

CHAMBERS COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT



FOR THE YEAR ENDED DECEMBER 31, 2022

Anahuac, Texas

CHAMBERS COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2022

Prepared by:
County Auditor's Office

Aaron Thomas
County Auditor

CHAMBERS COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

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INTRODUCTORY SECTION

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Aaron Thomas
County Auditor



PO Box 910
Anahuac, Texas 77514
409-267-2405

The County of Chambers
Office of the County Auditor

July 25, 2023

To the Honorable District Judges of Chambers County
To the Members of the Chambers County Commissioners Court
To the Citizens of Chambers County, Texas

The County Auditor's office is pleased to submit the Annual Comprehensive Financial Report (ACFR) for Chambers County, Texas (the "County") for the fiscal year ended December 31, 2022.

This report was prepared to provide the District Judges, Commissioners Court, county staff, citizens, bondholders, and other interested parties with detailed information concerning the financial condition and activities of the County. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including disclosures, rests with the County. We believe the data as presented is accurate in all material respects and is presented in a manner designed to fairly present the financial position and results of county operations as measured by the financial activity of its various funds. We also believe that all disclosures necessary to enable the reader to gain a reasonable understanding of the county's financial affairs are included.

In developing and evaluating the county's accounting system, consideration is given to the adequacy of internal accounting controls. These controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the evaluation of costs and benefits requires estimates and judgments by management. We believe that the county's current system of internal controls adequately safeguards assets and provides reasonable assurance of proper recording of financial transactions.

The county financial statements were audited by Pattillo, Brown & Hill, Certified Public Accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the county for the fiscal year ended December 31, 2021 are free from material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial presentation. The independent auditor's concluded, based on the audit, that there was a reasonable basis for rendering an unmodified opinion that the financial statements for the year ended December 31, 2021 are fairly presented in conformity with Generally Accepted Accounting Principles (GAAP). The independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the county's financial statements was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing

Single Audit engagements require the independent auditor's to report not only on the fair representation of the financial statements, but also on the county's internal controls and compliance with legal requirements, with special emphasis on internal controls and compliance with legal requirements involving the administration of federal awards.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with the MD&A. The MD&A can be found in the Financial Section of the ACFR.

PROFILE OF THE COUNTY

The county was created in 1858 and is located in southeast Texas bordered by Harris, Jefferson, Galveston, and Liberty Counties. The county occupies an area of 616 square miles of land and 294.4 square miles of water and serves a population of 46,571 based on the 2020 census. The county seat is the City of Anahuac, which is located at the northeast end of Trinity Bay and the south end of Lake Anahuac.

The county operates as specified under the Constitution of the State of Texas, and in accordance with the provisions of the State Statutes of Texas, which provide for a Commissioners Court consisting of the County Judge and four Commissioners, each of whom is elected from four geographical precincts. The County Judge is elected for a four-year term and the Commissioners for four-year staggered terms. The Commissioners Court establishes policies for county operations, approves contracts for the county, adopts the county budget, and sets the tax rate.

The County Auditor has responsibility for prescribing the systems and procedures for handling the finances of the county and examining, auditing, and approving all disbursements from county funds prior to submission to the Commissioners Court for approval.

The financial reporting entity of the county includes all of the funds for the county. The county provides a full range of services including police protection, legal and judicial services, and construction and maintenance of roads and bridges. The transactions of all elected county, district, and precinct officers are also included. Although these officials are responsible solely to the electorate, the officials receive funding for the operation of their departments from the Commissioners Court, which has discretion over those expenditures.

The annual budget serves as the foundation for the county's financial planning and control. All county departments are required to submit budget requests to the County Judge each year. Commissioners Court is required to hold public hearings on a proposed budget. The county adopts a final budget prior to setting the ad valorem tax rate, normally finalized by September 30 of each year. The appropriated budget is prepared by fund, department, and category. All transfers of appropriations, either between departments or within an individual department's budget, require approval of Commissioners Court. Budget-to-actual comparisons are provided in this report for the general, debt service, health service sales tax, road and bridge funds, and certain special revenue funds.

FACTORS AFFECTING FINANCIAL CONDITION

Local Economy – The County is diverse in its economic makeup. Government is a significant job source for the area, while traditional employment focuses on agribusiness including ranching, rice, and soybean farming, and also the commercial fishing industry. Throughout the county there are numerous midstream and downstream petrochemical plants, construction and service industries, tourist attractions, and a growing number of retail and manufacturing businesses which all play a part in the county's economy.

Oil and gas production throughout Texas continues to drive major plant expansion projects in Chambers County in the Mont Belvieu area. These expansions are complemented by a growing agglomeration of logistics and distribution providers, packaging and shipping product by rail, truck, and barge.

2022 began with Chambers County maintaining its position of economic stability on the east side of the Houston metroplex. The Mont Belvieu fractionation complex, the geology of which provides significant competitive advantages, continued to fuel investment in projects along the Gulf Coast and in Chambers County. Mont Belvieu's salt dome formations and expansive integrated pipeline linkages continue to make Mont Belvieu the focal point of petrochemical investment.

Petrochemicals proved their resilience in 2022. Overall, the industry has seen healthy demand growth, as well as significant momentum for advanced recycling and decarbonization via carbon capture and storage. Chambers County's integrated system of upstream OCTG, midstream feedstock production, downstream manufacturing, and distribution of finished products is substantial. At year's end, improved market conditions across this upstream/midstream/downstream continuum resulted in several notable developments during 2022 and are summarized below:

Midstream Petrochemicals:

Enterprise Products L.P. continues its investment in Chambers County, completing and contemplating several projects in 2022:

- Enterprise announced its intent to build Fractionator 12, a \$425 million propane-propylene splitter unit with capacity to purify up to 45,000 barrels per day of refinery-grade propylene into polymer-grade propylene. The higher-purity grade is necessary for production of polypropylene, one of the most-used plastics. Enterprise's Mont Belvieu complex is already home to six propane/propylene splitter units. Construction for the splitter unit is slated to begin in 2022, with commercial operations starting up by 2Q2023.

The project joins a constellation of other fractionators, 11 in operation today, that Enterprise Products already owns all or in part in Mont Belvieu. The units separate mixed streams of natural gas liquids, or NGLs, into distinct components, such as propane, commercial-grade ethane, and commercial-grade butane.

- Enterprise Products' construction of a second propane dehydrogenation (PDH) facility at its Hatcherville Road complex is well underway. PDH 2 will have the capacity to consume up to 35,000 barrels per day of propane and produce up to 1.65 billion pounds per year of polymer grade propylene, a mainstay feedstock for production of various polymers. PDH 2 started construction in 2Q2021, creating ~ 1,500 to 2,000 construction jobs. The \$1.6 billion project is expected to be completed in 2Q2023.

Energy Transfer GC NGLs, LLC (FKA Lone Star NGL, LLC), a subsidiary of Energy Transfer Partners, also continued its investment in the County.

- The company restarted development and construction of its eighth fractionator, an additional \$265 million investment. Frac. 8 is expected to be completed by 1Q2023.

ONEOK, Inc. is proceeding with previously announced plans to invest in new pipeline and fractionation capacity linked to Chambers County:

- ONEOK restarted construction of MB-5 in 2021, expected to be completed in 3Q2023. Capital investment is estimated to be \$265 million. The 125,000-bpd fractionator in Mont Belvieu, is fully contracted and will increase ONEOK's total NGL fractionation capacity to more than 1 million bpd.
- ONEOK also announced plans to construct a new 125,000-bpd NGL fractionator at its Mont Belvieu, Texas, facility. Upon completion, the new fractionator, MB-6, will increase the company's total fractionation capacity in Mont Belvieu to approximately 700,000 bpd and better align ONEOK's fractionation capacity with NGL market demand in the Gulf Coast. Capital investment is estimated to be \$275 million.

Targa Resources is continuing to add difficult to replicate assets in and around Mont Belvieu, TX, the NGL market hub.

- Targa Downstream, LLC approved and intends to construct its 9th fractionation facility in Chambers County, Texas. This facility will allow Targa Downstream, LLC the ability to process raw natural gas liquids into usable products. The estimated investment for this project is \$250,000,000. The facility will have a capacity of 100,000 bbl/day of natural gas liquids. Frac. 9 is anticipated to be fully operational by 2Q24.

Air Products announced a project with Gulf Coast Ammonia (GCA) in Texas City, Texas. Air Products will build, own, and operate its largest-ever steam methane reformer (SMR) to produce hydrogen which will be connected to and extend, to approximately 700 miles, its existing and the world's-largest hydrogen pipeline system in the Gulf Coast. The \$500 million project includes the addition of over 30 miles of hydrogen pipeline from Texas City to the SMR facility located in Chambers County, to be connected to Air Products' Gulf Coast Pipeline system.

Manufacturing:

Steel manufacturer **Borusan Mannesmann Pipe U.S.** announced plans to develop a \$192 million expansion of its existing facility in Chambers County. The expansion would include the addition of two new steel mills capable of producing both standard pipe for mechanical and industrial uses and large-diameter line pipes for pipelines. The new mills would produce as much as 120,000 tons of industrial pipe and 250,000 tons of large-diameter line pipe each year.

Sumitomo Chemical will establish a new company in Chambers County to build a high-purity semiconductor process chemical manufacturing plant through Dongwoo Fine-Chem Co., Ltd., a wholly owned subsidiary located in South Korea. The new company, Sumika Semiconductor Materials Texas, Inc., will serve as a strategic base in the U.S. market for the Sumitomo Chemical Group's semiconductor process chemicals business. The new plant is due to commence operations in 3Q2025. Capital investment is estimated to be \$250 million.

Blue Tide Environmental announced plans for its recycling plant for used motor oil. The Plano-based company reached a final investment decision of \$64 million to add hydrotreater units to its re-refinery facility in Chambers County on Cedar Bayou. The addition of a hydrotreater and redesigning the facility will enable the company to produce higher-quality, more sustainable recycled base oils for end customers. Once completed, the changes will enable the firm to produce around 4,500 barrels per day of recycled base oils derived from reclaimed used motor oil.

Logistics and Distribution:

Growth in the Houston MSA increased the demand and diversification of retail and plastics logistics and distribution operations. Examples of this trend is evidenced in several of the County's industrial parks.

MS International, Inc. ("MSI") will operate a 500,000 square foot distribution center Cedar Port to expand overall operations. The 47-year-old company provides flooring, countertop and hardscaping products throughout the United States, Canada, and Mexico. The products are comprised of quartz, luxury vinyl tile, ceramic/porcelain, and natural stone. MSI is the largest privately-owned importer, manufacturer, and distributor of surfacing products in North America. Capital investment is estimated to be \$45 million.

Houston Transloading Partners I, LLC, a division of **NFI Industries**, is proceeding with a transloading project in Cedar Port. The development of the 180,000 square feet Class-A industrial transload facility commenced in June 2022 with substantial completion by June 2023. The project is a strategic investment that will enable the growth of additional import container volumes through the Port of Houston. The proposed facility will be custom-built to receive, transload, and process import containers to then be distributed throughout the Southwestern and Midwestern US.

SBR Cedar Port 2 Owner LLC is developing Phase 2 of Plastic Express' Cedar Port Logistics Center. The 800,000 square foot project joins expansion projects and operations by Ravago Americas, Vinmar International, Katoen Natie, Palmer Logistics, Talke USA, and Plastic Bagging & Packaging in operating several million square feet of warehouse space and employing hundreds to accommodate the packaging, containerization, and export of massive amounts of polyethylene produced by their customers. Most of their containerized product flows through Port Houston. These operations constitute one of the most significant logistics hubs on the Gulf Coast.

Walmart is developing 1 million square feet of warehouse space at 4633 Borusan Road at the Cedar Port Trade Center, a distribution facility developed by Dallas-based Hunt Southwest. Build-out of the interior of the warehouse space started in 1Q22, with construction expected to wrap up in early 2023. The build-out is estimated to cost \$22 million. The new facility is the retailer's fourth in the County, bringing the total square-footage of the Walmart campus to over 5,000,000 square-feet. The expansion will create an additional 300 full-time jobs due to growth across multiple shifts.

Reich Brothers acquired the former 1.2 million square foot DHL Intermodal Campus in the Cedar Port Industrial Park, the nation's largest rail and barge-served industrial park. The DHL Intermodal site consists of four separate buildings spanning 200,000- 400,000 SF on 67 acres.

Stream Realty Partners announced plans to break ground on Portside Logistics Center, a 1 million square foot development at 4838 Borusan Road in the third quarter 2022. Portside will consist of a 760,000-

square-foot cross-dock building with a 40-foot clear height and a 240,000-square-foot front-load building with a 36-foot clear height.

Canadian furniture company **Safavieh** broke ground on a 1 million-square-foot distribution center in the AmeriPort Industrial Park. The project is expected to be completed by 4Q22.

Utilities and Infrastructure:

NRG Energy Inc. Is seeking to expand its power station in Chambers County. NRG proposed adding a 690-megawatt power generation block at its existing Cedar Bayou power production complex. NRG plans to invest nearly \$527 million in the project. The new unit, CB-5, would begin commercial operations in 2025.

Coneflower Storage Project LLC announced plans to construct a \$136 million Battery Energy Storage System (BESS) on Hatcherville Road. The Bess will have 170-megawatts of dispatchable capacity.

Mixed-Use Development:

Major retail and residential expansion continued in the County.

- Chambers Town Center, located at IH-10 & SH-146, continues to flourish and is 99% built out.
- KM Realty continues with its Chambers Commons project, a 146-acre mixed used development across from Chambers Town Center. Site work is underway for a new retail development at the intersection of Interstate 10 and state Highway 146, across from Chambers Town Center. Construction of buildings is expected to start 2Q2023.
- Houston-based McGrath Real Estate Partners continue plans for its 1,400-acre Riceland master-planned Mont Belvieu development. McGrath is working with four builders for the development, which envisions 3,800 to 4,000 homes starting in the low \$300,000 range, a recreational building with a pool, a lake with a fish camp, and a park system with 30 miles of hike and bike trails.
- Dutton Lake Development continued its Lake Way and Cypress Point developments in Anahuac, further signifying residential and economic expansion in Chambers County.

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the environment within which the County operates.

Environmental – Environmentally, the County is in viable condition, having suffered relatively little natural degradation and alteration from outside development. The salt grass prairie marsh and the shoreline around Galveston and Trinity Bays host a rich wildlife community attracting hunters, bird watchers, and other outdoor enthusiasts. Anahuac National Wildlife Refuge and the Moody National Wildlife Refuge, combined with the State of Texas’ Candy Abshier Wildlife Management Area and the US Army Corps of Engineer’s Trinity Island Recreation Area, create an area of over 58,000 acres of sustained natural resources. The Chambers County Parks System includes over 260 acres of developed parks and recreational areas mainly being located along the County’s 164 miles of navigable waterways. As a result of the existing environmental quality and the abundance of natural resources, the County remains positioned for continued growth and prosperity.

Long-Term Financial Planning – The County records reflect a modest debt level and a much-improved reserve level that have resulted from conservative fiscal management practices. The County practices conservative budgeting and adopts a fund balance policy that requires the County to maintain an unassigned fund balance in the General Fund not less than 25 percent of annual expenditures. For fiscal year 2021, the County’s unassigned General Fund balance is sufficient to fund annual appropriated expenditures at well above this required level. In 2022, the county completed a 10-year financial and debt service plan.

Cash Management – The County annually adopts a formal investment policy that is consistent with the Public Funds Investment Act and Public Funds Collateral Act. The County follows the “prudent person rule” in investment decisions. The objectives of the County Investment Policy are to ensure the safety of the principal, maintain adequate liquidity, and yield the highest possible return subject to the first two principals. Cash was invested according to policy guidelines in fiscal year 2022.

Risk Management – The County provides for property loss exposures through commercial insurance coverage, which includes: property damage on most facilities to include fire and extended coverage for windstorm, general liability, automobile liability, select equipment and automobile physical damage, aviation damage and liability, law enforcement liability, officials’ errors and omissions liability, and liability of certain construction projects as needed. Coverage provides officials and employees with the right to be reimbursed for damages, court costs, and costs of legal defense of suits in certain circumstances, when related to their official county duties.

The county purchases liability insurance and claims administration services for workers’ compensation from a third-party administrator. A safety committee meets periodically to address safety issues and provides recommendations for Commissioners’ Court consideration. The safety committee consists of at least one employee representative from each major County department.

Pension and Other Post-Employment Benefits – The County provides retirement, disability, and death benefits for all its employees through a non-traditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). Specific plan provisions are adopted by the County within the options available in the State statutes governing the TCDRS. Benefit amounts are determined by the sum of the employee’s contributions to the plan, with interest, and employer-financed monetary credits. The level of monetary credits is adopted within the actuarial constraints imposed by the TCDRS Act, and with a focus on the funded ratio, so that the resulting benefits can be expected to be adequately funded. Detailed information on the retirement plan and other post-employment benefits can be found in the notes to the financial statements. The county has implemented changes in accordance with GASB 68 and they are discussed in detail in the notes section of this report.

AWARDS AND ACKNOWLEDGEMENT

The County also earned the GFOA’s Distinguished Budget Award for its 2019 Annual Budget. The GFOA established the Distinguished Budget Presentation Awards Program (Budget Awards Program) in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal.

CREDIT RATING

In 2020, the County received a Moody's Investor Services rating of "Aa3", slightly weaker than the median rating of "Aa2" due to the robust financial position, large tax base and a strong wealth and income profile. The rating also reflects an affordable debt burden and moderate pension liability.

OTHER INFORMATION

Financial Transparency – For 2022, Chambers County was proud to be recognized again by the Texas Comptroller of Public Accounts under the "Traditional Finances Transparency Star" and the "Debt Obligations Transparency Star" programs, and in 2017 added the award for "Public Pensions Transparency Star." These programs recognize government entities that accomplish the following:

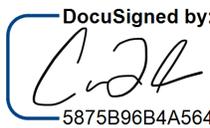
- Open their books not only in their traditional finances, but also in the areas of contracts and procurement, economic development, public pensions, and debt obligations.
- Provide clear and meaningful financial information not only by posting financial documents, but also through summaries, visualizations, downloadable data, and other relevant information.

The County maintains a financial transparency page on its website and will continue its participation in the Transparency Stars program in future years.

Independent Audit – In compliance with Texas Local Government Code Section 115.045, the County's financial records have been audited by independent certified public accountants and their report has been included in this report.

Acknowledgments – We express our appreciation and thanks to the District Judges, members of Commissioners' Court and all County employees who have given their support in planning and conducting the financial operations of the County in a fiscally responsible manner. A special recognition should be given to the efficient and dedicated efforts of the County Auditor's staff, without whom this preparation would not be possible. We also express our gratitude to the accounting firm of Pattillo, Brown & Hill, Certified Public Accountants, for sharing their knowledge and extending their cooperation and support to the County Auditor's Office.

Respectfully submitted,

DocuSigned by:

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Aaron Thomas
County Auditor

CHAMBERS COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
December 31, 2022

Commissioners Court

Jimmy Sylvia	County Judge
Jimmy Gore	Commissioner, Pct. 1
Mark Tice	Commissioner, Pct. 2
Tommy Hammond	Commissioner, Pct. 3
Ryan Dagley	Commissioner, Pct. 4

Financial Administration

Laurie G. Payton	Tax Assessor-Collector
Nicole Whittington	County Treasurer
George Barrera	Purchasing Agent*
Aaron Thomas	County Auditor*

County Court

Ashley Cain Land	County Attorney
Heather H. Hawthorne	County Clerk

County Court at Law

Cindy Price	County Court at Law
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Justice Courts

Celia Deviller	Justice of the Peace, Pct. 1
Michael W. Wheat	Justice of the Peace, Pct. 2
Blake D. Sylvia	Justice of the Peace, Pct. 4
David Hatfield	Justice of the Peace, Pct. 5
Larry Cryer	Justice of the Peace, Pct. 6

District Judges

Chap B. Cain III	253 rd District Court
Randy McDonald	344 th District Court

District Court

Cheryl Lieck	District Attorney
Patti Henry	District Clerk

Law Enforcement

Dennis Dugat	Constable, Pct. 1
John Mulryan	Constable, Pct. 2
Donnie Standley	Constable, Pct. 3
Ben L. "Butch" Bean	Constable, Pct. 4
Brad W. Moon	Constable, Pct. 5
Kirk W. Ritch	Constable, Pct. 6
Brain Hawthorne	County Sheriff

*Designated appointed official. All others are elected.



Chambers County Organization Chart

Chambers County Citizens

Commissioners Court
County Judge
Commissioners (4)

- Technology
- Communications
- Maintenance
- Economic Development
- Elections
- Environmental Health
- Health Department
- Indigent Health Care
- Welfare/Rehab
- Mosquito Control
- Library
- Parks & Recreation
- Emergency Management
- Safety
- Human Resources
- Pre-Trial Services
- Road and Bridge
- Golf
- Airport
- Solid Waste
- Emergency Medical Services

Extension Service Agent

District Judges (2)

County Auditor

Purchasing Board
District Judge (2)
County Judge

Purchasing Agent

Juvenile Board
District Judge (2)
County Judge

Juvenile Probation

Adult Probation Board
District Judge (2)

Adult Probation

County Clerk

County Attorney

Justice of the Peace (5)

District Attorney

District Clerk

County Court at Law

District Courts (2)

Constables (5)

County Treasurer

Tax Assessor-Collector

Sheriff

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

Honorable County Judge
and Commissioners' Court
Chambers County, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Chambers County, Texas as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise Chambers County, Texas' basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Chambers County, Texas as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Chambers County, Texas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As described in the notes to the financial statements, in year ending December 31, 2022 the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Chambers County, Texas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension and OPEB information be presented to supplement the basic financial statements. Such information is the responsibility of management and although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Chambers County, Texas' basic financial statements. The supplementary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Comprehensive Financial Report

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory section and statistical section but does not include the financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 25, 2023 on our consideration of Chambers County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Chambers County, Texas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Chambers County, Texas' internal control over financial reporting and compliance.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
July 25, 2023

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**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

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Management's Discussion and Analysis

The purpose of the Management's Discussion and Analysis (MD&A) is to give the readers an objective and easily readable analysis of the financial activities of Chambers County, Texas (the "County") for the year ending December 31, 2022. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the County's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Please read the MD&A in conjunction with the transmittal letter at the front of this report and the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at the close of the fiscal year by \$135,605,064 (net position). Of this amount, \$33,516,462 represents unrestricted net position, which may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$14,119,342 from operations.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$87,361,348, a decrease of \$27,177,441 from prior year. Approximately 37% of this amount, \$32,210,489 is available for spending at the County's discretion (unassigned fund balance).
- At the close of the current fiscal year, the County's business-type funds reported combined net position of \$7,630,247, a decrease of \$47,814 from prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$35,300,382, or approximately 61% of total General Fund expenditures.
- The County's total outstanding long-term liabilities decreased by \$13,452,644 during the current fiscal year reflective an increase in the OPEB liability offset by a significant decrease in the pension liability.
- The County's total capital assets increased by \$30,633,348 during the current fiscal year.

THE STRUCTURE OF OUR ANNUAL REPORT

The County's basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

GOVERNMENT-WIDE STATEMENTS

The government-wide statements report information for the County as a whole. These statements include transactions and balances relating to all assets, including infrastructure capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the County as an economic entity. The Statement of Net Position and the Statement of Activities, which appear first in the County's financial statements, report information on the County's activities that enable the reader to understand the financial condition of the County. These statements are prepared using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

The Statement of Net Position presents information on all of the County's assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. Other nonfinancial factors, such as the County's property tax base and the condition of the County's infrastructure, need to be considered in order to assess the overall health of the County.

The Statement of Activities presents information showing how the County's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows - the accrual method rather than modified accrual that is used in the fund level statements.

The Statement of Net Position and the Statement of Activities divide the County's financials into two classes of activities:

1. *Governmental Activities* - Most of the County's basic services are reported here including general government, financial administration, justice system, health and welfare, culture and recreational, law enforcement and public safety, and transportation. Interest payments on the County's debt are also reported here. Property tax, fees, fines and forfeitures, and other revenue finance most of these activities.
2. *Business-Type Activities* - Services involving a fee for those services are reported within this class. These services include the County's solid waste collection, airport, and golf course.

The government-wide financial statements can be found after the MD&A.

FUND FINANCIAL STATEMENTS

Funds may be considered as operating companies of the parent corporation, which is the County. They are usually segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate compliance with finance related legal reporting requirements. The three categories of County funds are governmental, proprietary, and fiduciary.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains 66 individual governmental funds, 6 major and 60 nonmajor. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, Road and Bridge, Debt Service, Capital Project 02 Construction, Health Services Tax, and Certificates of Obligation Series 2021, which are considered to be major funds for reporting purposes.

The County adopts an annual appropriated budget for its general, road and bridge, debt service, and select special revenue funds. Budgetary comparison schedules have been provided for the general, road and bridge, debt service, and select special revenue funds to demonstrate compliance with these budgets.

Proprietary Funds

The County maintains two types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its solid waste collection, airport, and golf course. The proprietary fund financial statements provide separate information for the solid waste collection, airport, and golf course. The solid waste and golf course funds did not meet the technical criteria to be presented as major funds; however, due to their significance, the County has elected to present it as such. The basic proprietary fund financial statements can be found in the basic financial statements of this report.

The County also uses an internal service fund to account for its medical benefits. This internal service fund has been included within governmental activities in the government-wide financial statements.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County maintains two Investment Trust Funds and seventeen custodial funds. The County's fiduciary activities are reported separately and can be found just before the footnotes in this report.

Notes to Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes are the last section of the basic financial statements.

Other Information

In addition to basic financial statements, this MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes budgetary comparison schedules for the general fund, road and bridge fund, and health services fund, as well as schedules of changes in net pension and total other postemployment benefit liabilities and, related ratios, and schedule of contributions for the Texas County and District Retirement System. RSI can be found after the notes to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$135,605,064 as of December 31, 2022. This compares with \$121,485,722 from the prior fiscal year. A portion of the County's net position, 49%, reflects its investment in capital assets (e.g., construction in progress, building, equipment, and infrastructure) less any debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

Statement of Net Position

The following table reflects the condensed Statement of Net Position:

	Governmental Activities		Business-type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 183,363,299	\$ 189,240,932	\$ 661,212	\$ 239,011	\$ 184,024,511	\$ 189,479,943
Capital assets, net	<u>128,506,280</u>	<u>97,814,338</u>	<u>8,976,237</u>	<u>9,034,831</u>	<u>137,482,517</u>	<u>106,849,169</u>
Total assets	<u>311,869,579</u>	<u>287,055,270</u>	<u>9,637,449</u>	<u>9,273,842</u>	<u>321,507,028</u>	<u>296,329,112</u>
Deferred charge on refunding	-	-	-	-	-	-
Deferred outflows - pensions	<u>9,789,234</u>	<u>9,821,930</u>	<u>522,821</u>	<u>538,756</u>	<u>10,312,055</u>	<u>10,360,686</u>
Total deferred outflows of resources	<u>9,789,234</u>	<u>9,821,930</u>	<u>522,821</u>	<u>538,756</u>	<u>10,312,055</u>	<u>10,360,686</u>
Current liabilities	18,862,283	14,952,522	167,958	92,534	19,030,241	15,045,056
Long-term liabilities	<u>93,603,384</u>	<u>106,757,827</u>	<u>1,445,619</u>	<u>1,743,820</u>	<u>95,049,003</u>	<u>108,501,647</u>
Total liabilities	<u>112,465,667</u>	<u>121,710,349</u>	<u>1,613,577</u>	<u>1,836,354</u>	<u>114,079,244</u>	<u>123,546,703</u>
Deferred inflows - pensions	15,436,206	3,493,494	824,414	191,627	16,260,620	3,685,121
Deferred inflows - OPEB	1,723,183	1,942,600	92,032	106,556	1,815,215	2,049,156
Deferred inflows - property tax	<u>64,058,940</u>	<u>55,923,096</u>	-	-	<u>64,058,940</u>	<u>55,923,096</u>
Total deferred inflows of resources	<u>81,218,329</u>	<u>61,359,190</u>	<u>916,446</u>	<u>298,183</u>	<u>82,134,775</u>	<u>61,657,373</u>
Net position:						
Net investment in capital assets	57,206,282	48,081,330	9,435,686	9,034,831	66,641,968	57,116,161
Restricted	35,446,634	32,547,427	-	-	35,446,634	32,547,427
Unrestricted	<u>35,321,901</u>	<u>33,178,904</u>	<u>(1,805,439)</u>	<u>(1,356,770)</u>	<u>33,516,462</u>	<u>31,822,134</u>
Total net position	<u>\$ 127,974,817</u>	<u>\$ 113,807,661</u>	<u>\$ 7,630,247</u>	<u>\$ 7,678,061</u>	<u>\$ 135,605,064</u>	<u>\$ 121,485,722</u>

A portion of the County's net position, \$35,446,634 or 26%, represents resources that are subject to external restriction on how they may be used. The County's total net position increased by \$14,119,342 during the current fiscal year. The County had a large increase in capital assets during the year from the purchase and construction of additional assets.

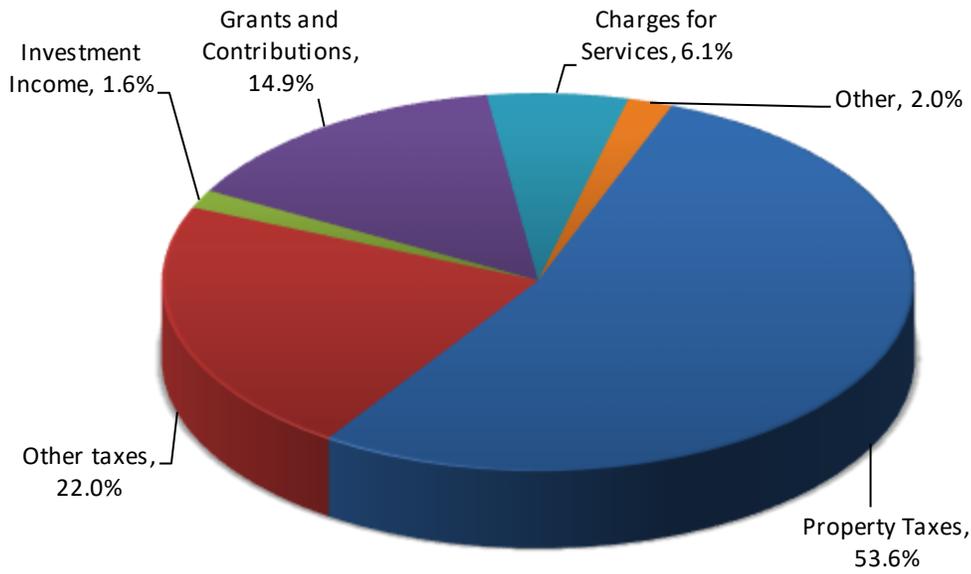
Statement of Activities

The following table provides a summary of the County's changes in net position:

	Governmental Activities		Business-type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$ 6,464,632	\$ 5,912,394	\$ 1,531,692	\$ 1,246,939	\$ 7,996,324	\$ 7,159,333
Operating grants and contributions	13,788,661	11,539,938	-	-	13,788,661	11,539,938
Capital grants and contributions	2,002,263	1,423,344	-	-	2,002,263	1,423,344
General revenues:						
Property taxes	56,871,943	57,640,222	-	-	56,871,943	57,640,222
Other taxes	23,354,497	29,022,254	-	-	23,354,497	29,022,254
Investment income	1,620,017	484,421	157,567	-	1,777,584	484,421
Other	2,070,594	1,166,067	-	-	2,070,594	1,166,067
Total revenues	<u>106,172,607</u>	<u>107,188,640</u>	<u>1,689,259</u>	<u>1,246,939</u>	<u>107,861,866</u>	<u>108,435,579</u>
Expenses:						
General government	15,239,428	12,403,382	-	-	15,239,428	12,403,382
Financial administration	3,001,162	2,930,976	-	-	3,001,162	2,930,976
Justice system	9,581,448	8,384,435	-	-	9,581,448	8,384,435
Health and welfare	21,057,885	20,672,605	-	-	21,057,885	20,672,605
Culture and recreation	4,523,641	4,129,238	-	-	4,523,641	4,129,238
Law enforcement and public safety	16,974,923	16,482,917	-	-	16,974,923	16,482,917
Transportation	16,087,396	21,550,969	-	-	16,087,396	21,550,969
Interest and other	2,557,824	3,302,092	-	-	2,557,824	3,302,092
Solid waste	-	-	3,243,275	2,873,864	3,243,275	2,873,864
Airport	-	-	657,491	478,339	657,491	478,339
Golf course	-	-	818,051	764,198	818,051	764,198
Total expenses	<u>89,023,707</u>	<u>89,856,614</u>	<u>4,718,817</u>	<u>4,116,401</u>	<u>93,742,524</u>	<u>93,973,015</u>
Increases in net position before transfers	17,148,900	17,332,026	(3,029,558)	(2,869,462)	14,119,342	14,462,564
Transfers in (out)	(2,981,744)	(3,112,603)	2,981,744	3,112,603	-	-
Change in net position	14,167,156	14,219,423	(47,814)	243,141	14,119,342	14,462,564
Net position, beginning	<u>113,807,661</u>	<u>99,588,238</u>	<u>7,678,061</u>	<u>7,434,920</u>	<u>121,485,722</u>	<u>107,023,158</u>
Net position, ending	<u>\$ 127,974,817</u>	<u>\$ 113,807,661</u>	<u>\$ 7,630,247</u>	<u>\$ 7,678,061</u>	<u>\$ 135,605,064</u>	<u>\$ 121,485,722</u>

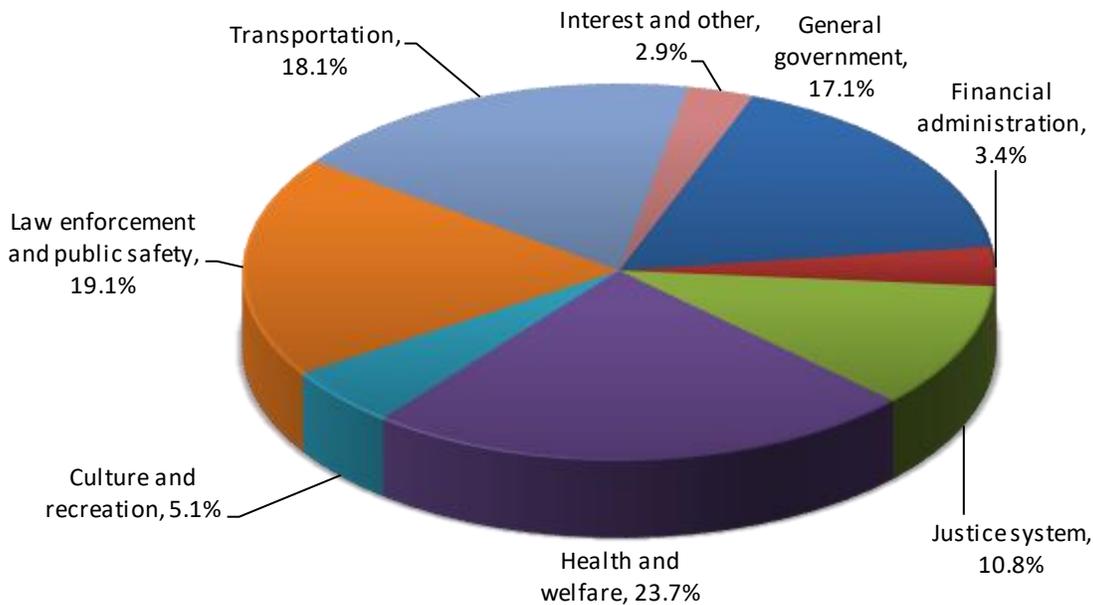
Graphic presentations of selected data from the summary tables follow to assist in the analysis of the County's activities.

