>	<u>\$ (199)</u>	<u>\$ 1,506</u>	<u>\$ 5</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	--	--	--	--	--	--
Total liabilities	--	--	--	--	--	--
Fund balances:						
Restricted	31,126	\$ 6	\$ 49	\$ --	\$ 1,506	\$ 5
Unassigned	--	--	--	(199)	--	--
Total fund balances	<u>31,126</u>	<u>6</u>	<u>49</u>	<u>(199)</u>	<u>1,506</u>	<u>5</u>
Total fund balances and liabilities:	<u>\$ 31,126</u>	<u>\$ 6</u>	<u>\$ 49</u>	<u>\$ (199)</u>	<u>\$ 1,506</u>	<u>\$ 5</u>

<u>Assessor's Valuation</u>	<u>EMS Salary Enhancement</u>	<u>Concealed Weapons</u>	<u>Pros. Drug</u>	<u>Sheriff Drug</u>	<u>K-9 Dog</u>	<u>Co. Clerk Deed Recording</u>	<u>Opioid Settlement</u>	<u>Jury and Witness</u>
\$ <u>115,184</u>	\$ <u>143,787</u>	\$ <u>4,822</u>	\$ <u>323</u>	\$ <u>4,269</u>	\$ <u>3,742</u>	\$ <u>--</u>	\$ <u>120,243</u>	\$ <u>5,771</u>
\$ <u><u>115,184</u></u>	\$ <u><u>143,787</u></u>	\$ <u><u>4,822</u></u>	\$ <u><u>323</u></u>	\$ <u><u>4,269</u></u>	\$ <u><u>3,742</u></u>	\$ <u><u>--</u></u>	\$ <u><u>120,243</u></u>	\$ <u><u>5,771</u></u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
\$ <u>115,184</u>	\$ <u>143,787</u>	\$ <u>4,822</u>	\$ <u>323</u>	<u>4,269</u>	<u>3,742</u>	<u>--</u>	<u>120,243</u>	<u>5,771</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>115,184</u>	<u>143,787</u>	<u>4,822</u>	<u>323</u>	<u>4,269</u>	<u>3,742</u>	<u>--</u>	<u>120,243</u>	<u>5,771</u>
\$ <u><u>115,184</u></u>	\$ <u><u>143,787</u></u>	\$ <u><u>4,822</u></u>	\$ <u><u>323</u></u>	\$ <u><u>4,269</u></u>	\$ <u><u>3,742</u></u>	\$ <u><u>--</u></u>	\$ <u><u>120,243</u></u>	\$ <u><u>5,771</u></u>

<u>Co. Clerk Election Admin</u>	<u>Co. Clerk Election Recording</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ <u>1,790</u>	\$ <u>1,790</u>	\$ <u>434,214</u>
<u><u>1,790</u></u>	<u><u>1,790</u></u>	<u><u>434,214</u></u>
<u> --</u>	<u> --</u>	<u> --</u>
<u> --</u>	<u> --</u>	<u> --</u>
1,790	1,790	434,413
<u> --</u>	<u> --</u>	<u>(199)</u>
<u>1,790</u>	<u>1,790</u>	<u>434,214</u>
<u><u>1,790</u></u>	<u><u>1,790</u></u>	<u><u>434,214</u></u>

CALHOUN COUNTY, WEST VIRGINIA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2024

	Dog and Kennel	General School	Magistrate Court	Worthless Check
REVENUES				
Taxes:				
Other taxes	\$ 2,556	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental:				
State	--	--	--	--
Local	--	--	--	--
Charges for services	--	--	--	--
Fines and forfeits	--	30,125	2,921	175
Interest and investment earnings	--	--	--	--
Refunds	--	--	--	--
Contributions and donations	--	--	--	--
Miscellaneous	--	--	200	--
	<u>2,556</u>	<u>30,125</u>	<u>3,121</u>	<u>175</u>
Total revenues				
	<u>2,556</u>	<u>30,125</u>	<u>3,121</u>	<u>175</u>
EXPENDITURES				
Current:				
General government	--	5,000	5,563	--
Public safety	2,388	--	--	--
	<u>2,388</u>	<u>5,000</u>	<u>5,563</u>	<u>--</u>
Total expenditures				
	<u>2,388</u>	<u>5,000</u>	<u>5,563</u>	<u>--</u>
Excess (deficiency) of revenues over expenditures	168	25,125	(2,442)	175
OTHER FINANCING SOURCES (USES)				
Transfers (out)	--	(25,120)	--	--
	<u>--</u>	<u>(25,120)</u>	<u>--</u>	<u>--</u>
Total other financing sources (uses)				
	<u>--</u>	<u>(25,120)</u>	<u>--</u>	<u>--</u>
Net change in fund balances	168	5	(2,442)	175
Fund balances - beginning	30,958	1	2,491	(374)
	<u>30,958</u>	<u>1</u>	<u>2,491</u>	<u>(374)</u>
Fund balances - ending	\$ 31,126	\$ 6	\$ 49	\$ (199)
	<u>\$ 31,126</u>	<u>\$ 6</u>	<u>\$ 49</u>	<u>\$ (199)</u>

