

# Chambers County, Texas

## Comprehensive Annual Financial Report

For the Year Ended December 31, 2014



*COMPREHENSIVE  
ANNUAL FINANCIAL REPORT*

of

**CHAMBERS COUNTY, TEXAS**

For the Year Ended  
December 31, 2014

**Prepared by:  
County Auditor's Office**

**Tony Sims  
County Auditor**

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# CHAMBERS COUNTY, TEXAS

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***INTRODUCTORY SECTION***

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# CHAMBERS COUNTY AUDITOR

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Tony Sims      P.O. Box 910    Anahuac, Texas 77514      (409) 267-2405

June 30, 2015

To the Honorable County Judge,  
Members of the Commissioners' Court, and  
Citizens of Chambers County, Texas:

The County Auditor's office is pleased to submit the Comprehensive Annual Financial Report for Chambers County, Texas (the "County"), for the fiscal year ended December 31, 2014.

This report was prepared to provide the District Judges, Commissioners' Court, County staff, our citizens, our bondholders, and other interested parties with detailed information concerning the financial condition and activities of the County government. 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 have been included.

The County financial statements have been audited by Belt Harris Pechacek, LLLP, Certified Public Accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended December 31, 2014 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 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, 2014, 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 Chambers 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 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 Comprehensive Annual Financial Report.

## **PROFILE OF CHAMBERS COUNTY**

Chambers County was created in 1838 and is located in southeast Texas bordered by Harris, Jefferson, Galveston, and Liberty Counties. The County occupies an area of 613.5 square miles of land and 294.4 square miles of water and serves a population of approximately 38,145 in 2014.

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 Chambers 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 Chambers County's financial planning and control. All departments of the County are required to submit 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, road and bridge, health services sales tax, and debt service funds.

## **FACTORS AFFECTING FINANCIAL CONDITION**

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

**Local Economy** – The County is diverse in its economic makeup. Government is a significant job source for the area, while additional employment focuses on agribusiness, including ranching, rice and soybean farming, and also the commercial fishing industry. Throughout the County, there are numerous petrochemical plants, construction and service industries, and a growing number of retail and manufacturing businesses, which all play a part in the County's economy. Numerous expansion projects are under construction, and numerous others are anticipated over the next five years.

The increase in oil and gas production throughout Texas has resulted in several major plant expansion projects in west Chambers County in the Mont Belvieu area. Numerous RV park facilities started construction in 2013 in anticipation of over 10,000 temporary construction workers needed for the plant projects over the next 5 years.

While there is a high level of uncertainty regarding the local economy due to declining oil prices and associated industries, the County remains the hub of stability and growth on the east side of the Houston, Texas area. This continued growth and stability is represented by expansions in the petrochemical cluster driven by ethane derived from shale gas. Excess ethane and derivative ethylene will continue to motivate expansion of the fractionation complex in Mont Belvieu, Texas, located in west Chambers County.

Recent project announcements by Enterprise Products and Lone Star NGL represent over \$1.3 billion in capital investment. Construction of these projects is expected to start in the third quarter in 2015 and be completed by end of second quarter in 2016. These projects compliment the two mega-projects currently under construction by Chevron Phillips and ExxonMobil, which total over \$12 billion in investment and are expected to be completed by 2017. The ExxonMobil project includes two downstream polyethylene plants to be built in Mont Belvieu.

These integrated petrochemical projects will result in the production of massive amounts of polyethylene, sold and shipped by the railcar, truck, and container on barge transport, all available in the County, most notably at TGS Cedar Port, formerly known as Cedar Crossing Industrial Park.

Multi-modal export of shipping containers filled with plastics through TGS Cedar Port, Ameriport, and other area industrial parks in the County is another facet of sustainable growth associated with these petrochemical expansions. Katoen Natie (KTN), Excel Logistics and other third party logistics providers are also making investments in the County. Phase 1 (\$40 million) of KTN's complex is scheduled for completion by the third quarter in 2015 and Phase 2 has been announced, representing an additional \$50 million in capital expansion.

In 2013, two major retail chains expanded into the County. Tractor Supply opened their new store on the east side of the County in Winnie, and Wal-Mart started construction on their new store on the west side of the County in the Baytown/Mont Belvieu area, at Chambers Town Center. In 2014, retail growth continued in Chambers Town Center to include Methodist Hospital Center, Whataburger, Sports Clips, and currently ShowBiz Cinemas, Chick-Fil-A, Palais Royal and many others are under construction.

The year 2000 census for the County reported the population at 26,031. The year 2010 census reported a population of 35,096, which reflects an increase of over 9,000 or almost 35 percent. The 2014 population estimate of 38,145 represents an additional eight percent growth since 2010.

The 2013 fiscal year property values were certified at \$6.86 billion, a significant increase of 16.4 percent over fiscal year 2012. The 2014 fiscal year property values were certified at \$7.55 billion, a 12 percent increase over 2013. Preliminary 2015 values are estimated to be remaining at \$7.55 billion, primarily due to devaluation in mineral and industrial values affected by the drop in oil prices.

**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, create an area of over 38,000 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 AND MAJOR INITIATIVES**

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 adopted 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 2014, the County's unassigned General Fund balance is sufficient to fund the annual appropriated expenditures.

The County recognizes several long-term needs that continuously need studying and funding by Commissioners' Court. Road construction and other infrastructure projects will be necessary to facilitate growth in industry and population. Two major road projects are under construction. Most of the \$7.4 million Kilgore Parkway extension was completed in 2014, and the \$35 million FM 1409 Pass-Through Toll Road project was given environmental clearance and right of way acquisitions are under way, with construction expected to start in late 2015 and completion in early 2017.

The County formally adopted a five-year capital improvement plan (CIP) in 2014, for the 2015 – 2019 budget years, with capital improvements planned in excess of \$116 million. The five-year CIP includes road construction, facilities improvements, and part of a planned Justice Center facility to accommodate growth in jail population and court cases.

## **RELEVANT FINANCIAL POLICIES**

**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, to maintain adequate liquidity, and to yield the highest possible return subject to the first two principals. Cash was invested according to policy guidelines in fiscal year 2014. The County depository contract is with Prosperity Bank, with local branches in Winnie, Texas and Mont Belvieu, Texas.

**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 provide recommendations for Commissioners’ Court consideration. The safety committee consists of at least one employee representative from each major County department. Additionally, in 2014, Commissioners’ Court maintained a full-time safety coordinator to supervise safety improvement initiatives.

**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. Currently, the funded ratio is at 82.8 percent. Detailed information on the retirement plan and other post-employment benefits can be found in the notes to the financial statements.

## **AWARDS AND ACKNOWLEDGEMENTS**

**Financial Transparency** – The County participates in the Texas Comptroller’s Financial Transparency Leadership Circle and earned “Platinum” status for fiscal year 2014. The County maintains a financial transparency page on its website.

**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 Chambers County Commissioners’ Court, and all County employees who have given their support in planning and conducting the financial operations of Chambers 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 Belt Harris Pechacek, LLLP, Certified Public Accountants, for sharing their knowledge, and extending their cooperation and support to the County Auditor’s Office.

Respectfully submitted,



Tony Sims  
County Auditor

**CHAMBERS COUNTY, TEXAS**  
**LIST OF ELECTED AND APPOINTED OFFICIALS**

December 31, 2014

**COMMISSIONERS' COURT:**

Jimmy Sylvia	County Judge
Mark Huddleston	Commissioner, Precinct #1
David "Bubba" Abernathy	Commissioner, Precinct #2
Gary R. Nelson	Commissioner, Precinct #3
A.R. Rusty Senac	Commissioner, Precinct #4

**JUDICIAL:**

Cheryl Lieck	District Attorney
Patti Henry	District Clerk

**COUNTY COURT AT LAW:**

Scott Peal	County Attorney
Heather H. Hawthorne	County Clerk

**JUSTICE COURTS:**

Yale Devillier	Justice of Peace, Precinct #1
Randy Van Deventer	Justice of Peace, Precinct #2
Tracy Woody	Justice of Peace, Precinct #3
Dennis McMurrey	Justice of Peace, Precinct #4
R.M. "Bob" Wallace, Sr.	Justice of Peace, Precinct #5
Larry Cryer	Justice of Peace, Precinct #6

**LAW ENFORCEMENT:**

Brian Hawthorne	County Sheriff
Dennis Dugat	Constable, Precinct #1
Don R. Langford	Constable, Precinct #2
Donnie Standley	Constable, Precinct #3
Ben L. "Butch" Bean	Constable, Precinct #4
Cecil R. "Popeye" Oldham	Constable, Precinct #5
Robert Barrow	Constable, Precinct #6

**FINANCIAL ADMINISTRATION:**

Denise Hutter	Tax Assessor/Collector
Nicole Whittington	County Treasurer
Tony Sims	County Auditor*

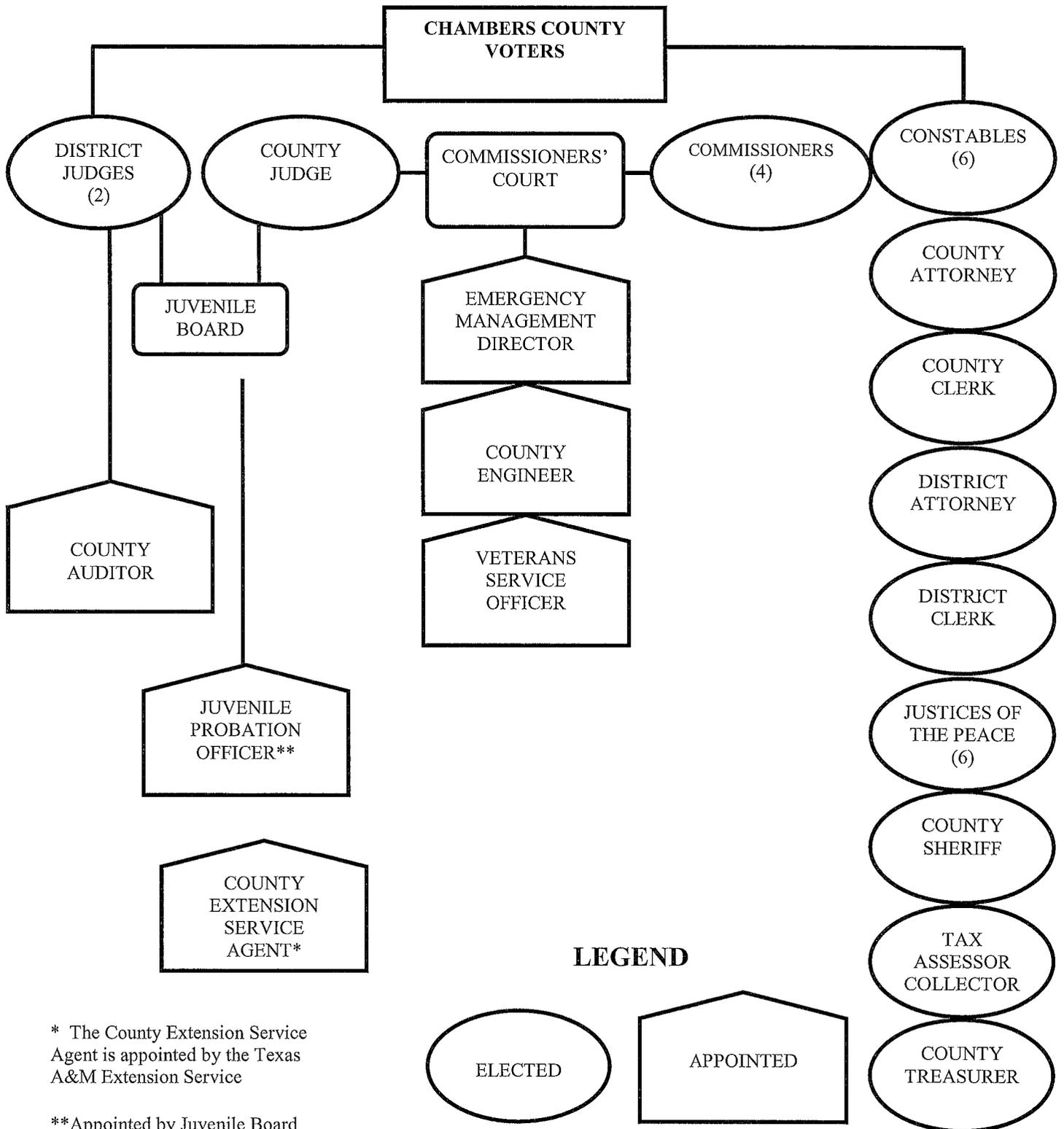
\*Designated appointed official. All others are elected.