Governmental Activities - Revenues



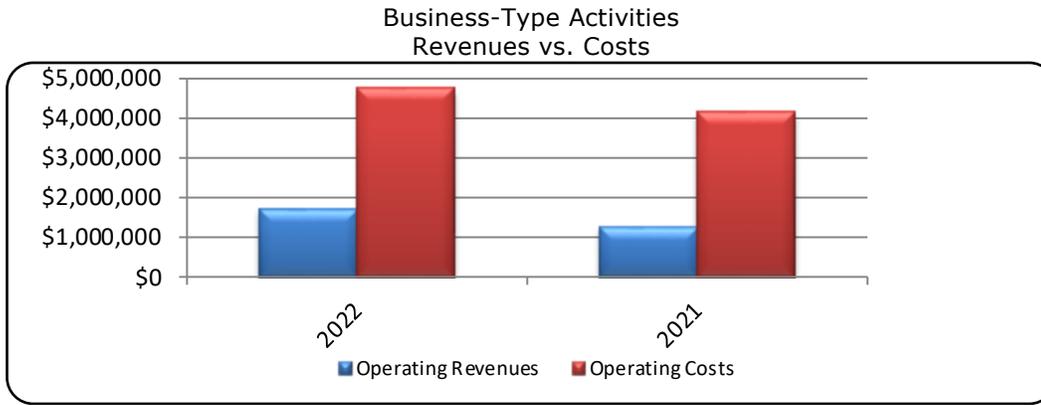
Total governmental activity revenues increased \$1,016,033 from the prior year. This increase is primarily due to an increase in property tax and other tax revenues for the year.

Governmental Activities - Expenses



Governmental expenses decreased by \$832,907 from the prior year. The majority of the change is found in the decrease in transportation expenses, offset by increases in other functions.

Business-type activities are shown comparing operating costs to revenues generated by related services:



For the year ended December 31, 2022, revenues from governmental activities totaled \$106,172,607, compared with \$107,188,640 in the prior year. This net decrease of \$1,016,033 occurred as the result of the decrease of \$5,667,757 in other taxes, along with a decrease in property tax revenue of \$768,279. Both of these decreases were offset by a significant increase in investment income and operating grants and contributions. The large increase in other taxes is due to the large amount of payment in lieu of taxes from 381 tax abatement recipients. Investment earnings also increased in the current year by \$1,135,596, which is a decrease of 234% percent from the prior year.

Governmental expenses decreased by \$832,907. There was an increase in general government by \$2,836,046. Health and welfare and law enforcement and public safety expenses increased by \$385,280 and \$492,006, respectively. The increase in expenses were offset by a increase in justice system expenses of \$1,197,013. There was also an decrease of \$5,463,573 in transportation expenses due to expenses related to the County’s pass-through toll agreement with TxDOT over construction on FM1409.

Overall, total business-type revenues increased by \$442,320 from the prior year. This is due to grant and contributions for improvements made to the County’s airport. Expenses remained about the same with a slight increase of \$602,416 from the prior year, primarily due to controlling expenses in the enterprise funds.

FINANCIAL ANALYSIS OF THE COUNTY’S FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

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

The County’s governmental funds reflect a combined fund balance of \$87,361,348. Of this, \$32,210,489 is unassigned and available for day-to-day operations of the County, \$1,785,907 is restricted for debt service, \$3,729,306 is restricted for grants, \$28,348,180 is restricted for special projects, and \$19,309,277 is restricted for capital projects. The County also has \$288,072 and \$455,043 classified as nonspendable for inventories and prepaids, respectively.

There was an decrease in the combined fund balance of \$27,177,441 from the prior year. The majority of this decrease coming from the general and capital projects funds.

The general fund is the chief operating fund of the County. The general fund experienced a decrease in fund balance of \$3,510,952. At the end of the current fiscal year, unassigned fund balance of the general fund was \$35,300,382 and total fund balance was \$35,987,257. As a measure of the general fund’s liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 61% percent of total general fund expenditures, while total fund balance represents 62% percent of total fund expenditures.

The road and bridge fund had an ending fund balance of \$271,149 , a decrease of \$521,212 from the prior year. This decrease is similar to the decrease in fund balance in the prior year, caused by expenditures growing more than revenues.

The debt service fund had an ending fund balance of \$1,785,907 , an increase of \$134,144 from the prior. The County collects an appropriate amount of property tax to cover debt service expenditures with excess being recorded due to investment earnings.

The capital project 02 construction fund had an ending fund balance of \$2,569,910 , a decrease of \$3,917,590 from the prior year, caused by transportation expenditures exceeded investment income.

The health services sales tax fund had an ending fund balance of \$24,134,489 , an increase of \$2,571,621 from the prior year. The excess of revenues over expenditures was offset by a transfer out to the general fund to supplement EMS revenues.

The Certificates of Obligation Series 2021 ended the year with fund balance of \$15,638,790 , due to the County spending down bond funds issued in the prior year.

Proprietary Funds - The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual general fund revenues were more than final budgeted revenues by \$2,334,108 during the year. This net positive variance is primarily attributable to more taxes and fees received than the anticipated amount in the final budget. Actual expenditures were \$5,919,428 less than budgeted. Overall, the general fund had a total positive budget variance of \$8,253,536 before capital leases and interfund transfers.

CAPITAL ASSETS

At the end of the year, the County's governmental and business-type activities had invested \$137,482,517 in a variety of capital assets and infrastructure (net of accumulated depreciation). This represents a net increase of \$30,633,348.

Major capital asset events during the year included the following:

- Additions to construction in progress in the amount of \$26,622,118.
- Additions to other asset categories in the amount of \$6,925,964.

More detailed information about the County's capital assets is presented in note III. C. to the financial statements.

LONG-TERM DEBT

At the end of the year, the County reported total general obligation bonds, tax notes, and leases outstanding of \$90,609,275, net of deferred amounts.

All of the County's bond issues have been successful in qualifying for bond insurance resulting in a rating of "AA" by Standard and Poor's.

More detailed information about the County's long-term liabilities is presented in the note III. D. to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The County experienced an increase of 24.7% or 2.7 billion in certified appraised value for budget year 2023. Based on preliminary values for fiscal 2024, the county expects to see an increase of 6.3%

The County has also continued its partnership strategy with local industrial taxpayers, adding an additional \$2 million in budgeted revenue for direct payments under Ch. 381 for the 2023 budget year. Current projections for new values rolling back on the tax roll in 2023 is 878 million and from 2024 – 2033 8.7 billion. We expect these partnerships to continue into the future.

Continued growth is expected in fiscal years 2023 through 2033 and beyond, spurred by expansions in the midstream and downstream petrochemicals sectors, heavy manufacturing, and logistics on the west side of Chambers County, largely driven by shale gas production, the fundamentals of which continue to change global dynamics. Along with the industrial development, we're continuing to see significant retail growth in West Chambers County, including major grocery store and restaurant investments. Middle Chambers County is starting to experience the effects of significant West Chambers County growth through new residential development start-ups and completions. Infrastructure projects that have been completed SH 99 (Grand Parkway) and FM 1409 Extension have provided new space for growth. The county continues to work to improve infrastructure and flood control.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the County's finances. Questions concerning this report or requests for additional financial information should be directed to Aaron Thomas, County Auditor, Chambers County, 2122 SH 61, Anahuac, Texas 77514.

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**BASIC
FINANCIAL STATEMENTS**

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CHAMBERS COUNTY, TEXAS

STATEMENT OF NET POSITION

DECEMBER 31, 2022

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 101,284,488	\$ 162,289	\$ 101,446,777
Receivables, net	64,225,771	38,634	64,264,405
Due from other governments	1,225,217	-	1,225,217
Internal balances	147,155	(147,155)	-
Inventory	288,072	129,242	417,314
Prepaid items	455,043	18,753	473,796
Restricted cash and cash equivalents	7,134,893	-	7,134,893
Net pension asset	8,602,660	459,449	9,062,109
Capital assets:			
Nondepreciable	64,525,743	2,795	64,528,538
Net depreciable	<u>63,980,537</u>	<u>8,973,442</u>	<u>72,953,979</u>
Total assets	<u>311,869,579</u>	<u>9,637,449</u>	<u>321,507,028</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows - pensions	7,814,431	417,351	8,231,782
Deferred outflows - OPEB	<u>1,974,803</u>	<u>105,470</u>	<u>2,080,273</u>
Total deferred outflows of resources	<u>9,789,234</u>	<u>522,821</u>	<u>10,312,055</u>
LIABILITIES			
Accounts payable and accrued liabilities	6,633,484	167,958	6,801,442
Accrued interest payable	981,008	-	981,008
Due to others	420,412	-	420,412
Unearned revenues	10,827,379	-	10,827,379
Noncurrent liabilities:			
Due within one year:			
Long-term debt	6,778,122	13,459	6,791,581
Due in more than one year:			
Long-term debt	84,623,691	1,314,581	85,938,272
Net OPEB liability	<u>2,201,571</u>	<u>117,579</u>	<u>2,319,150</u>
Total liabilities	<u>112,465,667</u>	<u>1,613,577</u>	<u>114,079,244</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes	64,058,940	-	64,058,940
Deferred inflows - pensions	15,436,206	824,414	16,260,620
Deferred inflows - OPEB	<u>1,723,183</u>	<u>92,032</u>	<u>1,815,215</u>
Total deferred inflows of resources	<u>81,218,329</u>	<u>916,446</u>	<u>82,134,775</u>
NET POSITION			
Net investment in capital assets	57,206,282	9,435,686	66,641,968
Restricted for:			
Permanent funds			
Nonspendable	500,000	-	500,000
Expendable	520,165	-	520,165
Road and bridge	461,527	-	461,527
Debt service	1,887,456	-	1,887,456
Grants	3,729,306	-	3,729,306
Special projects	28,348,180	-	28,348,180
Unrestricted	<u>35,321,901</u>	<u>(1,805,439)</u>	<u>33,516,462</u>
Total net position	<u>\$ 127,974,817</u>	<u>\$ 7,630,247</u>	<u>\$ 135,605,064</u>

The accompanying notes are an integral part of these financial statements.

CHAMBERS COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2022

Functions/Programs	Expenses	Program Revenue		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 15,239,428	\$ 2,191,775	\$ 3,011,689	\$ 1,525,856
Financial administration	3,001,162	-	-	-
Justice system	9,581,448	1,693,023	459,097	-
Health and welfare	21,057,885	788,618	9,610,458	-
Culture and recreation	4,523,641	311,497	33,876	476,407
Law enforcement and public safety	16,974,923	235,468	673,541	-
Transportation	16,087,396	1,244,251	-	-
Interest and other	2,557,824	-	-	-
Total governmental activities	<u>89,023,707</u>	<u>6,464,632</u>	<u>13,788,661</u>	<u>2,002,263</u>
Business-type activities:				
Solid waste	3,243,275	587,510	-	-
Airport	657,491	203,791	-	-
Golf course	818,051	740,391	-	-
Total business-type activities	<u>4,718,817</u>	<u>1,531,692</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 93,742,524</u>	<u>\$ 7,996,324</u>	<u>\$ 13,788,661</u>	<u>\$ 2,002,263</u>
General revenues:				
Property taxes				
Other taxes				
Investment income				
Other				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position - beginning				
Net position - ending				

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Position

Primary Government

Governmental Activities	Business-type Activities	Total
\$(8,510,108) (3,001,162) (7,429,328) (10,658,809) (3,701,861) (16,065,914) (14,843,145) (2,557,824) <u>(66,768,151)</u>	\$ - - - - - - - - <u>-</u>	\$(8,510,108) (3,001,162) (7,429,328) (10,658,809) (3,701,861) (16,065,914) (14,843,145) (2,557,824) <u>(66,768,151)</u>
-	(2,655,765)	(2,655,765)
-	(453,700)	(453,700)
<u>-</u>	<u>(77,660)</u>	<u>(77,660)</u>
<u>-</u>	<u>(3,187,125)</u>	<u>(3,187,125)</u>
(66,768,151)	(3,187,125)	(69,955,276)
56,871,943	-	56,871,943
23,354,497	-	23,354,497
1,620,017	157,567	1,777,584
2,070,594	-	2,070,594
<u>(2,981,744)</u>	<u>2,981,744</u>	<u>-</u>
<u>80,935,307</u>	<u>3,139,311</u>	<u>84,074,618</u>
14,167,156	(47,814)	14,119,342
<u>113,807,661</u>	<u>7,678,061</u>	<u>121,485,722</u>
<u>\$ 127,974,817</u>	<u>\$ 7,630,247</u>	<u>\$ 135,605,064</u>

CHAMBERS COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

DECEMBER 31, 2022

	<u>General</u>	<u>Road and Bridge</u>	<u>Debt Service</u>
ASSETS			
Cash and cash equivalents	\$ 36,932,893	\$ 2,398,243	\$ 592,647
Receivables, net	43,205,143	9,177,323	8,103,010
Due from other funds	5,111,149	-	-
Due from other governments	-	-	-
Prepays	420,882	34,161	-
Inventory	265,993	22,079	-
Restricted cash and cash equivalents	-	-	2,185,570
Total assets	<u>85,936,060</u>	<u>11,631,806</u>	<u>10,881,227</u>
LIABILITIES			
Accounts payable and accrued liabilities	2,260,003	749,661	-
Due to other funds	262	268,679	31
Unearned revenue	-	41,500	-
Due to others	-	-	-
Total liabilities	<u>2,260,265</u>	<u>1,059,840</u>	<u>31</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue-property taxes	46,113,528	10,300,817	9,095,289
Unavailable revenue-court fines	1,575,010	-	-
Total deferred inflows of resources	<u>47,688,538</u>	<u>10,300,817</u>	<u>9,095,289</u>
FUND BALANCES			
Nonspendable:			
Inventory	265,993	22,079	-
Permanent fund	-	-	-
Prepays	420,882	34,161	-
Restricted:			
County schools	-	-	-
Debt service	-	-	1,785,907
Grants	-	-	-
Road and bridge	-	214,909	-
Special projects	-	-	-
Capital projects	-	-	-
Unassigned	35,300,382	-	-
Total fund balances	<u>35,987,257</u>	<u>271,149</u>	<u>1,785,907</u>
Total liabilities, fund balances, and deferred inflows of resources	<u>\$ 85,936,060</u>	<u>\$ 11,631,806</u>	<u>\$ 10,881,227</u>

The accompanying notes are an integral part of these financial statements.

Capital Project 02 Construction	Health Service Sales Tax	Certificates of Obligation Series 2021	Nonmajor Governmental	Total Governmental
\$ -	\$ 20,104,153	\$ 17,666,738	\$ 21,082,912	\$ 98,777,586
-	3,738,046	-	2,249	64,225,771
441,853	520,352	-	4,831	6,078,185
-	-	-	1,225,217	1,225,217
-	-	-	-	455,043
-	-	-	-	288,072
2,309,922	-	-	2,639,401	7,134,893
<u>2,751,775</u>	<u>24,362,551</u>	<u>17,666,738</u>	<u>24,954,610</u>	<u>178,184,767</u>
181,034	228,062	2,027,948	1,186,776	6,633,484
831	-	-	5,587,697	5,857,500
-	-	-	10,785,879	10,827,379
-	-	-	420,412	420,412
<u>181,865</u>	<u>228,062</u>	<u>2,027,948</u>	<u>17,980,764</u>	<u>23,738,775</u>
-	-	-	-	65,509,634
-	-	-	-	1,575,010
-	-	-	-	<u>67,084,644</u>
-	-	-	-	288,072
-	-	-	500,000	500,000
-	-	-	-	455,043
-	-	-	520,165	520,165
-	-	-	-	1,785,907
-	-	-	3,729,306	3,729,306
-	-	-	-	214,909
-	24,134,489	-	4,213,691	28,348,180
2,569,910	-	15,638,790	1,100,577	19,309,277
-	-	-	(3,089,893)	32,210,489
<u>2,569,910</u>	<u>24,134,489</u>	<u>15,638,790</u>	<u>6,973,846</u>	<u>87,361,348</u>
\$ <u>2,751,775</u>	\$ <u>24,362,551</u>	\$ <u>17,666,738</u>	\$ <u>24,954,610</u>	\$ <u>178,184,767</u>

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CHAMBERS COUNTY, TEXAS

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION

DECEMBER 31, 2022

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

Total fund balances - governmental funds balance sheet	\$ 87,361,348
Certain accounts receivable, net of related allowance, are not current financial resources and, therefore, are not reported in the governmental funds.	
Court fines receivable, net	1,575,010
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.	
Nondepreciable capital assets	64,525,743
Depreciable capital assets	123,320,873
Accumulated depreciation	(59,340,336)
Other long term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.	
Delinquent property taxes	1,450,694
The assets and liabilities of the internal service fund are included in the governmental activities Statement of Net Position.	2,433,372
Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for postretirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the Statement of Net Position.	
Deferred outflows - pension related	7,814,431
Deferred outflows - OPEB related	1,974,803
Deferred inflows - pension related	(15,436,206)
Deferred inflows - OPEB related	(1,723,183)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore are not reported in the funds.	
Accrued interest payable	(981,008)
Premium on bonds	(4,347,093)
Bonds payable	(82,950,000)
Tax notes payable	(2,995,000)
Leases payable	(317,182)
Compensated absences payable	(792,538)
Net pension liability	8,602,660
Net OPEB liability	(2,201,571)
Net position of governmental activities	\$ <u>127,974,817</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>General</u>	<u>Road and Bridge</u>	<u>Debt Service</u>	<u>Capital Project 02 Construction</u>
REVENUES				
Taxes:				
Property taxes	\$ 37,585,396	\$ 9,408,025	\$ 9,254,125	\$ -
Other taxes	11,277,991	8,448	-	-
Intergovernmental	172,680	-	-	-
Charges for services	2,847,240	1,174,727	-	-
Contributions	-	-	-	-
Fines and forfeitures	652,065	69,524	-	-
Investment income	778,719	49,860	21,650	52,977
Other	505,019	689,065	8,168	-
Total revenues	<u>53,819,110</u>	<u>11,399,649</u>	<u>9,283,943</u>	<u>52,977</u>
EXPENDITURES				
Current:				
General government	10,612,220	-	-	-
Financial administration	3,173,863	-	-	-
Justice system	8,920,893	-	-	-
Health and welfare	7,722,757	-	-	-
Culture and recreation	3,566,002	-	-	-
Law enforcement and public safety	16,472,192	-	-	-
Transportation	-	10,391,285	-	3,970,567
Capital outlay	7,745,811	1,529,576	-	-
Debt service:				
Principal	57,953	-	6,305,000	-
Interest and fiscal charges	20,946	-	2,844,399	-
Bond issuance costs	-	-	400	-
Total expenditures	<u>58,292,637</u>	<u>11,920,861</u>	<u>9,149,799</u>	<u>3,970,567</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(4,473,527)</u>	<u>(521,212)</u>	<u>134,144</u>	<u>(3,917,590)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of lease	26,702	-	-	-
Transfers in	5,328,924	-	-	-
Transfers out	<u>(4,393,051)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and uses	<u>962,575</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(3,510,952)</u>	<u>(521,212)</u>	<u>134,144</u>	<u>(3,917,590)</u>
FUND BALANCES, BEGINNING	<u>39,498,209</u>	<u>792,361</u>	<u>1,651,763</u>	<u>6,487,500</u>
FUND BALANCES, ENDING	<u>\$ 35,987,257</u>	<u>\$ 271,149</u>	<u>\$ 1,785,907</u>	<u>\$ 2,569,910</u>

The accompanying notes are an integral part of these financial statements.

<u>Health Service Sales Tax</u>	<u>Certificates of Obligation Series 2021</u>	<u>Nonmajor Governmental</u>	<u>Total Governmental</u>
\$ -	\$ -	\$ 22,756	\$ 56,270,302
11,838,863	-	229,195	23,354,497
-	-	15,055,373	15,228,053
-	-	1,472,326	5,494,293
-	186,528	375,909	562,437
-	-	275,886	997,475
230,323	410,058	56,860	1,600,447
14,000	-	827,640	2,043,892
<u>12,083,186</u>	<u>596,586</u>	<u>18,315,945</u>	<u>105,551,396</u>
-	-	3,713,165	14,325,385
-	-	-	3,173,863
-	-	1,415,518	10,336,411
3,320,780	-	9,701,110	20,744,647
-	-	418,426	3,984,428
-	-	911,852	17,384,044
-	-	232,215	14,594,067
1,047,668	24,218,933	1,460,264	36,002,252
-	-	-	6,362,953
-	-	-	2,865,345
-	-	-	400
<u>4,368,448</u>	<u>24,218,933</u>	<u>17,852,550</u>	<u>129,773,795</u>
<u>7,714,738</u>	<u>(23,622,347)</u>	<u>463,395</u>	<u>(24,222,399)</u>
-	-	-	26,702
-	-	2,164,868	7,493,792
<u>(5,143,117)</u>	<u>(138,752)</u>	<u>(800,616)</u>	<u>(10,475,536)</u>
<u>(5,143,117)</u>	<u>(138,752)</u>	<u>1,364,252</u>	<u>(2,955,042)</u>
2,571,621	(23,761,099)	1,827,647	(27,177,441)
<u>21,562,868</u>	<u>39,399,889</u>	<u>5,146,199</u>	<u>114,538,789</u>
\$ <u>24,134,489</u>	\$ <u>15,638,790</u>	\$ <u>6,973,846</u>	\$ <u>87,361,348</u>

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CHAMBERS COUNTY, TEXAS

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

FOR THE YEAR ENDED DECEMBER 31, 2022

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

Net change in fund balances - total governmental funds	\$(27,177,441)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay	35,867,933
Depreciation expense	(4,227,257)
Net effect of capital disposals and other capital asset transactions	(1,125,391)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenue in the funds.	
Unavailable revenue - delinquent property taxes	601,641
Unavailable revenue - court fines	223,905
Unavailable revenue - grants	-
Net pension asset and other postemployment benefit (OPEB) liability and deferred outflows and deferred inflows related to pensions and OPEB liability are not reported in the governmental funds	
Net pension asset	17,390,488
Net OPEB liability	(1,978,343)
Deferred outflows - pensions	(2,007,499)
Deferred outflows - OPEB	1,974,803
Deferred inflows - pensions	(11,942,712)
Deferred inflows - OPEB	219,417
Bonds and capital leases provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position	
Capital leases	(26,702)
Principal payments	6,362,953
Amortization of deferred charges	275,535
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	
Interest payable, net change	32,386
Compensated absences, net change	(90,171)
The internal service fund is used by management to charge the costs of health insurance to individual funds. The net revenue of certain activities of the internal service fund is reported with governmental activities.	
	(<u>206,389</u>)
Change in net position of governmental activities	\$ <u>14,167,156</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

DECEMBER 31, 2022

	Business-Type Activities	
	Solid Waste	Airport
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 56,315	\$ 60,495
Receivables, net	37,750	65
Due from other funds	13,147	-
Inventory	15,639	99,612
Prepaid expenses	8,623	5,279
Total current assets	131,474	165,451
Noncurrent assets:		
Net pension asset	319,622	26,467
Capital assets:		
Nondepreciable	2,795	-
Net depreciable	2,493,597	5,525,690
Total noncurrent assets	2,816,014	5,552,157
Total assets	2,947,488	5,717,608
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows - pensions	290,336	24,042
Deferred outflows - OPEB	73,372	6,076
Total deferred outflows of resources	363,708	30,118
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	83,227	30,757
Due to other funds	88,139	37,869
Compensated absences liability	9,031	-
Total current liabilities	180,397	68,626
Noncurrent liabilities:		
Net OPEB liability	81,796	6,773
Compensated absences liability	18,374	-
Landfill closure and postclosure care	1,279,409	-
Total noncurrent liabilities	1,379,579	6,773
Total liabilities	1,559,976	75,399
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows - pensions	573,515	47,491
Deferred inflows - OPEB	64,023	5,302
Total deferred inflows of resources	637,538	52,793
NET POSITION		
Net investment in capital assets	2,816,014	5,552,157
Unrestricted	(1,702,332)	67,377
Total net position	\$ 1,113,682	\$ 5,619,534

Business-Type Activities		Governmental Activities
Golf Course	Total Funds	Internal Service
\$ 45,479	\$ 162,289	\$ 2,506,902
819	38,634	-
-	13,147	262
13,991	129,242	-
4,851	18,753	-
<u>65,140</u>	<u>362,065</u>	<u>2,507,164</u>
113,360	459,449	-
-	2,795	-
<u>954,155</u>	<u>8,973,442</u>	<u>-</u>
<u>1,067,515</u>	<u>9,435,686</u>	<u>-</u>
<u>1,132,655</u>	<u>9,797,751</u>	<u>2,507,164</u>
102,973	417,351	-
<u>26,022</u>	<u>105,470</u>	<u>-</u>
<u>128,995</u>	<u>522,821</u>	<u>-</u>
53,974	167,958	-
34,294	160,302	73,792
4,428	13,459	-
<u>92,696</u>	<u>341,719</u>	<u>73,792</u>
29,010	117,579	-
16,798	35,172	-
-	1,279,409	-
<u>45,808</u>	<u>1,432,160</u>	<u>-</u>
<u>138,504</u>	<u>1,773,879</u>	<u>73,792</u>
203,408	824,414	-
<u>22,707</u>	<u>92,032</u>	<u>-</u>
<u>226,115</u>	<u>916,446</u>	<u>-</u>
1,067,515	9,435,686	-
(170,484)	(1,805,439)	2,433,372
<u>\$ 897,031</u>	<u>\$ 7,630,247</u>	<u>\$ 2,433,372</u>

The accompanying notes are an integral part of these financial statements.

CHAMBERS COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET POSITION

PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Business-Type Activities	
	Solid Waste	Airport
OPERATING REVENUES		
Charges for services	\$ 587,510	\$ 203,791
Total operating revenues	587,510	203,791
OPERATING EXPENSES		
Personnel	1,884,796	99,582
Supplies	942,479	236,057
Contractual services	-	10,335
Depreciation	416,000	311,517
Premiums	-	-
HAS accounts	-	-
Total operating expenses	3,243,275	657,491
OPERATING INCOME (LOSS)	(2,655,765)	(453,700)
NONOPERATING REVENUES (EXPENSES)		
Investment income	-	157,567
Total nonoperating revenues (expenses)	-	157,567
Operating gain (loss) before transfers	(2,655,765)	(296,133)
Transfers in	2,601,978	94,579
CHANGE IN NET POSITION	(53,787)	(201,554)
TOTAL NET POSITION, BEGINNING	1,167,469	5,821,088
TOTAL NET POSITION, ENDING	\$ 1,113,682	\$ 5,619,534

Business-Type Activities		Governmental Activities
Golf Course	Total Funds	Internal Service
\$ <u>740,391</u>	\$ <u>1,531,692</u>	\$ <u>10,156,116</u>
<u>740,391</u>	<u>1,531,692</u>	<u>10,156,116</u>
563,456	2,547,834	-
171,138	1,349,674	-
9,482	19,817	-
73,975	801,492	-
-	-	10,354,370
-	-	<u>27,705</u>
<u>818,051</u>	<u>4,718,817</u>	<u>10,382,075</u>
(<u>77,660</u>)	(<u>3,187,125</u>)	(<u>225,959</u>)
-	<u>157,567</u>	<u>19,570</u>
-	<u>157,567</u>	<u>19,570</u>
(<u>77,660</u>)	(<u>3,029,558</u>)	(<u>206,389</u>)
<u>285,187</u>	<u>2,981,744</u>	<u>-</u>
207,527	(<u>47,814</u>)	(<u>206,389</u>)
<u>689,504</u>	<u>7,678,061</u>	<u>2,639,761</u>
\$ <u>897,031</u>	\$ <u>7,630,247</u>	\$ <u>2,433,372</u>

The accompanying notes are an integral part of these financial statements.