<u>Home Confinement</u>	<u>Fire Protection</u>	<u>Assessor's Valuation</u>	<u>EMS Salary Enhancement</u>	<u>Concealed Weapons</u>	<u>Pros. Drug</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	3,165	--
--	22,164	--	143,763	--	--
--	--	--	--	--	--
--	--	2,685	--	--	--
32,590	--	--	--	--	--
--	10	114	24	--	--
889	--	1	--	--	--
--	--	99,215	--	--	--
--	--	--	--	--	--
<u>33,479</u>	<u>22,174</u>	<u>102,015</u>	<u>143,787</u>	<u>3,165</u>	<u>--</u>
--	--	11,378	--	--	--
14,464	22,169	--	--	3,296	--
<u>14,464</u>	<u>22,169</u>	<u>11,378</u>	<u>--</u>	<u>3,296</u>	<u>--</u>
19,015	5	90,637	143,787	(131)	--
--	--	--	--	--	--
(21,677)	--	(62,714)	--	--	--
<u>(21,677)</u>	<u>--</u>	<u>(62,714)</u>	<u>--</u>	<u>--</u>	<u>--</u>
(2,662)	5	27,923	143,787	(131)	--
4,168	--	87,261	--	4,953	323
<u>4,168</u>	<u>--</u>	<u>87,261</u>	<u>--</u>	<u>4,953</u>	<u>323</u>
<u>\$ 1,506</u>	<u>\$ 5</u>	<u>\$ 115,184</u>	<u>\$ 143,787</u>	<u>\$ 4,822</u>	<u>\$ 323</u>

	<u>Sheriff Drug</u>	<u>K-9 Dog</u>	<u>Co. Clerk Deed Recording</u>	<u>Opioid Settlement</u>	<u>Jury and Witness</u>	<u>Co. Clerk Election Admin</u>	<u>Co. Clerk Election Recording</u>
\$	--	--	118	--	--	1,790	1,790
	--	--	--	--	--	--	--
	--	--	--	--	--	--	--
	--	--	--	120,233	--	--	--
	--	--	--	--	--	--	--
	--	--	--	--	--	--	--
	--	--	--	10	--	--	--
	--	--	--	--	--	--	--
	--	--	--	--	--	--	--
	--	--	--	--	14,562	--	--
	--	--	118	120,243	14,562	1,790	1,790
	--	--	118	--	13,416	--	--
	--	--	--	--	--	--	--
	--	--	118	--	13,416	--	--
	--	--	--	120,243	1,146	1,790	1,790
	--	--	--	--	--	--	--
	--	--	--	--	--	--	--
	--	--	--	120,243	1,146	1,790	1,790
	4,269	3,742	--	--	4,625	--	--
\$	<u>4,269</u>	<u>3,742</u>	<u>--</u>	<u>120,243</u>	<u>5,771</u>	<u>1,790</u>	<u>1,790</u>

Total
Nonmajor
Special
Revenue
Funds

\$ 6,254
3,165

165,927
120,233
2,685
65,811
158
890
99,215
14,762

479,100

35,475
42,317

77,792

401,308

(109,511)

(109,511)

291,797

142,417

\$ 434,214

CALHOUN COUNTY, WEST VIRGINIA
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 AGENCY FUNDS
 June 30, 2024