# CHAMBERS COUNTY, TEXAS

## ORGANIZATIONAL CHART

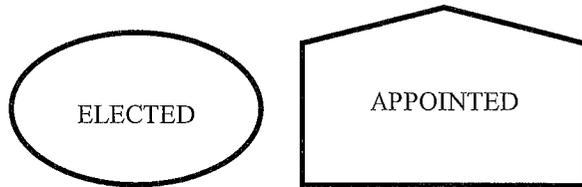
December 31, 2014



\* The County Extension Service Agent is appointed by the Texas A&M Extension Service

\*\*Appointed by Juvenile Board

### LEGEND



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***FINANCIAL SECTION***

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## INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and  
Members of the Commissioners' Court of  
Chambers County, Texas:

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Chambers County, Texas (the "County") as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## **Opinions**

In our opinion, the financial statements referred to above 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 the County as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining statements and schedules, and statistical section are presented for purposes of additional analysis and are not required parts of the financial statements.

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

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2015 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*BELT HARRIS PECHACEK, LLLP*

Belt Harris Pechacek, LLLP  
*Certified Public Accountants*  
Houston, Texas  
June 30, 2015

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***MANAGEMENT'S DISCUSSION AND ANALYSIS***

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**CHAMBERS COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended December 31, 2014**

deteriorating. Other non-financial 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 are reported as two classes of activity:

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 64 individual governmental funds. 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, health services sales tax, capital project 02 construction fund and capital project 99 construction fund, 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, health services sales tax, and select special revenue funds. Budgetary comparison schedules have been provided for the general,

**CHAMBERS COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended December 31, 2014**

road and bridge, debt service, health services sales tax, 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 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 fifteen fiduciary funds. The County's fiduciary activities are reported separately in a statement of fiduciary net position.

**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, road and bridge, and health services sales tax funds and schedules of funding progress for the Texas County and District Retirement System and other post employment healthcare benefits. 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 \$67,630,037 as of December 31, 2014. This compares with \$53,650,202 from the prior fiscal year. A portion of the County's net position, 49 percent, reflects its investments 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.

**CHAMBERS COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Year Ended December 31, 2014

**Statement of Net Position:**

The following table reflects the condensed Statement of Net Position:

	2014			2013		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Current and other assets	\$ 90,971,663	\$ 1,243,268	\$ 92,214,931	\$ 77,665,155	\$ 3,127,076	\$ 80,792,231
Capital assets, net	43,383,964	4,761,696	48,145,660	34,911,221	4,745,715	39,656,936
<b>Total Assets</b>	<b>134,355,627</b>	<b>6,004,964</b>	<b>140,360,591</b>	<b>112,576,376</b>	<b>7,872,791</b>	<b>120,449,167</b>
Deferred outflows of resources	189,943	-	189,943	201,116	-	201,116
<b>Total Deferred Outflows of Resources</b>	<b>189,943</b>	<b>-</b>	<b>189,943</b>	<b>201,116</b>	<b>-</b>	<b>201,116</b>
Other liabilities	2,330,248	165,884	2,496,132	3,666,233	121,101	3,787,334
Long-term liabilities	32,126,305	698,388	32,824,693	24,811,442	5,688,048	30,499,490
<b>Total Liabilities</b>	<b>34,456,553</b>	<b>864,272</b>	<b>35,320,825</b>	<b>28,477,675</b>	<b>5,809,149</b>	<b>34,286,824</b>
Deferred inflows of resources	37,599,672	-	37,599,672	32,713,257	-	32,713,257
<b>Total Deferred Inflows of Resources</b>	<b>37,599,672</b>	<b>-</b>	<b>37,599,672</b>	<b>32,713,257</b>	<b>-</b>	<b>32,713,257</b>
<b>Net position:</b>						
Net investment in capital assets	28,117,984	4,761,696	32,879,680	25,989,418	4,745,715	30,735,133
Restricted	27,608,607	-	27,608,607	22,712,444	-	22,712,444
Unrestricted	6,762,754	378,996	7,141,750	2,884,698	(2,682,073)	202,625
<b>Total Net Position</b>	<b>\$ 62,489,345</b>	<b>\$ 5,140,692</b>	<b>\$ 67,630,037</b>	<b>\$ 51,586,560</b>	<b>\$ 2,063,642</b>	<b>\$ 53,650,202</b>

A portion of the County's net position, \$27,608,607 or 41 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position was \$7,141,750, or 10 percent, and may be used to meet the County's ongoing obligation to citizens and creditors.

The County's total net position increased by \$13,979,835 during the current fiscal year. The County experienced an increase in property taxes revenue, as well as decreases in expenditures in health and welfare and the transportation departments during the year. There was also a decrease in transfers from general governmental activities to business-type activities of \$3,128,925 from the prior year.

**CHAMBERS COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Year Ended December 31, 2014

**Statement of Activities**

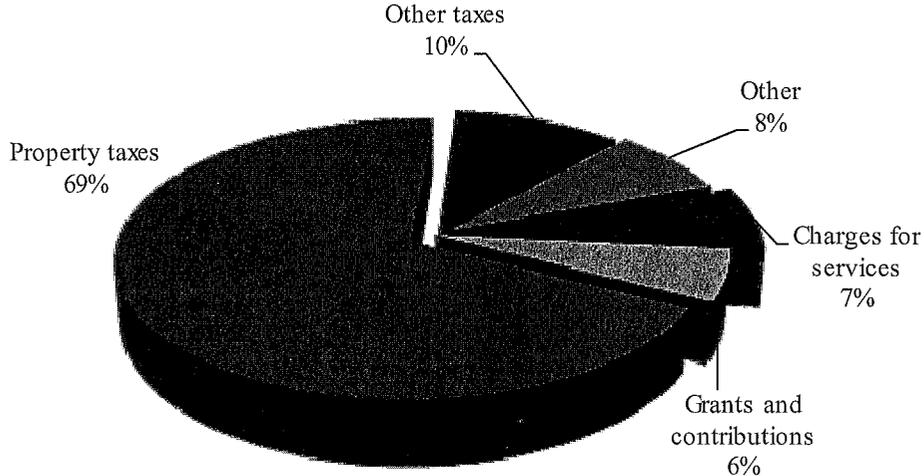
The following table provides a summary of the County's changes in net position:

	For the Year Ended December 31, 2014			For the Year Ended December 31, 2013		
	Governmental Activities	Business-Type Activities	Total Primary Government	Governmental Activities	Business-Type Activities	Total Primary Government
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 3,930,253	\$ 5,903,861	\$ 9,834,114	\$ 3,210,015	\$ 1,035,162	\$ 4,245,177
Grants and contributions	3,357,488	-	3,357,488	10,153,534	-	10,153,534
General revenues:						
Property taxes	37,911,380	-	37,911,380	31,699,105	-	31,699,105
Other taxes	5,811,192	-	5,811,192	5,106,583	-	5,106,583
Investment income	245,731	-	245,731	496,431	-	496,431
Other	4,299,036	-	4,299,036	1,949,869	-	1,949,869
Gain on sale of asset	-	256,386	256,386	-	-	-
<b>Total Revenues</b>	<b>55,555,080</b>	<b>6,160,247</b>	<b>61,715,327</b>	<b>52,615,537</b>	<b>1,035,162</b>	<b>53,650,699</b>
<b>Expenses</b>						
General government	21,380,594	-	21,380,594	14,427,659	-	14,427,659
Financial administration	1,646,336	-	1,646,336	1,631,657	-	1,631,657
Justice system	4,834,788	-	4,834,788	4,621,953	-	4,621,953
Health and welfare	8,368,085	-	8,368,085	14,260,690	-	14,260,690
Culture and recreational	1,433,719	-	1,433,719	210,665	-	210,665
Law enforcement and public safety	5,578,142	-	5,578,142	4,739,784	-	4,739,784
Transportation	745,855	-	745,855	5,406,673	-	5,406,673
Interest and other	396,776	-	396,776	182,628	-	182,628
Solid waste	-	2,263,693	2,263,693	-	2,310,814	2,310,814
Airport	-	483,224	483,224	-	369,615	369,615
Golf course	-	604,280	604,280	-	578,257	578,257
<b>Total Expenses</b>	<b>44,384,295</b>	<b>3,351,197</b>	<b>47,735,492</b>	<b>45,481,709</b>	<b>3,258,686</b>	<b>48,740,395</b>
<b>Change in Net Position</b>						
<b>Before Transfers</b>	11,170,785	2,809,050	13,979,835	7,133,828	(2,223,524)	4,910,304
Transfers in (out)	(268,000)	268,000	-	(3,396,925)	3,396,925	-
<b>Change in Net Position</b>	10,902,785	3,077,050	13,979,835	3,736,903	1,173,401	4,910,304
Beginning net position	51,586,560	2,063,642	53,650,202	47,849,657	890,241	48,739,898
<b>Ending Net Position</b>	<b>\$ 62,489,345</b>	<b>\$ 5,140,692</b>	<b>\$ 67,630,037</b>	<b>\$ 51,586,560</b>	<b>\$ 2,063,642</b>	<b>\$ 53,650,202</b>

**CHAMBERS COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Year Ended December 31, 2014

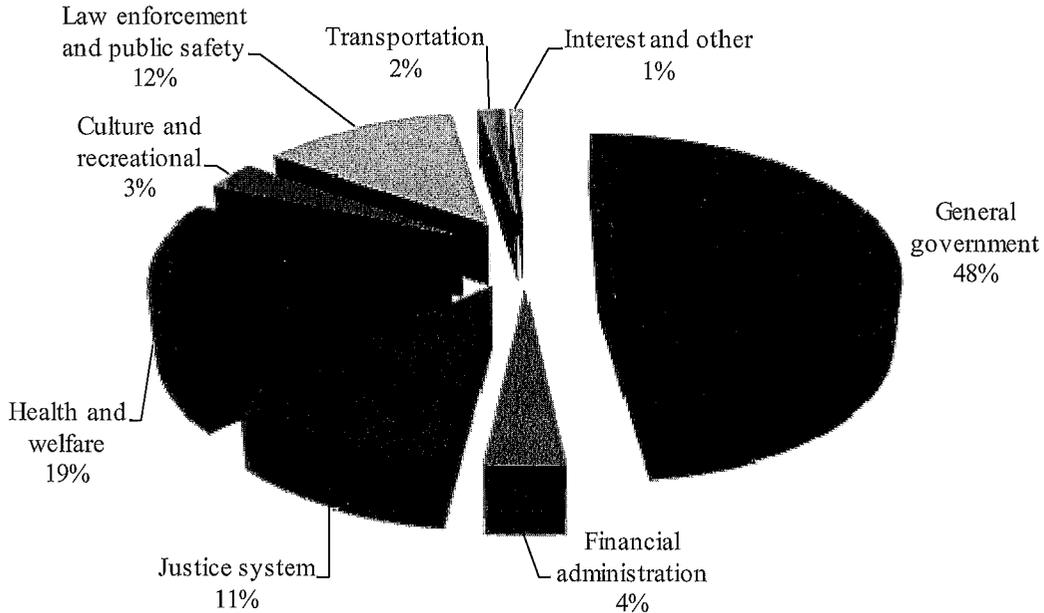
Graphic presentations of selected data from the summary tables follow to assist in the analysis of the County's activities.