CHAMBERS COUNTY, TEXAS

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Business-Type Activities	
	Solid Waste	Airport
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 619,784	\$ 203,791
Receipts from premium revenues	-	-
Payments to suppliers	(817,633)	(237,450)
Payments to employees	(2,027,618)	(82,937)
Payments for other expenses	-	-
Payments for premiums	-	-
Net cash used by operating activities	(2,225,467)	(116,596)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers	2,601,978	94,579
Net cash provided by noncapital financing activities	2,601,978	94,579
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital purchases	(517,275)	(153,244)
Proceeds (loss) from disposal of capital assets	167,069	-
Net cash (used) provided by capital and related financing activities	(350,206)	(153,244)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	-	157,567
Net cash provided by investing activities	-	157,567
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	26,305	(17,694)
CASH AND CASH EQUIVALENTS, BEGINNING	30,010	78,189
CASH AND CASH EQUIVALENTS, ENDING	\$ 56,315	\$ 60,495

Business-Type Activities		Governmental Activities
Golf Course	Total Funds	Internal Service
\$ 740,391	\$ 1,563,966	\$ -
-	-	10,156,116
(177,831)	(1,232,914)	-
(569,006)	(2,679,561)	-
-	-	(27,705)
-	-	(10,354,108)
<u>(6,446)</u>	<u>(2,348,509)</u>	<u>(225,697)</u>
<u>285,187</u>	<u>2,981,744</u>	<u>(262)</u>
<u>285,187</u>	<u>2,981,744</u>	<u>(262)</u>
(239,448)	(909,967)	-
<u>-</u>	<u>167,069</u>	<u>-</u>
<u>(239,448)</u>	<u>(742,898)</u>	<u>-</u>
<u>-</u>	<u>157,567</u>	<u>19,570</u>
<u>-</u>	<u>157,567</u>	<u>19,570</u>
39,293	47,904	(206,389)
<u>6,186</u>	<u>114,385</u>	<u>2,713,291</u>
<u>\$ 45,479</u>	<u>\$ 162,289</u>	<u>\$ 2,506,902</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Business-Type Activities	
	Solid Waste	Airport
RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES		
Operating income (loss)	\$(2,655,765)	\$(453,700)
Adjustments to reconcile operating income to net cash used by operating activities:		
Depreciation	416,000	311,517
Assets and liabilities:		
Decrease (increase) in receivables, net	32,274	-
Decrease (increase) in due from other funds	35,515	20,670
Decrease (increase) in inventory	6,528	(11,407)
Decrease (increase) in prepaid expenses	(896)	(321)
Decrease (increase) in deferred outflows related to pensions	99,226	(6,429)
Decrease (increase) in deferred outflows related to OPEB	(73,372)	(6,076)
Increase (decrease) in accounts payable and accrued liabilities	13,341	21,959
Increase (decrease) in landfill closure and postclosure care	83,699	-
Increase (decrease) in net OPEB liability	72,943	6,373
Increase (decrease) in net pension liability	(668,169)	(42,226)
Increase (decrease) in compensated absences liability	(8,720)	-
Increase (decrease) in deferred inflows - pensions	434,954	41,226
Increase (decrease) in deferred inflows - OPEB	(13,025)	1,818
Net cash provided by operating activities	\$(<u>2,225,467</u>)	\$(<u>116,596</u>)

Business-Type Activities		Governmental Activities
Golf Course	Total Funds	Internal Service
\$(77,660)	\$(3,187,125)	\$(225,959)
73,975	801,492	-
-	32,274	-
9,801	65,986	262
(6,694)	(11,573)	-
(318)	(1,535)	-
28,608	121,405	-
(26,022)	(105,470)	-
40,124	75,424	-
-	83,699	-
26,020	105,336	-
(231,087)	(941,482)	-
3,517	(5,203)	-
156,607	632,787	-
(3,317)	(14,524)	-
\$(6,446)	\$(2,348,509)	\$(225,697)

CHAMBERS COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS

DECEMBER 31, 2022

	<u>Investment Trust Funds</u>	<u>Custodial Funds</u>
ASSETS		
Cash and cash equivalents	\$ 29,404,856	\$ 10,766,647
Due from other governments	-	639,902
Taxes receivable	-	5,606,975
Total assets	<u>29,404,856</u>	<u>17,013,524</u>
LIABILITIES		
Accounts Payable	-	470,194
Due to other units	-	7,865,493
Total liabilities	<u>-</u>	<u>8,335,687</u>
NET POSITION		
Restricted for:		
Pool participants	29,404,856	-
Individuals and organizations	-	8,677,837
Total net position	<u>\$ 29,404,856</u>	<u>\$ 8,677,837</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Investment Trust Funds</u>	<u>Custodial Funds</u>
INCREASES		
Contributions from judgements	\$ 2,986,246	\$ 1,528,325
Bonds received	-	767,979
County clerk fees	-	3,728,165
Deposits held	-	471,561
Tax revenues	-	5,862,288
Taxes collected on behalf of taxing entities	-	105,651,801
Interest income	70,913	9,936
Probation revenues	-	917,912
Total increases	<u>3,057,159</u>	<u>118,937,967</u>
DECREASES		
Bonds refunded	4,321	750,262
Collections distributed	-	8,554,754
Disbursements to beneficiaries	2,724,037	1,924,585
Taxes disbursed to taxing entities	-	121,446,830
Operational expenses	-	724,243
Total decreases	<u>2,728,358</u>	<u>133,400,674</u>
Net increase (decrease) in fiduciary net position	328,801	(14,462,707)
Net position - beginning	<u>29,076,055</u>	<u>23,140,544</u>
Net position - ending	<u>\$ 29,404,856</u>	<u>\$ 8,677,837</u>

CHAMBERS COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Chambers County, Texas (the "County") is an independent government entity created by an act of the Texas Legislature. The County is governed by Commissioners' Court, composed of four County Commissioners and the County Judge, all of whom are elected officials.

The County provides a vast array of services including general government, financial administration, justice system, health and welfare, culture and recreational, law enforcement and public safety, and transportation.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the County's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the County is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the County's financial reporting entity status is that of a primary government are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Depending on the significance of the County's financial and operational relationships with various separate entities, the organizations are classified as blended or discrete component units, related organizations, joint ventures, or jointly governed organizations, and the financial disclosure is treated accordingly.

Related Organizations

Where the Commissioners' Court is responsible for appointing a majority of the members of a board of another organization, but the County's accountability does not extend beyond making such appointments, disclosure is made in the form of the relation between the County and such organization. Based upon the foregoing criteria, the following entities are not included in the accompanying financial statements for 2020: the Baytown/West Chambers Economic Industrial Development Corporation and the Chambers County Cedar Bayou Navigation District.

B. Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support.

C. Basis of Presentation - Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the County's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following governmental funds:

The *general fund* is used to account for and report all financial resources not accounted for and reported in another fund. The principal sources of revenues include local property taxes, fees, fines and forfeitures, and investment income. Disbursements include general government, financial administration, justice system, health and human welfare, culture and recreational, law enforcement and public safety, and transportation. The general fund is always considered a major fund for reporting purposes.

The *debt service fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The primary source of revenue for debt service is local property taxes. The debt service fund did not meet the technical criteria to be presented as a major fund; however, due to its significance, the County has elected to present it as major.

The *permanent fund* is used to account for and report financial resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs. The County has the following permanent fund, which is a nonmajor fund:

Permanent school fund - The permanent school fund is used to account for investments held for the benefit of the various school districts in the County. The principal of this fund is held intact with all interest earned distributed to the respective school districts, as directed by the Commissioners' Court.

The *special revenue funds* are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The following *special revenue funds* are considered major funds for reporting purposes:

Road and bridge fund - This fund is used to account for receipts of property taxes levied and vehicle registration fees. Uses of funds are restricted for the maintenance of roads, bridges, and the operations of related facilities. All precinct operations, as well as permanent road monies, are accounted for in this fund.

Health service sales tax fund - This fund accounts for revenues and expenditures related to the collection of health services sales tax.

The *capital projects funds* are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets, other than those financed by proprietary funds. The following capital project fund is considered major for reporting purposes:

Capital project 02 fund - This fund is used to account for the 2014 and 2015 toll and tax revenue bonds that will be used for improvements to existing State Highways FM 1409 and FM 565 in Old River-Winfree south to FM 565 and west of Cove in the County and costs of issuance related to the bonds.

Certificates of Obligation Series 2021 – This fund is used to account for the 2021 certificates of obligation bonds that will be used for roads and highway improvements, drainage facilities, community facilities, and mechanical systems for County facilities.

The County reports the following *enterprise funds*:

Enterprise funds are used to account for and report the operation of the County's solid waste collection facilities, airport, and golf course, including administration, operation, and maintenance. The services are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis will be financed or recovered primarily through user charges.

Solid waste fund - This fund is used to account for the revenue collected for providing waste disposal services for citizens and businesses throughout the County. The solid waste fund did not meet the technical criteria to be presented as a major fund; however, due to its significance, the County has elected to present it as major.

Airport fund - This fund is used to account for the revenue and expenses related to the County's operation of the airport.

Golf course fund - This fund is used to account for the revenue and expenses related to the County's operation of the golf course. The golf course fund did not meet the technical criteria to be presented as a major fund; however, due to its significance, the County has elected to present it as major.

Additionally, the County reports the following fund types:

Internal service funds account for and report revenues and expenses related to the County's medical and dental insurance. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with ongoing operations. Revenues are derived from County contributions, employee and retiree/COBRA premiums, and investment of idle funds. Expenses are for premiums. The general fund is contingently liable for liabilities of the internal service fund.

The *investment trust funds* account for the deposits, withdrawals, and earnings of the local government investment trust funds.

The *custodial funds* account for monies held for various agencies and entities, but not held in a trust.

During the course of operations, the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide, proprietary fund, and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. 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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The 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 to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected 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. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the County.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

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

2. Investments

The County has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, Texas Government Code. In summary, the County is authorized invest in:

- a) obligations of the United States or its agencies and instrumentalities;
- b) direct obligations of the State of Texas or its agencies and instrumentalities;
- c) other obligations, the principal and interest on which are unconditionally guaranteed or insured or backed by the full faith and credit of the State of Texas or the United States or their respective agencies and instrumentalities;
- d) certificates of deposit issued by state and national banks or savings and loans domiciled in Texas in accordance with specific criteria;
- e) public funds investment pools.

3. Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund type inventories are recorded as expenditures when the related liability is incurred (i.e., the purchase method).

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

4. Restricted Assets

Certain proceeds of bonds, as well as other resources set aside for specific purposes, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants or contractual agreements. Restricted assets of the permanent fund are restricted for specific purposes.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated capital assets are recorded at acquisition value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

Property, plant, and equipment of the County are depreciated using the straight-line method over the following estimated useful years:

<u>Assets</u>	<u>Years</u>
Infrastructure	10 to 35 years
Buildings and improvements	5 to 50 years
Machinery and equipment	3 to 50 years
Right to-use- machinery and equipment	3 to 50 years

The costs of a significant portion of capital assets have been estimated based on management's estimated historical cost.

6. 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 assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has four items that qualify for reporting in this category on the government-wide Statement of Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Deferred outflow of resources have been recognized as a result of the change in actuarial assumptions and for differences between the expected and the actual economic experience related to the County's defined benefit pension plan. These amounts are deferred and amortized over the average of the expected service lives of pension plan members. A deferred charge has been recognized for employer pension plan contributions that were made subsequent to the measurement date through the end of the County's fiscal year. This amount is deferred and recognized as a reduction to the net pension liability during the measurement period in which the contributions were made.

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 assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has three items that qualify for reporting in this category in the government-wide Statement of Net Position. Deferred charges have been recognized as a result of differences between the actuarial expectations and the actual economic experience related to the County's defined benefit pension plan. This amount is deferred and amortized over the average of the expected service lives of pension plan members. Deferred charges have also been recognized as a result of the difference between the projected and actual investments earnings on the pension and OPEB plan assets. This amount is deferred and amortized over a period of five years. At the fund level, the County has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

7. Compensated Employee Absences

The County maintains a record of accumulated sick pay. Any additional accruals for unused sick pay are no longer paid upon retirement or death of an employee. However, the employee will be paid upon retirement or death for any unused sick pay up to certain maximums accrued prior to April 1, 1994. The accumulated sick pay obligation is computed at specified rates for all employees. It is the County's policy to permit employees to accumulate earned but unused vacation benefits. When an employee leaves the service of the County, he or she will be paid for his or her accrued but unused vacation leave balance up to a maximum of 160 hours. Vacation and sick time that is expected to be liquidated with expendable, available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave and compensatory time that are not expected to be liquidated with expendable, available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations. Compensated absences are reported in governmental funds only if they have matured (i.e., unused reimbursable leave still outstanding following an employee's resignation or retirement).

8. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, if material. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

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

The property tax rate is allocated each year between the general, road and bridge, school equalization, and debt service funds. The full amount estimated to be required for debt service on general obligation debt is provided by the tax along with the interest earned in the debt service fund.

9. Leases

The County is a lessee for a noncancellable lease of equipment. The County recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long term debt on the statement of net position.

10. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

11. Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

12. Fund Balance Policies

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Commissioners' Court is the highest level of decision-making authority for the County that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Commissioners' Court has, by resolution, authorized the County Auditor to assign fund balance to a specific purpose as approved by the County's fund balance policy. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The County must maintain a minimum of 25 percent of annual operating expenditures in unassigned fund balance in the general fund.

13. Estimates

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

14. Pensions

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Texas County and District Retirement System (TCDRS) and additions to/deductions from TCERS's fiduciary net position have been determined on the same basis as they are reported by TCERS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits

The County provides eligible employees with certain postemployment health and life insurance benefits that meet the criteria of a defined benefit OPEB plan under Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. The County has placed assets in trust to pay the obligations of the plan with the Public Agencies Retirement Services (PARS). Because plan assets are pooled by PARS with those of other plans for investment, the County's plan meets the criteria of an agent multiple-employer plan under GASB Statement No. 75.

The County has established a formal funding policy. The Policy states that the County will contribute 100% of the Actuarially Determined Contribution (reported in a separate Funding Report for the County). The ADC includes a payment towards unfunded liabilities which are amortized by level percentage of pay contributions to a 100% funding target over 10 future years. Any new unfunded liability will be handled separately. Information regarding the County's net OPEB liability is obtained from a report prepared by a consulting actuary, Lauterbach & Amen, LLP, in compliance with GASB Statement No. 75.

15. Change in Accounting Principle

GASB Statement No. 87, Leases, was adopted effective January 1, 2022. The statement addresses accounting and financial reporting for lease contracts. Statement No. 87 establishes standards for recognizing and measuring assets, liabilities, deferred outflows of resources, deferred inflows of resources, and revenues and expenses related to leases in the basic financial statements, in addition to requiring more extensive note disclosures. The adoption of this standard did not result in a restatement of beginning fund balance or net position, but assets and liabilities were recognized, and more extensive note disclosures were required.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as 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 or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

General property taxes are recorded as receipts when levied for the current year and due, payable, and collected in the current year.

The property tax calendar dates are:

Levy date and due date - October 1
Collection dates - October 1 through June 30
Lien date - July 1

The County bills and collects its own taxes and those for certain government entities within the County. Collections of the property taxes and subsequent remittances to the proper entities are accounted for in the tax assessor's agency fund. Tax collections deposited for the County are distributed on a periodic basis to the general, road and bridge, school equalization, and debt service funds of the County. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which the collections are made.

The appraisal of property within the County is the responsibility of the County-wide appraisal district, which is required under the Property Tax Code to assess all property within the appraisal district on the basis of 100 percent of its appraised value and is prohibited from applying any assessment ratios. The appraisal district must review the value of the property within the County every three years unless the County, at its own discretion, requires more frequent reviews. The County may challenge the appraised values through various appeals and, if necessary, legal action. Under this legislation, the County sets tax rates on County property.

3. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and internal service funds are charges to customers for sales and services. Operating expenses for the enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for its general fund, debt service fund, permanent funds, and select special revenue funds. The capital projects funds adopt project length budgets. The original budget is adopted by the Commissioners' Court prior to the beginning of the fiscal year. The legal level of control is the department level in the general fund. For other funds, including special revenue and permanent, the fund itself is considered one department. Management may not amend the budget without the approval of Commissioners' Court.

Budgets are adopted on a GAAP basis for all budgeted funds. Several supplemental budget appropriations were made for the year ended December 31, 2020.

A. Deficit Fund Equity

As of December 31, 2022, the CC/DC Record Preservation fund reported a deficit fund balance of \$239 as a result of expenditures in excess of revenues and existing fund balance. The County expects this to be resolved by future revenues.

As of December 31, 2022, the Capital Project 99 Construction fund reported a deficit fund balance of \$894,236 as a result of expenditures in excess of revenues and existing fund balance. The County expects this to be resolved by future revenues.

As of December 31, 2022, the COVID-19 Immunization Grant fund reported a deficit fund balance of \$2,190,780 as a result of expenditures in excess of revenues and existing fund balance. The County expects this to be resolved by future revenues.

As of December 31, 2022, the COVID-19 Emergency Response fund reported a deficit fund balance of \$1,955,183 as a result of expenditures in excess of revenues and existing fund balance. The County expects this to be resolved by future revenues.

As of December 31, 2022, the County Fire Marshal fund reported a deficit fund balance of \$4,638 as a result of expenditures in excess of revenues and existing fund balance. The County expects this to be resolved by future revenues.

B. Expenditures Exceeding Appropriations

As of December 31, 2022, in the General Fund, the Nondepartmental, Elections, Purchasing, District Clerk, JP#6, District Attorney, Nurse Practitioner, Mosquito Control, and Constable Precinct #5 departments' expenditures exceeded appropriation in the amounts of \$152,506, \$31,721, \$31,917, \$62,520, \$7,172, \$15,101, \$6,994, \$92,847, and \$36, respectively. The overages will be covered with fund balance or greater than expected revenues.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of December 31, 2022, the County had the following investments:

<u>Investment Type</u>	<u>Value</u>	<u>Weighted Average Maturity (Days)</u>
External Investment Pools		
TexPool	\$ 16,035,358	15
Texas CLASS	<u>41,725,362</u>	33
Total	<u>\$ 57,760,720</u>	
Portfolio weighted average maturity		28

Interest rate risk. In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to five years or less.

Credit risk. State law and the County's investment policy limit investments to obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than "A" or its equivalent. Further, commercial paper must be rated not less than "A-1" or "P-1" or an equivalent rating by at least two nationally recognized credit rating agencies. As of December 31, 2022, the County's investments in TexPool were rated "AAAm" and Texas CLASS were rated "AAAm" by Standard & Poor's.

Custodial credit risk - deposits. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy requires funds on deposit at the depository bank to be collateralized by securities and FDIC insurance. As of December 31, 2022, bank balances did not exceed the market values of pledged securities and FDIC insurance.

TexPool - TexPool was established as a trust company with the Treasurer of the State of Texas as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor's rates TexPool "AAAm". As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for review.

TexPool is an external investment pool measured at amortized cost. In order to meet the criteria to be recorded at amortized cost, must transact at a stable net asset value per share and maintain certain maturity, quality, liquidity, and diversification requirements within TexPool. TexPool transacts at a net asset value of \$1.00 per share, has weighted average maturities of 60 days or less, and weighted average lives of 120 days or less. Investments held are highly rated by nationally recognized statistical rating organizations, have no more than five percent of portfolio with one issuer (excluding U.S. government securities), and can meet reasonably foreseeable redemptions. TexPool has a redemption notice period of one day and may redeem daily. TexPool may only impose restrictions on redemptions in the event of a general suspension of trading on major national markets, general banking moratorium, or a national state of emergency that affects TexPool's liquidity.

Texas CLASS - The Texas Cooperative Liquid Assets Securities System Trust-Texas (CLASS) is a public funds investment pool under Section 2256.016 of the Public Funds Investment Act, Texas Government Code, as amended (the "Act"). CLASS is created under an amended and restated trust agreement, dated as of December 14, 2011 (the "Agreement"), among certain Texas governmental entities investing in CLASS (the "Participants"), with Cutwater Investor Services Corporation as program administrator and Wells Fargo Bank Texas, NA as custodian. CLASS is not SEC registered and is not subject to regulation by the State of Texas. Under the Agreement, however, CLASS is administered and supervised by a seven-member board of trustees (the "Board"), whose members are investment officers of the Participants, elected by the Participants for overlapping two-year terms. In the Agreement and by resolution of the Board, CLASS has contracted with Cutwater Investors Service Corporation to provide for the investment and management of the public funds of CLASS. Separate financial statements for Texas CLASS may be obtained from Texas CLASS' website at www.texasclass.com.

B. Receivables

Amounts are aggregated into a single accounts receivable (net of allowance for uncollectible) line for certain funds and aggregated columns.

The following comprise receivable balances at year end:

	Governmental activities					Total
	General	Road and Bridge	Debt Service	Health Service Sales Tax	Nonmajor	
Property taxes	\$ 41,282,108	\$ 9,234,517	\$ 8,139,460	\$ -	\$ -	\$ 58,656,085
Other taxes	-	-	-	3,736,592	-	3,736,592
Accounts	1,084,226	-	-	1,454	2,249	1,087,929
Fines & fees	14,063,281	-	-	-	-	14,063,281
(Allowance)	(13,224,472)	(57,194)	(36,450)	-	-	(13,318,116)
Total	\$ 43,205,143	\$ 9,177,323	\$ 8,103,010	\$ 3,738,046	\$ 2,249	\$ 64,225,771

	Business-type activities			
	Solid Waste	Airport	Golf Course	Total
Accounts	\$ 37,750	\$ 65	\$ 819	\$ 38,634
Total	\$ 37,750	\$ 65	\$ 819	\$ 38,634

C. Capital Assets

A summary of changes in capital assets for governmental activities for the year ended December 31, 2022 is as follows:

Primary Government	Beginning Balance	Additions	Deletions	Reclassifications	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 7,699,593	\$ 2,319,851	\$ -	\$ -	\$ 10,019,444
Construction in progress	29,026,323	26,622,118	(1,079,898)	(62,244)	54,506,299
Total assets not being depreciated	36,725,916	28,941,969	(1,079,898)	(62,244)	64,525,743
Capital assets, being depreciated:					
Buildings and improvements	57,111,135	1,422,871	(144,108)	138,191	58,528,089
Machinery and equipment	38,598,744	4,059,030	(32,021)	18,226	42,643,979
Infrastructure	20,401,973	1,417,361	-	(664,732)	21,154,602
Right to use - Machinery & Equipment	348,433	26,702	-	-	375,135
Total capital assets being depreciated	116,460,285	6,925,964	(176,129)	(508,315)	122,701,805
Less accumulated depreciation:					
Buildings and improvements	20,020,637	1,263,298	(138,191)	-	21,145,744
Machinery and equipment	26,475,135	2,808,940	(18,226)	-	29,265,849
Infrastructure	8,527,658	326,795	-	(619,068)	8,235,385
Right to use - Machinery & Equipment	-	74,290	-	-	74,290
Total accumulated depreciation	55,023,430	4,473,323	(156,417)	(619,068)	58,721,268
Total capital assets being depreciated, net	61,436,855	2,452,641	(19,712)	110,753	63,980,537
Governmental activities capital assets, net	\$ 98,162,771	\$ 31,394,610	\$ (1,099,610)	\$ 48,509	\$ 128,506,280
			Less associated debt		(90,609,275)
			Plus unspent bond proceeds		19,309,277
			Net investment in Capital Assets		\$ 57,206,282

Depreciation was charged to governmental functions as follows:

Governmental activities:	
General government	\$ 737,953
Financial Administration	21,140
Justice system	49,531
Health and welfare	825,423
Culture and recreation	739,611
Law enforcement and public safety	723,595
Transportation	1,376,070
Total	\$ 4,473,323

A summary of changes in capital assets for business-type activities for the year ended December 31, 2022 is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 1,782,939	\$ -	\$ -	\$ 1,782,939
Construction in progress	2,742,621	98,898	(2,841,519)	-
Total assets not being depreciated	4,525,560	98,898	(2,841,519)	1,782,939
Capital assets, being depreciated:				
Buildings and improvements	7,310,820	2,996,555	-	10,307,375
Machinery and equipment	6,197,399	577,646	(93,137)	6,681,908
Total capital assets being depreciated	13,508,219	3,574,201	(93,137)	16,989,283
Less accumulated depreciation:				
Buildings and improvements	5,389,569	335,094	-	5,724,663
Machinery and equipment	3,609,379	466,398	(4,455)	4,071,322
Total accumulated depreciation	8,998,948	801,492	(4,455)	9,795,985
Total capital assets being depreciated, net	4,509,271	2,772,709	(88,682)	7,193,298
Business-type activities capital assets, net	\$ 9,034,831	\$ 2,871,607	\$ (2,930,201)	\$ 8,976,237
Net investment in Capital Assets				\$ 8,976,237

Depreciation was charged to business-type functions as follows:

Solid waste	\$ 416,000
Airport	311,517
Golf course	73,975
Total	<u>\$ 801,492</u>

D. Long-Term Debt

The following is a summary of changes in the County's total long-term liabilities for the year ended December 31, 2022. In general, the County uses the general and debt service funds to liquidate governmental long-term liabilities.

	Beginning Balance	Additions	Retirements	Ending Balance	Due within One year
Governmental activities:					
Bonds, notes payable, and leases					
General obligation bonds	\$ 86,315,000	\$ -	\$ 3,365,000	\$ 82,950,000	\$ 3,510,000
Tax notes	5,935,000	-	2,940,000	2,995,000	2,995,000
Leases	348,433	26,702	57,953	317,182	74,987
Premium on bonds	4,622,628	-	275,535	4,347,093	-
Compensated absences	702,367	138,787	48,616	792,538	198,135
Total Governmental Activities	\$ 97,923,428	\$ 165,489	\$ 6,687,104	\$ 91,401,813	** \$ 6,778,122
Long-term liabilities due in more than on year				\$ 84,623,691	
**Debt associated with capital assets				\$ 90,609,275	

	Beginning Balance	Additions	Retirements	Ending Balance	Due within One year
Business-type activities:					
Compensated absences	\$ 51,110	\$ 244	\$ 2,723	\$ 48,631	\$ 13,459
Landfill closure and post closure care costs	1,195,710	83,699	-	1,279,409	-
Total Business-Type Activities	\$ 1,246,820	\$ 83,943	\$ 2,723	\$ 1,328,040	\$ 13,459

See note IV. C. for additional information regarding landfill closure and post closure care costs. The County is not obligated in any manner for special assessment debt.

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities in the governmental funds. The governmental activities' compensated absences, net OPEB liability, and net pension liability obligations are generally liquidated by the general fund. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

A summary of the County's debt service requirements, including interest rates, are as follows:

	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Balance</u>
General Obligation Bonds			
Series 2012 General Obligation Refunding Bonds	2.00-3.00%	\$ 5,270,000	\$ 1,390,000
Series 2014 Revenue and Limited Tax Bonds	2.00-4.00%	9,270,000	4,915,000
Series 2015 Certificates of Obligation	3.00-5.00%	8,240,000	6,940,000
Series 2015 Revenue and Limited Tax Bonds	3.00-5.00%	19,335,000	15,420,000
Series 2020 Revenue and Limited Tax Bonds	2.00-3.00%	9,405,000	8,910,000
Series 2021 Certificates of Obligation	2.00-5.00%	46,090,000	<u>45,375,000</u>
	Total General Obligation Bonds		<u>\$ 82,950,000</u>
Tax Notes			
Series 2016 Tax Notes	2.00-3.00%	9,370,000	<u>2,995,000</u>
		Total Tax Notes	<u>\$ 2,995,000</u>
Leases			
	Various	\$ 342,467	<u>\$ 317,182</u>
	Total		<u>\$ 86,262,182</u>

The annual debt service requirements for bonds of the County as of December 31, 2022 are as follows:

<u>Year Ending December 31,</u>	<u>General Obligation Bonds</u>		<u>Total Requirements</u>
	<u>Principal</u>	<u>Interest</u>	
2023	3,510,000	2,447,931	5,957,931
2024	3,690,000	2,281,519	5,971,519
2025	3,845,000	2,123,444	5,968,444
2026	3,995,000	1,974,906	5,969,906
2027	4,150,000	1,821,725	5,971,725
2028-2032	22,285,000	6,742,563	29,027,563
2033-2037	11,470,000	4,069,835	15,539,835
2038-2042	10,670,000	2,877,730	13,547,730
2043-2047	10,895,000	1,672,519	12,567,519
2048-2051	<u>8,440,000</u>	<u>428,626</u>	<u>8,868,626</u>
Total	<u>\$ 82,950,000</u>	<u>\$ 26,440,798</u>	<u>\$ 109,390,798</u>

For the Series 2012 Refunding Bond and the Series 2015 Certificates of Obligation Bonds, collateral is stated as the receipts of an annual ad valorem tax levied, within the limits prescribed by law, on all taxable property within the County. For the Series 2014 and Series 2015 Revenue and Limited Tax Bonds, the bonds are secured first by a lien on the Security and further secured by direct and continuing revenues on all taxable property within the County. If the County were to default on payment on any of the bonds, the bond holders may seek a writ of mandamus to compel County officials to carry out their legally imposed duties with respect to the bonds. This would not cause an acceleration of maturity of any of these bonds.

Annual debt service requirements for tax notes of the County as of December 31, 2022 are as follows.

<u>Year Ending December 31,</u>	<u>Tax Notes</u>		<u>Total Requirements</u>
	<u>Principal</u>	<u>Interest</u>	
2023	<u>2,995,000</u>	<u>29,950</u>	<u>3,024,950</u>
Total	<u>\$ 2,995,000</u>	<u>\$ 29,950</u>	<u>\$ 3,024,950</u>

For the County's Tax Notes, collateral is stated as the receipts of an annual ad valorem tax levied, within the limits prescribed by law, on all taxable property within the County. If the County were to default on payment on any of the notes, the registered owners may seek a writ of mandamus to compel County officials to carry out their legally imposed duties with respect to the notes. This would not cause an acceleration of maturity of any of these notes.

Future minimum payments to retire lease obligations are as follows:

Year Ending December 31,	Leases		Total Requirements
	Principal	Interest	
2023	74,987	7,403	82,390
2024	78,774	5,359	84,133
2025	80,908	3,159	84,067
2026	<u>82,513</u>	<u>912</u>	<u>83,425</u>
Total	\$ <u>317,182</u>	\$ <u>16,833</u>	\$ <u>334,015</u>

The County's leases (direct borrowings) are secured by the underlying asset.

Federal Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage consisting of complex regulations with respect to issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed correctly, a substantial liability to the County could result. The County periodically engages an arbitrage consultant to perform the calculations in accordance with the rules and regulations of the IRS.

E. Interfund Transfers and Receivables and Payables

Transfers between funds during 2021 were as follows:

Transfer To	Transfer From	Amount
Solid Waste	General Fund	\$ 2,601,978
Airport	General Fund	94,579
Golf Course	General Fund	285,187
Nonmajor Governmental	General Fund	1,411,307
Nonmajor Governmental	Nonmajor Governmental	753,561
General Fund	Certificates of Obligation 2021	138,752
General Fund	Health Services Sales Tax Fund	5,143,117
General Fund	Nonmajor Governmental	<u>47,055</u>
Total		\$ <u>10,475,536</u>

Transfers are used to move unrestricted general fund revenues to finance various programs that the County must account for in the other governmental and business-type funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

The composition of interfund balances as of December 31, 2022 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental	\$ 4,608,345
General Fund	Solid waste	88,139
General Fund	Airport	37,869
General Fund	Golf Course	34,294
General Fund	Internal Service Fund	73,792
General Fund	Road and bridge	268,679
Capital Project 02 Construction	Nonmajor Governmental	441,853
Health Service Sales Tax	Nonmajor Governmental	520,352
Solid Waste Fund	Nonmajor Governmental	13,147
Internal Service Fund	General Fund	262
General Fund	Debt Service	31
Nonmajor Governmental	Nonmajor Governmental	4,000
Nonmajor Governmental	Capital Project 02 Construction	<u>831</u>
Total		<u>\$ 6,091,594</u>

Amounts recorded as due to/from are considered temporary loans and will be repaid during the following year.

IV. OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. In addition, the County participates along with 279 other entities in the Texas Association of Counties Workers' Compensation Self-Insurance Fund (the "Pool"). This Pool was created by the Texas Association of Counties in 1974 to insure the County for workers' compensation related claims. This Pool purchases commercial insurance at group rates for participants in the Pool. The County has no additional risk or responsibility to either of the Pools in which it participates, outside of payment of insurance premiums. The County has not significantly reduced insurance coverage or had settlements that exceeded coverage amounts for the past three fiscal years.

In prior years, the County maintained a self-insured health plan (the "Plan") for all eligible employees and retirees; however, on November 30, 2015, the County discontinued its self-insured health plan. At year end, the County has recorded no liability in current health claims in the internal service fund.

B. Contingent Liabilities

Amounts received or receivable from grant 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 that may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

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

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported.

Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and social factors. No claim liabilities are reported at year end.

C. Landfill Closure and Post Closure Care Cost

Current state regulations and the U.S. Environmental Protection Agency (EPA) require the County to place a final cover on its landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County is required to recognize a portion of the landfill closure and post closure care liability each year. Recognition of the liability is based on the landfill capacity used to date. The operations of the landfill are recorded in the solid waste fund, one of the enterprise funds used by the County.

The County's estimate of the total cost of closure and post closure care for 30 years, under permits and regulations currently in effect, is \$10,034,797. The \$1,279,409 reported as landfill closure and post closure care liability at December 31, 2022 is based on the use of 11.92 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$8,839,087 as the remaining estimated capacity is filled.

The County amended its permit for cell capacity at the end of the fiscal year 2013, which increased the capacity size of the landfill. The total waste disposal capacity of the landfill (including waste and daily cover) is 19.3 million cubic yards. The landfill has a total permit boundary of 236.78 acres. Based on the current usage during 2021, it is estimated that the remaining capacity will be filled in 402.4 years.