	<u>State Current</u>	<u>Criminal Charges</u>	<u>Court Reporter</u>	<u>WV Deputy Retirement</u>	<u>Vehicle Licenses</u>
ASSETS					
Cash and cash equivalents	\$ 153	\$ 10	\$ --	\$ 163	\$ 11,172
Receivables:					
Taxes	<u>916</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total assets	<u>\$ 1,069</u>	<u>\$ 10</u>	<u>\$ --</u>	<u>\$ 163</u>	<u>\$ 11,172</u>
NET POSITION					
Restricted for					
Individuals, organizations, other go	<u>1,069</u>	<u>10</u>	<u>--</u>	<u>163</u>	<u>11,172</u>
Total net position	<u>\$ 1,069</u>	<u>\$ 10</u>	<u>\$ --</u>	<u>\$ 163</u>	<u>\$ 11,172</u>

			<u>School Funds</u>			
<u>State Fines</u>	<u>State Police</u>	<u>Total State</u>	<u>School Current</u>	<u>School Library</u>	<u>Bond Construction</u>	<u>Total School</u>
\$ 85	\$ 50	\$ 11,633	\$ 15,987	\$ 588	\$ 1,005	\$ 17,580
<u>--</u>	<u>--</u>	<u>916</u>	<u>71,088</u>	<u>2,616</u>	<u>7,778</u>	<u>81,482</u>
<u>\$ 85</u>	<u>\$ 50</u>	<u>\$ 12,549</u>	<u>\$ 87,075</u>	<u>\$ 3,204</u>	<u>\$ 8,783</u>	<u>\$ 99,062</u>
<u>85</u>	<u>50</u>	<u>12,549</u>	<u>87,075</u>	<u>3,204</u>	<u>8,783</u>	<u>99,062</u>
<u>\$ 85</u>	<u>\$ 50</u>	<u>\$ 12,549</u>	<u>\$ 87,075</u>	<u>\$ 3,204</u>	<u>\$ 8,783</u>	<u>\$ 99,062</u>

<u>CITIES</u>		<u>County Offices</u>					
<u>Grantville</u> <u>Current</u>	<u>Total</u> <u>Municipal</u>	<u>County</u> <u>Clerk</u>	<u>Circuit</u> <u>Clerk</u>	<u>Sheriff</u>	<u>Assessor</u>	<u>Prosecuting</u> <u>Attorney</u>	<u>Total</u> <u>County</u> <u>Offices</u>
\$ 936	\$ 936	\$ 7,476	\$ 10,722	\$ 2,823	\$ 1	\$ --	\$ 21,022
<u>3,499</u>	<u>3,499</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>\$ 4,435</u>	<u>\$ 4,435</u>	<u>\$ 7,476</u>	<u>\$ 10,722</u>	<u>\$ 2,823</u>	<u>\$ 1</u>	<u>\$ --</u>	<u>\$ 21,022</u>
<u>4,435</u>	<u>4,435</u>	<u>7,476</u>	<u>10,722</u>	<u>2,823</u>	<u>1</u>	<u>--</u>	<u>21,022</u>
<u>\$ 4,435</u>	<u>\$ 4,435</u>	<u>\$ 7,476</u>	<u>\$ 10,722</u>	<u>\$ 2,823</u>	<u>\$ 1</u>	<u>\$ --</u>	<u>\$ 21,022</u>

<u>Tax Lien</u>	<u>Nonentered Delinquent Land</u>	<u>Certified to the State</u>	<u>Total Agency</u>
\$ 62,389	\$ 16,031	\$ 94,669	\$ 224,260
<u> --</u>	<u> --</u>	<u> --</u>	<u> 85,897</u>
<u>\$ 62,389</u>	<u>\$ 16,031</u>	<u>\$ 94,669</u>	<u>\$ 310,157</u>
<u> 62,389</u>	<u> 16,031</u>	<u> 94,669</u>	<u> 310,157</u>
<u>\$ 62,389</u>	<u>\$ 16,031</u>	<u>\$ 94,669</u>	<u>\$ 310,157</u>

CALHOUN COUNTY, WEST VIRGINIA
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
 June 30, 2024