**Governmental Activities - Revenues**



Total governmental activity revenues increased \$2,939,543 from the prior year. This increase is primarily due to an increase in property taxes due to an increase in tax rates.

**Governmental Activities - Expenses**

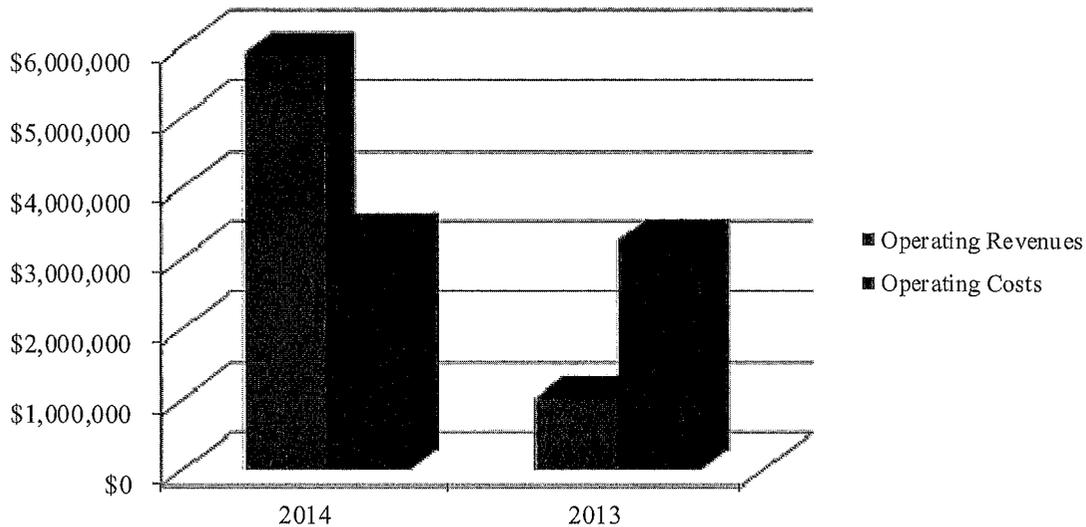


Governmental expenses decreased by \$1,097,414 from the prior year primarily due to the reduction of health and welfare and transportation expenses.

**CHAMBERS COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Year Ended December 31, 2014

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

**Business-Type Activities**  
**Revenues vs. Costs**



For the year ended December 31, 2014, revenues from governmental activities totaled \$52,197,592, excluding \$3,357,488 in operating grants and contributions, compared with \$42,462,003 in the prior year, excluding \$10,153,534 in operating grants and contributions. This net increase of \$9,735,589 occurred as the result of \$6,212,275 in additional property tax revenue as well as increases both in taxes and other revenues. Although there was an increase of \$2,349,167 in other revenues, this reflected a refund from the dome project of \$2,078,428, which was paid out to an Independent School District in the County. Investment earnings decreased in the current year due to the reduction of interest rates. Investment earnings decreased by \$250,700 which is a decrease of 51 percent from the prior year.

Governmental expenses decreased by \$1,097,414. This decrease is primarily due to decreases in expenses related to health and welfare and transportation. The large decrease in health and welfare expenses and transportation are related to the CDBG grant expenses in the prior year. General government and law enforcement and public safety expenses increased as a result of increases in personnel costs and increased expenses due to capital improvements.

Overall, total business-type revenues increased by \$5,125,085 from the prior year. This is due to a new cell permit approved at the end of fiscal year 2013, which increased the capacity of the landfill. Expenses increased by \$92,511 from the prior year, primarily due to new cell development in solid waste and the reduction in closure and post closure costs.

**CHAMBERS COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Year Ended December 31, 2014

**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 \$48,127,929. Of this, \$19,955,849 is unassigned and available for day-to-day operations of the County, \$2,564,898 is restricted for trusts and endowments, \$1,272,396 is restricted for debt service, \$115,680 is restricted for grants, \$11,914,675 is restricted for special projects and \$11,857,408 is restricted for capital projects. The County also has \$152,125 and \$294,898 classified as nonspendable for inventories and prepaids, respectively.

There was an increase in the combined fund balance of \$9,906,044 from the prior year. The road and bridge fund and debt service fund experienced increases of \$423,563 and \$510,562, respectively. The increases are due primarily to the decreases in debt payments in the debt service fund and an increase in property tax revenues in the road and bridge fund. The capital project 99 construction fund experienced a decrease in fund balance of \$7,139,949. This decrease is a result of capital expansion projects ongoing in the County. The capital project 02 construction fund experienced an increase in fund balance of \$8,870,954 which is due to other financing sources associated with debt issued for the current fiscal year. The health service sales tax fund experienced an increase in fund balance of \$2,436,525, which is primarily related to an increase in the health service sale tax during the fiscal year.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$19,955,849, and total fund balance was \$20,368,513. 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 76 percent of total general fund expenditures, while total fund balance represents 78 percent of total fund expenditures.

**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 \$1,024,021 during the year. This increase is primarily attributable to more taxes and other revenues received than the anticipated amount in the final budget. Actual expenditures were \$2,934,532 less than budgeted. Overall, the general fund had a total positive budget variance of \$3,958,553 before capital leases and operating transfers.

**CAPITAL ASSETS**

At the end of the year, the County's governmental and business type activities funds had invested \$48,145,660 in a variety of capital assets and infrastructure (net of accumulated depreciation).

Major capital asset events during the year included the following:

- New equipment and improvements for general government of \$603,009
- New equipment and improvements for law enforcement and public safety of \$1,847,899

**CHAMBERS COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended December 31, 2014**

- New equipment and improvements for culture and recreation of \$1,028,552
- Construction in progress for the Kilgore parkway of \$7,070,577.

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 capital leases outstanding of \$26,886,706, 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**

Economic conditions continued to improve in the County in fiscal year 2014. Ad valorem tax revenues increased 5 percent or \$1.72 million over fiscal year 2013. Additionally in 2014, the County received \$4.7 million in Chapter 381 Tax Incentive Agreement revenues from petrochemical plant expansion projects. Budgeted ad valorem tax revenues for fiscal year 2015 provide an increase of 14.7 percent or \$3.3 million over fiscal year 2014. Additionally in 2015, the County is budgeted to receive \$5.9 million in Chapter 381 Tax Incentive Agreement revenues from additional petrochemical plant expansion projects.

Continued growth and stability is expected in fiscal year 2015 and beyond, represented by expansions in the petrochemical cluster on the west side of the County driven by ethane derived from shale gas production. Excess ethane and derivative ethylene will continue to motivate expansion of the fractionation complex in Mont Belvieu, Texas, located in the west side of the County. Retail expansion continues on the west side of the County with Chambers Town Center adding Methodist Hospital Center, Whataburger, Sportsclips, Chick-Fil-A, ShowBiz Cinemas, Palais Royal, and other retail outlets.

Major road projects on the west side of the County are opening up additional developable land, both residential and industrial. The \$7.4 million Kilgore Parkway extension was opened in early 2015 and provides access to industrial expansion. Petrochemical expansions are resulting in the production of massive amounts of polyethylene, sold and shipped by railcar, truck and container on barge transport, all available in the County, most notably at TGS Cedar Port, formerly known as Cedar Crossing Industrial Park. Multi-modal export of shipping containers filled with plastics through TGS Cedar Port, Ameriport and other industrial parks in the County is another facet of sustainable growth associated with these petrochemical expansions. Katoen Natie (KTN), Excel Logistics and other third party logistics providers are also making investments in the County. Phase 1 (\$40 million) of KTN's complex is scheduled for completion by third quarter 2015 and Phase 2 has been announced, representing an additional \$50 million in capital expansion. Additionally, the \$35 million FM 1409 road extension is opening up additional residential developable property and home developers are anticipating construction completion in first quarter 2017.

**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 Tony Sims, County Auditor, Chambers County, 404 Washington Ave., Anahuac, Texas 77514.

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***BASIC FINANCIAL STATEMENTS***

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# CHAMBERS COUNTY, TEXAS

## STATEMENT OF NET POSITION

December 31, 2014

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b><u>Assets</u></b>			
Cash and cash equivalents	\$ 46,881,508	\$ 1,110,765	\$ 47,992,273
Receivables, net	35,949,483	38,971	35,988,454
Internal balances	(14,456)	14,456	-
Due from other governments	3,501,347	-	3,501,347
Inventory	152,125	77,434	229,559
Prepays	294,898	1,642	296,540
Restricted cash and cash equivalents	4,206,758	-	4,206,758
<b>Total Current Assets</b>	<b>90,971,663</b>	<b>1,243,268</b>	<b>92,214,931</b>
Noncurrent assets:			
Non-depreciable	17,614,267	1,782,939	19,397,206
Net depreciable capital assets	25,769,697	2,978,757	28,748,454
<b>Total Noncurrent Assets</b>	<b>43,383,964</b>	<b>4,761,696</b>	<b>48,145,660</b>
<b>Total Assets</b>	<b>134,355,627</b>	<b>6,004,964</b>	<b>140,360,591</b>
<b><u>Deferred Outflows of Resources</u></b>			
Deferred charge on refunding	189,943	-	189,943
<b><u>Liabilities</u></b>			
Current liabilities:			
Accounts payable and accrued liabilities	2,213,798	165,884	2,379,682
Accrued interest payable	116,450	-	116,450
<b>Total Current Liabilities</b>	<b>2,330,248</b>	<b>165,884</b>	<b>2,496,132</b>
Noncurrent liabilities:			
Due within one year	4,700,499	-	4,700,499
Due in more than one year	27,425,806	698,388	28,124,194
<b>Total Noncurrent Liabilities</b>	<b>32,126,305</b>	<b>698,388</b>	<b>32,824,693</b>
<b>Total Liabilities</b>	<b>34,456,553</b>	<b>864,272</b>	<b>35,320,825</b>
<b><u>Deferred Inflows of Resources</u></b>			
Property taxes	37,599,672	-	37,599,672
<b><u>Net Position</u></b>			
Net investment in capital assets	28,117,984	4,761,696	32,879,680
Restricted for:			
Endowments/trusts	2,564,898	-	2,564,898
Road and bridge	901,392	-	901,392
Debt service	1,155,946	-	1,155,946
Grants	115,680	-	115,680
Special projects	11,914,675	-	11,914,675
Capital projects	10,956,016	-	10,956,016
Unrestricted	6,762,754	378,996	7,141,750
<b>Total Net Position</b>	<b>\$ 62,489,345</b>	<b>\$ 5,140,692</b>	<b>\$ 67,630,037</b>

See Notes to Financial Statements.