The estimated total current cost of the landfill closure and post closure care is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2022. However, the actual cost of closure and post closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

D. Pension Plans

Texas County and District Retirement System

Plan Description

TCDRS is a statewide, agent multiple-employer, public-employee retirement system. TCDRS serves 700 actively participating counties and districts throughout Texas. Each employer maintains its own customized plan of benefits. Plan provisions are adopted by the Board of Directors of each employer, within the options available in the TCDRS Act. Because of that, the County has the flexibility and local control to select benefits and pay for those benefits based on its needs and budgets.

Each employer has a defined benefit plan that functions similarly to a cash balance plan. The assets of the plans are pooled for investment purposes, but each employer's plan assets may be used only for the payment of benefits to the members of that employer's plan. In accordance with Texas law, it is intended that the pension plan be construed and administered in a manner that the retirement system will be considered a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TCDRS issues a publicly available annual comprehensive financial report that can be obtained at www.tcdrs.org.

All eligible employees (except temporary staff) of the County must be enrolled in the TCDRS.

Benefits Provided

TCDRS provides retirement, disability, and death benefits. The benefits provisions are adopted by the Commissioners' Court within the options available in Texas state statutes governing TCDRS. Members can retire at age 60 and above with eight or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service, but must leave their accumulated contributions in TCDRS to receive any County-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

Benefit amounts are determined by the sum of the employee’s contribution to TCDRS, with interest, and County-financed monetary credits. The level of these monetary credits is adopted by the Commissioners’ Court within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the County’s commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee’s accumulated contributions and the County-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

The Commissioner’s Court adopted the rate of seven percent as the contributed rate payable by the employee members for calendar year 2022. The Commissioners’ Court may change the employee contribution rate and the County contribution rate within the options available in the TCDRS Act.

Employees Covered by Benefit Terms

At the December 31, 2021: valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	305
Inactive employees entitled to but not yet receiving benefits	357
Active employees	<u>545</u>
Total	<u><u>1,207</u></u>

Contributions

A combination of three elements funds each employer’s plan: employee deposits, employer contributions, and investment income.

- The deposit rate for employees is four percent, five percent, six percent, or seven percent of compensation, as adopted by the employer’s governing body.
- Participating employers are required, by law, to contribute at actuarially determined rates, which are determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method.
- Investment income funds a large part of the benefits employees earn.

Employers have the option of paying more than the required contribution rate each year. Extra contributions can help employers “prefund” benefit increases, such as a cost-of-living adjustment to retirees, and they can be used to help offset or mitigate future increases in the required rate due to negative plan experience. There are two approaches for making extra contributions:

- a) paying an elected contribution rate higher than the required rate and
- b) making an extra lump-sum contribution to the employer account.

Employees for the County were required to contribute seven percent of their annual gross earnings during the calendar year. The contribution rate for the County was 14.22 percent in calendar year 2022. The County’s contributions to TCDRS for the calendar year ended December 31, 2022 were \$4,452,606 equal to the required contributions.

Net Pension Liability

The County’s Net Pension Liability (NPL) was measured as of December 31, 2021 and the Total Pension Liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The actuarial assumptions that determined the TPL as of December 31, 2021 were based on the results of an actuarial experience study for the period January 1, 2013 through December 31, 2016, except where required to be different by GASB 68.

The long-term expected rate of return of TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The target allocation and best estimate of geometric real rate of return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return (Expected minus Inflation) ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	3.80%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.30%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	4.50%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.10%
Master Limited Partnerships	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	6.80%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.55%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-1.05%

⁽¹⁾ Target asset allocation adopted at the March 2022 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.6%, per Cliffwater's 2022 capital market assumptions

⁽³⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

Discount Rate

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

Changes in the NPL

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balance at 12/31/2020	\$ 123,232,270	\$ 113,962,409	\$ 9,269,861
Changes for the year:			
Service cost	4,688,318	-	4,688,318
Interest on total pension liability ⁽¹⁾	9,479,446	-	9,479,446
Effect of economic/demographic gains or losses	(591,295)	-	(591,295)
Effect of assumptions changes or inputs	(255,373)	-	(255,373)
Refund of contributions	(413,329)	(413,329)	-
Benefit payments	(6,087,772)	(6,087,772)	-
Administrative expenses	-	(75,262)	75,262
Member contributions	-	2,191,858	(2,191,858)
Net investment income	-	25,048,418	(25,048,418)
Employer contributions	-	4,452,606	(4,452,606)
Other ⁽³⁾	-	35,446	(35,446)
Balance at 12/31/2021	<u>\$ 130,052,265</u>	<u>\$ 139,114,374</u>	<u>\$ (9,062,109)</u>

⁽¹⁾ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

⁽²⁾ No plan changes valued.

⁽³⁾ Relates to allocation of system-wide items.

Sensitivity of the NPL to Changes in the Discount Rate

The following presents the NPL of the County, calculated using the discount rate of 7.6 percent, as well as what the County's NPL would be if it were calculated using a discount rate that is one percentage point lower (6.6%) or one percentage point higher (8.6%) than the current rate:

	1% Decrease 6.6%	Current Discount Rate 7.6%	1% Increase 8.6%
	County's Net Pension Liability (Asset)	<u>\$ 7,300,429</u>	<u>\$ (9,062,109)</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in a separately-issued TCDRS financial report. That report may be obtained on the Internet at www.tcdrs.org.

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

For the calendar year ended December 31, 2022, the County recognized pension expense of \$932,899.

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 322,020	\$ 443,471
Changes in actuarial assumptions	3,356,929	191,530
Difference between projected and actual investment earnings	-	15,625,619
Contributions subsequent to the measurement date	4,552,833	-
Total	<u>\$ 8,231,782</u>	<u>\$ 16,260,620</u>

\$4,552,833 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the NPL for the fiscal year ending December 31, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>For the Year Ended December 31,</u>	
2023	\$(1,616,065)
2024	(3,742,772)
2025	(3,946,150)
2026	(3,276,684)

E. Other Postemployment Benefits

Healthcare Plan

Plan Description

In order to recognize and reward long-term employees, as well as to provide an incentive for remaining in the County’s employment, the County administers a single-employer defined benefit OPEB plan, known as Chambers County Retiree Benefits Trust plan (the “Plan”). The Commissioner’s Court has been appointed as the Trustees for the Plan. The Trustees have the power to amend or modify this Plan in order to comply with applicable legal requirements or to carry out the purposes of this Trust.

In order to be eligible for this benefit, the retiree must be, or have been, a full-time employee of the County for eight consecutive years immediately prior to retirement and satisfy the applicable plan requirements for the extension of retiree coverage under the medical, dental, vision, and life insurance benefit plan offered by the County at the time of retirement.

Beginning with retirement, and ending once Medicare eligibility is reached, the County shall offer the retiree medical coverage in accordance with the following: 100 percent of the premium costs for retirees retiring after age 59, but before age 65, and having at least eight years of full-time service with the County for a maximum of five years or until Medicare eligibility is reached; and 100 percent of the premium costs for retirees retiring before age 60 and having at least 30 years of full-time service with the County, for a maximum of five years or until Medicare eligibility is reached; and will offer coverage at the same cost as active employees to retirees who retire with at least eight years of full-time service until age 60 and provide 100 percent of the premium costs after age 60 until Medicare eligibility is reached.

Beginning with retirement, the County shall offer the retiree dental, vision, and life insurance coverage at the same cost as active employees until the retiree chooses to end coverage. To provide medical, dental, vision, and life insurance coverage to their spouses and dependents, eligible retirees must pay 100 percent of the cost.

The following provides a summary of the number of participants in the plan as of December 31, 2022:

Inactive employees or beneficiaries currently receiving benefits	17
Active members	<u>497</u>
Total	<u>514</u>

Net OPEB Liability

The County's net OPEB liability of \$2,319,150 was determined by an actuarial valuation as of January 1, 2022 which was rolled forward to a measurement date of December 31, 2022.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Valuation Date	January 1, 2023
Actuarial Cost Method	Entry Age Normal
Inflation Rate	2.25%
Salary Increases	3.00%
Demographic Assumptions	Based on the experience study covering the four-year period ending December 31, 2016 as conducted for the Texas County and District Retirement System (TCDRS).
Mortality	For healthy retirees, the gender-distinct RP-2014 Healthy Annuitant Mortality Tables are used with male rates multiplied by 130% and female rates multiplied by 110%. Those rates are projected on a fully generational basis based on 110% of the ultimate rates of Scale MP-2014.
Health care cost trend rates	Pre-65: Initial rate of 7.50% declining to an ultimate rate of 5.25% after 11 years; Pre-65: Ultimate trend rate includes a 1.00% adjustment for the excise tax; Post-65: Initial rate of 6.50% declining to an ultimate rate of 4.25% after 15 years
Participation rates	85% for non-Medicare eligible retirees; 60% for Medicare eligible retirees
Discount rate	5.50%

Funding Policy

The County has elected to finance the County's Plan on a pay-as-you-go basis, paying an amount each year equal to the claims paid. The County established a trust for the 2020 fiscal year.

Investments

The Plan is authorized to invest in the same options available to the County as authorized by the Public Funds Investment Act, Chapter 2256, Texas Government Code. Investments, except for certain investment pools, commercial paper, money market funds, and investment contracts, are reported at fair value. No investments were held by the Plan as of its most recent fiscal year end.

Discount Rate

The discount rate used in the determination of the Total OPEB Liability is based on a combination of the Expected Long-Term Rate of Return on Plan Assets and the Municipal Bond Rate. If the Employer does not have a trust dedicated exclusively to the payment of OPEB benefits, then only the Municipal Bond Rate is used in determining the Total OPEB Liability. If the postretirement plan is funded, as is the case with Chambers County, Texas, cash flow projections are used to determine the extent which the plan's future Net Position will be able to cover future benefit payments. To the extent future benefit payments are covered by the plan's projected Net Position, the Expected Rate of Return on Plan Assets is used to determine the portion of the Net OPEB Liability associated with those payments. To the extent future benefit payments are not covered by the plan's projected Net Position, the Municipal Bond Rate is used to determine the portion of the Net OPEB Liability associated with those payments.

The Long-Term Inflation Expectation used is 2.25%, which is an underlying component of the discount rate and assumed health care trend rates.

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

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at 12/31/2021	\$ 10,882,170	\$ 10,646,699	\$ 235,471
Changes for the year:			
Service cost	942,425	-	942,425
Interest on the total liability	587,155	-	587,155
Actuarial experience	24,518	-	24,518
Assumption changes	406,478	-	406,478
Contributions - employer	-	1,384,914	(1,384,914)
Net investment income	-	(1,453,694)	1,453,694
Benefit payments	(413,277)	(413,277)	-
Administrative expense	-	(54,323)	54,323
Net changes	<u>1,547,299</u>	<u>(536,380)</u>	<u>2,083,679</u>
Balance at 12/31/2022	<u>\$ 12,429,469</u>	<u>\$ 10,110,319</u>	<u>\$ 2,319,150</u>

Differences in projected and actual earnings over the measurement period are recognized over a 5-year period. At December 31, 2022, the County reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 22,475	\$ 1,372,541
Changes of assumptions	372,605	272,351
Net difference between projected and actual earnings on postretirement plan investments	<u>1,685,193</u>	<u>170,323</u>
Total	<u>\$ 2,080,273</u>	<u>\$ 1,815,215</u>

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year Ended December 31,	
2023	\$ 184,243
2024	211,326
2025	282,946
2026	272,542
2027	(140,954)
Thereafter	(545,045)

For the year ended December 31, 2022, the County recognized OPEB expense of \$1,154,366.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	<u>1% Decrease in Discount Rate (4.50%)</u>	<u>Discount Rate (5.50%)</u>	<u>1% Increase in Discount Rate (6.50%)</u>
County's net OPEB liability	\$ 3,502,337	\$ 2,319,150	\$ 1,276,882

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability (asset) would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate Assumption</u>	<u>1% Increase</u>
County's net OPEB liability	\$ 997,847	\$ 2,319,150	\$ 3,894,981

F. Deferred Compensation Plans

The County offers its employees deferred compensation plans (the "Plans") created in accordance with Internal Revenue Service Code, Section 457. The Plans permit employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until retirement, termination, death, or unforeseeable emergencies.

Federal law requires all assets and income of Section 457 plans to be held in trust, custodial accounts, or annuity contracts for the exclusive benefit of the participants and their beneficiaries. The County's Plans are administered by private corporations under contract with the County. Total participant contributions were approximately \$89,938 for the year ended December 31, 2022. The County does not contribute to the Plans.

G. Related Party Transactions

During the 2021 fiscal year, the County received services from a company owned by a member of Commissioners Court. The contract was approved by Commissioners Court and the Commissioner abstained from that vote. Total payments to the vendor for the fiscal year were \$8,745.

H. Tax Abatements

The County has entered into various tax abatement agreements for the 2020 fiscal year. The County has adopted policies to offer these programs to industry to promote economic growth within the County for a long-term investment on future revenue and they typically involve a ten year abatement program in exchange for activities and investments that promote an increase to the overall tax base as well as job growth opportunities for residents of the County. All tax abatement agreements provide for recapture in the event of default.

The County has entered into economic and tax abatement agreements with local businesses under Article III, Section 52-A of the Texas Constitution, Chapter 381 of the Texas Local Government Code, as well as Chapter 312 of the Texas Tax Code, Property Redevelopment and Tax Abatement Act (the "Act").

Under the Chapter 381 and Chapter 312 statutes, the County may grant property tax abatements up to 100% percent of a business' property tax value for the purpose of providing grants and incentives of public money to promote local economic development and to stimulate business and commercial activity in the County.

For the fiscal year ended December 31, 2022, the County abated property taxes totaling \$28,838,339, including the following tax abatement agreements that each exceeded 10 percent of the total amount abated:

- A 100 percent property tax abatement to a petrochemical industry leader for continued investment in the County through creation and retention of jobs and increasing tax revenues for the County. The abatement amounted to \$15,471,773.
- A 100 percent property tax abatement to a petrochemical industry leader for continued investment in the County through creation and retention of jobs and increasing tax revenues for the County. The abatement amounted to \$3,981,267.

For this reporting period, the County has received \$10,840,991 of scheduled payments in lieu of taxes related to the abatement agreements.

**REQUIRED
SUPPLEMENTARY INFORMATION**

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CHAMBERS COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	
REVENUES				
Taxes	\$ 37,100,000	\$ 37,100,000	\$ 37,585,396	\$ 485,396
Other taxes	10,995,000	10,995,000	11,277,991	282,991
Intergovernmental	153,590	153,590	172,680	19,090
Charges for services	1,948,100	1,948,100	2,847,240	899,140
Fines and forfeitures	546,000	546,000	652,065	106,065
Investment income	300,000	300,000	778,719	478,719
Other	430,500	442,312	505,019	62,707
Total revenues	<u>51,473,190</u>	<u>51,485,002</u>	<u>53,819,110</u>	<u>2,334,108</u>
EXPENDITURES				
General government:				
Commissioners' court	1,238,020	1,327,094	1,268,382	58,712
Nondepartmental	3,555,590	4,241,104	4,393,610	(152,506)
Data processing	2,047,240	2,042,740	1,848,445	194,295
Communications	385,220	404,376	385,010	19,366
Economic development	499,420	503,420	497,090	6,330
Elections	252,100	253,100	284,821	(31,721)
Maintenance	2,300,210	2,300,210	1,717,466	582,744
Human resources	196,010	278,970	217,396	61,574
Total general government	<u>10,473,810</u>	<u>11,351,014</u>	<u>10,612,220</u>	<u>738,794</u>
Financial administration:				
County auditor	1,174,298	1,136,910	956,415	180,495
County treasurer	390,505	390,505	382,834	7,671
Tax assessor	1,357,185	1,370,185	1,267,197	102,988
Purchasing	535,500	535,500	567,417	(31,917)
Total financial administration	<u>3,457,488</u>	<u>3,433,100</u>	<u>3,173,863</u>	<u>259,237</u>
Justice system:				
County court	262,850	262,850	226,070	36,780
District court	1,300,300	1,305,300	1,245,103	60,197
District clerk	985,100	985,100	1,047,620	(62,520)
County clerk	1,389,550	1,388,550	1,147,632	240,918
Justice of the peace, pct #1	372,160	372,160	361,392	10,768
Justice of the peace, pct #2	381,860	381,860	355,669	26,191
Justice of the peace, pct #3	108,650	108,650	102,613	6,037
Justice of the peace, pct #4	309,835	309,835	301,908	7,927
Justice of the peace, pct #5	392,175	392,175	371,498	20,677
Justice of the peace, pct #6	444,535	444,535	451,707	(7,172)
Juvenile probation	235,190	235,190	180,894	54,296
County attorney	1,122,570	1,122,570	1,112,988	9,582
District attorney	1,818,410	1,818,410	1,833,511	(15,101)
Pretrial services	183,960	183,960	182,288	1,672
Total justice system	<u>9,307,145</u>	<u>9,311,145</u>	<u>8,920,893</u>	<u>390,252</u>

CHAMBERS COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	
Health and welfare:				
Environmental health	473,630	473,630	438,705	34,925
Health department	826,910	832,419	677,421	154,998
Indigent health care	1,138,800	1,138,800	1,013,586	125,214
Nurse practitioner	341,430	341,430	348,424	(6,994)
Welfare	32,000	32,000	20,904	11,096
Rehabilitation	53,380	53,380	-	53,380
Mosquito control	1,385,750	1,435,750	1,528,597	(92,847)
PHEP-IMM first responder	780,665	780,665	568,641	212,024
Chambers county EMS	3,204,355	3,174,355	3,126,479	47,876
Total health and welfare	<u>8,236,920</u>	<u>8,262,429</u>	<u>7,722,757</u>	<u>539,672</u>
Culture and recreation:				
Libraries	1,321,290	1,321,290	1,293,702	27,588
Agricultural extension	330,510	330,510	276,040	54,470
Parks and recreation	2,027,490	2,116,050	1,986,577	129,473
Historical commission	17,125	17,125	9,683	7,442
Total culture and recreation	<u>3,696,415</u>	<u>3,784,975</u>	<u>3,566,002</u>	<u>218,973</u>
Law enforcement and public safety:				
Emergency management	392,800	392,800	356,309	36,491
Safety department	166,400	166,400	151,651	14,749
Constable, precinct #1	134,300	134,300	126,160	8,140
Constable, precinct #2	247,793	247,793	234,888	12,905
Constable, precinct #3	126,050	126,050	115,995	10,055
Constable, precinct #4	262,080	262,080	258,787	3,293
Constable, precinct #5	123,900	123,900	123,936	(36)
Constable, precinct #6	179,750	179,750	173,890	5,860
Sheriff	15,121,235	15,121,235	14,930,576	190,659
Total law enforcement and public safety	<u>16,754,308</u>	<u>16,754,308</u>	<u>16,472,192</u>	<u>282,116</u>
Capital outlay	<u>11,674,200</u>	<u>11,315,094</u>	<u>7,745,811</u>	<u>3,569,283</u>
Debt service				
Principal	-	-	57,953	(57,953)
Interest and other	-	-	20,946	(20,946)
Total debt service	-	-	78,899	(78,899)
Total expenditures	<u>63,600,286</u>	<u>64,212,065</u>	<u>58,292,637</u>	<u>5,919,428</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(12,127,096)</u>	<u>(12,727,063)</u>	<u>(4,473,527)</u>	<u>8,253,536</u>
OTHER FINANCING SOURCES (USES)				
Issuance of lease	-	-	26,702	26,702
Transfers in	5,567,895	6,304,548	5,328,924	(975,624)
Transfers out	(4,721,860)	(4,949,115)	(4,393,051)	556,064
Total other financing sources	<u>846,035</u>	<u>1,355,433</u>	<u>962,575</u>	<u>(419,560)</u>
NET CHANGE IN FUND BALANCES	<u>(11,281,061)</u>	<u>(11,371,630)</u>	<u>(3,510,952)</u>	<u>7,860,678</u>
FUND BALANCES, BEGINNING	<u>39,498,209</u>	<u>39,498,209</u>	<u>39,498,209</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 28,217,148</u>	<u>\$ 28,126,579</u>	<u>\$ 35,987,257</u>	<u>\$ 7,860,678</u>

CHAMBERS COUNTY, TEXAS

ROAD AND BRIDGE FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Taxes	\$ 9,347,000	\$ 9,347,000	\$ 9,408,025	\$ 61,025
Other taxes	7,000	7,000	8,448	1,448
Charges for services	982,000	1,369,800	1,174,727	(195,073)
Fines and forfeitures	150,000	150,000	69,524	(80,476)
Investment income	30,000	30,000	49,860	19,860
Other	<u>1,891,080</u>	<u>1,891,080</u>	<u>689,065</u>	<u>(1,202,015)</u>
Total revenues	<u>12,407,080</u>	<u>12,794,880</u>	<u>11,399,649</u>	<u>(1,395,231)</u>
EXPENDITURES				
Current:				
Transportation	10,961,080	11,587,280	10,391,285	1,195,995
Principal	-	-	-	-
Capital outlay	<u>1,446,000</u>	<u>1,861,529</u>	<u>1,529,576</u>	<u>331,953</u>
Total expenditures	<u>12,407,080</u>	<u>13,448,809</u>	<u>11,920,861</u>	<u>1,527,948</u>
NET CHANGE IN FUND BALANCES	-	(653,929)	(521,212)	132,717
FUND BALANCES, BEGINNING	<u>792,361</u>	<u>792,361</u>	<u>792,361</u>	-
FUND BALANCES, ENDING	<u>\$ 792,361</u>	<u>\$ 138,432</u>	<u>\$ 271,149</u>	<u>\$ 132,717</u>

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CHAMBERS COUNTY, TEXAS

HEALTH SERVICE SALES TAX

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget - Positive (Negative)
REVENUES				
Taxes	\$ 9,650,000	\$ 9,650,000	\$ 11,838,863	\$ 2,188,863
Miscellaneous revenue	-	-	14,000	14,000
Investment income	<u>100,000</u>	<u>100,000</u>	<u>230,323</u>	<u>130,323</u>
Total revenues	<u>9,750,000</u>	<u>9,750,000</u>	<u>12,083,186</u>	<u>2,333,186</u>
EXPENDITURES				
Current:				
Health and welfare	3,784,050	3,891,050	3,320,780	570,270
Capital outlay	<u>7,600,000</u>	<u>7,600,000</u>	<u>1,047,668</u>	<u>6,552,332</u>
Total expenditures	<u>11,384,050</u>	<u>11,491,050</u>	<u>4,368,448</u>	<u>7,122,602</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(1,634,050)</u>	<u>(1,741,050)</u>	<u>7,714,738</u>	<u>9,455,788</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(2,839,124)</u>	<u>(2,839,124)</u>	<u>(5,143,117)</u>	<u>(2,303,993)</u>
Total other financing sources (uses)	<u>(2,839,124)</u>	<u>(2,839,124)</u>	<u>(5,143,117)</u>	<u>(2,303,993)</u>
NET CHANGE IN FUND BALANCES	<u>(4,473,174)</u>	<u>(4,580,174)</u>	<u>2,571,621</u>	<u>7,151,795</u>
FUND BALANCES, BEGINNING	<u>21,562,868</u>	<u>21,562,868</u>	<u>21,562,868</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 17,089,694</u>	<u>\$ 16,982,694</u>	<u>\$ 24,134,489</u>	<u>\$ 7,151,795</u>

CHAMBERS COUNTY, TEXAS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS

FOR THE YEAR ENDED DECEMBER 31, 2022

Measurement Date December 31,	<u>2014</u>	<u>2015</u>
Total Pension Liability		
Service Cost	\$ 2,311,920	\$ 2,466,440
Interest total pension liability	6,182,306	6,497,250
Changes in benefit terms	-	(406,914)
Difference between expected and actual experience	(634,661)	(314,455)
Effect of economic/demographic gains or losses	-	-
Effect of assumption changes or inputs	-	890,542
Benefit payments/refunds of contributions	(4,210,024)	(4,361,367)
Net change in total pension liability	3,649,541	4,771,496
Total pension liability - beginning	<u>77,255,337</u>	<u>80,904,878</u>
Total pension liability - ending (a)	<u>\$ 80,904,878</u>	<u>\$ 85,676,374</u>
Plan Fiduciary Net Position		
Employer contributions	\$ 2,276,446	\$ 2,404,661
Member contributions	1,095,952	1,183,734
Investment income net of investment expenses	4,872,265	(209,712)
Benefit payments, including refunds of contributions	(4,210,024)	(4,361,367)
Administrative expenses	(57,180)	(54,430)
Other	(295,357)	255,923
Net change in plan fiduciary net position	3,682,102	(781,191)
Plan fiduciary net position - beginning	<u>72,422,641</u>	<u>76,104,743</u>
Plan fiduciary net position - ending (b)	<u>\$ 76,104,743</u>	<u>\$ 75,323,552</u>
Net pension liability (asset) - ending (a) - (b)	<u>\$ 4,800,135</u>	<u>\$ 10,352,822</u>
Fiduciary net position as a percentage of total pension liability	94.07%	87.92%
Pensionable covered payroll	\$ 15,656,460	\$ 16,917,628
Net pension liability (asset) as a percentage of covered payroll	30.66%	61.20%

Note: This schedule is required to have 10 years of information, but the information prior to 2014 is not available.

2016	2017	2018	2019	2020	2021
\$ 2,755,099	\$ 2,840,439	\$ 2,990,881	\$ 2,976,564	\$ 3,490,978	\$ 4,688,318
6,870,315	7,344,780	7,851,899	8,342,173	8,955,824	9,479,446
-	-	-	-	-	-
(583,902)	205,940	292,353	-	-	-
-	-	-	1,285,060	1,511	(591,295)
-	611,907	-	-	6,713,858	(255,373)
<u>(4,504,510)</u>	<u>(4,849,456)</u>	<u>(4,937,806)</u>	<u>(5,203,468)</u>	<u>(5,894,541)</u>	<u>(6,501,102)</u>
4,537,000	6,153,610	6,197,327	7,400,329	13,267,630	6,819,994
<u>85,676,374</u>	<u>90,213,374</u>	<u>96,366,984</u>	<u>102,564,311</u>	<u>109,964,640</u>	<u>123,232,270</u>
\$ <u>90,213,374</u>	\$ <u>96,366,984</u>	\$ <u>102,564,311</u>	\$ <u>109,964,640</u>	\$ <u>123,232,270</u>	\$ <u>130,052,264</u>
\$ 2,644,926	\$ 2,910,160	\$ 3,057,316	\$ 3,464,824	\$ 4,168,712	\$ 4,452,606
1,302,007	1,432,571	1,505,005	1,705,612	2,052,106	2,191,858
5,557,196	11,624,481	(1,694,735)	14,550,107	10,646,725	25,048,418
(4,504,510)	(4,849,456)	(4,937,806)	(5,203,468)	(5,894,541)	(6,501,102)
(60,515)	(60,348)	(71,165)	(78,530)	(83,388)	(75,262)
(567,984)	(7,922)	(1,628)	13,237	19,868	35,446
4,371,119	11,049,487	(2,143,013)	14,451,782	10,909,482	25,151,964
<u>75,323,552</u>	<u>79,694,671</u>	<u>90,744,158</u>	<u>88,601,145</u>	<u>103,052,927</u>	<u>113,962,409</u>
\$ <u>79,694,671</u>	\$ <u>90,744,158</u>	\$ <u>88,601,145</u>	\$ <u>103,052,927</u>	\$ <u>113,962,409</u>	\$ <u>139,114,373</u>
\$ <u>10,518,703</u>	\$ <u>5,622,826</u>	\$ <u>13,963,166</u>	\$ <u>6,911,713</u>	\$ <u>9,269,861</u>	\$ <u>(9,062,109)</u>
88.34%	94.17%	86.39%	93.71%	92.48%	106.97%
\$ 18,600,097	\$ 20,465,306	\$ 21,500,068	\$ 24,365,881	\$ 29,315,806	\$ 31,312,259
56.55%	27.47%	64.94%	28.37%	31.62%	-28.94%

CHAMBERS COUNTY, TEXAS

SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2022

Fiscal Year Ended December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll (1)	Actual Contribution as a % of Covered Payroll
2014	\$ 2,276,446	\$ 2,276,446	\$ -	\$ 15,656,460	14.54%
2015	2,404,661	2,404,661	-	16,910,492	14.22%
2016	2,563,093	2,644,926	(81,833)	18,600,097	14.22%
2017	2,803,747	2,910,160	(106,413)	20,465,254	14.22%
2018	2,954,109	3,057,316	(103,207)	21,499,800	14.22%
2019	3,160,255	3,464,828	(304,573)	24,365,881	14.22%
2020	4,001,607	4,168,710	(167,103)	29,315,825	14.22%
2021	4,444,973	4,444,973	-	31,258,586	14.22%
2022	4,552,833	4,552,833	-	32,017,108	14.22%

(1) Payroll is calculated based on contributions as reported to TCDRS.

Note: This schedule is required to have 10 years of information, but the information prior to 2014 is not available.

CHAMBERS COUNTY, TEXAS

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2022

Valuation Timing	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which the contributions are reported.
<u>Methods and assumptions used to determine contributions rates:</u>	
Actuarial Cost Method	Entry age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	12.8 years (based on contribution rate calculated in 12/31/2020 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.6% average over career including inflation.
Investment Rate of Return	7.50%, net of investment expenses, including inflation.
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015: No changes in plan provisions were reflected. 2016: No changes in plan provisions were reflected. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the schedule 2019: No changes in plan provisions were reflected in the schedule. 2020: No changes in plan provisions were reflected in the schedule. 2021: No changes in plan provisions were reflected in the schedule.

CHAMBERS COUNTY, TEXAS

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED DECEMBER 31, 2022

Measurement Date December 31,	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total OPEB Liability					
Service cost	\$ 890,802	\$ 939,796	\$ 757,699	\$ 893,294	\$ 942,425
Interest on total OPEB liability	524,901	567,001	610,447	532,555	587,155
Changes of benefit terms	-	-	-	-	-
Difference between expected and actual experience	-	-	(1,815,284)	-	24,518
Changes of assumptions	-	-	(360,202)	-	406,478
Benefit payments	<u>(631,365)</u>	<u>(669,097)</u>	<u>(764,679)</u>	<u>(453,024)</u>	<u>(413,277)</u>
Net change in total OPEB liability	784,338	837,700	(1,572,019)	972,825	1,547,299
Total OPEB liability - beginning	<u>9,859,326</u>	<u>10,643,664</u>	<u>11,481,364</u>	<u>9,909,345</u>	<u>10,882,170</u>
Total OPEB liability - ending	\$ <u>10,643,664</u>	\$ <u>11,481,364</u>	\$ <u>9,909,345</u>	\$ <u>10,882,170</u>	\$ <u>12,429,469</u>
Plan Fiduciary Net Position					
Employer contributions	\$ 4,631,365	\$ 2,282,427	\$ 2,560,279	\$ 2,291,491	\$ 1,384,914
OPEB plan net investment income	-	354,907	685,341	461,676	(1,453,694)
Benefit payments	<u>(631,365)</u>	<u>(669,097)</u>	<u>(764,679)</u>	<u>(453,024)</u>	<u>(413,277)</u>
OPEB plan administrative expense	-	-	(34,862)	(49,423)	(54,323)
Other	<u>-</u>	<u>(18,337)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in plan fiduciary net position	4,000,000	1,949,900	2,446,079	2,250,720	(536,380)
Plan fiduciary net position - beginning	<u>-</u>	<u>4,000,000</u>	<u>5,949,900</u>	<u>8,395,979</u>	<u>10,646,699</u>
Plan fiduciary net position - ending	\$ <u>4,000,000</u>	\$ <u>5,949,900</u>	\$ <u>8,395,979</u>	\$ <u>10,646,699</u>	\$ <u>10,110,319</u>
Net OPEB Liability	\$ <u>6,643,664</u>	\$ <u>5,531,464</u>	\$ <u>1,513,366</u>	\$ <u>235,471</u>	\$ <u>2,319,150</u>
Plan fiduciary net position as a percentage of total OPEB liability	37.58%	51.82%	84.73%	97.84%	81.34%
Covered-employee payroll	\$ 15,494,833	\$ 17,469,703	\$ 21,023,938	\$ 22,498,142	\$ 23,115,536
Total OPEB liability (asset) as a percentage of covered-employee payroll	42.88%	31.66%	7.20%	1.05%	10.03%

Note: This schedule is required to have 10 years of information, but the information prior to 2018 is not available.

Notes to Required Supplementary Information:

Changes in Benefits

There were no changes in benefit terms that affected measurement of the total OPEB liability during the measurement period.