	State Funds				
	<u>State Current</u>	<u>Criminal Charges</u>	<u>Court Reporter</u>	<u>WV Deputy Retirement</u>	<u>Vehicle Licenses</u>
ADDITIONS					
Property tax collections for other governments	\$ 14,229	\$ --	\$ --	\$ --	\$ --
Receivables:					
County Office Collections	--	--	--	--	--
License fee Collections	--	--	--	--	109,786
Miscellaneous	--	2,256	120	1,316	--
	--	2,256	120	1,316	--
Total additions	\$ 14,229	\$ 2,256	\$ 120	\$ 1,316	\$ 109,786
DEDUCTIONS					
Payments of property tax to other governments	14,173	--	--	--	--
Payments of county office collections	--	--	--	--	--
Payments of license fee collections	--	--	--	--	111,945
Miscellaneous	--	2,964	130	1,464	--
	--	2,964	130	1,464	--
Total deductions	14,173	2,964	130	1,464	111,945
Net change in fund balances	56	(708)	(10)	(148)	(2,159)
Fund balances - beginning	1,013	718	10	311	13,331
Fund balances - ending	1,069	10	--	163	11,172

School Funds

<u>State Fines</u>	<u>State Police</u>	<u>Total State</u>	<u>School Current</u>	<u>School Library</u>	<u>Bond Construction</u>
\$ --	\$ --	\$ 14,229	\$ 3,090,310	\$ 115,839	\$ 94,140
--	--	--	--	--	--
--	--	109,786	--	--	--
<u>855</u>	<u>2,675</u>	<u>7,222</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>\$ 855</u>	<u>\$ 2,675</u>	<u>\$ 131,237</u>	<u>\$ 3,090,310</u>	<u>\$ 115,839</u>	<u>\$ 94,140</u>
--	--	14,173	3,081,874	115,529	94,772
--	--	--	--	--	--
--	--	111,945	--	--	--
<u>805</u>	<u>2,900</u>	<u>8,263</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>805</u>	<u>2,900</u>	<u>134,381</u>	<u>3,081,874</u>	<u>115,529</u>	<u>94,772</u>
50	(225)	(3,144)	8,436	310	(632)
<u>35</u>	<u>275</u>	<u>15,693</u>	<u>78,639</u>	<u>2,894</u>	<u>9,415</u>
<u>85</u>	<u>50</u>	<u>12,549</u>	<u>87,075</u>	<u>3,204</u>	<u>8,783</u>

Total School	CITIES		County Offices				
	Grantville Current	Total Municipal	County Clerk	Circuit Clerk	Sheriff	Assessor	Prosecuting Attorney
\$ 3,300,289	\$ 45,384	\$ 45,384	\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	145,219	31,109	42,626	2,788	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>\$ 3,300,289</u>	<u>\$ 45,384</u>	<u>\$ 45,384</u>	<u>\$ 145,219</u>	<u>\$ 31,109</u>	<u>\$ 42,626</u>	<u>\$ 2,788</u>	<u>\$ --</u>
3,292,175	43,216	43,216	--	--	--	--	--
--	--	--	150,973	27,294	46,669	2,928	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>3,292,175</u>	<u>43,216</u>	<u>43,216</u>	<u>150,973</u>	<u>27,294</u>	<u>46,669</u>	<u>2,928</u>	<u>--</u>
8,114	2,168	2,168	(5,754)	3,815	(4,043)	(140)	--
<u>90,948</u>	<u>2,267</u>	<u>2,267</u>	<u>13,230</u>	<u>6,907</u>	<u>6,866</u>	<u>141</u>	<u>--</u>
<u>99,062</u>	<u>4,435</u>	<u>4,435</u>	<u>7,476</u>	<u>10,722</u>	<u>2,823</u>	<u>1</u>	<u>--</u>

<u>Total County Offices</u>	<u>Tax Lien</u>	<u>Nonentered Delinquent Land</u>	<u>Certified to the State</u>
\$ --	\$ 4,161	\$ 7,756	\$ 60,166
221,742	--	--	--
--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>\$ 221,742</u>	<u>\$ 4,161</u>	<u>\$ 7,756</u>	<u>\$ 60,166</u>
--	4,161	874	42,916
227,864	--	--	--
--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>227,864</u>	<u>4,161</u>	<u>874</u>	<u>42,916</u>
(6,122)	--	6,882	17,250
<u>27,144</u>	<u>62,389</u>	<u>9,149</u>	<u>77,419</u>
<u>21,022</u>	<u>62,389</u>	<u>16,031</u>	<u>94,669</u>

**Total
Agency**

\$ 3,431,985

221,742

109,786

7,222

\$ 3,770,735

3,397,515

227,864

111,945

8,263

3,745,587

25,148

285,009

310,157