# CHAMBERS COUNTY, TEXAS

## STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2014

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
<b>Primary Government</b>			
<b>Governmental Activities</b>			
General government	\$ 21,380,594	\$ 2,160,779	\$ 682,805
Financial administration	1,646,336	-	-
Justice system	4,834,788	592,095	257,725
Health and welfare	8,368,085	-	2,382,255
Culture and recreational	1,433,719	-	15,135
Law enforcement and public safety	5,578,142	948	9,441
Transportation	745,855	1,176,431	10,127
Interest and other	396,776	-	-
<b>Total Governmental Activities</b>	<b>44,384,295</b>	<b>3,930,253</b>	<b>3,357,488</b>
<b>Business-Type Activities</b>			
Solid waste	2,263,693	5,202,767	-
Airport	483,224	208,962	-
Golf course	604,280	492,132	-
<b>Total Business-Type Activities</b>	<b>3,351,197</b>	<b>5,903,861</b>	<b>-</b>
<b>Total Primary Government</b>	<b>\$ 47,735,492</b>	<b>\$ 9,834,114</b>	<b>\$ 3,357,488</b>

**General Revenues:**

- Property taxes
- Other taxes
- Investment income
- Other
- Gain on sale of asset
- Transfers

**Total General Revenues and Transfers**

**Change in Net Position**

Beginning net position

Ending Net Position

See Notes to Financial Statements.

**Net Revenue (Expense) and Changes in Net Position**

**Primary Government**

<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
\$ (18,537,010)	\$ -	\$ (18,537,010)
(1,646,336)	-	(1,646,336)
(3,984,968)	-	(3,984,968)
(5,985,830)	-	(5,985,830)
(1,418,584)	-	(1,418,584)
(5,567,753)	-	(5,567,753)
440,703	-	440,703
(396,776)	-	(396,776)
<u>(37,096,554)</u>	<u>-</u>	<u>(37,096,554)</u>
-	2,939,074	2,939,074
-	(274,262)	(274,262)
-	(112,148)	(112,148)
<u>-</u>	<u>2,552,664</u>	<u>2,552,664</u>
<u>(37,096,554)</u>	<u>2,552,664</u>	<u>(34,543,890)</u>
37,911,380	-	37,911,380
5,811,192	-	5,811,192
245,731	-	245,731
4,299,036	-	4,299,036
-	256,386	256,386
(268,000)	268,000	-
<u>47,999,339</u>	<u>524,386</u>	<u>48,523,725</u>
10,902,785	3,077,050	13,979,835
<u>51,586,560</u>	<u>2,063,642</u>	<u>53,650,202</u>
<u>\$ 62,489,345</u>	<u>\$ 5,140,692</u>	<u>\$ 67,630,037</u>

# CHAMBERS COUNTY, TEXAS

## BALANCE SHEET

### GOVERNMENTAL FUNDS

December 31, 2014

	<u>General</u>	<u>Road and Bridge</u>	<u>Debt Service</u>	<u>Capital Project 99 Construction</u>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 21,383,015	\$ 1,768,292	\$ -	\$ 2,484,249
Receivables, net	23,329,818	5,788,866	3,754,139	-
Due from other funds	1,201,118	-	-	-
Due from other governments	2,266,516	549,221	375,724	-
Prepays	277,777	-	-	-
Inventory	134,887	17,238	-	-
Restricted cash and cash equivalents	-	-	1,641,860	-
<b>Total Assets</b>	<b>\$ 48,593,131</b>	<b>\$ 8,123,617</b>	<b>\$ 5,771,723</b>	<b>\$ 2,484,249</b>
<b><u>Liabilities</u></b>				
Accounts payable and accrued liabilities	\$ 961,206	\$ 346,672	\$ -	\$ 236,575
Due to other funds	19,525	-	-	162,612
<b>Total Liabilities</b>	<b>980,731</b>	<b>346,672</b>	<b>-</b>	<b>399,187</b>
<b><u>Deferred Inflows of Resources</u></b>				
Unavailable revenue - property taxes	27,243,887	6,858,315	4,499,327	-
<b><u>Fund Balances</u></b>				
Nonspendable:				
Inventory	134,887	17,238	-	-
Prepays	277,777	-	-	-
Restricted:				
Endowments/trusts	-	-	-	-
Debt service	-	-	1,272,396	-
Grants	-	-	-	-
Special projects	-	-	-	-
Capital projects	-	901,392	-	2,085,062
Unassigned	19,955,849	-	-	-
<b>Total Fund Balances</b>	<b>20,368,513</b>	<b>918,630</b>	<b>1,272,396</b>	<b>2,085,062</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 48,593,131</b>	<b>\$ 8,123,617</b>	<b>\$ 5,771,723</b>	<b>\$ 2,484,249</b>

See Notes to Financial Statements.

<b>Capital Project 02 Construction</b>	<b>Health Services Sales Tax</b>	<b>Nonmajor Governmental</b>	<b>Total Governmental Funds</b>
\$ 8,946,535	\$ 8,520,859	\$ 2,556,649	\$ 45,659,599
-	1,048,253	-	33,921,076
-	-	8,869	1,209,987
-	-	309,886	3,501,347
-	-	17,121	294,898
-	-	-	152,125
-	-	2,564,898	4,206,758
<u>\$ 8,946,535</u>	<u>\$ 9,569,112</u>	<u>\$ 5,457,423</u>	<u>\$ 88,945,790</u>
\$ -	\$ 16,691	\$ 149,664	\$ 1,710,808
<u>75,581</u>	<u>8,172</u>	<u>239,634</u>	<u>505,524</u>
<u>75,581</u>	<u>24,863</u>	<u>389,298</u>	<u>2,216,332</u>
-	-	-	38,601,529
-	-	-	152,125
-	-	17,121	294,898
-	-	2,564,898	2,564,898
-	-	-	1,272,396
-	-	115,680	115,680
-	9,544,249	2,370,426	11,914,675
8,870,954	-	-	11,857,408
-	-	-	19,955,849
<u>8,870,954</u>	<u>9,544,249</u>	<u>5,068,125</u>	<u>48,127,929</u>
<u>\$ 8,946,535</u>	<u>\$ 9,569,112</u>	<u>\$ 5,457,423</u>	<u>\$ 88,945,790</u>



**CHAMBERS COUNTY, TEXAS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO**  
**THE STATEMENT OF NET POSITION**  
**December 31, 2014**

Fund balances - total governmental funds	\$ 48,127,929
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Certain accounts receivable, net of related allowance, are not current financial resources and, therefore, are not reported in the governmental funds.	2,028,407
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.	
Nondepreciable capital assets	17,614,267
Depreciable capital assets	57,338,444
Accumulated depreciation	(31,568,747)
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.	
Deferred revenue - delinquent property taxes	1,001,857
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	(116,450)
Deferred charge on refunding	189,943
Long-term liabilities due within one year	(4,700,499)
Long-term liabilities due in more than one year	(27,425,806)
<b>Net Position of Governmental Activities</b>	<b>\$ <u>62,489,345</u></b>

See Notes to Financial Statements.

# CHAMBERS COUNTY, TEXAS

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

For the Year Ended December 31, 2014

	General	Road and Bridge	Debt Service	Capital Project 99 Construction
<b>Revenues</b>				
Taxes	\$ 28,271,148	\$ 5,964,240	\$ 3,899,700	\$ -
Intergovernmental	128,168	10,127	-	-
Fees	1,201,308	674,688	-	-
Fines and forfeitures	838,156	501,743	-	-
Investment income	161,363	13,341	33	23,119
Other	996,791	205,315	-	21,418
<b>Total Revenues</b>	31,596,934	7,369,454	3,899,733	44,537
<b>Expenditures</b>				
<b>Current:</b>				
General government	6,027,310	-	-	-
Financial administration	1,645,152	-	-	-
Justice system	4,369,691	-	-	-
Health and welfare	1,978,175	-	-	-
Culture and recreational	1,911,756	-	-	-
Law enforcement and public safety	7,641,122	-	-	-
Transportation	-	6,490,363	-	-
<b>Capital:</b>				
Capital outlay	2,220,831	478,779	-	7,168,510
<b>Debt service:</b>				
Principal	399,222	1,363	3,105,000	-
Interest and fiscal charges	70,127	-	284,171	-
Debt issuance costs	-	-	-	-
<b>Total Expenditures</b>	26,263,386	6,970,505	3,389,171	7,168,510
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	5,333,548	398,949	510,562	(7,123,973)
<b>Other Financing Sources (Uses)</b>				
Capital leases	202,730	-	-	-
Debt issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers in	640,870	24,614	-	-
Transfers (out)	(1,299,734)	-	-	(15,976)
<b>Total Other Financing Sources (Uses)</b>	(456,134)	24,614	-	(15,976)
<b>Net Change in Fund Balances</b>	4,877,414	423,563	510,562	(7,139,949)
Beginning fund balances	15,491,099	495,067	761,834	9,225,011
<b>Ending Fund Balances</b>	\$ 20,368,513	\$ 918,630	\$ 1,272,396	\$ 2,085,062

See Notes to Financial Statements.

<b>Capital Project 02 Construction</b>	<b>Health Services Sales Tax</b>	<b>Nonmajor Governmental</b>	<b>Total Governmental Funds</b>
\$ -	\$ 5,407,658	\$ 403,534	\$ 43,946,280
-	-	3,219,193	3,357,488
-	-	362,721	2,238,717
-	-	230,322	1,570,221
6,031	26,270	14,419	244,576
-	2,078,428	997,084	4,299,036
<u>6,031</u>	<u>7,512,356</u>	<u>5,227,273</u>	<u>55,656,318</u>
650,582	-	106,408	6,784,300
-	-	-	1,645,152
-	-	441,861	4,811,552
-	4,647,946	1,513,199	8,139,320
-	-	288,882	2,200,638
-	-	16,709	7,657,831
-	-	-	6,490,363
-	106,585	2,533,028	12,507,733
-	100,000	-	3,605,585
-	-	-	354,298
227,503	-	-	227,503
<u>878,085</u>	<u>4,854,531</u>	<u>4,900,087</u>	<u>54,424,275</u>
(872,054)	2,657,825	327,186	1,232,043
-	-	-	202,730
9,270,000	-	-	9,270,000
473,008	-	-	473,008
-	-	23,361	688,845
-	(221,300)	(423,572)	(1,960,582)
<u>9,743,008</u>	<u>(221,300)</u>	<u>(400,211)</u>	<u>8,674,001</u>
8,870,954	2,436,525	(73,025)	9,906,044
-	7,107,724	5,141,150	38,221,885
<u>\$ 8,870,954</u>	<u>\$ 9,544,249</u>	<u>\$ 5,068,125</u>	<u>\$ 48,127,929</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, 2014**

Net changes in fund balances - total governmental funds \$ 9,906,044

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

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	11,116,546
Depreciation expense	(2,516,131)
Net effect of capital disposals	(127,672)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Deferred revenue	(223,708)
Fines and fees receivable	121,315

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	(202,730)
Bonds issued	(9,270,000)
Principal payment	3,605,585
Amortization of deferred charges	(6,078)

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. These adjustments reflect the net change in interest payable on the accrual basis of accounting and the net change in compensated absences and OPEB.

Accrued interest payable	(47,573)
Net OPEB obligation	(890,523)
Compensated absences	(89,282)

<b>Change in Net Position of Governmental Activities</b>	<b>\$ <u>10,902,785</u></b>
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See Notes to Financial Statements.