**COMBINING STATEMENTS
AND SCHEDULES**

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NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Lateral Road – This fund is used to account for property tax revenue and expenditures related to construction and maintenance of roads.

County Court Fee – This fund and the associated fee assessed were established for probate guardian fees collected through the Constitutional County Court.

Worthless Check – This fund is used to account for the associated fee assessed with an offense involving hot checks or similar sight orders and used to offset the expenses for the prosecutor's office.

County Attorney DWI – This fund is used to account for the fee assessed on DWI offenses and used at the direction of the County Attorney's office for related programs and associated expenses.

District Attorney Drug Prevention – This fund is used to account for the fee assessed on drug possession offenses and used at the direction of the District Attorney's office for related programs and associated expenses.

Juvenile Probation – This fund is used to account for revenue from the State of Texas for enhancement of services related to juvenile probation and community correctional services not fully funded by the County.

Hotel Tax – This fund is used to account for revenues generated from a hotel occupancy tax and expenditures for improvements that serve the purpose of attracting visitors and tourists.

Election – This fund accounts for the revenue and associated expenses from contracts between the County and local municipalities for holding elections.

LEOSE Allocation – This fund accounts for the equal share of the 20 percent of the state general revenue fund allocation by the Comptroller for local law enforcement agencies to pay for continuing education of licensed peace officer or training for full-time, fully paid law enforcement support personnel.

Fallen Officer – This fund was established to receipt and account for juror donations to be used for the benefit of the families of Chambers County law enforcement officers.

County Clerk Records Archive – Fees collected by the County clerk for filing official documents, such as birth and death certificates, are deposited in this fund and are expended for the purpose of preservation of documents within the County clerk's office.

Justice Court Technology – This fund and the associated fee assessed to certain offenders and case filings were approved by the Legislature and became effective in late 2009. Monies will be utilized, per statute, to improve the technology in County and District courts.

Courthouse Security – This fund is used to account for special fees collected by the District clerk and County clerk for the purpose of defraying expenses related to providing security in the County's court rooms.

Records Management County Clerk – Fees collected by the County clerk, as approved by the Texas Legislature, are accounted for in this fund. The requests to expend funds collected are addressed to Commissioners' Court.

Records Management District Clerk – Fees collected by the District clerk, as approved by the Texas Legislature, are accounted for in this fund. The requests to expend funds collected are addressed to Commissioners' Court.

Jail Commissary – This fund accounts for the County’s commission revenue and expenditures related to the operation of a 3rd party commissary provider at the County jail facility.

Youth Activity – This fund accounts for revenues and expenditures related to the County's Youth Project.

Available School – This fund is used to accumulate investment earnings from the permanent school fund, including lease payments received on properties owned by the County in Throckmorton and Baylor counties.

Heavy Hauling Permit – This fund accounts for revenues and expenditures related to heavy hauling permits for the Texas Department of Motor Vehicles.

Indigent Defense Formula – This fund accounts for revenues and expenditures related to grant funds for the Indigent Defense Formula grant.

WIC Peer Counseling – This fund accounts for revenues and expenditures related to grant funds for Woman's Infants, and Children (WIC) Peer Counseling.

Airport Maintenance (Anahuac) – This fund accounts for revenues and expenditures for grant funds associated with airport maintenance.

Airport Maintenance (Winnie) – This fund accounts for revenues and expenditures for grant funds associated with airport maintenance.

SCAAP – This fund accounts for revenues and expenditures for the state criminal alien assistance program grant.

Grant: USDHHS BVCAA – This fund accounts for revenues and expenditures for the United States Department of Health and Human Services (USDHHS) Brazos Valley Community Actions Agency grant.

Grant: USDHHS TDH WIC – This fund accounts for revenues and expenditures for the USDHHS Texas Department of State Health Services grant.

FEMA United Way – This fund accounts for revenues and expenditures for the Emergency Food and Shelter National Board Program grant passed through the United Way.

Chapter Nineteen – This fund is used to account for grant funds received from the Secretary of State to be used to defray the cost of voter registration and may be used to pay for any item or service designed to increase the number of registered voters in the state; maintain and report an accurate list of the number of registered voters; or increase the efficiency of the voter registration office, including hiring temporary voter registration personnel.

Justice Court Building Security – This fund is used to account for special fees collected for the purpose of defraying expenses related to providing security in the County’s court rooms.

DC Records Technology – This fund and the associated fee assessed to certain offenders and case filings were approved by the Legislature and became effective in late 2009. Monies will be utilized, per statute, to improve the technology in County and District courts.

Pretrial Intervention Programs – This fund is used to account for fees collected during the pretrial intervention program and used for reimbursing the County for expenses related to the defendant's pretrial intervention program.

CC/DC Records Preservation Fund – Fees collected by the County clerk and District clerk for filing official documents, such as birth and death certificates, are deposited in this fund and are expended for the purpose of preservation of documents within the County clerk's and District clerk's office.

DC/CC Technology – This fund and the associated fee assessed to certain offenders and case filings were approved by the Legislature and became effective in late 2009. Monies will be utilized, per statute, to improve the technology in County and District courts.

Child Abuse Prevention – This fund records the fee assessed on certain cases and funds programs related to the prevention of child abuse.

PHEP Grant – This fund accounts for revenues and expenditures for the Public Health Emergency Preparedness grant.

County Fire Marshal – This fund accounts for revenues and expenditures for the County's fire marshal department.

CDBG Dis. Rec. Non-Housing – This fund accounts for revenues and expenditures for the Department of Housing and Urban Community Development Block Grant for disaster recovery primarily associated with Hurricane Ike.

Grant: Texas STEP Prog – This fund was established to capture costs and revenues related to the Texas Selective Traffic Enforcement Program (STEP) grant. The funding source is the National Highway Traffic Safety Administration, passed through the Texas Department of Transportation. This grant funds overtime hours for CCSO officers for selective enforcement activities.

CCSO –Spindletop SB292 – This fund accounts for revenues provided by the Spindletop Center to fund Mental Health Liaison positions for the Mental Health Liaison Program.

CCSO – Port Security Grant – This fund was established to capture costs and revenues related to the Dept. of Homeland Security's Port Security Grant Program. The funding source is directly from the DHS. The funds are designed for a capital purchase – an interdiction boat for the CCSO marine unit.

COVID-19 Emergency Response – This fund accounts for the resources received from the Department of Treasury, which were required to be used to for responding and reacting to the COVID-19 pandemic.

Help America Vote Act (HAVA) – This fund accounts for the resources received from state and federal sources to help the County meet minimum standards in several key areas of election administration.

Gulf of Mexico Energy Security Act (GOMESA) – This fund accounts for resources received under the revenue sharing provisions of the Gulf of Mexico Energy Security Act. These resources are restricted for the purpose of coastal conservation, restoration and hurricane protection.

County Attorney Seizures/Forfeitures – This fund accounts for resources received by the County Attorney under *Code of Criminal Procedures* Chapter 59.06.

County Sheriff Forfeitures – This fund accounts for resources received by the County Sheriff under *Code of Criminal Procedures* Chapter 59.06.

District Attorney Seizure & Forfeitures – This fund accounts for resources received by the District Attorney under *Code of Criminal Procedures* Chapter 59.06.

County Attorney Pretrial Intervention – Fees collected are paid by defendants participating in a pretrial intervention program administered by the county attorney. Monies may only be used to administer pretrial intervention program.

Winter Freeze 2021 Emergency Response – This fund accounts for the resources received from the State, which is required to be used for the responding to the 2021 winter freeze

Grant: Public Health Workforce – This fund accounts for revenues and expenditures related to the Public Health Emergency Preparedness (PHEP) Covid-19 Public Health Workforce Expansion Grant which is used to establish, expand, train and sustain public health workforce in support of Covid 19 response.

Grant: COVID – 19 Immunization – This fund accounts for revenues and expenditures related to the Public Health Emergency Preparedness (PHEP) Covid- 19 Immunization grant which is used to increase Covid-19 vaccination capacity across the jurisdiction.

American Rescue Plan Fund – On March 11, 2021, the American Rescue Plan Act was signed into law by the President. Within this legislation establishes the Coronavirus Local Fiscal Recovery Fund which is intended to provide support in response to the impact of COVID-19. Monies may be used to: respond to the public health emergency or its negative economic impact, respond to workers performing essential work during COVID-19, for the provisions of government services, and to make necessary investment in water, sewer, or broadband infrastructure.

TWDB Flood Infrastructure Fund – Passed by the Legislature and approved by Texas voters through a constitutional amendment, the flood infrastructure fund program provides financial assistance in the form of loans and grants for flood control, flood mitigation, and drainage projects.

Arboretum - This fund accounts for revenues and expenditures related to the Arboretum Nursing and Rehabilitation Center of Winnie, Texas. The Arboretum fund did not meet the technical criteria to be presented as a major fund; however, due to its significance, the County has elected to present it as major.

FDA Retail Standards Grant - This fund accounts for revenues and expenditures related to the FDA Retail Standards Grant.

Motor Vehicle Crime Prevention Grant - This fund accounts for revenues and expenditures related to the motor vehicle crime prevention grant.

Airport Relief - This fund accounts for revenues and expenditures related to COVID funding provided to the airport.

CAPITAL PROJECTS FUND

The **Capital Projects Fund** accounts for all resources used for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

Capital Project 99 – This fund is used to account for the 2012 and 2013 tax notes and 2015 certificates of obligation proceeds. Uses of funds are restricted for the purposes of providing construction and improvement of County roads and bridges, road and bridge equipment, County park improvements, construction and improvement of County buildings, acquisition of vehicles, and paying costs of issuance.

Tax Notes Series 2016 – This fund is used to account for the 2016 tax notes proceeds. Uses of funds are restricted for the purposes of Countywide road improvements and construction and equipping various County buildings, as well as the acquisition of road maintenance equipment and election equipment.

Cap Projects – Enterprise Prod Funding – This fund was established to capture costs and revenues related to a public private-partnership agreement with Enterprise Products, Inc. for capital construction projects. The funding source will be payments in-lieu-of property taxes under a pending Ch. 381 agreement. The funds will be used for capital projects.

PERMANENT FUND

Permanent Fund – This fund is used to account for mineral lease revenue derived from property awarded in Texas land grants to be held for the benefit of schools within the County. These funds may be distributed, if approved by the Commissioners' Court.

CHAMBERS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2022

	Special Revenue			
	Lateral Road	County Court Fee	Worthless Check	County Attorney DWI
ASSETS				
Cash and cash equivalents	\$ 187,344	\$ 68,156	\$ 13,968	\$ 12,347
Receivables, net	-	-	1	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total assets	187,344	68,156	13,969	12,347
LIABILITIES				
Accounts payable and accrued liabilities	-	-	-	132
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Due to others	-	-	-	-
Total liabilities	-	-	-	132
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	-
Special projects	187,344	68,156	13,969	12,215
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	187,344	68,156	13,969	12,215
Total liabilities, deferred inflows of resources and fund balances	\$ 187,344	\$ 68,156	\$ 13,969	\$ 12,347

Special Revenue

District Attorney Drug Prevention	Juvenile Probation	Hotel Tax	Election	LEOSE Allocation	Fallen Officer
\$ 100,585	\$ 14,868	\$ 1,491,781	\$ 558,143	\$ 36,152	\$ 20,735
-	-	5	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>100,585</u>	<u>14,868</u>	<u>1,491,786</u>	<u>558,143</u>	<u>36,152</u>	<u>20,735</u>
-	-	117,961	485,106	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>117,961</u>	<u>485,106</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	14,868	-	-	36,152	-
100,585	-	1,373,825	73,037	-	20,735
-	-	-	-	-	-
-	-	-	-	-	-
<u>100,585</u>	<u>14,868</u>	<u>1,373,825</u>	<u>73,037</u>	<u>36,152</u>	<u>20,735</u>
<u>\$ 100,585</u>	<u>\$ 14,868</u>	<u>\$ 1,491,786</u>	<u>\$ 558,143</u>	<u>\$ 36,152</u>	<u>\$ 20,735</u>

CHAMBERS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2022

	Special Revenue			
	County Clerk Records Archives	Justice Court Technology	Courthouse Security	Records Mgmt County Clerk
ASSETS				
Cash and cash equivalents	\$ 1,163,659	\$ 46,830	\$ 238,424	\$ 506,202
Receivables, net	-	-	-	57
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Restricted ash and cash equivalents	-	-	-	-
Total assets	1,163,659	46,830	238,424	506,259
LIABILITIES				
Accounts payable and accrued liabilities	-	180	7,499	3,716
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Due to others	-	-	-	-
Total liabilities	-	180	7,499	3,716
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	-
Special projects	1,163,659	46,650	230,925	502,543
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	1,163,659	46,650	230,925	502,543
Total liabilities, deferred inflows of resources and fund balances	\$ 1,163,659	\$ 46,830	\$ 238,424	\$ 506,259

Special Revenue

Records Mgmt District Clerk	Jail Commissary	Youth Activity	Available School	Heavy Hauling Permit	Indigent Defense Formula
\$ 60,020	\$ 134,809	\$ 403,994	\$ 29,254	\$ 296,192	\$ -
-	-	-	-	-	-
-	-	4,000	-	-	-
-	-	-	-	-	-
<u>60,020</u>	<u>134,809</u>	<u>407,994</u>	<u>29,254</u>	<u>296,192</u>	<u>-</u>
19	-	15	-	-	-
-	-	372,766	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>19</u>	<u>-</u>	<u>372,781</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	296,192	-
60,001	134,809	35,213	29,254	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>60,001</u>	<u>134,809</u>	<u>35,213</u>	<u>29,254</u>	<u>296,192</u>	<u>-</u>
<u>\$ 60,020</u>	<u>\$ 134,809</u>	<u>\$ 407,994</u>	<u>\$ 29,254</u>	<u>\$ 296,192</u>	<u>\$ -</u>

CHAMBERS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2022

	Special Revenue			
	WIC Peer Counseling	Airport Maintenance (Anahuac)	Airport Maintenance (Winnie)	SCAAP
ASSETS				
Cash and cash equivalents	\$ 322	\$ 8,096	\$ -	\$ 20,771
Receivables, net	1,689	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	2,718	6,908	-
Restricted cash and cash equivalents	-	-	-	-
Total assets	2,011	10,814	6,908	20,771
LIABILITIES				
Accounts payable and accrued liabilities	-	-	-	4,461
Due to other funds	756	10,814	6,908	-
Unearned revenue	-	-	-	-
Due to others	-	-	-	-
Total liabilities	756	10,814	6,908	4,461
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	1,255	-	-	16,310
Special projects	-	-	-	-
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	1,255	-	-	16,310
Total liabilities, deferred inflows of resources and fund balances	\$ 2,011	\$ 10,814	\$ 6,908	\$ 20,771

Special Revenue

Grant: USDHHS BVCAA	Grant: USDHHS TDH WIC	FEMA United Way	Chapter Nineteen	Justice Court Building Security	DC Records Technology
\$ 1,498	\$ 3,430	\$ -	\$ -	\$ 18,680	\$ -
-	-	-	-	-	-
-	22,969	47,579	11,249	-	-
-	-	-	-	-	-
<u>1,498</u>	<u>26,399</u>	<u>47,579</u>	<u>11,249</u>	<u>18,680</u>	<u>-</u>
1,429	534	41	-	3,348	-
-	19,272	47,375	821	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,429</u>	<u>19,806</u>	<u>47,416</u>	<u>821</u>	<u>3,348</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
69	6,593	163	10,428	-	-
-	-	-	-	15,332	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>69</u>	<u>6,593</u>	<u>163</u>	<u>10,428</u>	<u>15,332</u>	<u>-</u>
<u>\$ 1,498</u>	<u>\$ 26,399</u>	<u>\$ 47,579</u>	<u>\$ 11,249</u>	<u>\$ 18,680</u>	<u>\$ -</u>

CHAMBERS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2022

	Special Revenue			
	Pretrial Intervention Programs	CC/DC Record Preservation	DC/CC Technology	Child Abuse Prevention
ASSETS				
Cash and cash equivalents	\$ 121,707	\$ -	\$ 23,732	\$ 1,844
Receivables, net	-	43	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total assets	121,707	43	23,732	1,844
LIABILITIES				
Accounts payable and accrued liabilities	-	282	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Due to others	-	-	-	-
Total liabilities	-	282	-	-
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	1,844
Special projects	121,707	-	23,732	-
Capital projects	-	-	-	-
Unassigned	-	(239)	-	-
Total fund balances	121,707	(239)	23,732	1,844
Total liabilities, deferred inflows of resources and fund balances	\$ 121,707	\$ 43	\$ 23,732	\$ 1,844

Special Revenue

PHEP Grant	County Fire Marshal	CDBG Dis. Rec. Non-Housing	Grant: Texas STEP Prog	CCSO - Spindletop SB292	CCSO - Port Security Grant
\$ 7,194	\$ 9,812	\$ 356,326	\$ -	\$ 296,130	\$ -
-	339	-	-	-	-
-	-	-	-	-	-
84,159	-	87,211	-	-	219,294
-	-	-	-	-	-
<u>91,353</u>	<u>10,151</u>	<u>443,537</u>	<u>-</u>	<u>296,130</u>	<u>219,294</u>
18,004	14,789	43,179	-	-	-
73,149	-	271,682	-	-	219,294
-	-	-	-	-	-
-	-	-	-	-	-
<u>91,153</u>	<u>14,789</u>	<u>314,861</u>	<u>-</u>	<u>-</u>	<u>219,294</u>
-	-	-	-	-	-
-	-	128,676	-	-	-
200	-	-	-	296,130	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(4,638)	-	-	-	-
<u>200</u>	<u>(4,638)</u>	<u>128,676</u>	<u>-</u>	<u>296,130</u>	<u>-</u>
\$ <u>91,353</u>	\$ <u>10,151</u>	\$ <u>443,537</u>	\$ <u>-</u>	\$ <u>296,130</u>	\$ <u>219,294</u>

CHAMBERS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2022

	Special Revenue			
	COVID-19 Emergency Response	Help America Vote Act	Gulf of Mexico Energy Security Act (GOMESA)	Co. Attorney Seizures / Forfeitures
ASSETS				
Cash and cash equivalents	\$ 101,492	\$ -	\$ 2,317,207	\$ 10,086
Receivables, net	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total assets	101,492	-	2,317,207	10,086
LIABILITIES				
Accounts payable and accrued liabilities	1,619	-	-	-
Due to other funds	2,290,653	-	-	-
Unearned revenue	-	-	-	-
Due to others	-	-	-	-
Total liabilities	2,292,272	-	-	-
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	2,317,207	10,086
Special projects	-	-	-	-
Capital projects	-	-	-	-
Unassigned	(2,190,780)	-	-	-
Total fund balances	(2,190,780)	-	2,317,207	10,086
Total liabilities, deferred inflows of resources and fund balances	\$ 101,492	\$ -	\$ 2,317,207	\$ 10,086

Special Revenue

County Sheriff Forfeitures	District Attorney Seizure & Forfeiture	County Attorney Pretrial Intervention	Winter Freeze 2021 Emergency Response	Public Health Workforce Grant	COVID-19 Immunization Grant
\$ 289,046	\$ 318,548	\$ 96,602	\$ -	\$ -	\$ -
-	115	-	-	-	-
-	-	-	-	-	-
-	-	-	-	22,734	174,135
-	-	-	-	-	-
<u>289,046</u>	<u>318,663</u>	<u>96,602</u>	<u>-</u>	<u>22,734</u>	<u>174,135</u>
-	2,163	-	-	4,466	17,252
-	-	-	-	18,268	156,883
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>2,163</u>	<u>-</u>	<u>-</u>	<u>22,734</u>	<u>174,135</u>
-	-	-	-	-	-
-	-	-	-	-	-
289,046	316,500	96,602	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>289,046</u>	<u>316,500</u>	<u>96,602</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 289,046</u>	<u>\$ 318,663</u>	<u>\$ 96,602</u>	<u>\$ -</u>	<u>\$ 22,734</u>	<u>\$ 174,135</u>

CHAMBERS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2022

	Special Revenue			
	American Rescue Plan Fund	TWDB Flood Infrastructure Fund	Arboretum	FDA Retail Standards Grant
ASSETS				
Cash and cash equivalents	\$ 7,829,902	\$ 3,416,558	\$ 430,805	\$ 2,500
Receivables, net	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	500,928	-
Restricted cash and cash equivalents	-	-	-	-
Total assets	7,829,902	3,416,558	931,733	2,500
LIABILITIES				
Accounts payable and accrued liabilities	365,738	94,843	-	-
Due to other funds	-	-	511,321	-
Unearned revenue	7,464,164	3,321,715	-	-
Due to others	-	-	420,412	-
Total liabilities	7,829,902	3,416,558	931,733	-
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	2,500
Special projects	-	-	-	-
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	-	-	-	2,500
Total liabilities, deferred inflows of resources and fund balances	\$ 7,829,902	\$ 3,416,558	\$ 931,733	\$ 2,500

Special Revenue				Capital Projects	
Motor Vehicle Crime Prevention Auth Grant	Airport Relief	Operation Lone Star Grant	Capital Project 99 Construction	Tax Notes Series 2016	Cap Projects - Enterprise Prod Funding
\$ -	\$ -	\$ 17,161	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	831	-	-
17,733	27,600	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>647,335</u>	<u>1,100,577</u>	<u>-</u>
<u>17,733</u>	<u>27,600</u>	<u>17,161</u>	<u>648,166</u>	<u>1,100,577</u>	<u>-</u>
-	-	-	-	-	-
17,733	27,600	-	1,542,402	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>17,733</u>	<u>27,600</u>	<u>-</u>	<u>1,542,402</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	17,161	-	-	-
-	-	-	-	-	-
-	-	-	-	1,100,577	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(894,236)</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>17,161</u>	<u>(894,236)</u>	<u>1,100,577</u>	<u>-</u>
\$ <u>17,733</u>	\$ <u>27,600</u>	\$ <u>17,161</u>	\$ <u>648,166</u>	\$ <u>1,100,577</u>	\$ <u>-</u>

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CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	Permanent Fund	Total Nonmajor Governmental Funds
	Permanent	Funds
ASSETS		
Cash and cash equivalents		
Receivables, net	\$ -	\$ 21,082,912
Due from other funds	-	2,249
Due from other governments	-	4,831
Restricted cash and cash equivalents	-	1,225,217
Total assets	891,489	2,639,401
LIABILITIES		
Accounts payable and accrued liabilities		
Due to other funds	-	1,186,776
Unearned revenue	-	5,587,697
Due to others	-	10,785,879
Total liabilities	-	420,412
FUND BALANCE		
Nonspendable:		
Permanent fund		
Restricted for:	500,000	500,000
County schools		
Grants	391,489	520,165
Special projects	-	3,729,306
Capital projects	-	4,213,691
Unassigned	-	1,100,577
Total fund balances	-	(3,089,893)
Total liabilities, deferred inflows of resources and fund balances	891,489	6,973,846
	\$ 891,489	\$ 24,954,610

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Special Revenue			
	Lateral Road	County Court Fee	Worthless Check	County Attorney DWI
REVENUES				
Taxes:				
Property taxes	\$ 22,756	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	3,791	-	27
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment earnings	-	-	-	-
Other	-	-	-	-
Total revenues	<u>22,756</u>	<u>3,791</u>	<u>-</u>	<u>27</u>
EXPENDITURES				
Current:				
General government				
Supplies	22,756	-	-	-
Contractual services	-	-	-	-
Miscellaneous	-	-	-	-
Justice system				
Personnel	-	-	-	-
Supplies	-	-	-	817
Contractual services	-	-	-	-
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	-	-
Miscellaneous	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Transportation				
Equipment	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>22,756</u>	<u>-</u>	<u>-</u>	<u>817</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>3,791</u>	<u>-</u>	<u>(790)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	3,791	-	(790)
FUND BALANCE, BEGINNING	<u>187,344</u>	<u>64,365</u>	<u>13,969</u>	<u>13,005</u>
FUND BALANCE, ENDING	<u>\$ 187,344</u>	<u>\$ 68,156</u>	<u>\$ 13,969</u>	<u>\$ 12,215</u>

Special Revenue

District Attorney Drug Prevention	Juvenile Probation	Hotel Tax	Election	LEOSE Allocation	Fallen Officer
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	229,195	-	-	-
-	162,913	250,000	489,836	8,721	-
10,320	-	-	-	-	-
-	-	-	-	-	-
-	-	13,223	-	-	-
-	-	-	37,800	-	9,790
<u>10,320</u>	<u>162,913</u>	<u>492,418</u>	<u>527,636</u>	<u>8,721</u>	<u>9,790</u>
-	-	-	485,881	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	2,229	-	-	-
-	-	122,977	-	-	-
-	-	259,344	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	163,426	-	-	8,299	-
-	-	500,844	-	-	-
-	<u>163,426</u>	<u>885,394</u>	<u>485,881</u>	<u>8,299</u>	-
<u>10,320</u>	<u>(513)</u>	<u>(392,976)</u>	<u>41,755</u>	<u>422</u>	<u>9,790</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>10,320</u>	<u>(513)</u>	<u>(392,976)</u>	<u>41,755</u>	<u>422</u>	<u>9,790</u>
<u>90,265</u>	<u>15,381</u>	<u>1,766,801</u>	<u>31,282</u>	<u>35,730</u>	<u>10,945</u>
\$ <u>100,585</u>	\$ <u>14,868</u>	\$ <u>1,373,825</u>	\$ <u>73,037</u>	\$ <u>36,152</u>	\$ <u>20,735</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Special Revenue			
	County Clerk Records Archives	Justice Court Technology	Courthouse Security	Records Mgmt County Clerk
REVENUES				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	145,125	-	54,305	141,030
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment earnings	8,837	-	-	4,275
Other	-	13,225	-	-
Total revenues	153,962	13,225	54,305	145,305
EXPENDITURES				
Current:				
General government				
Supplies	-	-	-	-
Contractual services	-	-	-	-
Miscellaneous	-	-	-	-
Justice system				
Personnel	-	-	-	181,768
Supplies	-	8,524	-	12,996
Contractual services	-	3,087	-	-
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	-	-
Miscellaneous	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	20,261	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Transportation				
Equipment	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	11,611	20,261	194,764
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	153,962	1,614	34,044	(49,459)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	153,962	1,614	34,044	(49,459)
FUND BALANCE, BEGINNING	1,009,697	45,036	196,881	552,002
FUND BALANCE, ENDING	\$ 1,163,659	\$ 46,650	\$ 230,925	\$ 502,543

Special Revenue

Records Mgmt District Clerk	Jail Commissary	Youth Activity	Available School	Heavy Hauling Permit	Indigent Defense Formula
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	40,228
33,112	-	914,630	-	71,325	-
-	-	-	-	-	-
-	-	-	-	-	-
-	76,893	-	520	-	-
<u>33,112</u>	<u>76,893</u>	<u>914,630</u>	<u>38,180</u>	<u>-</u>	<u>-</u>
<u>33,112</u>	<u>76,893</u>	<u>914,630</u>	<u>38,700</u>	<u>71,325</u>	<u>40,228</u>
-	-	-	-	-	-
-	-	-	43,271	-	-
-	-	-	-	-	-
12,766	-	-	-	-	-
1,620	158,129	39,255	-	-	-
-	-	896,771	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>14,386</u>	<u>158,129</u>	<u>936,026</u>	<u>43,271</u>	<u>-</u>	<u>-</u>
<u>18,726</u>	<u>(81,236)</u>	<u>(21,396)</u>	<u>(4,571)</u>	<u>71,325</u>	<u>40,228</u>
30,272	-	-	4,540	-	-
-	-	-	-	-	(40,228)
<u>30,272</u>	<u>-</u>	<u>-</u>	<u>4,540</u>	<u>-</u>	<u>(40,228)</u>
48,998	(81,236)	(21,396)	(31)	71,325	-
<u>11,003</u>	<u>216,045</u>	<u>56,609</u>	<u>29,285</u>	<u>224,867</u>	<u>-</u>
<u>\$ 60,001</u>	<u>\$ 134,809</u>	<u>\$ 35,213</u>	<u>\$ 29,254</u>	<u>\$ 296,192</u>	<u>\$ -</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Special Revenue			
	WIC Peer Counseling	Airport Maintenance (Anahuac)	Airport Maintenance (Winnie)	SCAAP
REVENUES				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	7,324	23,791	10,085	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment earnings	-	-	-	-
Other	-	-	-	-
Total revenues	<u>7,324</u>	<u>23,791</u>	<u>10,085</u>	<u>-</u>
EXPENDITURES				
Current:				
General government				
Supplies	-	-	-	-
Contractual services	-	-	-	-
Miscellaneous	-	-	-	-
Justice system				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Health and welfare				
Personnel	7,324	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	23,791	10,085	-
Miscellaneous	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	4,461
Contractual services	-	-	-	-
Transportation				
Equipment	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>7,324</u>	<u>23,791</u>	<u>10,085</u>	<u>4,461</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,461)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-	(4,461)
FUND BALANCE, BEGINNING	<u>1,255</u>	<u>-</u>	<u>-</u>	<u>20,771</u>
FUND BALANCE, ENDING	<u>\$ 1,255</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,310</u>

Special Revenue

Grant: USDHHS BVCAA	Grant: USDHHS TDH WIC	FEMA United Way	Chapter Nineteen	Justice Court Building Security	DC Records Technology
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
50,000	99,057	95,157	11,249	1,734	493
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>50,000</u>	<u>99,057</u>	<u>95,157</u>	<u>11,249</u>	<u>1,734</u>	<u>493</u>
-	-	-	13,082	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	157,643	-	-	-	-
49,960	23,310	60,834	-	-	-
-	-	-	-	-	-
-	5,662	34,166	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	3,348	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>49,960</u>	<u>186,615</u>	<u>95,000</u>	<u>13,082</u>	<u>3,348</u>	<u>-</u>
<u>40</u>	<u>(87,558)</u>	<u>157</u>	<u>(1,833)</u>	<u>(1,614)</u>	<u>493</u>
-	87,698	-	-	-	-
-	-	-	-	-	(26,889)
-	<u>87,698</u>	-	-	-	<u>(26,889)</u>
40	140	157	(1,833)	(1,614)	(26,396)
<u>29</u>	<u>6,453</u>	<u>6</u>	<u>12,261</u>	<u>16,946</u>	<u>26,396</u>
\$ <u>69</u>	\$ <u>6,593</u>	\$ <u>163</u>	\$ <u>10,428</u>	\$ <u>15,332</u>	\$ <u>-</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Special Revenue			
	Pretrial Intervention Programs	CC/DC Record Preservation	DC/CC Technology	Child Abuse Prevention
REVENUES				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	-	-	-	8
Charges for services	43,000	475	8,657	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment earnings	-	-	-	-
Other	-	-	-	-
Total revenues	<u>43,000</u>	<u>475</u>	<u>8,657</u>	<u>8</u>
EXPENDITURES				
Current:				
General government				
Supplies	-	-	-	-
Contractual services	-	-	-	-
Miscellaneous	-	-	-	-
Justice system				
Personnel	38,783	407	-	-
Supplies	-	-	4,518	-
Contractual services	-	-	-	-
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	-	-
Miscellaneous	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Transportation				
Equipment	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>38,783</u>	<u>407</u>	<u>4,518</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>4,217</u>	<u>68</u>	<u>4,139</u>	<u>8</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	94	-	-
Transfers out	-	-	(3,383)	-
Total other financing sources (uses)	<u>-</u>	<u>94</u>	<u>(3,383)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	4,217	162	756	8
FUND BALANCE, BEGINNING	<u>117,490</u>	<u>(401)</u>	<u>22,976</u>	<u>1,836</u>
FUND BALANCE, ENDING	<u>\$ 121,707</u>	<u>\$(239)</u>	<u>\$ 23,732</u>	<u>\$ 1,844</u>