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# CHAMBERS COUNTY, TEXAS

## STATEMENT OF NET POSITION

### PROPRIETARY FUNDS

December 31, 2014

	Business-Type Activities			Governmental Activities
	Solid Waste	Nonmajor	Total Funds	Internal Service
<b>Assets</b>				
Current assets:				
Cash and cash equivalents	\$ 1,086,030	\$ 24,735	\$ 1,110,765	\$ 1,221,909
Receivables, net	38,971	-	38,971	-
Due from other funds	17,116	1,712	18,828	-
Inventory	18,022	59,412	77,434	-
Prepaid items	1,404	238	1,642	-
<b>Total Current Assets</b>	<b>1,161,543</b>	<b>86,097</b>	<b>1,247,640</b>	<b>1,221,909</b>
Noncurrent assets:				
Capital assets:				
Non-depreciable	172,370	1,610,569	1,782,939	-
Net depreciable	2,223,263	755,494	2,978,757	-
<b>Total Noncurrent Assets</b>	<b>2,395,633</b>	<b>2,366,063</b>	<b>4,761,696</b>	<b>-</b>
<b>Total Assets</b>	<b>3,557,176</b>	<b>2,452,160</b>	<b>6,009,336</b>	<b>1,221,909</b>
<b>Liabilities</b>				
Current liabilities:				
Accounts payable and accrued liabilities	125,788	40,096	165,884	56,887
Medical claims liability	-	-	-	446,103
Due to other funds	3,694	678	4,372	718,919
<b>Total Current Liabilities</b>	<b>129,482</b>	<b>40,774</b>	<b>170,256</b>	<b>1,221,909</b>
Noncurrent liabilities:				
Landfill closure and postclosure care	698,388	-	698,388	-
<b>Total Noncurrent Liabilities</b>	<b>698,388</b>	<b>-</b>	<b>698,388</b>	<b>-</b>
<b>Total Liabilities</b>	<b>827,870</b>	<b>40,774</b>	<b>868,644</b>	<b>1,221,909</b>
<b>Net Position</b>				
Net investment in capital assets	2,395,633	2,366,063	4,761,696	-
Unrestricted	333,673	45,323	378,996	-
<b>Total Net Position</b>	<b>\$ 2,729,306</b>	<b>\$ 2,411,386</b>	<b>\$ 5,140,692</b>	<b>\$ -</b>

See Notes to Financial Statements.

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# CHAMBERS COUNTY, TEXAS

## STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS

For the Year Ended December 31, 2014

	Business-Type Activities			Governmental Activities
	Solid Waste	Nonmajor	Total Funds	Internal Service
<b><u>Operating Revenues</u></b>				
Charges for services	\$ 208,981	\$ 691,602	\$ 900,583	\$ 4,426,404
Other services	6,302	9,492	15,794	-
Other revenue	4,987,484	-	4,987,484	-
<b>Total Operating Revenues</b>	5,202,767	701,094	5,903,861	4,426,404
<b><u>Operating Expenses</u></b>				
Personnel	1,351,468	498,120	1,849,588	-
Supplies	236,986	366,053	603,039	-
Contractual services	244,360	122,383	366,743	-
Depreciation	430,879	100,948	531,827	-
Administration	-	-	-	801,465
Claims	-	-	-	4,485,076
HAS accounts	-	-	-	11,549
Premiums	-	-	-	133,206
<b>Total Operating Expenses</b>	2,263,693	1,087,504	3,351,197	5,431,296
<b>Operating Income (Loss)</b>	2,939,074	(386,410)	2,552,664	(1,004,892)
<b><u>Nonoperating Revenues (Expenses)</u></b>				
Investment income	-	-	-	1,155
Gain on sale of asset	256,386	-	256,386	-
<b>Total Nonoperating Revenues</b>	256,386	-	256,386	1,155
<b>Income (Loss) Before Transfers</b>	3,195,460	(386,410)	2,809,050	(1,003,737)
Transfers in	-	268,000	268,000	1,003,737
<b>Change in Net Position</b>	3,195,460	(118,410)	3,077,050	-
Beginning net position	(466,154)	2,529,796	2,063,642	-
<b>Ending Net Position</b>	\$ 2,729,306	\$ 2,411,386	\$ 5,140,692	\$ -

See Notes to Financial Statements.

# CHAMBERS COUNTY, TEXAS

## STATEMENT OF CASH FLOWS PROPRIETARY FUNDS (Page 1 of 2)

For the Year Ended December 31, 2014

	Business-Type Activities			Governmental Activities
	Solid Waste	Nonmajor	Total Funds	Internal Service
<b><u>Cash Flows from Operating Activities</u></b>				
Receipts from customers	\$ 209,587	\$ 699,888	\$ 909,475	\$ -
Receipts from premium revenues	-	-	-	4,426,404
Payments to suppliers	(441,068)	(452,719)	(893,787)	-
Payments to employees	(1,353,644)	(498,467)	(1,852,111)	-
Payments for other expenses	-	-	-	(144,755)
Payments for claims	-	-	-	(3,796,948)
Payments for administration fees	-	-	-	(801,465)
<b>Net Cash (Used) by Operating Activities</b>	<b>(1,585,125)</b>	<b>(251,298)</b>	<b>(1,836,423)</b>	<b>(316,764)</b>
<b><u>Cash Flows from Noncapital Financing Activities</u></b>				
Transfers from other funds	-	268,000	268,000	1,003,737
<b>Net Cash Provided by Noncapital Financing Activities</b>	<b>-</b>	<b>268,000</b>	<b>268,000</b>	<b>1,003,737</b>
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>				
Proceeds from sale of assets	501,319	-	501,319	-
Capital purchases	(702,792)	(89,949)	(792,741)	-
<b>Net Cash (Used) by Capital and Related Financing Activities</b>	<b>(201,473)</b>	<b>(89,949)</b>	<b>(291,422)</b>	<b>-</b>
<b><u>Cash Flows from Investing Activities</u></b>				
Interest on investments	-	-	-	1,155
<b>Net Cash Provided by Investing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,155</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(1,786,598)</b>	<b>(73,247)</b>	<b>(1,859,845)</b>	<b>688,128</b>
Beginning cash and cash equivalents	2,872,628	97,982	2,970,610	533,781
<b>Ending Cash and Cash Equivalents</b>	<b>\$ 1,086,030</b>	<b>\$ 24,735</b>	<b>\$ 1,110,765</b>	<b>\$ 1,221,909</b>

# CHAMBERS COUNTY, TEXAS

## STATEMENT OF CASH FLOWS

### PROPRIETARY FUNDS (Page 2 of 2)

For the Year Ended December 31, 2014

	Business-Type Activities			Governmental Activities
	Solid Waste	Nonmajor	Total Funds	Internal Service
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>				
Operating income (loss)	\$ 2,939,074	\$ (386,410)	\$ 2,552,664	\$ (1,004,892)
Adjustments to reconcile operating income (loss) to net cash (used) by operating activities:				
Depreciation	430,879	100,948	531,827	-
<b>Changes in Operating Assets and Liabilities:</b>				
<b>(Increase) Decrease in:</b>				
Receivables, net	11,420	-	11,420	-
Due from other funds	(17,116)	(1,712)	(18,828)	-
Inventory	(4,524)	35,034	30,510	-
Prepaid items	16,696	1,636	18,332	-
<b>Increase (Decrease) in:</b>				
Accounts payable and accrued liabilities	44,117	666	44,783	56,366
Landfill closure and postclosure care	(4,989,660)	-	(4,989,660)	-
Medical claims liability	-	-	-	(87,157)
Due to other funds	(16,011)	(1,460)	(17,471)	718,919
	(16,011)	(1,460)	(17,471)	718,919
<b>Net Cash (Used) by Operating Activities</b>	<b>\$ (1,585,125)</b>	<b>\$ (251,298)</b>	<b>\$ (1,836,423)</b>	<b>\$ (316,764)</b>

See Notes to Financial Statements.

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**CHAMBERS COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**AGENCY FUNDS**  
 December 31, 2014

	<u>Total Agency Funds</u>
<b><u>Assets</u></b>	
Cash and cash equivalents	\$ 5,159,935
Due from other units	<u>2,966,422</u>
<b>Total Assets</b>	<b><u>\$ 8,126,357</u></b>
 <b><u>Liabilities</u></b>	
Due to other units	<u>\$ 8,126,357</u>
<b>Total Liabilities</b>	<b><u>\$ 8,126,357</u></b>

See Notes to Financial Statements.

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# CHAMBERS COUNTY, TEXAS

## NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2014

### 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 2014: 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 and its component units. 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.

**CHAMBERS COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2014

**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 is considered a major fund for reporting purposes.

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.

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.

**CHAMBERS COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2014**

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 Services Sales Tax Fund* – This fund is used to account for the receipt of health services sales tax. Use of funds are restricted for health related expenditures.

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:

*Capital Project 99* – This fund is used to account for the 2012 and 2013 tax note proceeds. Uses of funds are restricted for the purpose 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.

Capital Project 02 – used for the purpose of paying for the County's road improvements to existing state highway FM 1409 and FM 565 in Old River-Winfree, south to FM 565 west of Cove in the County will be made, and costs of issuance related to the bonds.

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. The solid waste fund is considered to be a major fund for reporting purposes.

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 self-insurance program in accordance with Chapter 172 of the Texas Government Code. 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 claims, premiums, and administrative costs. The general fund is contingently liable for liabilities of the internal service fund. Sub-fund accounting is employed to maintain the integrity of the self-insurance activities of the County.

*Fiduciary funds* are used to account for and report resources held for the benefits of parties outside the County. The County maintains one type of fiduciary funds, agency funds. The agency funds are custodial in nature and do not present results of operations or have a measurement

**CHAMBERS COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2014

focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that the County holds for others in an agency capacity.

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, 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

**CHAMBERS COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2014

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 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 estimated fair market value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

**CHAMBERS COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2014

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>Asset Description</u>	<u>Estimated Useful Life</u>
Infrastructure	10 to 35 years
Buildings and improvements	5 to 50 years
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 position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in 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.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. 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. At the government-wide level, the County reports a deferred inflow of resources for that portion of property taxes that was collected for use in the subsequent period.

**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.

**CHAMBERS COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2014

**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 effective interest 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.

Assets acquired under the terms of a capital lease are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, capital lease transactions are recorded as other financing sources and as capital outlay expenditures in the applicable fund. Lease payments representing both principal and interest are recorded as expenditures in the general fund upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

**9. 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.

**10. 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.

**11. 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

**CHAMBERS COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2014**

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.

**12. Estimates**

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

**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.

**CHAMBERS COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2014

**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, 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 fund and internal service fund are charges to customers for sales and services. Operating expenses for the enterprise fund and internal service fund 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 account principals (GAAP) except the capital projects funds, which adopt a project length budget. 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 for all funds. 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, 2014.

**CHAMBERS COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2014

**III. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

As of December 31, 2014, the County did not have any investments.

*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 limits 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.

*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, 2014, market values of pledged securities and FDIC insurance exceeded bank balances.

**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:

	<u>General</u>	<u>Road and Bridge</u>	<u>Debt Service</u>	<u>Health Service Sales Tax</u>	<u>Solid Waste</u>	<u>Total</u>
Property taxes	\$ 22,799,915	\$ 5,799,019	\$ 3,758,834	\$ -	\$ -	\$ 32,357,768
Other taxes	-	-	-	1,048,253	-	1,048,253
Other receivables	567,783	-	-	-	-	567,783
Accounts	-	-	-	-	38,971	38,971
(Allowance)	(37,880)	(10,153)	(4,695)	-	-	(52,728)
<b>Total</b>	<u>\$ 23,329,818</u>	<u>\$ 5,788,866</u>	<u>\$ 3,754,139</u>	<u>\$ 1,048,253</u>	<u>\$ 38,971</u>	<u>\$ 33,960,047</u>

**CHAMBERS COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2014

**C. Capital Assets**

A summary of changes in capital assets for the year ended December 31, 2014 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>(Decreases)</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>				
Capital assets not being depreciated:				
Land	\$ 2,168,280	\$ -	\$ -	\$ 2,168,280
Construction in progress	7,759,497	9,074,213	(1,387,723)	15,445,987
Total capital assets not being depreciated	<u>9,927,777</u>	<u>9,074,213</u>	<u>(1,387,723)</u>	<u>17,614,267</u>
Other capital assets:				
Buildings and improvements	25,277,766	1,922,995	(98,132)	27,102,629
Machinery and equipment	18,816,786	1,459,066	(383,587)	19,892,265
Infrastructure	10,295,555	47,995	-	10,343,550
Total other capital assets	<u>54,390,107</u>	<u>3,430,056</u>	<u>(481,719)</u>	<u>57,338,444</u>
Less accumulated depreciation for:				
Buildings and improvements	(12,472,920)	(731,048)	53,087	(13,150,881)
Machinery and equipment	(11,633,164)	(1,440,593)	300,960	(12,772,797)
Infrastructure	(5,300,579)	(344,490)	-	(5,645,069)
Total accumulated depreciation	<u>(29,406,663)</u>	<u>(2,516,131)</u>	<u>354,047</u>	<u>(31,568,747)</u>
Other capital assets, net	24,983,444	913,925	(127,672)	25,769,697
<b>Governmental Activities Capital Assets, Net</b>	<u>\$ 34,911,221</u>	<u>\$ 9,988,138</u>	<u>\$ (1,515,395)</u>	<u>43,383,964</u>
			Less associated debt	(15,455,923)
			Plus deferred charge on refunding	189,943
			<b>Net Investment in Capital Assets</b>	<u>\$ 28,117,984</u>

Depreciation was charged to governmental functions as follows:

General government	\$ 390,815
Financial administration	1,184
Justice system	23,236
Health and welfare	260,408
Culture and recreational	254,777
Law enforcement/public safety	358,239
Transportation	1,227,472
<b>Total Governmental Activities Depreciation Expense</b>	<u>\$ 2,516,131</u>

**CHAMBERS COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2014

	Beginning Balance	Increases	(Decreases)	Ending Balance
<b>Business-Type Activities</b>				
Capital assets not being depreciated:				
Land	\$ 1,782,939	\$ -	\$ -	\$ 1,782,939
Total capital assets not being depreciated	<u>1,782,939</u>	<u>-</u>	<u>-</u>	<u>1,782,939</u>
Other capital assets:				
Buildings and improvements	5,334,390	-	-	5,334,390
Machinery and equipment	3,284,395	792,741	(408,822)	3,668,314
Total other capital assets	<u>8,618,785</u>	<u>792,741</u>	<u>(408,822)</u>	<u>9,002,704</u>
Less accumulated depreciation for:				
Buildings and improvements	(4,095,770)	(281,494)	-	(4,377,264)
Machinery and equipment	(1,560,239)	(250,333)	163,889	(1,646,683)
Total accumulated depreciation	<u>(5,656,009)</u>	<u>(531,827)</u>	<u>163,889</u>	<u>(6,023,947)</u>
Other capital assets, net	<u>2,962,776</u>	<u>260,914</u>	<u>(244,933)</u>	<u>2,978,757</u>
<b>Business-Type Activities Capital Assets, Net</b>	<u>\$ 4,745,715</u>	<u>\$ 260,914</u>	<u>\$ (244,933)</u>	<u>\$ 4,761,696</u>
		<b>Net Investment in Capital Assets</b>		<u>\$ 4,761,696</u>

Depreciation was charged to business-type functions as follows:

Solid waste	\$ 430,879
Airport	58,369
Golf course	42,579
<b>Total Business-Type Activities Depreciation Expense</b>	<u>\$ 531,827</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, 2014. In general, the County uses the general and debt service funds to liquidate governmental long-term liabilities.

**CHAMBERS COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2014

	<u>Beginning Balance</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<b>Governmental Activities:</b>					
Bonds, notes payable, and capital leases:					
General obligation bonds	\$ 4,490,000	\$ 9,270,000	\$ (980,000)	\$ 12,780,000	\$ 1,595,000
Tax notes	14,450,000	-	(2,125,000)	12,325,000	2,220,000
Obligations under capital leases	1,519,943	202,730	(500,585)	1,222,088	431,326
Less deferred amounts:					
Premium	91,705	473,008	(5,095)	559,618	-
	<u>20,551,648</u>	<u>9,945,738</u>	<u>(3,610,680)</u>	<u>26,886,706</u>	<u>4,246,326</u> **
Other:					
Net OPEB obligation	3,844,439	1,265,490	(374,967)	4,734,962	-
Compensated absences	415,355	552,327	(463,045)	504,637	454,173
<b>Total Governmental Activities</b>	<u>\$ 24,811,442</u>	<u>\$ 11,763,555</u>	<u>\$ (4,448,692)</u>	<u>\$ 32,126,305</u>	<u>\$ 4,700,499</u>
				<u>Long-term liabilities due in more than one year</u>	
				\$ 27,425,806	
				<u>**Debt associated with capital assets, net of unspent proceeds</u>	
				\$ 15,455,923	

	<u>Beginning Balance</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<b>Business-Type Activities:</b>					
Landfill closure and post closure care costs	\$ 5,688,048	\$ -	\$ (4,989,660)	\$ 698,388	\$ -
<b>Total Business-Type Activities</b>	<u>\$ 5,688,048</u>	<u>\$ -</u>	<u>\$ (4,989,660)</u>	<u>\$ 698,388</u>	<u>\$ -</u>

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 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.

**CHAMBERS COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2014

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

	<u>Percentage Interest Rate</u>	<u>Original Amount</u>	<u>Balance</u>
<b>General obligation bonds</b>			
Series 2012 Refunding	2-3.00%	\$ 5,270,000	\$ 3,510,000
Series 2014 Revenue and Limited Tax Bonds	2-4.00%	\$ 9,270,000	9,270,000
			<u>12,780,000</u>
<b>Tax notes</b>			
Series 2012 Tax Notes	1.23%	\$ 7,000,000	\$ 3,100,000
Series 2013 Tax Notes	1.77%	\$ 9,750,000	9,225,000
			<u>12,325,000</u>
<b>Capital leases</b>	Various	\$ 2,816,442	<u>1,222,088</u>
		<b>Total</b>	<u><u>\$ 14,002,088</u></u>

The annual debt service requirements to maturity for general obligation bonds of the County as of December 31, 2014 are as follows:

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 1,595,000	\$ 308,399	\$ 1,903,399
2016	640,000	315,863	955,863
2017	655,000	298,912	953,912
2018	675,000	277,463	952,463
2019	705,000	255,162	960,162
2020-2024	3,460,000	1,018,551	4,478,551
2025-2029	3,490,000	538,343	4,028,343
2030-2031	1,560,000	48,750	1,608,750
<b>Total</b>	<u>\$ 12,780,000</u>	<u>\$ 3,061,443</u>	<u>\$ 15,841,443</u>

Annual debt service requirements for tax notes of the County as of December 31, 2014 are as follows:

<u>Fiscal Year</u>	<u>Tax Notes</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 2,220,000	\$ 183,791	\$ 2,403,791
2016	2,060,000	149,463	2,209,463
2017	2,105,000	115,694	2,220,694
2018	2,145,000	81,254	2,226,254
2019	2,190,000	46,143	2,236,143
2020	1,605,000	14,204	1,619,204
<b>Total</b>	<u>\$ 12,325,000</u>	<u>\$ 590,549</u>	<u>\$ 12,915,549</u>

**CHAMBERS COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2014

Future minimum payments to retire capital lease obligations are as follows:

Fiscal Year	Capital Leases		
	Principal	Interest	Total
2015	\$ 431,326	\$ 51,194	\$ 482,520
2016	393,531	33,562	427,093
2017	385,494	16,762	402,256
2018	11,737	510	12,247
<b>Total</b>	<b>\$ 1,222,088</b>	<b>\$ 102,028</b>	<b>\$ 1,324,116</b>

Machinery and equipment acquired under current capital lease obligations totaled \$3,411,003.

**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. Although the County does not anticipate that it will have any arbitrage liability, it 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**

Operating transfers between funds during the 2014 year were as follows:

	Transfers In	Transfers Out
<b>Governmental funds:</b>		
Individual major governmental funds:		
General	\$ 640,870	\$ 1,299,734
Road and bridge	24,614	-
Health service sales tax	-	221,300
Capital project 99 construction	-	15,976
Other nonmajor governmental funds	23,361	423,572
<b>Total Governmental Funds</b>	<b>688,845</b>	<b>1,960,582</b>
<b>Proprietary funds:</b>		
Other nonmajor enterprise funds	268,000	-
Internal service fund	1,003,737	-
<b>Total Proprietary Funds</b>	<b>1,271,737</b>	<b>-</b>
<b>Total Transfers</b>	<b>\$ 1,960,582</b>	<b>\$ 1,960,582</b>

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.

**CHAMBERS COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2014

The composition of interfund balances as of December 31, 2014 is as follows:

	<b>Due From</b>	<b>Due To</b>
<b>Governmental funds:</b>		
General:		
Solid Waste	\$ -	\$ 17,116
Capital project 99 construction	162,612	-
Internal service fund	718,919	-
Nonmajor governmental	315,215	697
Nonmajor enterprise	4,372	1,712
Capital project 99 construction:		
General	-	162,612
Health services sales tax		
Nonmajor governmental	-	8,172
Internal service fund:		
General	-	718,919
Nonmajor governmental:		
General	697	315,215
Health service sales tax	8,172	-
<b>Enterprise funds:</b>		
Solid waste:		
General	17,116	3,694
Nonmajor enterprise:		
General	1,712	678
	\$ 1,228,815	\$ 1,228,815

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. 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.

The County maintains a self-insured health plan (the "Plan") for all eligible employees and retirees. Group medical benefits have an annually negotiated specific and aggregate stop-loss policy. The fund provides the first dollar coverage of claims up to the casualty insurance policy's deductible amounts. This policy also contains aggregate excess loss coverage for claims in excess of approximately \$150,000 less any amounts reimbursed on the individual stop-loss insurance. At year end, the County has recorded current health claim liabilities of \$446,103 in the internal service fund.

**CHAMBERS COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2014

Such activities are reported in an internal service fund, the medical benefit fund. The contract between the County and the third party administrator, Aetna Life Insurance Company, acting on behalf of the Plan, is renewable November 1 and terms, as well as costs of coverage, are included in the contractual provisions. Revenues are recognized from payroll deductions for employee dependent coverage and from County contributions for employee coverage.

Changes in the balances of claims liabilities during the last two years ended December 31 are as follows:

	<b>2014</b>	<b>2013</b>
Beginning balance	\$ 533,259	\$ 478,048
Claims incurred	4,393,018	3,864,597
Claim paid	(4,480,174)	(3,809,386)
Ending balance	\$ 446,103	\$ 533,259

**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 which 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 \$8,729,850. The \$698,388 reported as landfill closure and post closure care liability at December 31, 2014 is based on the use of eight percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$8,031,462 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

**CHAMBERS COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2014**

cover) is 19.3 million cubic yards. The landfill has a total permit boundary of 236.78 acres, which is an increase from the 88.38 acres of land authorized to be used in prior year. Based on the current usage during 2014, it is estimated that the remaining capacity will be filled in 107 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, 2014. 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**

Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a non-traditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 656 non-traditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the Commissioners' Court within the options available in Texas state statutes governing TCDRS ("TCDRS Act"). Members can retire at ages 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 the plan 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 the plan, 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.

Funding Policy

The County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The County contributed using the actuarially determined rate of 14.54 percent for calendar year 2014.