Special Revenue

PHEP Grant	County Fire Marshal	CDBG Dis. Rec. Non-Housing	Grant: Texas STEP Prog	CCSO - Spindletop SB292	CCSO - Port Security Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
296,841	-	1,523,356	46,044	152,885	219,294
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	171,540	-	-	-	-
<u>296,841</u>	<u>171,540</u>	<u>1,523,356</u>	<u>46,044</u>	<u>152,885</u>	<u>219,294</u>
-	-	-	-	-	-
-	-	2,039,461	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
227,716	-	-	-	-	-
30,695	-	-	-	-	-
5,947	-	-	-	-	-
32,688	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	353,658	-	46,044	-	-
-	19,054	-	-	-	-
-	1,150	-	-	-	-
-	46,554	-	-	-	-
-	-	-	-	49,125	287,181
<u>297,046</u>	<u>420,416</u>	<u>2,039,461</u>	<u>46,044</u>	<u>49,125</u>	<u>287,181</u>
(205)	(248,876)	(516,105)	-	103,760	(67,887)
-	244,238	644,781	-	-	67,887
-	-	-	-	-	-
<u>-</u>	<u>244,238</u>	<u>644,781</u>	<u>-</u>	<u>-</u>	<u>67,887</u>
(205)	(4,638)	128,676	-	103,760	-
405	-	-	-	192,370	-
<u>\$ 200</u>	<u>\$(4,638)</u>	<u>\$ 128,676</u>	<u>\$ -</u>	<u>\$ 296,130</u>	<u>\$ -</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Special Revenue			
	COVID-19 Emergency Response	Help America Vote Act	Gulf of Mexico Energy Security Act (GOMESA)	Co. Attorney Seizures / Forfeitures
REVENUES				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	-	-	476,407	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	420
Contributions	-	-	-	-
Investment earnings	-	-	-	-
Other	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>476,407</u>	<u>420</u>
EXPENDITURES				
Current:				
General government				
Supplies	-	19,216	-	-
Contractual services	-	-	-	-
Miscellaneous	-	-	-	-
Justice system				
Personnel	-	-	-	8,504
Supplies	-	-	-	-
Contractual services	-	-	-	-
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	-	-
Miscellaneous	-	-	-	-
Law enforcement and public safety				
Personnel	144,763	-	-	-
Supplies	73,753	-	-	-
Miscellaneous	-	-	-	-
Contractual services	17,081	-	-	-
Transportation				
Equipment	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>235,597</u>	<u>19,216</u>	<u>-</u>	<u>8,504</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(235,597)</u>	<u>(19,216)</u>	<u>476,407</u>	<u>(8,084)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	9,504	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>9,504</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(235,597)</u>	<u>(9,712)</u>	<u>476,407</u>	<u>(8,084)</u>
FUND BALANCE, BEGINNING	<u>(1,955,183)</u>	<u>9,712</u>	<u>1,840,800</u>	<u>18,170</u>
FUND BALANCE, ENDING	<u>\$(2,190,780)</u>	<u>\$ -</u>	<u>\$ 2,317,207</u>	<u>\$ 10,086</u>

Special Revenue

County Sheriff Forfeitures	District Attorney Seizure & Forfeiture	County Attorney Pretrial Intervention	Winter Freeze 2021 Emergency Response	Public Health Workforce Grant	COVID-19 Immunization Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	137,910	93,414	570,618
282,613	92,876	44,302	-	-	-
-	-	-	-	-	-
1,340	2,236	-	-	-	-
-	-	-	-	-	-
<u>283,953</u>	<u>95,112</u>	<u>44,302</u>	<u>137,910</u>	<u>93,414</u>	<u>570,618</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	32,402	-	-	-	-
-	4,300	-	-	-	-
-	10,871	-	-	-	-
-	-	-	-	95,974	499,677
-	-	-	-	2,149	37,848
-	-	-	-	-	24,133
-	-	-	-	-	7,005
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
10,000	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	29,837	-	-	-	-
<u>10,000</u>	<u>77,410</u>	<u>-</u>	<u>-</u>	<u>98,123</u>	<u>568,663</u>
<u>273,953</u>	<u>17,702</u>	<u>44,302</u>	<u>137,910</u>	<u>(4,709)</u>	<u>1,955</u>
-	-	-	80,568	2,559	-
(71,434)	-	-	-	-	-
(71,434)	-	-	<u>80,568</u>	<u>2,559</u>	<u>-</u>
202,519	17,702	44,302	218,478	(2,150)	1,955
<u>86,527</u>	<u>298,798</u>	<u>52,300</u>	<u>(218,478)</u>	<u>2,150</u>	<u>(1,955)</u>
<u>\$ 289,046</u>	<u>\$ 316,500</u>	<u>\$ 96,602</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Special Revenue			
	American Rescue Plan Fund	TWDB Flood Infrastructure Fund	Arboretum	FDA Retail Standards Grant
REVENUES				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	1,048,160	575,297	8,398,047	2,500
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Contributions	-	-	-	-
Investment earnings	-	-	-	-
Other	-	-	-	-
Total revenues	<u>1,048,160</u>	<u>575,297</u>	<u>8,398,047</u>	<u>2,500</u>
EXPENDITURES				
Current:				
General government				
Supplies	331,474	-	-	-
Contractual services	4,863	-	-	-
Miscellaneous	67,042	-	-	-
Justice system				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	8,104,923	-
Contractual services	-	-	275,068	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	-	-
Miscellaneous	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Transportation				
Equipment	-	-	-	-
Capital outlay	-	575,297	-	-
Total expenditures	<u>403,379</u>	<u>575,297</u>	<u>8,379,991</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>644,781</u>	<u>-</u>	<u>18,056</u>	<u>2,500</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(644,781)	-	(9,361)	-
Total other financing sources (uses)	<u>(644,781)</u>	<u>-</u>	<u>(9,361)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	8,695	2,500
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>(8,695)</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,500</u>

			Capital Projects		
Motor Vehicle Crime Prevention Auth Grant	Airport Relief	Operation Lone Star Grant	Capital Project 99 Construction	Tax Notes Series 2016	Cap Projects - Enterprise Prod Funding
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
17,733	27,600	220,898	-	-	-
-	-	-	-	-	-
-	-	-	275,886	-	-
-	-	-	3,900	8,336	-
3,547	-	-	-	-	-
<u>21,280</u>	<u>27,600</u>	<u>220,898</u>	<u>279,786</u>	<u>8,336</u>	<u>-</u>
-	-	2,014	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	18,388	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
21,280	27,600	183,335	-	-	-
-	-	-	-	17,980	-
<u>21,280</u>	<u>27,600</u>	<u>203,737</u>	<u>-</u>	<u>17,980</u>	<u>-</u>
-	-	17,161	279,786	(9,644)	-
-	-	-	-	-	992,727
-	-	-	-	-	-
-	-	-	-	-	992,727
-	-	17,161	279,786	(9,644)	992,727
-	-	-	(1,174,022)	1,110,221	(992,727)
\$ -	\$ -	\$ 17,161	\$ (894,236)	\$ 1,100,577	\$ -

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Permanent Fund</u>	Total Nonmajor Governmental Funds
	<u>Permanent</u>	<u>Funds</u>
REVENUES		
Taxes:		
Property taxes	\$ -	\$ 22,756
Other taxes	-	229,195
Intergovernmental	-	15,055,373
Charges for services	-	1,472,326
Fines and forfeitures	-	375,909
Contributions	-	275,886
Investment earnings	14,193	56,860
Other	<u>476,665</u>	<u>827,640</u>
Total revenues	<u>490,858</u>	<u>18,315,945</u>
EXPENDITURES		
Current:		
General government		
Supplies	-	874,423
Contractual services	684,105	2,771,700
Miscellaneous	-	67,042
Justice system		
Personnel	-	274,630
Supplies	-	230,159
Contractual services	-	910,729
Health and welfare		
Personnel	-	1,006,722
Supplies	-	204,796
Miscellaneous	-	8,135,003
Contractual services	-	354,589
Culture and recreation		
Personnel	-	2,229
Contractual services	-	156,853
Miscellaneous	-	259,344
Law enforcement and public safety		
Personnel	-	544,465
Supplies	-	126,416
Miscellaneous	-	5,611
Contractual services	-	235,360
Transportation		
Equipment	-	232,215
Capital outlay	-	<u>1,460,264</u>
Total expenditures	<u>684,105</u>	<u>17,852,550</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(193,247)</u>	<u>463,395</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	-	2,164,868
Transfers out	<u>(4,540)</u>	<u>(800,616)</u>
Total other financing sources (uses)	<u>(4,540)</u>	<u>1,364,252</u>
NET CHANGE IN FUND BALANCE	<u>(197,787)</u>	1,827,647
FUND BALANCE, BEGINNING	<u>1,089,276</u>	<u>5,146,199</u>
FUND BALANCE, ENDING	<u>\$ 891,489</u>	<u>\$ 6,973,846</u>

CHAMBERS COUNTY, TEXAS

DEBT SERVICE

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 9,123,356	\$ 9,115,072	\$ 9,254,125	\$ 139,053
Investment income	20,000	20,000	21,650	1,650
Other	<u>6,300</u>	<u>6,300</u>	<u>8,168</u>	<u>1,868</u>
Total revenues	<u>9,149,656</u>	<u>9,141,372</u>	<u>9,283,943</u>	<u>142,571</u>
EXPENDITURES				
Debt service:				
Principal	6,305,000	6,305,000	6,305,000	-
Interest and fiscal charges	2,843,856	2,843,856	2,844,399	(543)
Bond issuance costs	<u>800</u>	<u>800</u>	<u>400</u>	<u>400</u>
Total expenditures	<u>9,149,656</u>	<u>9,149,656</u>	<u>9,149,799</u>	<u>(143)</u>
NET CHANGE IN FUND BALANCES	-	(8,284)	134,144	142,428
FUND BALANCES, BEGINNING	<u>1,651,763</u>	<u>1,651,763</u>	<u>1,651,763</u>	-
FUND BALANCES, ENDING	<u>\$ 1,651,763</u>	<u>\$ 1,643,479</u>	<u>\$ 1,785,907</u>	<u>\$ 142,428</u>

CHAMBERS COUNTY, TEXAS

LATERAL ROAD FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Taxes	\$ <u>23,000</u>	\$ <u>23,000</u>	\$ <u>22,756</u>	\$ (<u>244</u>)
Total revenues	<u>23,000</u>	<u>23,000</u>	<u>22,756</u>	(<u>244</u>)
EXPENDITURES				
Capital outlay	<u>23,000</u>	<u>23,000</u>	<u>22,756</u>	<u>244</u>
Total expenditures	<u>23,000</u>	<u>23,000</u>	<u>22,756</u>	<u>244</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	<u>187,344</u>	<u>187,344</u>	<u>187,344</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>187,344</u>	\$ <u>187,344</u>	\$ <u>187,344</u>	\$ <u>-</u>

CHAMBERS COUNTY, TEXAS

COUNTY COURT FEE

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for services	\$ <u>3,500</u>	\$ <u>3,500</u>	\$ <u>3,791</u>	\$ <u>291</u>
Total revenues	<u>3,500</u>	<u>3,500</u>	<u>3,791</u>	<u>291</u>
EXPENDITURES				
Current:				
Justice system				
Supplies	<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>3,500</u>
Total expenditures	<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>3,500</u>
NET CHANGE IN FUND BALANCES	-	-	3,791	3,791
FUND BALANCES, BEGINNING	<u>64,365</u>	<u>64,365</u>	<u>64,365</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>64,365</u>	\$ <u>64,365</u>	\$ <u>68,156</u>	\$ <u>3,791</u>

CHAMBERS COUNTY, TEXAS

WORTHLESS CHECK

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ <u>500</u>	\$ <u>500</u>	\$ <u>-</u>	\$ <u>(500)</u>
Total revenues	<u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>
EXPENDITURES				
Current:				
Justice system				
Supplies	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Total expenditures	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	<u>13,969</u>	<u>13,969</u>	<u>13,969</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>13,969</u>	\$ <u>13,969</u>	\$ <u>13,969</u>	\$ <u>-</u>

CHAMBERS COUNTY, TEXAS

COUNTY ATTORNEY DWI

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for services	\$ <u>3,500</u>	\$ <u>3,500</u>	\$ <u>27</u>	\$(<u>3,473</u>)
Total revenues	<u>3,500</u>	<u>3,500</u>	<u>27</u>	(<u>3,473</u>)
EXPENDITURES				
Current:				
Justice system				
Supplies	<u>3,500</u>	<u>3,500</u>	<u>817</u>	<u>2,683</u>
Total expenditures	<u>3,500</u>	<u>3,500</u>	<u>817</u>	<u>2,683</u>
NET CHANGE IN FUND BALANCES	-	-	(790)	(790)
FUND BALANCES, BEGINNING	<u>13,005</u>	<u>13,005</u>	<u>13,005</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>13,005</u>	\$ <u>13,005</u>	\$ <u>12,215</u>	\$(<u>790</u>)

CHAMBERS COUNTY, TEXAS

DISTRICT ATTORNEY DRUG PREVENTION

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ <u>2,000</u>	\$ <u>2,000</u>	\$ <u>10,320</u>	\$ <u>8,320</u>
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>10,320</u>	<u>8,320</u>
EXPENDITURES				
Current:				
Justice system				
Supplies	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
NET CHANGE IN FUND BALANCES	-	-	10,320	10,320
FUND BALANCES, BEGINNING	<u>90,265</u>	<u>90,265</u>	<u>90,265</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>90,265</u>	\$ <u>90,265</u>	\$ <u>100,585</u>	\$ <u>10,320</u>

CHAMBERS COUNTY, TEXAS

HOTEL TAX

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 420,000	\$ 420,000	\$ 229,195	\$(190,805)
	150,000	250,000	250,000	-
Miscellaneous revenue	-	-	-	-
Investment income	<u>10,000</u>	<u>10,000</u>	<u>13,223</u>	<u>3,223</u>
Total revenues	<u>580,000</u>	<u>680,000</u>	<u>492,418</u>	<u>(187,582)</u>
EXPENDITURES				
Current:				
Culture and Recreation				
Personnel	8,750	8,750	2,229	6,521
Contractual services	94,000	133,000	122,977	10,023
Miscellaneous	117,250	266,298	259,344	6,954
Capital Outlay	<u>360,000</u>	<u>644,864</u>	<u>500,844</u>	<u>144,020</u>
Total expenditures	<u>580,000</u>	<u>1,052,912</u>	<u>885,394</u>	<u>167,518</u>
NET CHANGE IN FUND BALANCES	-	(372,912)	(392,976)	(20,064)
FUND BALANCES, BEGINNING	<u>1,766,801</u>	<u>1,766,801</u>	<u>1,766,801</u>	-
FUND BALANCES, ENDING	<u>\$ 1,766,801</u>	<u>\$ 1,393,889</u>	<u>\$ 1,373,825</u>	<u>\$(20,064)</u>

CHAMBERS COUNTY, TEXAS

ELECTION FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Other	\$ <u>2,000</u>	\$ <u>2,000</u>	\$ <u>37,800</u>	\$ <u>35,800</u>
Total revenues	<u>2,000</u>	<u>491,900</u>	<u>527,636</u>	<u>35,800</u>
EXPENDITURES				
Current:				
General government				
Supplies	<u>2,000</u>	<u>491,900</u>	<u>485,881</u>	<u>6,019</u>
Total expenditures	<u>2,000</u>	<u>491,900</u>	<u>485,881</u>	<u>6,019</u>
NET CHANGE IN FUND BALANCES	-	-	41,755	41,755
FUND BALANCES, BEGINNING	<u>31,282</u>	<u>31,282</u>	<u>31,282</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>31,282</u>	\$ <u>31,282</u>	\$ <u>73,037</u>	\$ <u>41,755</u>

CHAMBERS COUNTY, TEXAS

LEOSE FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ <u>9,440</u>	\$ <u>9,440</u>	\$ <u>8,721</u>	\$ (<u>719</u>)
Total revenues	<u>9,440</u>	<u>9,440</u>	<u>8,721</u>	(<u>719</u>)
EXPENDITURES				
Current:				
Law enforcement and public safety				
Contractual services	<u>9,440</u>	<u>18,110</u>	<u>8,299</u>	<u>9,811</u>
Total expenditures	<u>9,440</u>	<u>18,110</u>	<u>8,299</u>	<u>9,811</u>
NET CHANGE IN FUND BALANCES	-	(8,670)	422	9,092
FUND BALANCES, BEGINNING	<u>35,730</u>	<u>35,730</u>	<u>35,730</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>35,730</u>	\$ <u>27,060</u>	\$ <u>36,152</u>	\$ <u>9,092</u>

CHAMBERS COUNTY, TEXAS

COUNTY CLERK RECORDS ARCHIVES FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ 100,000	\$ 100,000	\$ 145,125	\$ 45,125
Investment income	<u>1,200</u>	<u>1,200</u>	<u>8,837</u>	<u>7,637</u>
Total revenues	<u>101,200</u>	<u>101,200</u>	<u>153,962</u>	<u>52,762</u>
EXPENDITURES				
Current:				
Justice system				
Contractual services	<u>101,200</u>	<u>101,200</u>	<u>-</u>	<u>101,200</u>
Total expenditures	<u>101,200</u>	<u>101,200</u>	<u>-</u>	<u>101,200</u>
NET CHANGE IN FUND BALANCES	-	-	153,962	153,962
FUND BALANCES, BEGINNING	<u>1,009,697</u>	<u>1,009,697</u>	<u>1,009,697</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,009,697</u>	<u>\$ 1,009,697</u>	<u>\$ 1,163,659</u>	<u>\$ 153,962</u>

CHAMBERS COUNTY, TEXAS

JUSTICE COURT TECHNOLOGY FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Other	\$ 31,000	\$ 31,000	\$ 13,225	\$(17,775)
Fiduciary Revenue	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Total revenues	<u>41,000</u>	<u>41,000</u>	<u>13,225</u>	<u>(27,775)</u>
EXPENDITURES				
Current:				
Justice system				
Supplies	16,000	16,000	8,524	7,476
Contractual services	20,000	20,000	3,087	16,913
Miscellaneous	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	<u>41,000</u>	<u>41,000</u>	<u>11,611</u>	<u>29,389</u>
NET CHANGE IN FUND BALANCES	-	-	1,614	1,614
FUND BALANCES, BEGINNING	<u>45,036</u>	<u>45,036</u>	<u>45,036</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 45,036</u>	<u>\$ 45,036</u>	<u>\$ 46,650</u>	<u>\$ 1,614</u>

CHAMBERS COUNTY, TEXAS

COURTHOUSE SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ <u>38,000</u>	\$ <u>38,000</u>	\$ <u>54,305</u>	\$ <u>16,305</u>
Total revenues	<u>38,000</u>	<u>38,000</u>	<u>54,305</u>	<u>16,305</u>
EXPENDITURES				
Current:				
Law enforcement and public safety				
Supplies	<u>38,000</u>	<u>94,000</u>	<u>20,261</u>	<u>73,739</u>
Total expenditures	<u>38,000</u>	<u>94,000</u>	<u>20,261</u>	<u>73,739</u>
NET CHANGE IN FUND BALANCES	-	(56,000)	34,044	90,044
FUND BALANCES, BEGINNING	<u>196,881</u>	<u>196,881</u>	<u>196,881</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>196,881</u>	\$ <u>140,881</u>	\$ <u>230,925</u>	\$ <u>90,044</u>

CHAMBERS COUNTY, TEXAS

RECORDS MANAGEMENT COUNTY CLERK FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ 121,500	\$ 121,500	\$ 141,030	\$ 19,530
Investment income	<u>1,500</u>	<u>1,500</u>	<u>4,275</u>	<u>2,775</u>
Total revenues	<u>123,000</u>	<u>123,000</u>	<u>145,305</u>	<u>22,305</u>
EXPENDITURES				
Current:				
Justice system				
Personnel	74,790	159,340	181,768	(22,428)
Supplies	20,000	20,000	12,996	7,004
Contractual services	<u>29,075</u>	<u>29,075</u>	<u>-</u>	<u>29,075</u>
Total expenditures	<u>123,865</u>	<u>208,415</u>	<u>194,764</u>	<u>13,651</u>
NET CHANGE IN FUND BALANCES	(865)	(85,415)	(49,459)	35,956
FUND BALANCES, BEGINNING	<u>552,002</u>	<u>552,002</u>	<u>552,002</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 551,137</u>	<u>\$ 466,587</u>	<u>\$ 502,543</u>	<u>\$ 35,956</u>

CHAMBERS COUNTY, TEXAS

RECORDS MANAGEMENT DISTRICT CLERK FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for services	\$ 20,300	\$ 20,300	\$ 33,112	\$ 12,812
Total revenues	20,300	20,300	33,112	12,812
EXPENDITURES				
Current:				
Justice system				
Personnel	17,400	17,400	12,766	4,634
Supplies	2,900	2,900	1,620	1,280
Total expenditures	20,300	20,300	14,386	5,914
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	-	-	18,726	18,726
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	30,272	30,272
Total other financing sources (uses)	-	-	30,272	30,272
NET CHANGE IN FUND BALANCES	-	-	48,998	48,998
FUND BALANCES, BEGINNING	11,003	11,003	11,003	-
FUND BALANCES, ENDING	\$ 11,003	\$ 11,003	\$ 60,001	\$ 48,998

CHAMBERS COUNTY, TEXAS

YOUTH ACTIVITY FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for services	\$ 652,000	\$ 933,700	\$ 914,630	\$(19,070)
Total revenues	652,000	933,700	914,630	(19,070)
EXPENDITURES				
Current:				
Justice system				
Supplies	60,000	47,000	39,255	7,745
Contractual services	622,000	916,700	896,771	19,929
Total expenditures	682,000	963,700	936,026	27,674
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(30,000)	(30,000)	(21,396)	8,604
OTHER FINANCING SOURCES (USES)				
Transfers in	30,000	30,000	-	(30,000)
Total other financing sources (uses)	30,000	30,000	-	(30,000)
NET CHANGE IN FUND BALANCES	-	-	(21,396)	(21,396)
FUND BALANCES, BEGINNING	56,609	56,609	56,609	-
FUND BALANCES, ENDING	\$ 56,609	\$ 56,609	\$ 35,213	\$(21,396)

CHAMBERS COUNTY, TEXAS

AVAILABLE SCHOOL

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
REVENUES				
Investment earnings	\$ 1,000	\$ 1,000	\$ 520	\$(480)
Other	<u>40,000</u>	<u>40,000</u>	<u>38,180</u>	<u>(1,820)</u>
Total revenues	<u>41,000</u>	<u>41,000</u>	<u>38,700</u>	<u>(480)</u>
EXPENDITURES				
General Government				
Contractual services	<u>-</u>	<u>-</u>	<u>43,271</u>	<u>(43,271)</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>43,271</u>	<u>(43,271)</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>41,000</u>	<u>41,000</u>	<u>(4,571)</u>	<u>(45,571)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>-</u>	<u>4,540</u>	<u>4,540</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>4,540</u>	<u>4,540</u>
NET CHANGE IN FUND BALANCES	41,000	41,000	(31)	(41,031)
FUND BALANCES, BEGINNING	<u>29,285</u>	<u>29,285</u>	<u>29,285</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 70,285</u>	<u>\$ 70,285</u>	<u>\$ 29,254</u>	<u>\$(41,031)</u>

CHAMBERS COUNTY, TEXAS

HEAVY HAULING PERMIT

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ <u>500</u>	\$ <u>500</u>	\$ <u>71,325</u>	\$ <u>70,825</u>
Total revenues	<u>500</u>	<u>500</u>	<u>71,325</u>	<u>70,825</u>
EXPENDITURES				
Current:				
General government				
Supplies	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Total expenditures	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>71,325</u>	<u>71,325</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>71,325</u>	<u>71,325</u>
FUND BALANCES, BEGINNING	<u>224,867</u>	<u>224,867</u>	<u>224,867</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>224,867</u>	\$ <u>224,867</u>	\$ <u>296,192</u>	\$ <u>71,325</u>

CHAMBERS COUNTY, TEXAS

CHAPTER NINETEEN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ <u>3,000</u>	\$ <u>3,000</u>	\$ <u>11,249</u>	\$ <u>8,249</u>
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>11,249</u>	<u>8,249</u>
EXPENDITURES				
Current:				
General government				
Supplies	<u>3,000</u>	<u>15,345</u>	<u>13,082</u>	<u>2,263</u>
Total expenditures	<u>3,000</u>	<u>15,345</u>	<u>13,082</u>	<u>2,263</u>
NET CHANGE IN FUND BALANCES	-	(12,345)	(1,833)	10,512
FUND BALANCES, BEGINNING	<u>12,261</u>	<u>12,261</u>	<u>12,261</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>12,261</u>	\$ <u>(84)</u>	\$ <u>10,428</u>	\$ <u>10,512</u>

CHAMBERS COUNTY, TEXAS

JUSTICE COURT BUILDING SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for services	\$ <u>6,500</u>	\$ <u>6,500</u>	\$ <u>1,734</u>	\$(<u>4,766</u>)
Total revenues	<u>6,500</u>	<u>6,500</u>	<u>1,734</u>	(<u>4,766</u>)
EXPENDITURES				
Current:				
Law enforcement and public safety				
Supplies	<u>6,500</u>	<u>6,500</u>	<u>3,348</u>	<u>3,152</u>
Total expenditures	<u>6,500</u>	<u>6,500</u>	<u>3,348</u>	<u>3,152</u>
NET CHANGE IN FUND BALANCES	-	-	(1,614)	(1,614)
FUND BALANCES, BEGINNING	<u>16,946</u>	<u>16,946</u>	<u>16,946</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>16,946</u>	\$ <u>16,946</u>	\$ <u>15,332</u>	\$(<u>1,614</u>)

CHAMBERS COUNTY, TEXAS

DISTRICT CLERK RECORDS TECHNOLOGY FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget - Positive (Negative)
REVENUES				
Charges for services	\$ 7,000	\$ 7,000	\$ 493	\$(6,507)
Total revenues	<u>7,000</u>	<u>7,000</u>	<u>493</u>	<u>(6,507)</u>
EXPENDITURES				
Current:				
Justice system				
Supplies	<u>7,000</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
Total expenditures	<u>7,000</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(5,000)</u>	<u>493</u>	<u>5,493</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>-</u>	<u>(26,889)</u>	<u>(26,889)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(26,889)</u>	<u>(26,889)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>(5,000)</u>	<u>(26,396)</u>	<u>(21,396)</u>
FUND BALANCES, BEGINNING	<u>26,396</u>	<u>26,396</u>	<u>26,396</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 26,396</u>	<u>\$ 21,396</u>	<u>\$ -</u>	<u>\$(21,396)</u>

CHAMBERS COUNTY, TEXAS

PRETRIAL INTERVENTION PROGRAMS FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ <u>10,000</u>	\$ <u>10,000</u>	\$ <u>43,000</u>	\$ <u>33,000</u>
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>43,000</u>	<u>33,000</u>
EXPENDITURES				
Current:				
Justice system				
Personnel	7,500	50,703	38,783	11,920
Supplies	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total expenditures	<u>10,000</u>	<u>53,203</u>	<u>38,783</u>	<u>14,420</u>
NET CHANGE IN FUND BALANCES	-	(43,203)	4,217	47,420
FUND BALANCES, BEGINNING	<u>117,490</u>	<u>117,490</u>	<u>117,490</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>117,490</u>	\$ <u>74,287</u>	\$ <u>121,707</u>	\$ <u>47,420</u>

CHAMBERS COUNTY, TEXAS

CC/DC RECORD PRESERVATION FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for services	\$ 9,000	\$ 9,000	\$ 475	\$(8,525)
Total revenues	9,000	9,000	475	(8,525)
EXPENDITURES				
Current:				
Justice system				
Personnel	9,000	9,000	407	8,593
Total expenditures	9,000	9,000	407	8,593
NET CHANGE IN FUND BALANCES	-	-	162	162
FUND BALANCES, BEGINNING	(401)	(401)	(401)	-
FUND BALANCES, ENDING	\$(401)	\$(401)	\$(239)	\$ 162

CHAMBERS COUNTY, TEXAS

DC/CC TECHNOLOGY FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for services	\$ 2,500	\$ 2,500	\$ 8,657	\$ 6,157
Total revenues	2,500	2,500	8,657	6,157
EXPENDITURES				
Current:				
Justice system				
Supplies	2,500	6,500	4,518	1,982
Total expenditures	2,500	6,500	4,518	1,982
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	-	(4,000)	4,139	8,139
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(3,383)	(3,383)	-
Total other financing sources (uses)	-	(3,383)	(3,383)	-
NET CHANGE IN FUND BALANCES	-	(4,000)	756	4,756
FUND BALANCES, BEGINNING	22,976	22,976	22,976	-
FUND BALANCES, ENDING	\$ 22,976	\$ 18,976	\$ 23,732	\$ 4,756

CHAMBERS COUNTY, TEXAS

CHILD ABUSE PREVENTION FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ <u>100</u>	\$ <u>100</u>	\$ <u>8</u>	\$ (<u>92</u>)
Total revenues	<u>100</u>	<u>100</u>	<u>8</u>	(<u>92</u>)
EXPENDITURES				
Current:				
Justice system				
Supplies	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
Total expenditures	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
NET CHANGE IN FUND BALANCES	-	-	8	8
FUND BALANCES, BEGINNING	<u>1,836</u>	<u>1,836</u>	<u>1,836</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>1,836</u>	\$ <u>1,836</u>	\$ <u>1,844</u>	\$ <u>8</u>

CHAMBERS COUNTY, TEXAS

COUNTY FIRE MARSHAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Other	\$ <u>100,000</u>	\$ <u>100,000</u>	\$ <u>171,540</u>	\$ <u>71,540</u>
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>171,540</u>	<u>71,540</u>
EXPENDITURES				
Current:				
Law enforcement and public safety				
Personnel	362,600	362,600	353,658	8,942
Supplies	16,000	18,000	19,054	(1,054)
Miscellaneous	5,000	1,445	1,150	295
Contractual services	<u>45,000</u>	<u>46,555</u>	<u>46,554</u>	<u>1</u>
Total expenditures	<u>428,600</u>	<u>428,600</u>	<u>420,416</u>	<u>8,184</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(328,600)</u>	<u>(328,600)</u>	<u>(248,876)</u>	<u>79,724</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>328,600</u>	<u>328,600</u>	<u>244,238</u>	<u>(84,362)</u>
Total other financing sources (uses)	<u>328,600</u>	<u>328,600</u>	<u>244,238</u>	<u>(84,362)</u>
NET CHANGE IN FUND BALANCES	-	-	(4,638)	(4,638)
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(4,638)</u>	\$ <u>(4,638)</u>

CHAMBERS COUNTY, TEXAS

COUNTY SHERIFF FORFEITURES

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fines and forfeitures	\$ 20,000	\$ 20,000	\$ 282,613	\$ 262,613
Investment earnings	-	-	1,340	1,340
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>283,953</u>	<u>263,953</u>
EXPENDITURES				
Current:				
Law enforcement and public safety				
Supplies	20,000	20,000	10,000	10,000
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>10,000</u>	<u>10,000</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>273,953</u>	<u>273,953</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(71,434)	(71,434)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(71,434)</u>	<u>(71,434)</u>
NET CHANGE IN FUND BALANCES	-	-	202,519	202,519
FUND BALANCES, BEGINNING	<u>86,527</u>	<u>86,527</u>	<u>86,527</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 86,527</u>	<u>\$ 86,527</u>	<u>\$ 289,046</u>	<u>\$ 202,519</u>

CHAMBERS COUNTY, TEXAS

DISTRICT ATTORNEY SEIZURE & FORFEITURE

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fines and forfeitures	\$ 85,000	\$ 85,000	\$ 92,876	\$ 7,876
Investment earnings	<u>1,000</u>	<u>1,000</u>	<u>2,236</u>	<u>1,236</u>
Total revenues	<u>86,000</u>	<u>86,000</u>	<u>95,112</u>	<u>9,112</u>
 EXPENDITURES				
Current:				
Justice system				
Personnel	44,800	44,800	32,402	12,398
Supplies	25,200	25,200	4,300	20,900
Contractual services	16,000	16,000	10,871	5,129
Capital outlay	<u>-</u>	<u>-</u>	<u>29,837</u>	<u>(29,837)</u>
Total expenditures	<u>86,000</u>	<u>86,000</u>	<u>77,410</u>	<u>8,590</u>
 NET CHANGE IN FUND BALANCES	-	-	17,702	17,702
 FUND BALANCES, BEGINNING	<u>298,798</u>	<u>298,798</u>	<u>298,798</u>	<u>-</u>
 FUND BALANCES, ENDING	<u>\$ 298,798</u>	<u>\$ 298,798</u>	<u>\$ 316,500</u>	<u>\$ 17,702</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS

DECEMBER 31, 2022

	Investment Trust Funds			Custodial Funds
	District Clerk Trust	County Clerk Trust	Total Investment Trust Funds	Chambers County Connection
ASSETS				
Cash and cash equivalents	\$ 28,897,349	\$ 507,507	\$ 29,404,856	\$ 28,555
Due from other governments	-	-	-	-
Taxes receivable	-	-	-	-
Total assets	\$ 28,897,349	\$ 507,507	\$ 29,404,856	\$ 28,555
LIABILITIES				
Accounts Payable	-	-	-	-
Due to other units	-	-	-	-
Total liabilities	-	-	-	-
NET POSITION				
Restricted for:				
Pool participants	28,897,349	507,507	29,404,856	-
Individuals and organizations	-	-	-	28,555
Total net position	\$ 28,897,349	\$ 507,507	\$ 29,404,856	\$ 28,555

Custodial Funds

Pending Seizures	District Attorney Federal Sharing	State Fees	Sheriff Bond	Inmate Trust	Undistributed Collections	Holding
\$ 1,897,249	\$ 13,309	\$ 224,948	\$ 4,696	\$ 153,347	\$ 183,311	\$ 72,655
-	-	-	-	-	-	-
<u>1,897,249</u>	<u>13,309</u>	<u>224,948</u>	<u>4,696</u>	<u>153,347</u>	<u>183,311</u>	<u>72,655</u>
-	-	159,339	-	-	5,987	-
<u>1,897,249</u>	<u>-</u>	<u>-</u>	<u>4,336</u>	<u>128,229</u>	<u>-</u>	<u>-</u>
<u>1,897,249</u>	<u>-</u>	<u>159,339</u>	<u>4,336</u>	<u>128,229</u>	<u>5,987</u>	<u>-</u>
-	-	-	-	-	-	-
<u>-</u>	<u>13,309</u>	<u>65,609</u>	<u>360</u>	<u>25,118</u>	<u>177,324</u>	<u>72,655</u>
<u>\$ -</u>	<u>\$ 13,309</u>	<u>\$ 65,609</u>	<u>\$ 360</u>	<u>\$ 25,118</u>	<u>\$ 177,324</u>	<u>\$ 72,655</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS

DECEMBER 31, 2022

	Custodial Funds			
	Tax Assessor Custodial & V.I.T Trust	Historical Commission	Officials Escrow	County Clerk Cash Bond
ASSETS				
Cash and cash equivalents	\$ 5,875,983	\$ 31,568	\$ 430,847	\$ 185,129
Due from other governments	-	-	-	-
Taxes receivable	-	-	-	-
Total assets	<u>\$ 5,875,983</u>	<u>\$ 31,568</u>	<u>\$ 430,847</u>	<u>\$ 185,129</u>
LIABILITIES				
Accounts Payable	-	-	304,256	-
Due to other units	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>304,256</u>	<u>-</u>
NET POSITION				
Restricted for:				
Pool participants	-	-	-	-
Individuals and organizations	<u>5,875,983</u>	<u>31,568</u>	<u>126,591</u>	<u>185,129</u>
Total net position	<u>\$ 5,875,983</u>	<u>\$ 31,568</u>	<u>\$ 126,591</u>	<u>\$ 185,129</u>

Custodial Funds

County Clerk Escrow	Adult Probation	Frozen Sick Leave	Library Donations	Equalization School Tax	Total Custodial Funds	Total Fiduciary Funds
\$ 33,382	\$ 407,201	\$ 6,839	\$ 173,914	\$ 1,043,714	\$ 10,766,647	\$ 40,171,503
-	1,004	-	-	638,898	639,902	639,902
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,606,975</u>	<u>5,606,975</u>	<u>5,606,975</u>
<u>\$ 33,382</u>	<u>\$ 408,205</u>	<u>\$ 6,839</u>	<u>\$ 173,914</u>	<u>\$ 7,289,587</u>	<u>\$ 17,013,524</u>	<u>\$ 46,418,380</u>
-	612	-	-	-	470,194	470,194
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,835,679</u>	<u>7,865,493</u>	<u>7,865,493</u>
<u>-</u>	<u>612</u>	<u>-</u>	<u>-</u>	<u>5,835,679</u>	<u>8,335,687</u>	<u>8,335,687</u>
-	-	-	-	-	-	29,404,856
<u>33,382</u>	<u>407,593</u>	<u>6,839</u>	<u>173,914</u>	<u>1,453,908</u>	<u>8,677,837</u>	<u>8,677,837</u>
<u>\$ 33,382</u>	<u>\$ 407,593</u>	<u>\$ 6,839</u>	<u>\$ 173,914</u>	<u>\$ 1,453,908</u>	<u>\$ 8,677,837</u>	<u>\$ 38,082,693</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Investment Trust Funds			Custodial Fund:
	District Clerk Trust	County Clerk Trust	Total Investment Trust Funds	Chambers County Connection
INCREASES				
Contributions from judgements	\$ 1,018,197	\$ 1,968,049	\$ 2,986,246	\$ -
Bonds received	-	-	-	-
County clerk fees	-	-	-	-
Deposits held	-	-	-	-
Tax revenues	-	-	-	-
Taxes collected on behalf of taxing entities	-	-	-	-
Interest income	26,558	44,355	70,913	-
Probation revenues	-	-	-	-
Total increases	1,044,755	2,012,404	3,057,159	-
DECREASES				
Bonds refunded	-	4,321	4,321	-
Collections distributed	-	-	-	-
Disbursements to beneficiaries	890,213	1,833,824	2,724,037	-
Taxes disbursed to taxing entities	-	-	-	-
Operational expenses	-	-	-	-
Total decreases	890,213	1,838,145	2,728,358	-
Net increase (decrease) in fiduciary net position	154,542	174,259	328,801	-
Net position - beginning	28,742,807	333,248	29,076,055	28,555
Net position - ending	\$ 28,897,349	\$ 507,507	\$ 29,404,856	\$ 28,555

Custodial Funds

Pending Seizures	District Attorney Federal Sharing	State Fees	Sheriff Bond	Inmate Trust	Undistributed Collections	Holding
\$ -	\$ -	\$ 551,292	\$ -	\$ -	\$ -	\$ 80,281
-	-	-	123,940	589,718	-	-
-	-	-	-	-	3,728,165	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	107	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>107</u>	<u>551,292</u>	<u>123,940</u>	<u>589,718</u>	<u>3,728,165</u>	<u>80,281</u>
-	-	-	123,580	564,600	-	-
-	-	-	-	-	3,716,822	33,641
-	-	543,506	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>543,506</u>	<u>123,580</u>	<u>564,600</u>	<u>3,716,822</u>	<u>33,641</u>
-	107	7,786	360	25,118	11,343	46,640
<u>-</u>	<u>13,202</u>	<u>57,823</u>	<u>-</u>	<u>-</u>	<u>165,981</u>	<u>26,015</u>
<u>\$ -</u>	<u>\$ 13,309</u>	<u>\$ 65,609</u>	<u>\$ 360</u>	<u>\$ 25,118</u>	<u>\$ 177,324</u>	<u>\$ 72,655</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Custodial Funds			
	Tax Assessor Custodial & V.I.T Trust	Historical Commission	Officials Escrow	County Clerk Cash Bond
INCREASES				
Contributions from judgements	\$ -	\$ 450	\$ 896,302	\$ -
Bonds received	-	-	-	54,321
County clerk fees	-	-	-	-
Deposits held	-	-	-	-
Tax revenues	-	-	-	-
Taxes collected on behalf of taxing entities	105,651,801	-	-	-
Interest income	-	-	-	-
Probation revenues	-	-	-	-
Total increases	<u>105,651,801</u>	<u>450</u>	<u>896,302</u>	<u>54,321</u>
DECREASES				
Bonds refunded	-	-	-	62,082
Collections distributed	-	-	-	-
Disbursements to beneficiaries	-	-	904,216	-
Taxes disbursed to taxing entities	121,446,830	-	-	-
Operational expenses	-	-	-	-
Total decreases	<u>121,446,830</u>	<u>-</u>	<u>904,216</u>	<u>62,082</u>
Net increase (decrease) in fiduciary net position	(15,795,029)	450	(7,914)	(7,761)
Net position - beginning	<u>21,671,012</u>	<u>31,118</u>	<u>134,505</u>	<u>192,890</u>
Net position - ending	<u>\$ 5,875,983</u>	<u>\$ 31,568</u>	<u>\$ 126,591</u>	<u>\$ 185,129</u>

Custodial Funds

County Clerk Escrow	Adult Probation	Frozen Sick Leave	Library Donations	Equalization School Tax	Total Custodial Funds	Total Fiduciary Funds
\$ -	-	\$ -	\$ -	\$ -	\$ 1,528,325	\$ 4,514,571
-	-	-	-	-	767,979	767,979
-	-	-	-	-	3,728,165	3,728,165
471,561	-	-	-	-	471,561	471,561
-	-	-	-	5,862,288	5,862,288	5,862,288
-	-	-	-	-	105,651,801	105,651,801
-	497	-	1,398	7,934	9,936	80,849
-	<u>917,912</u>	-	-	-	<u>917,912</u>	<u>917,912</u>
<u>471,561</u>	<u>918,409</u>	<u>-</u>	<u>1,398</u>	<u>5,870,222</u>	<u>118,937,967</u>	<u>121,995,126</u>
-	-	-	-	-	750,262	754,583
-	-	-	-	4,804,291	8,554,754	8,554,754
476,863	-	-	-	-	1,924,585	4,648,622
-	-	-	-	-	121,446,830	121,446,830
-	<u>724,243</u>	-	-	-	<u>724,243</u>	<u>724,243</u>
<u>476,863</u>	<u>724,243</u>	<u>-</u>	<u>-</u>	<u>4,804,291</u>	<u>133,400,674</u>	<u>136,129,032</u>
(5,302)	194,166	-	1,398	1,065,931	(14,462,707)	(14,133,906)
<u>38,684</u>	<u>213,427</u>	<u>6,839</u>	<u>172,516</u>	<u>387,977</u>	<u>23,140,544</u>	<u>52,216,599</u>
\$ <u>33,382</u>	\$ <u>407,593</u>	\$ <u>6,839</u>	\$ <u>173,914</u>	\$ <u>1,453,908</u>	\$ <u>8,677,837</u>	\$ <u>38,082,693</u>

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STATISTICAL SECTION

(Unaudited)

This part of the County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	127
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, property taxes.	137
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future	146
Demographic and Economic Information These schedules offer economic and demographic information indicators to help the reader understand the environment within the County's financial activities take place.	153
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	158

CHAMBERS COUNTY, TEXAS

NET POSITION BY COMPONENT

Last Ten Years
(Accrual basis of accounting)

	Fiscal Year			
	2013	2014	2015	2016
Governmental Activities				
Net investment in capital assets	\$ 25,989,418	\$ 28,117,984	\$ 32,057,484	\$ 38,652,177
Restricted	22,712,444	27,608,607	27,342,203	18,993,136
Unrestricted	<u>2,884,698</u>	<u>6,762,754</u>	<u>9,267,546</u>	<u>2,600,870</u>
Total Governmental Activities Net Position	<u>\$ 51,586,560</u>	<u>\$ 62,489,345</u>	<u>\$ 68,667,233</u>	<u>\$ 60,246,183</u>
Business-Type Activities				
Net investment in capital assets	\$ 4,745,715	\$ 4,761,696	\$ 6,303,536	\$ 6,303,536
Unrestricted	<u>(2,682,073)</u>	<u>378,996</u>	<u>(1,490,750)</u>	<u>(1,490,750)</u>
Total Business-Type Activities Net Position	<u>\$ 2,063,642</u>	<u>\$ 5,140,692</u>	<u>\$ 4,812,786</u>	<u>\$ 4,812,786</u>
Primary Government				
Net investment in capital assets	\$ 30,735,133	\$ 32,879,680	\$ 38,361,020	\$ 44,955,713
Restricted	22,712,444	27,608,607	27,342,203	18,993,136
Unrestricted	<u>202,625</u>	<u>7,141,750</u>	<u>7,776,796</u>	<u>1,110,120</u>
Total Primary Government Net Position	<u>\$ 53,650,202</u>	<u>\$ 67,630,037</u>	<u>\$ 73,480,019</u>	<u>\$ 65,058,969</u>

*Restated balances.

TABLE 1

Fiscal Year					
2017*	2018	2019	2020	2021	2022
\$ 36,742,656	\$ 44,344,717	\$ 60,038,630	\$ 54,240,400	\$ 48,081,330	\$ 57,206,282
24,796,255	25,995,339	22,512,803	26,766,511	32,547,427	35,446,634
<u>2,600,870</u>	<u>15,602,870</u>	<u>11,204,176</u>	<u>18,581,327</u>	<u>33,178,904</u>	<u>35,321,901</u>
<u>\$ 64,139,781</u>	<u>\$ 85,942,926</u>	<u>\$ 93,755,609</u>	<u>\$ 99,588,238</u>	<u>\$ 113,807,661</u>	<u>\$ 127,974,817</u>
\$ 62,044,626	\$ 8,106,328	\$ 8,477,019	\$ 9,076,488	\$ 9,034,831	\$ 9,435,686
(2,056,701)	(1,657,749)	(1,406,428)	(1,641,568)	(1,356,770)	(1,805,439)
<u>\$ 59,987,925</u>	<u>\$ 6,448,579</u>	<u>\$ 7,070,591</u>	<u>\$ 7,434,920</u>	<u>\$ 7,678,061</u>	<u>\$ 7,630,247</u>
\$ 98,787,282	\$ 52,451,045	\$ 68,515,649	\$ 63,316,888	\$ 57,116,161	\$ 66,641,968
24,796,255	25,995,339	22,512,803	26,766,511	32,547,427	35,446,634
<u>544,169</u>	<u>13,945,121</u>	<u>9,797,748</u>	<u>16,939,759</u>	<u>31,822,134</u>	<u>33,516,462</u>
<u>\$ 124,127,706</u>	<u>\$ 92,391,505</u>	<u>\$ 100,826,200</u>	<u>\$ 107,023,158</u>	<u>\$ 121,485,722</u>	<u>\$ 135,605,064</u>

CHAMBERS COUNTY, TEXAS

CHANGES IN NET POSITION

Last Ten Years
(Accrual basis of accounting)

Expenses	Fiscal Year			
	2013	2014	2015	2016
Governmental Activities				
General government	\$ 14,427,659	\$ 21,380,594	\$ 18,342,515	\$ 22,293,760
Financial administration	1,631,657	1,646,336	2,041,973	2,298,561
Justice system	4,621,953	4,834,788	5,693,429	7,011,113
Health and welfare	14,260,690	8,368,085	4,754,832	6,924,085
Culture and recreational	210,665	1,433,719	6,238,849	16,396,015
Law enforcement and public safety	4,739,784	5,578,142	9,282,122	11,360,140
Transportation	5,406,673	745,855	6,626,954	11,244,937
Interest and other	182,628	396,776	861,872	1,488,596
Total Governmental Activities Expenses	<u>45,481,709</u>	<u>44,384,295</u>	<u>53,842,546</u>	<u>79,017,207</u>
Business-Type Activities				
Solid waste	2,310,814	2,263,693	2,505,374	2,770,042
Airport	369,615	483,224	311,752	289,844
Golf course	578,257	604,280	659,582	772,333
Total Business-Type Activities Expenses	<u>3,258,686</u>	<u>3,351,197</u>	<u>3,476,708</u>	<u>3,832,219</u>
Total Expenses	<u>\$ 48,740,395</u>	<u>\$ 47,735,492</u>	<u>\$ 57,319,254</u>	<u>\$ 82,849,426</u>
Program Revenues Governmental Activities				
Charges for services				
General government	\$ 1,732,731	\$ 2,160,779	\$ 2,631,289	\$ 3,005,424
Justice system	328,078	592,095	474,629	234,296
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Law enforcement and public safety	58,838	948	-	-
Transportation	1,090,368	1,176,431	1,183,667	1,161,531
Operating grants and contributions	10,153,534	3,357,488	7,899,215	15,589,756
Capital grants and contributions	-	-	-	5,425,798
Total Governmental Activities Program Revenues	<u>13,363,549</u>	<u>7,287,741</u>	<u>12,188,800</u>	<u>25,416,805</u>
Business-type Activities				
Charges for services				
Solid waste	438,446	5,202,767	118,117	90,873
Airport	161,126	208,962	192,485	169,712
Golf course	435,590	492,132	459,469	483,994
Capital grants and contributions	-	-	-	1,714,122
Total Business-Type Activities Program Revenues	<u>1,035,162</u>	<u>5,903,861</u>	<u>770,071</u>	<u>2,458,701</u>
Total Program Revenues	<u>\$ 14,398,711</u>	<u>\$ 13,191,602</u>	<u>\$ 12,958,871</u>	<u>\$ 27,875,506</u>
Net (Expense)/Revenue				
Governmental activities	\$(32,118,160)	\$(37,096,554)	\$(41,653,746)	\$(53,600,402)
Business-Type activities	(2,223,524)	2,552,664	(2,706,637)	(1,373,518)
Total Net (Expense)	<u>\$(34,341,684)</u>	<u>\$(34,543,890)</u>	<u>\$(44,360,383)</u>	<u>\$(54,973,920)</u>

TABLE 2

		Fiscal Year									
		2017*	2018	2019	2020	2021	2022				
\$	11,076,540	\$	16,253,173	\$	21,314,450	\$	13,014,679	\$	12,403,382	\$	15,239,428
	2,563,891		2,505,747		2,962,492		3,088,958		2,930,976		3,001,162
	7,226,382		7,119,033		8,999,668		7,997,173		8,384,435		9,581,448
	3,767,122		8,403,529		17,828,042		20,289,644		20,672,605		21,057,885
	15,361,589		9,323,179		3,881,049		3,760,063		4,129,238		4,523,641
	12,660,908		4,741,241		14,739,129		17,634,775		16,482,917		16,974,923
	11,861,663		10,742,176		10,335,753		24,913,049		21,550,969		16,087,396
	1,474,765		1,387,561		1,030,282		1,729,749		3,302,092		2,557,824
	<u>65,992,860</u>		<u>60,475,639</u>		<u>81,090,865</u>		<u>92,428,090</u>		<u>89,856,614</u>		<u>89,023,707</u>
	2,491,626		2,433,262		2,696,730		2,754,669		2,873,864		3,243,275
	240,401		267,900		377,250		376,970		478,339		657,491
	720,302		646,834		640,223		766,078		764,198		818,051
	<u>3,452,329</u>		<u>3,347,996</u>		<u>3,714,203</u>		<u>3,897,717</u>		<u>4,116,401</u>		<u>4,718,817</u>
\$	<u>69,445,189</u>	\$	<u>63,823,635</u>	\$	<u>84,805,068</u>	\$	<u>96,325,807</u>	\$	<u>93,973,015</u>		<u>93,742,524</u>
\$	1,734,547	\$	3,800,557	\$	3,227,019	\$	2,573,236	\$	2,377,702	\$	2,191,775
	356,638		260,051		489,577		546,268		1,494,286		1,693,023
	-		-		49,350		389,513		586,836		788,618
	-		-		46,721		35,582		46,930		311,497
	-		-		240,059		202,297		148,484		235,468
	1,169,547		1,144,508		1,116,287		1,131,226		1,258,156		1,244,251
	11,049,648		9,882,213		11,462,226		13,519,306		11,539,938		13,788,661
	958,727		1,320,699		5,641,301		1,030,566		1,423,344		2,002,263
	<u>15,269,107</u>		<u>16,408,028</u>		<u>22,272,540</u>		<u>19,427,994</u>		<u>18,875,676</u>		<u>22,255,556</u>
	233,084		195,423		249,114		305,997		505,135		587,510
	136,267		114,279		94,078		94,776		210,683		203,791
	473,006		530,113		468,688		402,500		531,121		740,391
	-		1,769,869		482,500		-		-		-
	<u>842,357</u>		<u>2,609,684</u>		<u>1,294,380</u>		<u>803,273</u>		<u>1,246,939</u>		<u>1,531,692</u>
\$	<u>16,111,464</u>	\$	<u>19,017,712</u>	\$	<u>23,566,920</u>	\$	<u>20,231,267</u>	\$	<u>20,122,615</u>	\$	<u>23,787,248</u>
\$	(50,723,753)	\$	(44,067,611)	\$	(58,818,325)	\$	(73,000,096)	\$	(70,980,938)	\$	(66,768,151)
	(2,609,972)		(738,312)		(2,419,823)		(3,094,444)		(2,869,462)		(3,187,125)
\$	<u>(53,333,725)</u>	\$	<u>(44,805,923)</u>	\$	<u>(61,238,148)</u>	\$	<u>(76,094,540)</u>	\$	<u>(73,850,400)</u>	\$	<u>(69,955,276)</u>

CHAMBERS COUNTY, TEXAS

CHANGES IN NET POSITION

Last Ten Years
(Accrual basis of accounting)

	Fiscal Year			
	2013	2014	2015	2016
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property taxes	\$ 31,699,105	\$ 37,911,380	\$ 42,186,276	\$ 43,601,014
Other taxes	5,106,583	5,811,192	5,962,220	6,067,188
Investment income	496,431	245,731	270,876	362,655
Other	1,949,869	4,299,036	2,835,172	3,843,476
Gain on sale of asset	-	-	-	-
Transfers	(3,396,925)	(268,000)	(1,038,253)	(2,862,108)
Total Governmental Activities	<u>35,855,063</u>	<u>47,999,339</u>	<u>50,216,291</u>	<u>51,012,225</u>
Business-Type Activities				
Gain on sale of asset	-	256,386	-	23,482
Investment income	-	-	-	-
Transfers	<u>3,396,925</u>	<u>268,000</u>	<u>1,038,253</u>	<u>2,862,108</u>
Total Business-Type Activities	<u>3,396,925</u>	<u>524,386</u>	<u>1,038,253</u>	<u>2,885,590</u>
Total Primary Government	<u>\$ 39,251,988</u>	<u>\$ 48,523,725</u>	<u>\$ 51,254,544</u>	<u>\$ 53,897,815</u>
Change in Net Position				
Governmental activities	\$ 3,736,903	\$ 10,902,785	\$ 8,562,545	\$(2,588,177)
Business-type activities	<u>1,173,401</u>	<u>3,077,050</u>	<u>(1,668,384)</u>	<u>1,512,072</u>
Total Change in Net Position	<u>\$ 4,910,304</u>	<u>\$ 13,979,835</u>	<u>\$ 6,894,161</u>	<u>\$(1,076,105)</u>

*Restated balances.

TABLE 2

Fiscal Year						
2017*	2018	2019	2020	2021	2022	
\$ 45,031,759	\$ 53,278,650	\$ 56,809,570	\$ 52,040,163	\$ 57,640,222	\$ 56,871,943	
5,900,241	7,243,965	9,736,884	26,494,148	29,022,254	23,354,497	
466,708	1,077,144	1,717,612	701,237	484,421	1,620,017	
3,281,664	7,624,963	1,998,224	2,240,156	1,166,067	2,070,594	
-	-	-	305,096	-	-	
(2,360,173)	(3,038,966)	(2,960,974)	(3,401,785)	(3,112,603)	(2,981,744)	
<u>52,320,199</u>	<u>66,185,756</u>	<u>67,301,316</u>	<u>78,379,015</u>	<u>85,200,361</u>	<u>80,935,307</u>	
-	-	90,861	56,988	-	-	
-	-	-	-	-	157,567	
<u>2,360,173</u>	<u>3,038,966</u>	<u>2,960,974</u>	<u>3,401,785</u>	<u>3,112,603</u>	<u>2,981,744</u>	
<u>2,360,173</u>	<u>3,038,966</u>	<u>3,051,835</u>	<u>3,458,773</u>	<u>3,112,603</u>	<u>3,139,311</u>	
<u>\$ 54,680,372</u>	<u>\$ 69,224,722</u>	<u>\$ 70,353,151</u>	<u>\$ 81,837,788</u>	<u>\$ 88,312,964</u>	<u>\$ 84,074,618</u>	
\$ 1,596,446	\$ 22,118,145	\$ 8,482,991	\$ 5,378,919	\$ 14,219,423	\$ 14,167,156	
(249,799)	2,300,654	632,012	364,329	243,141	(47,814)	
<u>\$ 1,346,647</u>	<u>\$ 24,418,799</u>	<u>\$ 9,115,003</u>	<u>\$ 5,743,248</u>	<u>\$ 14,462,564</u>	<u>\$ 14,119,342</u>	

CHAMBERS COUNTY, TEXAS

FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years
(Modified accrual basis of accounting)

	Fiscal Year			
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General Fund				
Nonspendable	\$ 445,408	\$ 412,664	\$ 432,082	\$ 346,964
Assigned	-	-	-	-
Unassigned	<u>15,045,691</u>	<u>19,955,849</u>	<u>21,412,559</u>	<u>19,130,297</u>
Total General Fund	<u>\$ 15,491,099</u>	<u>\$ 20,368,513</u>	<u>\$ 21,844,641</u>	<u>\$ 19,477,261</u>
All Other Governmental Funds				
Nonspendable	\$ 18,342	\$ 34,359	\$ 11,662	\$ 13,860
Restricted	22,712,444	26,248,929	58,356,651	61,684,167
Unassigned	-	-	-	-
Total All Other Governmental Funds	<u>\$ 22,730,786</u>	<u>\$ 26,283,288</u>	<u>\$ 58,368,313</u>	<u>\$ 61,698,027</u>

*Restated balances.

TABLE 3

Fiscal Year					
2017*	2018	2019	2020	2021	2022
\$ 365,931	\$ 430,628	\$ 645,547	\$ 559,748	\$ 790,597	\$ 686,875
-	-	-	-	11,281,061	-
<u>18,121,266</u>	<u>22,662,250</u>	<u>18,881,000</u>	<u>26,823,957</u>	<u>27,426,551</u>	<u>35,300,382</u>
<u>\$ 18,487,197</u>	<u>\$ 23,092,878</u>	<u>\$ 19,526,547</u>	<u>\$ 27,383,705</u>	<u>\$ 39,498,209</u>	<u>\$ 35,987,257</u>
\$ 514,582	\$ 535,135	\$ 542,730	\$ 546,910	\$ 550,228	\$ 556,240
53,581,443	52,606,980	45,282,724	43,821,381	78,841,813	53,907,744
<u>(1,009,270)</u>	<u>(2,077,264)</u>	<u>(1,457,549)</u>	<u>(5,678,140)</u>	<u>(4,351,461)</u>	<u>(3,089,893)</u>
<u>\$ 53,086,755</u>	<u>\$ 51,064,851</u>	<u>\$ 44,367,905</u>	<u>\$ 38,690,151</u>	<u>\$ 75,040,580</u>	<u>\$ 51,374,091</u>

CHAMBERS COUNTY, TEXAS

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years
(Modified accrual basis of accounting)

	Fiscal Year			
	2013	2014	2015	2016
Revenues				
Taxes	\$ 36,832,832	\$ 43,946,280	\$ 4,788,638	\$ 49,880,967
Intergovernmental	10,153,534	3,357,488	7,899,215	21,015,554
Fees	2,049,592	2,238,717	2,858,081	2,782,056
Fines and forfeitures	1,273,691	1,570,221	1,566,257	1,307,009
Contributions	-	-	-	-
Investment income	492,043	244,576	269,235	354,467
Other	1,949,869	4,299,036	2,835,172	3,843,476
Total Revenues	<u>52,751,561</u>	<u>55,656,318</u>	<u>20,216,598</u>	<u>79,183,529</u>
Expenditures				
General government	8,085,443	6,784,300	9,337,407	12,197,364
Financial administration	1,630,526	1,645,152	2,060,886	2,310,347
Justice system	4,599,741	4,811,552	5,768,194	6,989,520
Health and welfare	14,049,298	8,139,320	5,488,018	6,765,820
Culture and recreational	2,076,580	220,638	6,415,323	15,698,897
Law enforcement and public safety	6,993,389	7,657,831	9,845,171	10,611,026
Transportation	6,459,284	6,490,363	7,058,808	7,710,734
Capital outlay	7,056,210	12,507,733	9,868,480	15,571,845
Debt service				
Principal	3,524,504	3,605,585	4,313,429	3,544,345
Interest and paying agent	176,888	354,298	548,060	1,444,113
Debt issuance costs	150,675	227,503	772,363	210,620
Total Expenditures	<u>54,802,538</u>	<u>52,444,275</u>	<u>61,476,139</u>	<u>83,054,631</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,050,977)	3,212,043	(41,259,541)	(3,871,102)
Other Financing Sources (Uses)				
Transfers in	690,333	688,845	49,479	96,684
Transfers (out)	(4,368,339)	(1,960,582)	(1,087,732)	(2,958,792)
Proceeds from sale of capital assets	-	-	-	-
Debt issues	9,750,000	9,270,000	27,575,000	9,370,000
Capital leases	210,824	202,730	207,931	152,304
Payment to refunded bond escrow agent	-	-	-	-
Premium on bonds issued	-	473,008	1,488,417	540,620
Total Other Financing Sources (Uses)	<u>6,282,818</u>	<u>8,674,001</u>	<u>28,233,095</u>	<u>7,200,816</u>
Net Change in Fund Balance	<u>\$ 4,231,841</u>	<u>\$ 11,886,044</u>	<u>\$(13,026,446)</u>	<u>\$ 3,329,714</u>
 Debt service as a percentage of noncapital expenditures	 7.75%	 9.45%	 9.36%	 7.39%

*Restated balances.

TABLE 4

Fiscal Year						
2017*	2018	2019	2020	2021	2022	
\$ 50,992,154	\$ 60,515,403	\$ 66,623,470	\$ 78,598,953	\$ 86,667,773	\$ 79,624,799	
12,008,375	11,202,912	17,103,527	13,329,182	14,080,778	15,228,053	
2,673,860	3,785,337	4,284,081	4,117,005	5,098,747	5,494,293	
1,160,001	986,872	884,932	806,919	871,039	997,475	
-	-	-	-	-	562,437	
457,671	1,062,924	1,707,050	686,497	466,080	1,600,447	
3,281,664	7,624,963	1,949,724	2,240,156	1,166,067	2,043,892	
<u>70,573,725</u>	<u>85,178,411</u>	<u>92,552,784</u>	<u>99,778,712</u>	<u>108,350,484</u>	<u>105,551,396</u>	
10,474,049	12,400,507	18,879,487	10,478,358	11,355,159	14,325,385	
2,469,672	2,724,757	2,977,484	3,249,979	3,102,616	3,173,863	
6,965,445	7,645,927	8,226,178	8,326,169	8,961,416	10,336,411	
6,520,241	8,652,408	17,252,069	20,078,907	20,348,515	20,744,647	
12,489,879	10,780,780	3,311,319	3,277,418	3,528,063	3,984,428	
12,590,194	14,073,479	13,910,171	17,658,044	16,660,101	17,384,044	
7,777,874	8,306,245	8,543,213	23,599,740	19,753,573	14,594,067	
13,589,021	9,874,853	21,058,212	12,654,256	13,857,328	36,002,252	
3,584,446	3,676,587	3,791,373	3,872,501	5,356,826	6,362,953	
159,130	1,561,534	1,488,628	1,543,998	1,644,789	2,865,345	
-	-	-	275,801	1,221,634	400	
<u>76,619,951</u>	<u>79,697,077</u>	<u>99,438,134</u>	<u>105,015,171</u>	<u>105,790,020</u>	<u>129,773,795</u>	
(6,046,226)	5,481,334	(6,885,350)	(5,236,459)	2,560,464	(24,222,399)	
130,093	158,291	4,375,339	4,075,445	1,614,038	7,539,292	
(2,490,266)	(3,197,257)	(7,336,313)	(7,477,506)	(4,726,641)	(10,521,036)	
-	-	-	328,931	-	-	
-	-	-	9,405,000	46,090,000	-	
854,188	141,409	253,355	39,482	145,796	26,702	
-	-	-	-	-	-	
-	-	-	590,801	2,781,276	-	
<u>(1,505,985)</u>	<u>(2,897,557)</u>	<u>(2,707,619)</u>	<u>6,962,153</u>	<u>45,904,469</u>	<u>(2,955,042)</u>	
\$ (7,552,211)	\$ 2,583,777	\$ (9,592,969)	\$ 1,725,694	\$ 48,464,933	\$ (27,177,441)	
7.26%	7.50%	7.22%	5.75%	7.55%	9.83%	

CHAMBERS COUNTY, TEXAS

TAX REVENUES BY SOURCE, GOVERNMENTAL ACTIVITIES

Last Ten Years
(Accrual basis of accounting)

Function	Fiscal Year			
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Property	\$ 31,699,105	\$ 37,911,380	\$ 42,186,276	\$ 43,601,014
Other taxes	<u>5,106,583</u>	<u>5,811,192</u>	<u>5,962,220</u>	<u>6,067,188</u>
Total Tax Revenues	<u>\$ 36,805,688</u>	<u>\$ 43,722,572</u>	<u>\$ 48,148,496</u>	<u>\$ 49,668,202</u>

*Restated balances.