The Commissioners' Court adopted the rate of seven percent as the contribution rate payable by the employee members for calendar year 2014. The Commissioners' Court may change the employee contribution rate and the employer contribution rate within the options available in the TCDRS Act.

**CHAMBERS COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2014**

Annual Pension Costs

The required contribution was determined as part of the December 31, 2013 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2013 included (a) 8.0 percent investment rate of return (net of administrative expenses) and (b) projected salary increases of 4.9 percent. Both (a) and (b) included an inflation component of 3.0 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2013 was 20 years.

Actuarial Cost Method	Entry age
Amortization Method	Level % of payroll, closed
Remaining Amortization Period	20 years
Asset Valuation Method	
Subdivision Accumulation Fund	5-yr smoothed value
Employees Saving Fund	Fund value
Investment Rate of Return	8.0%
Projected Salary Increases	4.9%
Inflation	3.0%
Cost-of-Living Adjustments	None

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Annual Req. Contrib. (ARC)	\$ 2,276,446	\$ 2,035,801	\$ 1,839,304
Contributions made	2,276,446	2,035,801	1,839,304
<b>NPO at the End of Period</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Funded Status and Funding Progress

As of December 31, 2013, the most recent actuarial valuation date, the plan was 82.8 percent funded. The actuarial accrued liability for benefits was \$54,252,709 and the actuarial value of assets was \$44,920,526, resulting in a UAAL of \$9,332,183. The covered payroll (annual payroll of active employees covered by the plan) was \$14,741,601 and the ratio of the UAAL to the covered payroll was 63.31 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**E. Other Post Employment Benefits**

**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 other post employment benefits (OPEB) plan, known as the Chambers County Post Retirement Health Plan (the "Plan"). The Plan offers coverage for the continuation of medical, dental, vision, and life insurance coverage of certain retirees, as noted below.

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

**CHAMBERS COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2014

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.

**Funding Policy**

The County has elected to finance the OPEB plan on a pay-as-you-go basis.

**Annual OPEB Cost**

The County's annual OPEB cost (expense) is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years.

The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the Plan, and the County's net OPEB obligation:

Annual Required Contribution (ARC)	\$	1,278,305
Interest on OPEB Obligation		115,333
Adjustment to ARC		(128,148)
End of Year Annual OPEB Cost (Expense)		1,265,490
Net Estimated Employer Contributions		(374,967)
Increase in Net OPEB Obligation		890,523
Net OPEB Obligation-beginning of year		3,844,439
Net OPEB Obligation-end of year	\$	4,734,962

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for 2014 and the two preceding years are as follows:

Fiscal Year	Annual OPEB Cost (AOC)	Percentage of AOC Contributed	Net OPEB Obligation	
			Beginning	Ending
2012	\$ 1,076,502	12.58%	\$ 2,082,893	\$ 3,004,692
2013	\$ 1,020,289	17.70%	\$ 3,004,692	\$ 3,844,439
2014	\$ 1,265,490	29.63%	\$ 3,844,439	\$ 4,734,962

A separate audited GAAP basis post employment benefit plan report is not available.

**CHAMBERS COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2014

**Actuarial Information**

The contribution requirement has been actuarially determined. The actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and that actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress immediately following the notes presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. Projections of benefits are based on the types of benefits provided under the substantive plan at the time of each valuation and on the pattern of sharing of benefit costs between the employer and plan members to that point, and the projections of benefits for financial reporting purposes do not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. Actuarial calculations reflect a long-term perspective and, consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

**Funded Status and Funding Progress**

As of the actuarial valuation date of January 1, 2014, the actuarial value of plan assets is zero dollars, the actuarial accrued liability is \$7,469,654, the total unfunded actuarial accrued liability (UAAL) is \$7,469,654, and the actuarial value of assets as a percentage of the actuarial accrued liability is zero percent. The annual covered payroll as of the most recent valuation was \$14,741,601 and the UAAL as a percentage of the annual covered payroll was 50.7 percent.

The following is a summary of the actuarial assumptions:

Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level Dollar
Remaining Amortization Period	30 Years - Open period
Asset Valuation Method	N/A
Investment Rate of Return	3.0%
Projected Salary Increases	N/A
Healthcare Cost Trend Rate (Initial/Ulimate)	10.44%/5%

**F. Deferred Compensation Plans**

The County offers its employees deferred compensation 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 deferred compensation plans are administered by private corporations under contract with the County. Total participant contributions were approximately \$78,986 for the year ended December 31, 2014. The County does not contribute to the plans.

**CHAMBERS COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2014

**G. Hurricane Ike**

Prior to making landfall on September 12, 2008, the National Hurricane Center forecasted that Hurricane Ike, a category four hurricane, would likely come ashore just west of the County placing the County on the “dirty side” of the storm. Actual landfall occurred west of the County, in Galveston, Texas. Although at landfall, the storm was rated as a category two hurricane, Ike was unusually large and had a storm surge disproportional to its wind speed (category). The storm resulted in extensive flooding, wind damage, and a massive amount of debris removal.

The County incurred substantial expenses: planning and preparing for the event, providing refuge and assistance to citizens of the area, manning emergency operations, and cleaning up debris. Many of these expenditures incurred by the County are expected to be reimbursed by the Federal Emergency Management Agency (FEMA). The County has estimated the amount it anticipates to recover from FEMA for the portion of expenditures incurred. However, FEMA’s policies have and will likely change; therefore, the actual reimbursement could differ from the amount estimated based on the County’s current understanding and interpretation of FEMA’s policies. FEMA representatives have informally questioned a timekeeping method used by one of the debris removal contractors. At this time, it is unknown how much, if any, of the remaining reimbursement may be disallowed.

***REQUIRED SUPPLEMENTARY INFORMATION***

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**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 1 of 3)**  
**GENERAL FUND**

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>			Variance with
	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual</u>	Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes	\$ 27,415,762	\$ 27,415,762	\$ 28,271,148	\$ 855,386
Intergovernmental	114,000	114,000	128,168	14,168
Fees	1,204,300	1,204,300	1,201,308	(2,992)
Fines and forfeitures	791,000	791,000	838,156	47,156
Investment income	138,000	138,000	161,363	23,363
Other	791,300	909,851	996,791	86,940
<b>Total Revenues</b>	<u>30,454,362</u>	<u>30,572,913</u>	<u>31,596,934</u>	<u>1,024,021</u>
<b>Expenditures</b>				
<b>General Government:</b>				
Commissioners' court	1,121,490	1,295,633	1,265,555	30,078
Non-departmental	2,264,830	2,287,401	2,287,401	-
Data processing	558,980	575,980	573,848	2,132
Communications	140,540	153,676	149,987	3,689
Economic development	275,350	331,360	331,360	-
Elections	204,610	205,308	205,308	-
Maintenance	1,316,060	1,306,486	1,213,851	92,635
<b>Total General Government</b>	<u>5,881,860</u>	<u>6,155,844</u>	<u>6,027,310</u>	<u>128,534</u>
<b>Financial Administration:</b>				
County auditor	459,974	489,710	489,710	-
County treasurer	231,445	232,327	203,802	28,525
Tax assessor	874,850	879,003	821,362	57,641
Purchasing	135,270	130,278	130,278	-
<b>Total Financial Administration</b>	<u>1,701,539</u>	<u>1,731,318</u>	<u>1,645,152</u>	<u>86,166</u>
<b>Justice System:</b>				
County court	70,400	95,580	95,580	-
District court	591,975	692,951	692,951	-
District clerk	438,090	440,507	436,387	4,120
County clerk	714,050	719,289	714,161	5,128
Justice of the Peace, Pct #1	229,420	230,280	228,756	1,524
Justice of the Peace, Pct #2	255,660	260,243	260,243	-
Justice of the Peace, Pct #3	70,520	74,826	74,826	-
Justice of the Peace, Pct #4	202,365	206,550	206,550	-
Justice of the Peace, Pct #5	174,195	200,035	198,827	1,208
Justice of the Peace, Pct #6	273,265	287,161	287,161	-
Juvenile probation	54,100	54,100	50,413	3,687
County attorney	443,210	444,623	434,166	10,457
District attorney	642,860	689,670	689,670	-
<b>Total Justice System</b>	<u>4,160,110</u>	<u>4,395,815</u>	<u>4,369,691</u>	<u>26,124</u>

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 2 of 3)**  
**GENERAL FUND**

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original Budget	Budget as Amended		
<b>Expenditures (continued)</b>				
<b>Health and Welfare:</b>				
Environmental health	\$ 281,116	\$ 281,876	\$ 240,146	\$ 41,730
Health department	263,630	263,630	237,370	26,260
Indigent health care	608,020	663,724	617,257	46,467
Nurse practitioner	92,250	93,199	87,196	6,003
Welfare	31,000	31,000	19,895	11,105
Rehabilitation	48,380	48,380	47,085	1,295
Mosquito control	711,550	800,268	729,226	71,042
<b>Total Health and Welfare</b>	<b>2,035,946</b>	<b>2,182,077</b>	<b>1,978,175</b>	<b>203,902</b>
<b>Culture and Recreational:</b>				
Libraries	707,980	719,857	719,857	-
Agricultural extension	287,740	288,500	216,144	72,356
Parks and recreation	994,055	1,015,099	973,324	41,775
Historical commission	8,025	8,025	2,431	5,594
<b>Total Culture and Recreational</b>	<b>1,997,800</b>	<b>2,031,481</b>	<b>1,911,756</b>	<b>119,725</b>
<b>Law Enforcement and Public Safety:</b>				
Emergency management	203,310	211,001	166,561	44,440
Safety department	47,900	47,900	45,379	2,521
Constable, Precinct #1	88,240	92,515	92,515	-
Constable, Precinct #2	159,900	168,080	168,080	-
Constable, Precinct #3	86,920	86,920	86,615	305
Constable, Precinct #4	87,210	87,210	86,634	576
Constable, Precinct #5	88,570	93,216	93,216	-
Constable, Precinct #6	87,900	92,235	92,235	-
Sheriff	7,058,032	6,815,219	6,809,887	5,332
<b>Total Law Enforcement and Public Safety</b>	<b>7,907,982</b>	<b>7,694,296</b>	<b>7,641,122</b>	<b>53,174</b>
<b>Capital:</b>				
Capital outlay	4,354,187	4,501,087	2,220,831	2,280,256
<b>Total Capital</b>	<b>4,354,187</b>	<b>4,501,087</b>	<b>2,220,831</b>	<b>2,280,256</b>
<b>Debt Service:</b>				
Principal	182,873	435,873	399,222	36,651
Interest and other	70,127	70,127	70,127	-
<b>Total Debt Service</b>	<b>253,000</b>	<b>506,000</b>	<b>469,349</b>	<b>36,651</b>
<b>Total Expenditures</b>	<b>28,292,424</b>	<b>29,197,918</b>	<b>26,263,386</b>	<b>2,934,532</b>

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 3 of 3)**  
**GENERAL FUND**

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with</b>
	<u>Original Budget</u>	<u>Budget as Amended</u>		<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>Excess of</b>				
<b>Revenues Over Expenditures</b>	\$ 2,161,938	\$ 1,374,995	\$ 5,333,548	\$ 3,958,553
<b><u>Other Financing Sources (Uses)</u></b>				
Capital leases	-	-	202,730	202,730
Transfers in	608,020	887,389	640,870	(246,519)
Transfers (out)	<u>(2,769,958)</u>	<u>(2,611,536)</u>	<u>(1,299,734)</u>	<u>1,311,802</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(2,161,938)</u>	<u>(1,724,147)</u>	<u>(456,134)</u>	<u>1,268,013</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (349,152)</u>	4,877,414	<u>\$ 5,226,566</u>
Beginning fund balance			<u>15,491,099</u>	
<b>Ending Fund Balance</b>			<u>\$ 20,368,513</u>	