TABLE 5

Fiscal Year					
<u>2017*</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 45,031,759	\$ 53,278,650	\$ 56,886,586	\$ 52,104,805	\$ 57,640,222	\$ 56,871,943
<u>5,900,241</u>	<u>7,243,965</u>	<u>9,736,884</u>	<u>26,494,148</u>	<u>29,022,254</u>	<u>23,354,497</u>
<u>\$ 50,932,000</u>	<u>\$ 60,522,615</u>	<u>\$ 66,623,470</u>	<u>\$ 78,598,953</u>	<u>\$ 86,662,476</u>	<u>\$ 80,226,440</u>

CHAMBERS COUNTY, TEXAS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN YEARS

	Fiscal Year			
	2013	2014	2015	2016
Market Value	\$ 2,064,062,940	\$ 2,606,552,860	\$ 2,940,746,160	\$ 3,101,710,050
Less: Losses/Exemptions	<u>(402,113,250)</u>	<u>(912,506,484)</u>	<u>(1,016,804,990)</u>	<u>(1,050,165,100)</u>
Net Taxable Value	1,661,949,690	1,694,046,376	1,923,941,170	2,051,544,950
Mineral Value	<u>5,193,631,585</u>	<u>5,025,085,139</u>	<u>5,626,838,662</u>	<u>6,064,885,299</u>
Total Taxable value	<u>\$ 6,855,581,275</u>	<u>\$ 6,719,131,515</u>	<u>\$ 7,550,779,832</u>	<u>\$ 8,116,430,249</u>
Total Direct Tax Rate	0.49679	0.52215	0.53269	0.55268

(1) Assessed valuations are considered to be 100 percent of actual valuations.

Source: Chambers County Tax Assessor/Collector - Certified Values Report

TABLE 6

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 3,319,094,310	\$ 3,613,206,910	\$ 3,716,234,670	\$ 4,130,381,548	\$ 5,568,740,570	\$ 7,683,571,100
<u>(1,095,676,821)</u>	<u>(1,036,663,471)</u>	<u>(940,068,701)</u>	<u>(1,061,694,839)</u>	<u>(1,691,772,051)</u>	<u>(2,948,666,861)</u>
2,223,417,489	2,576,543,439	2,776,165,969	3,068,686,709	3,876,968,519	4,734,904,239
<u>5,765,991,979</u>	<u>6,202,392,193</u>	<u>6,696,924,158</u>	<u>7,419,977,384</u>	<u>7,156,506,850</u>	<u>9,027,731,617</u>
<u>\$ 7,989,409,468</u>	<u>\$ 8,778,935,632</u>	<u>\$ 9,473,090,127</u>	<u>\$ 10,488,664,093</u>	<u>\$ 11,033,475,369</u>	<u>\$ 13,762,635,856</u>
0.55269	0.54259	0.54255	0.54206	0.53949	0.49155

CHAMBERS COUNTY, TEXAS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN YEARS

	Fiscal Year			
	2013	2014	2015	2016
<u>Chambers County by fund:</u>				
General	0.31734	0.33649	0.34352	0.36326
Debt Service	0.05603	0.05603	0.05712	0.05413
Road and Bridge Special	0.00693	0.00729	0.00744	0.00744
Road and Bridge FMFC	0.07474	0.07843	0.07977	0.08222
School Equalization	<u>0.04175</u>	<u>0.04391</u>	<u>0.04485</u>	<u>0.04563</u>
	<u>0.49679</u>	<u>0.52215</u>	<u>0.53269</u>	<u>0.55268</u>
<u>Cities:</u>				
City of Mont Belvieu	0.43670	0.43670	0.43671	0.43671
City of Anahuac	0.62430	0.62425	0.62425	0.68806
City of Baytown	0.82200	0.82203	0.82203	0.82203
<u>School Districts:</u>				
Anahuac ISD	1.34000	1.31000	1.23000	1.27000
Barbers Hill ISD	1.32980	1.32980	1.32980	1.32980
East Chambers ISD	1.22010	1.28005	1.22005	1.29000
Goose Creek ISD	1.33210	1.38679	1.43189	1.43189
LaPorte ISD	1.33000	1.33000	1.45000	1.45000
Lee College	0.24100	0.26070	0.26070	0.25020
San Jacinto CCD	0.18560	0.18560	0.18560	0.17578
<u>Utility Districts:</u>				
Chambers County MUD #1	-	0.98000	0.89000	0.79000
Chambers County Public Hospital District	0.47880	0.43383	0.33202	0.39641
Chambers-Liberty Co. Navigation Dist.	0.01810	0.01780	0.01780	0.01780
Trinity Bay Conservation District	0.41210	0.41210	0.40870	0.40870
Cedar Bayou Navigation District	0.02000	0.02000	0.03000	0.03000
Chambers County Emergency District	-	-	-	-
Chambers County Improvement Dist. #1	0.60000	0.60000	0.60000	0.60000
Chambers County Improvement Dist. #2	-	0.60000	-	-
Chambers County Improvement Dist. #3	-	1.00000	1.50000	1.00000
Jefferson Co Drainage Dist #6	-	0.22059	0.22059	0.22059
Total Direct and Overlapping Rates	<u>10.88739</u>	<u>13.77239</u>	<u>13.52283</u>	<u>13.16065</u>

Tax rates per \$100 of assessed valuation
 Source: Chambers County Tax Assessor/Collector

TABLE 7

Fiscal Year					
2017	2018	2019	2020	2021	2022
0.35918	0.35540	0.35866	0.36215	0.35226	0.32714
0.05900	0.05563	0.05262	0.04737	0.05832	0.06487
0.00729	0.00679	0.00650	0.00655	0.00634	0.00554
0.08158	0.08172	0.08172	0.08251	0.08028	0.06771
<u>0.04563</u>	<u>0.04305</u>	<u>0.04305</u>	<u>0.04347</u>	<u>0.04229</u>	<u>0.02629</u>
<u>0.55269</u>	<u>0.54259</u>	<u>0.54255</u>	<u>0.54206</u>	<u>0.53949</u>	<u>0.49155</u>
0.43666	0.43666	0.43666	0.43666	0.43666	0.44349
0.68806	0.71023	0.71023	0.71023	0.71023	0.71023
0.82203	0.82203	0.81203	0.80203	0.79515	0.75000
1.47000	1.47000	1.47000	1.40000	1.38640	1.36460
1.32980	1.32980	1.32980	1.25980	1.15145	1.15450
1.29000	1.29000	1.29000	1.21835	1.21836	1.26795
1.43189	1.43189	1.43189	1.35428	1.34110	1.28170
1.42000	1.38000	1.38000	1.28000	1.26970	1.25650
0.24530	0.25040	0.25010	0.23000	0.23010	0.22010
0.18238	0.18334	0.17933	0.17817	0.16936	0.15561
0.79000	0.79000	-	0.81000	0.75000	0.70000
0.54526	0.53423	0.53423	0.47870	0.47870	0.23641
0.01800	0.01525	0.01385	0.01385	0.01182	0.01000
0.40870	0.40870	0.40870	0.40870	0.39493	0.36447
0.03000	0.02400	0.02400	0.03000	0.03000	0.02000
-	-	-	-	-	-
0.66000	0.66000	0.66000	0.66000	0.68000	0.72000
-	0.65000	0.65000	-	-	0.69000
-	1.00000	1.00000	1.00000	1.00000	1.00000
<u>0.22059</u>	<u>0.22059</u>	<u>0.22059</u>	<u>0.22059</u>	<u>0.22002</u>	<u>0.20257</u>
<u>12.54135</u>	<u>14.14971</u>	<u>13.34396</u>	<u>13.03341</u>	<u>12.81347</u>	<u>13.03968</u>

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CHAMBERS COUNTY, TEXAS

TABLE 8

PRINCIPAL PROPERTY TAXPAYERS

CURRENT AND NINE YEARS AGO

Property Taxpayer	2022			2013		
	2022 Taxable Assessed Value	Rank	% of Taxable Assessed Value	2013 Taxable Assessed Value	Rank	% of Taxable Assessed Value
Covestro LLC	\$ 959,793,742	1	8.70%	\$ -		
Enterprise TX Operating LP	882,186,628	2	8.00%	-		
Lone Star NGL MT Belvieu LP	836,538,258	3	7.58%	111,439,747	8	1.66%
Exxon Mobil Corp.	354,238,841	4	3.21%	457,034,822	2	6.80%
Enterprise Prod Operating LP	335,902,903	5	3.04%	311,724,642	3	4.64%
Wal-mart Stores Inc.	335,842,801	6	3.04%	-		
Cedar Bayou Fractionators LP	312,870,930	7	2.84%	238,322,074	4	3.55%
ONEOK Hydrocarbon LP	244,276,737	8	2.21%	-		
MTBV Caverns LLC	229,220,263	9	2.08%	-		
Chevron Phillips Chemical Co	145,781,913	10	1.32%	107,313,330	9	1.60%
Bayer Material Science	-		-	1,103,530,809	1	16.42%
Equistar Chemicals LP	-		-	152,179,902	5	2.26%
NRG Texas Power LLC	-		-	149,313,000	6	2.22%
Nabors Offshore Corp.	-		-	125,000,000	7	1.86%
Baytown Energy Center LP	-		-	<u>96,891,603</u>	10	<u>1.44%</u>
Subtotal	<u>4,636,653,016</u>		<u>42.02%</u>	<u>2,852,749,929</u>		<u>42.46%</u>
Other taxpayers	<u>6,396,822,353</u>		<u>57.98%</u>	<u>3,866,381,586</u>		<u>57.54%</u>
Total	\$ <u>11,033,475,369</u>		<u>100.00%</u>	\$ <u>6,719,131,515</u>		<u>100.00%</u>

Source: Municipal Advisory Council of Texas & the Chambers County Appraisal District

CHAMBERS COUNTY, TEXAS

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN YEARS

	Fiscal Year			
	2013	2014	2015	2016
Adjusted tax levy	\$ 34,537,038	\$ 35,825,387	\$ 41,062,300	\$ 43,834,874
Current tax collected	\$ 34,392,409	\$ 35,695,501	\$ 40,698,920	\$ 43,473,937
Percent of current tax collections	99.58%	99.64%	99.12%	99.18%
Delinquent tax collections	\$ 79,994	\$ 60,054	\$ 266,274	\$ 221,224
Total tax collections	\$ 34,472,403	\$ 35,755,555	\$ 40,965,194	\$ 43,695,161
Total collections as a percentage of current levy	99.81%	99.81%	99.76%	99.68%
Outstanding delinquent taxes	\$ 64,635	\$ 69,832	\$ 97,106	\$ 139,713
Outstanding delinquent taxes as percentage of current levy	0.19%	0.19%	0.24%	0.32%

Source: Chambers County Tax Assessor/Collector

TABLE 9

Fiscal Year						
2017	2018	2019	2020	2021	2022	
\$ 43,723,801	\$ 47,658,838	\$ 51,017,608	\$ 56,395,156	\$ 58,325,950	\$ 61,367,955	
\$ 43,002,296	\$ 47,219,696	\$ 50,692,826	\$ 55,977,251	\$ 57,111,888	\$ 60,840,937	
98.35%	99.08%	99.36%	99.26%	97.92%	99.14%	
\$ 164,673	\$ 223,557	\$ 159,219	\$ 247,246	\$ 244,195	\$ 270,862	
\$ 43,166,969	\$ 47,443,254	\$ 50,852,045	\$ 56,224,497	\$ 57,356,083	\$ 61,111,799	
98.73%	99.55%	99.68%	99.70%	98.34%	99.58%	
\$ 556,831	\$ 215,585	\$ 165,562	\$ 170,659	\$ 969,867	\$ 256,156	
1.27%	0.45%	0.32%	0.30%	1.66%	0.42%	

CHAMBERS COUNTY, TEXAS

RATIO OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN YEARS

	Fiscal Year			
	2013	2014	2015	2016
Net Taxable Assessed Value				
All property	\$ 6,855,581,275	\$ 6,719,131,515	\$ 7,550,779,832	\$ 8,116,430,249
Net Bonded Debt				
General bonded debt	19,031,705	25,664,618	50,880,117	57,545,590
Less debt service funds	<u>(761,834)</u>	<u>(1,272,396)</u>	<u>(1,364,534)</u>	<u>(1,288,607)</u>
Net Bonded Debt	<u>\$ 18,269,871</u>	<u>\$ 24,392,222</u>	<u>\$ 49,515,583</u>	<u>\$ 56,256,983</u>
Ratio of Net Bonded Debt To Assessed Value	0.2665%	0.3630%	0.6558%	0.6931%
Population	37,215	38,145	38,863	39,899
Net Bonded Debt per Capita	491	639	1,274	1,410

TABLE 10

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 7,989,409,468	\$ 8,778,935,632	\$ 9,473,090,127	\$ 10,488,664,093	\$ 11,033,475,369	\$ 13,762,635,856
54,300,444	50,805,297	46,987,571	53,359,178	97,044,404	90,292,093
(1,232,838)	(1,319,458)	(1,477,197)	(1,524,792)	(1,709,033)	(6,117,554)
<u>\$ 53,067,606</u>	<u>\$ 49,485,839</u>	<u>\$ 45,510,374</u>	<u>\$ 51,834,386</u>	<u>\$ 95,335,371</u>	<u>\$ 84,174,539</u>
0.6642%	0.5637%	0.4804%	0.4942%	0.8640%	0.6116%
41,441	42,454	43,867	45,590	46,571	48,865
1,281	1,166	1,037	1,137	2,047	1,723

CHAMBERS COUNTY, TEXAS

RATIO OF OUTSTANDING DEBT BY TYPE

LAST TEN YEARS

	Fiscal Year			
	2013	2014	2015	2016
Governmental activities:				
General bonded debt *	\$ 4,581,705	\$ 13,339,618	\$ 40,775,117	\$ 40,130,590
Tax notes	14,450,000	12,325,000	10,105,000	17,415,000
Leases	<u>1,519,943</u>	<u>1,222,088</u>	<u>931,589</u>	<u>599,546</u>
Net Governmental Debt	\$ <u>20,551,648</u>	\$ <u>26,886,706</u>	\$ <u>51,811,706</u>	\$ <u>58,145,136</u>
Percentage of personal income	1.02%	1.50%	2.89%	3.01%
Net Bonded Debt per Capita	552	705	1,333	1,457

Note: Details regarding the outstanding debt can be found in the notes to the financial statements.

* Includes deferred premiums/discounts

TABLE 11

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 38,990,444	\$ 37,830,297	\$ 36,392,571	\$ 44,559,178	\$ 90,937,628	\$ 87,297,093
15,310,000	12,975,000	10,595,000	8,800,000	5,935,000	2,995,000
<u>935,057</u>	<u>703,841</u>	<u>575,824</u>	<u>207,806</u>	<u>171,776</u>	<u>317,182</u>
<u>\$ 55,235,501</u>	<u>\$ 51,509,138</u>	<u>\$ 47,563,395</u>	<u>\$ 53,566,984</u>	<u>\$ 97,044,404</u>	<u>\$ 90,609,275</u>
2.86%	2.34%	2.09%	2.16%	3.91%	3.06%
1,333	1,213	1,084	1,175	2,084	1,854

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CHAMBERS COUNTY, TEXAS

TABLE 12

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

DECEMBER 31, 2022

Governmental Unit	Net Bonded Debt Outstanding(1)	Estimated Percentage Applicable (2)	Estimated Share of Overlapping Debt
Debt repaid with property taxes			
Cities:			
Anahuac, City of	\$ -	100%	\$ -
Baytown, City of	205,295,000	4.92%	10,100,514
Mont Belview, City of	81,590,000	100%	81,590,000
School Districts:			
Anahuac ISD	57,025,000	100%	57,025,000
Barbers Hill ISD	456,380,000	100%	456,380,000
East Chambers ISD	23,111,000	100%	23,111,000
Goose Creek Cons ISD	673,462,572	26.33%	177,322,695
La Porte ISD	299,085,000	0.01%	29,909
Lee College Dist	36,245,000	26.47%	9,594,052
San Jacinto CCD	551,322,427	**	-
Utility Districts:			
Chambers Co ID #1	177,570,000	100%	177,570,000
Chambers Co ID #2	52,230,000	100%	52,230,000
Chamber Co MUD #1	<u>26,535,000</u>	<u>100%</u>	<u>26,535,000</u>
Subtotal, overlapping debt	<u>2,639,850,999</u>		<u>1,071,488,169</u>
Chambers County direct debt	<u>90,609,275</u>	<u>100%</u>	<u>90,609,275</u>
Total direct and overlapping debt	<u>\$ 2,730,460,274</u>		<u>\$ 1,162,097,444</u>

(1) Source: Municipal Advisory Council of Texas

(2) Estimated Percentage Applicable obtained from Municipal Advisory Council of Texas. "The percentage of overlapping debt applicable is determined by dividing the County's certified taxable value within the taxing jurisdiction by the certified taxable value of the taxing jurisdiction."

** Less than .01%

CHAMBERS COUNTY, TEXAS

LEGAL DEBT MARGIN INFORMATION

LAST TEN YEARS

	Fiscal Year			
	2013	2014	2015	2016
Debt limit	\$ 1,713,895,319	\$ 1,679,782,879	\$ 1,887,694,958	\$ 2,029,107,562
Total net debt applicable to limit	<u>18,269,871</u>	<u>24,392,222</u>	<u>49,515,583</u>	<u>56,256,983</u>
Legal debt margin	<u>\$ 1,695,625,448</u>	<u>\$ 1,655,390,657</u>	<u>\$ 1,838,179,375</u>	<u>\$ 1,972,850,579</u>
Total net debt applicable to the limit as a percentage of debt limit	1.07%	1.45%	2.62%	2.77%

Legal Debt Margin Calculation

Assessed value	\$ 6,855,581,275	\$ 6,719,131,515	\$ 7,550,779,832	\$ 8,116,430,249
Debt limit (25% of assessed value)	1,713,895,319	1,679,782,879	1,887,694,958	2,029,107,562
Debt applicable to limit:				
General obligation bonds	4,581,705	13,339,618	40,775,117	40,130,590
Tax Notes	14,450,000	12,325,000	10,105,000	17,415,000
Less: amount set aside for repayment of general obligation debt	<u>(761,834)</u>	<u>(1,272,396)</u>	<u>(1,364,534)</u>	<u>(1,288,607)</u>
Total net debt applicable to limit	<u>18,269,871</u>	<u>24,392,222</u>	<u>49,515,583</u>	<u>56,256,983</u>
Legal debt margin	<u>\$ 1,695,625,448</u>	<u>\$ 1,655,390,657</u>	<u>\$ 1,838,179,375</u>	<u>\$ 1,972,850,579</u>

TABLE 13

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 1,997,352,367	\$ 2,194,733,908	\$ 2,368,272,532	\$ 2,622,166,023	\$ 2,758,368,842	\$ 3,440,658,964
<u>53,067,606</u>	<u>49,485,839</u>	<u>46,987,571</u>	<u>46,987,571</u>	<u>96,872,628</u>	<u>90,292,093</u>
<u>\$ 1,944,284,761</u>	<u>\$ 2,145,248,069</u>	<u>\$ 2,321,284,961</u>	<u>\$ 2,575,178,452</u>	<u>\$ 2,661,496,214</u>	<u>\$ 3,350,366,871</u>
2.66%	2.25%	1.98%	1.79%	3.51%	2.62%
\$ 7,989,409,468	\$ 8,778,935,632	\$ 9,473,090,127	\$ 10,488,664,093	\$ 11,033,475,369	\$ 13,762,635,856
1,997,352,367	2,194,733,908	2,368,272,532	2,622,166,023	2,758,368,842	3,440,658,964
38,990,444	37,830,297	36,392,571	44,559,178	90,937,628	87,297,093
15,310,000	12,975,000	10,595,000	8,800,000	5,935,000	2,995,000
<u>(1,232,838)</u>	<u>(1,319,458)</u>	<u>(1,477,197)</u>	<u>(1,524,792)</u>	<u>(1,709,033)</u>	<u>(6,117,554)</u>
<u>53,067,606</u>	<u>49,485,839</u>	<u>45,510,374</u>	<u>51,834,386</u>	<u>95,163,595</u>	<u>84,174,539</u>
<u>\$ 1,944,284,761</u>	<u>\$ 2,145,248,069</u>	<u>\$ 2,322,762,158</u>	<u>\$ 2,570,331,637</u>	<u>\$ 2,663,205,247</u>	<u>\$ 3,356,484,425</u>

CHAMBERS COUNTY, TEXAS

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN YEARS

	Fiscal Year			
	2013	2014	2015	2016
Population (1,2,4)**	37,215	38,145	38,863	39,899
Personal income (1,4,5)**	\$ 2,006,107,000	\$ 1,792,274,000	\$ 1,792,274,000	\$ 1,929,438,000
Per capita personal income (1,4,5)**	\$ 54,496	\$ 46,986	\$ 46,118	\$ 49,647
Median age (1,4,5)**	35.8	35.0	35.2	35.2
School enrollment (2)	5,916	6,125	7,550	8,055
Unemployment rate (3)	7.20%	5.70%	5.30%	6.10%

Data sources:

(1) BEA** using most recent data

(2) Texas Education Agency - does not include Goose Creek CISD enrollment as Chambers County totals are not separately reported to TEA

(3) Texas Workforce

(4) Texas Association of Counties (County Information Project)**

(5) US Census Bureau**

**Most current information available from these data sources.

TABLE 14

Fiscal Year					
2017	2018	2019	2020	2021	2022
41,441	42,454	43,867	45,590	46,571	48,865
\$ 1,929,438,000	\$ 2,200,475,728	\$ 2,278,642,000	\$ 2,481,633,300	\$ 2,481,633,000	\$ 2,960,776,000
\$ 46,559	\$ 51,832	\$ 53,673	\$ 56,610	\$ 56,610	\$ 60,591
35.5	35.1	35.4	35.1	35.1	34.7
8,246	8,568	9,136	9,259	11,340	12,331
6.50%	6.50%	4.50%	4.50%	6.50%	8.30%

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CHAMBERS COUNTY, TEXAS

TABLE 15

PRINCIPAL EMPLOYERS

CURRENT YEAR AND EIGHT YEARS AGO (1)

Employer*	Fiscal Year			Fiscal Year		
	2022			2014		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Bayer Material Science	-		-	1,069	1	6.29%
Chevron-Phillips	-		-	685	2	4.03%
Barber's Hill ISD	1,200	2	5.91%	670	3	3.94%
Jindal Steel Works	330	7	1.63%	650	4	3.82%
Wal-Mart Distribution Center	600	4	2.96%	600	5	3.53%
Lone-Star Energy Fabricators	-			540	6	3.18%
ExxonMobil	250	9	1.23%	486	7	2.86%
Chambers County	500	5		359	8	2.11%
TMK-Ipsco	-		0.00%	250	9	1.47%
Borusan	410	6	2.02%	250	10	1.47%
	-		0.00%	-		-
Covestro	1,450	1	7.14%	-		-
Enterprise Products	900	3	4.43%	-		-
Home Depot Distribution Center	325	8	1.60%	-		-
IKEA	<u>200</u>	10	<u>0.99%</u>	<u>-</u>		<u>-</u>
Total	<u>6,165</u>		<u>27.91%</u>	<u>5,559</u>		<u>32.70%</u>

(1) The Requirement for statistical data is current year and nine years ago; only current year and eight years ago was available.

*Date provided Municipal Advisory Council of Texas (most current data)

CHAMBERS COUNTY, TEXAS

TABLE 16

COUNTY EMPLOYEES

LAST TEN YEARS

Function/Program	Fiscal Year									
	2013	2014	2014	2016	2017	2018	2019	2020	2021	2022
General Government:										
Commissioners' court	8	9	9	6	8	11	8	8	11	11
Technology	2	2	2	2	2	2	5	7	7	9
Communications	1	1	1	2	2	2	2	2	2	2
Network Security	1	1	1	2	2	2	-	-	-	-
Economic development	3	3	3	3	3	4	3	4	4	5
Human Resources								3	3	3
Maintenance	17	15	15	10	17	13	22	28	23	20
Transportation										
Road & Bridge	61	61	61	71	58	53	58	73	61	65
Financial Admisistration										
County auditor	5	6	6	6	7	9	10	9	8	9
County treasurer	2	3	3	4	4	4	3	4	4	4
Tax assessor	11	11	11	11	11	10	11	11	11	12
Purchasing	2	2	2	3	3	4	4	5	5	5
Justice System										
Adult Probation	-	-	-	-	-	-	-	7	8	9
County court	3	3	3	4	5	5	5	4	5	6
County court at Law	-	-	-	-	-	-	-	-	3	3
District court	6	6	6	6	6	6	8	15	8	10
District clerk	8	6	6	7	7	7	9	9	12	13
County clerk	13	13	13	13	13	13	13	15	15	15
Justice of the Peace, Pct #1	3	4	4	4	4	4	4	4	4	4
Justice of the Peace, Pct #2	4	4	4	4	4	3	4	4	4	4
Justice of the Peace, Pct #3	1	1	1	1	1	1	1	1	1	-
Justice of the Peace, Pct #4	3	3	3	3	3	3	3	3	3	3
Justice of the Peace, Pct #5	2	3	3	4	4	2	4	4	4	4
Justice of the Peace, Pct #6	4	4	4	4	4	4	4	5	4	4
Juvenile probation	3	3	3	3	3	3	3	3	3	2
County attorney	4	5	5	8	8	8	10	9	10	11
District attorney	7	9	9	10	10	11	11	12	14	14
Health and Human Services:										
Environmental health	4	3	3	4	4	5	5	4	5	5
Health department	3	4	4	4	5	9	14	14	18	26
EMS	-	-	-	-	-	-	2	20	23	21
Indigent health care	2	2	2	2	2	2	1	1	2	2
Nurse practitioner	2	2	2	5	5	5	2	-	-	-
W.I.C.	2	2	2	2	2	2	2	2	2	2
Mosquito control	5	4	4	4	3	4	5	5	5	5
Veteran's Service Officer	1	1	1	1	-	-	-	-	-	-

CHAMBERS COUNTY, TEXAS

TABLE 16

COUNTY EMPLOYEES

LAST TEN YEARS

Function/Program	Fiscal Year									
	2013	2014	2014	2016	2017	2018	2019	2020	2021	2022
Culture and Recreational:										
Libraries	10	10	10	11	9	11	14	14	13	12
Agricultural extension	4	5	5	5	4	2	4	4	4	5
Parks and recreation	14	14	14	16	18	16	17	21	21	20
Historical commission	1	1	1	-	-	-	-	-	-	-
Law Enforcement and Public Safety:										
Emergency management	3	3	3	2	2	3	2	2	2	1
Safety department / Fire Marshal	1	1	1	1	1	1	3	4	4	4
DPS Office	1	1	1	1	-	-	-	-	-	-
Constable, Precinct #1	1	1	1	1	1	1	1	1	1	1
Constable, Precinct #2	2	2	2	2	3	3	3	2	2	2
Constable, Precinct #3	1	1	1	1	1	1	1	1	1	1
Constable, Precinct #4	1	1	1	1	1	1	1	2	2	2
Constable, Precinct #5	1	1	1	1	1	1	1	1	1	1
Constable, Precinct #6	1	1	1	1	1	1	1	1	1	1
Sheriff	92	94	94	103	103	94	99	105	114	119
Enterprise Funds										
Golf Course	6	6	6	6	6	5	6	6	6	6
Airport	1	-	-	-	-	-	-	-	1	1
Solid Waste	22	21	21	21	18	21	23	25	25	25
Totals:	<u>355</u>	<u>359</u>	<u>386</u>	<u>386</u>	<u>379</u>	<u>372</u>	<u>412</u>	<u>484</u>	<u>490</u>	<u>509</u>

Source: Chambers County Human Resources (Based on Full Time Status)

CHAMBERS COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN YEARS

	Fiscal Year			
	2013	2014	2015	2016
<u>County Court</u>				
Civil Cases				
Pending Beginning of Year	586	542	652	634
Added	191	211	212	200
Disposed	156	103	190	236
Pending End of Year	542	602	634	270
Criminal Cases				
Pending Beginning of Year	334	502	474	505
Added	1,013	987	929	1,227
Disposed	834	958	965	1,084
Pending End of Year	497	479	505	577
Juvenile Cases				
Pending Beginning of Year	28	35	35	18
Added	25	12	25	21
Disposed	3	4	24	8
Pending End of Year	42	29	18	16
<u>County Court at Law</u>				
Civil Cases				
Pending Beginning of Year	-	-	-	-
Added	-	-	-	-
Disposed	-	-	-	-
Pending End of Year	-	-	-	-
Criminal Cases				
Pending Beginning of Year	-	-	-	-
Added	-	-	-	-
Disposed	-	-	-	-
Pending End of Year	-	-	-	-
<u>District Court</u>				
Civil Cases				
Pending Beginning of Year	765	742	601	476
Added	440	351	377	448
Disposed	313	445	407	252
Pending End of Year	751	636	476	648
Criminal Cases				
Pending Beginning of Year	927	1,262	1,240	1,259
Added	1,111	774	689	613
Disposed	796	735	672	722
Pending End of Year	1,263	1,252	1,259	789
Family Cases				
Pending Beginning of Year	556	458	482	428
Added	485	542	499	607
Disposed	431	535	533	554
Pending End of Year	454	489	428	476
<u>Justice Of The Peace Courts</u>				
Civil Cases				
Pending Beginning of Year	549	577	651	678
Added	423	333	358	403
Disposed	261	236	305	288
Pending End of Year	583	623	678	752
Criminal Cases				
Pending Beginning of Year	24,442	26,169	27,885	28,569
Added	10,450	12,075	9,805	10,559
Disposed	8,775	10,497	8,916	8,436
Pending End of Year	26,155	27,791	28,569	29,172

* 2019 Operating indicator information not available due to related statutes requiring or permitting citation being delayed until July 1, 2020.

TABLE 17

Fiscal Year					
2017	2018	2019	2020	2021	2022
277	368	232	375	377	427
147	162	191	120	140	139
49	87	42	62	74	102
368	281	377	422	429	463
577	521	548	693	1,115	482
933	1,172	959	933	610	452
1,014	1,135	790	360	1,299	384
518	548	696	892	480	546
16	31	29	21	29	38
23	25	16	13	24	53
12	24	6	7	15	44
31	29	21	27	37	47
-	-	-	-	-	-
-	-	-	-	-	183
-	-	-	-	-	20
-	-	-	-	-	161
-	-	-	-	-	852
-	-	-	-	-	760
-	-	-	-	-	774
-	-	-	-	-	735
647	734	799	758	927	1,139
360	420	627	505	603	482
264	422	646	300	367	524
734	706	758	936	1,139	1,070
789	734	36	807	884	869
693	674	8	544	631	1,164
677	603	11	310	522	1,020
733	799	31	1,020	869	883
478	579	555	545	611	683
534	533	525	429	490	502
434	535	530	316	415	484
579	558	545	654	683	686
747	951	1,129	853	934	1,015
424	557	673	594	729	725
288	372	543	475	596	788
952	1,128	856	1,005	977	968
15,358	10,834	11,834	11,460	13,020	14,831
6,103	10,250	8,650	7,455	7,079	5,122
5,131	9,291	6,655	5,418	6,084	5,265
10,668	11,823	11,458	14,215	14,804	15,346

CHAMBERS COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

LAST TEN YEARS

Function/program:	Fiscal Year			
	2013	2014	2015	2016
<u>General Government</u>				
Number of County buildings:	110	111	111	112
Number of County vehicles:	73	73	80	81
<u>Culture and Recreation</u>				
Number of County Parks:	20	20	20	20
Number of County Libraries:	3	3	4	4
<u>Health & Welfare</u>				
Number of public health facilities:	7	8	8	8
Number of Volunteer Fire Departments	7	7	7	7
Number of EMS stations:	4	4	4	4
<u>Judicial/Law Enforcement</u>				
Number of judicial facilities:	9	9	9	9
Number of law enforcement buildings:	3	3	3	3
Number of law enforcement vehicles:	77	76	85	100
<u>Transportation Infrastructure</u>				
Number of Road & Bridge vehicles:	72	89	90	97
Number of Road & Bridge heavy equipment:	77	85	86	97

Source: County Inventory Reports

TABLE 18

Fiscal Year					
2017	2018	2019	2020	2021	2022
112	112	112	112	116	139
83	83	87	87	91	133
20	20	20	20	20	16
4	4	4	4	3	3
8	8	8	8	8	8
7	7	7	7	10	10
4	4	4	4	4	4
9	9	9	9	10	10
3	3	3	3	3	4
109	100	100	100	110	119
95	95	99	99	107	74
97	100	101	101	116	87

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