Notes to Required Supplementary Information (RSI):

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

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**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE FUND**  
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original Budget	Budget as Amended		
<b>Revenues</b>				
Taxes	\$ 5,743,238	\$ 5,743,238	\$ 5,964,240	\$ 221,002
Intergovernmental	11,600	11,600	10,127	(1,473)
Fees	685,000	685,000	674,688	(10,312)
Fines and forfeitures	520,000	520,000	501,743	(18,257)
Investment income	6,900	6,900	13,341	6,441
Other	242,200	242,000	205,315	(36,685)
<b>Total Revenues</b>	<b>7,208,938</b>	<b>7,208,738</b>	<b>7,369,454</b>	<b>160,716</b>
<b>Expenditures</b>				
<b>Current:</b>				
Transportation	7,198,279	7,244,404	6,490,363	754,041
<b>Capital:</b>				
Capital outlay	460,894	480,694	478,779	1,915
<b>Debt service:</b>				
Principal	20,000	20,000	1,363	18,637
<b>Total Expenditures</b>	<b>7,679,173</b>	<b>7,745,098</b>	<b>6,970,505</b>	<b>774,593</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(470,235)</b>	<b>(536,360)</b>	<b>398,949</b>	<b>935,309</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	470,235	536,360	24,614	(511,746)
<b>Total Other Financing Sources (Uses)</b>	<b>470,235</b>	<b>536,360</b>	<b>24,614</b>	<b>(511,746)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>423,563</b>	<b>\$ 423,563</b>
Beginning fund balance			495,067	
<b>Ending Fund Balance</b>			<b>\$ 918,630</b>	

Notes to Required Supplementary Information (RSI):

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

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**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**HEALTH SERVICES SALES TAX FUND**  
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Taxes	\$ 3,000,000	\$ 3,000,000	\$ 5,407,658	\$ 2,407,658
Investment income	40,000	40,000	26,270	(13,730)
Other	-	-	2,078,428	2,078,428
<b>Total Revenues</b>	<u>3,040,000</u>	<u>3,040,000</u>	<u>7,512,356</u>	<u>4,472,356</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Health and welfare	1,842,780	5,079,243	4,647,946	431,297
<b>Capital:</b>				
Capital outlay	425,000	332,000	106,585	225,415
<b>Debt service:</b>				
Principal	4,000	100,000	100,000	-
<b>Total Expenditures</b>	<u>2,271,780</u>	<u>5,511,243</u>	<u>4,854,531</u>	<u>656,712</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	768,220	(2,471,243)	2,657,825	5,129,068
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	-	904	-	(904)
Transfers (out)	(608,200)	(889,500)	(221,300)	668,200
<b>Total Other Financing Sources (Uses)</b>	<u>(608,200)</u>	<u>(888,596)</u>	<u>(221,300)</u>	<u>667,296</u>
<b>Net Change in Fund Balance</b>	<u>\$ 160,020</u>	<u>\$ (3,359,839)</u>	2,436,525	<u>\$ 5,796,364</u>
Beginning fund balance			<u>7,107,724</u>	
<b>Ending Fund Balance</b>			<u>\$ 9,544,249</u>	

Notes to Required Supplementary Information (RSI):

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF FUNDING PROGRESS**  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM**  
**For the Year Ended December 31, 2014**

The County's annual covered payroll and pension costs are actuarially valued on a calendar year basis. Because the County makes all the annually required contributions, no net pension obligation (NPO) exists. The information presented below represents the County's schedule of funding progress.

Fiscal Year	<u>2014</u>	<u>2013</u>	<u>2012</u>
Actuarial Valuation Date	12/31/2013	12/31/2012	12/31/2011
Actuarial Value of Assets	\$ 44,920,526	\$ 42,352,691	\$ 41,619,303
Actuarial Accrued Liability (AAL)	\$ 54,252,709	\$ 51,923,615	\$ 50,322,257
Percentage Funded	82.80%	81.57%	82.71%
Unfunded AAL (UAAL)	\$ 9,332,183	\$ 9,570,924	\$ 8,702,954
Annual Covered Payroll	\$ 14,741,601	\$ 13,976,658	\$ 13,626,001
UAAL % of Covered Payroll	63.31%	68.48%	63.87%
Net Pension Obligation (NPO) at the Beginning of Period	\$ -	\$ -	\$ -
Annual Req. Contrib. (ARC)	2,276,446	2,035,801	1,839,304
Contributions Made	2,276,446	2,035,801	1,839,304
<b>NPO at the End of Period</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF FUNDING PROGRESS**  
**POST EMPLOYMENT HEALTHCARE BENEFITS**  
For the Year Ended December 31, 2014

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
01/01/10	\$ -	\$ 5,530,610	\$ 5,530,610	0.0%	\$ 13,928,984	39.7%
01/01/12	\$ -	\$ 6,069,240	\$ 6,069,240	0.0%	\$ 13,626,001	44.5%
01/01/14	\$ -	\$ 7,469,654	\$ 7,469,654	0.0%	\$ 14,741,601	50.7%

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***COMBINING STATEMENTS  
AND SCHEDULES***

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**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DEBT SERVICE FUND**

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Taxes	\$ 3,766,600	\$ 3,766,600	\$ 3,899,700	\$ 133,100
Investment income	3,450	3,450	33	(3,417)
<b>Total Revenues</b>	<u>3,770,050</u>	<u>3,770,050</u>	<u>3,899,733</u>	<u>129,683</u>
<b><u>Expenditures</u></b>				
Principal	3,010,000	3,105,000	3,105,000	-
Interest and fiscal charges	299,703	299,703	284,171	15,532
<b>Total Expenditures</b>	<u>3,309,703</u>	<u>3,404,703</u>	<u>3,389,171</u>	<u>15,532</u>
<b>Net Change in Fund Balance</b>	<u>\$ 460,347</u>	<u>\$ 365,347</u>	510,562	<u>\$ 145,215</u>
Beginning fund balance			<u>761,834</u>	
<b>Ending Fund Balance</b>			<u>\$ 1,272,396</u>	

**CHAMBERS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 1 of 6)**  
December 31, 2014

	<u>Special Revenue Funds</u>			
	<u>Lateral Road</u>	<u>County Court Fee</u>	<u>Youth Activity</u>	<u>Worthless Check</u>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 149,170	\$ 35,812	\$ -	\$ 22,403
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Prepays	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
<b>Total Assets</b>	<u>\$ 149,170</u>	<u>\$ 35,812</u>	<u>\$ -</u>	<u>\$ 22,403</u>
<b><u>Liabilities and Fund Balances</u></b>				
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>				
Nonspendable:				
Prepays	-	-	-	-
Restricted for:				
Endowments/trusts	-	-	-	-
Grants	-	-	-	-
Special projects	149,170	35,812	-	22,403
<b>Total Fund Balances</b>	<u>149,170</u>	<u>35,812</u>	<u>-</u>	<u>22,403</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 149,170</u>	<u>\$ 35,812</u>	<u>\$ -</u>	<u>\$ 22,403</u>

**Special Revenue Funds**

<b>County Attorney DWI</b>	<b>District Attorney Drug Prevention</b>	<b>Sheriff Forfeiture</b>	<b>Hotel Tax</b>	<b>District Attorney Seizure &amp; Forfeiture</b>	<b>Election</b>
\$ 41,783	\$ 62,542	\$ 125,939	\$ 312,906	\$ 602,923	\$ 15,977
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 41,783</u>	<u>\$ 62,542</u>	<u>\$ 125,939</u>	<u>\$ 312,906</u>	<u>\$ 602,923</u>	<u>\$ 15,977</u>
\$ -	\$ -	\$ 166	\$ 6,106	\$ 4,276	\$ -
-	-	-	-	-	-
-	-	166	6,106	4,276	-
-	-	-	-	-	-
-	-	-	-	-	-
41,783	62,542	125,773	306,800	598,647	15,977
<u>41,783</u>	<u>62,542</u>	<u>125,773</u>	<u>306,800</u>	<u>598,647</u>	<u>15,977</u>
<u>\$ 41,783</u>	<u>\$ 62,542</u>	<u>\$ 125,939</u>	<u>\$ 312,906</u>	<u>\$ 602,923</u>	<u>\$ 15,977</u>

**CHAMBERS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 2 of 6)**  
December 31, 2014

	Special Revenue Funds			
	LEOSE Allocation	HUD Sec. 8 Housing Program	County Clerk Records Archives	Justice Court Technology
<b>Assets</b>				
Cash and cash equivalents	\$ 17,915	\$ -	\$ 192,508	\$ 43,118
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Prepays	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
<b>Total Assets</b>	<b>\$ 17,915</b>	<b>\$ -</b>	<b>\$ 192,508</b>	<b>\$ 43,118</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ 10	\$ -	\$ -	\$ 697
Due to other funds	-	-	-	-
<b>Total Liabilities</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>697</b>
<b>Fund Balances:</b>				
Nonspendable:				
Prepays	-	-	-	-
Restricted for:				
Endowments/trusts	-	-	-	-
Grants	17,905	-	-	-
Special projects	-	-	192,508	42,421
<b>Total Fund Balances</b>	<b>17,905</b>	<b>-</b>	<b>192,508</b>	<b>42,421</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 17,915</b>	<b>\$ -</b>	<b>\$ 192,508</b>	<b>\$ 43,118</b>

**Special Revenue Funds**

<b>Courthouse Security</b>	<b>Records Mgmt County Clerk</b>	<b>Records Mgmt District Clerk</b>	<b>Jail Commissary</b>	<b>Narcotics Task Force</b>	<b>Texas Step Program</b>
\$ 27,035	\$ 350,083	\$ 28,907	\$ 19,898	\$ 49,595	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 27,035</u>	<u>\$ 350,083</u>	<u>\$ 28,907</u>	<u>\$ 19,898</u>	<u>\$ 49,595</u>	<u>-</u>
\$ -	\$ 1,909	\$ 1,303	\$ -	\$ 49,595	-
-	-	-	-	-	-
<u>-</u>	<u>1,909</u>	<u>1,303</u>	<u>-</u>	<u>49,595</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
27,035	348,174	27,604	19,898	-	-
<u>27,035</u>	<u>348,174</u>	<u>27,604</u>	<u>19,898</u>	<u>-</u>	<u>-</u>
<u>\$ 27,035</u>	<u>\$ 350,083</u>	<u>\$ 28,907</u>	<u>\$ 19,898</u>	<u>\$ 49,595</u>	<u>-</u>

**CHAMBERS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 3 of 6)**  
December 31, 2014

	Special Revenue Funds			
	Available School	HGAC ACSEC Addressing Pool	Juvenile Probation	Indigent Defense Formula
<b>Assets</b>				
Cash and cash equivalents	\$ 244,650	\$ -	\$ -	\$ -
Due from other funds	-	-	-	-
Due from other governments	-	-	51,144	-
Prepays	17,121	-	-	-
Restricted cash and cash equivalents	-	-	-	-
<b>Total Assets</b>	<b>\$ 261,771</b>	<b>\$ -</b>	<b>\$ 51,144</b>	<b>\$ -</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 6,623	\$ -
Due to other funds	-	-	44,521	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>51,144</b>	<b>-</b>
<b>Fund Balances:</b>				
Nonspendable:				
Prepays	17,121	-	-	-
Restricted for:				
Endowments/trusts	-	-	-	-
Grants	-	-	-	-
Special projects	244,650	-	-	-
<b>Total Fund Balances</b>	<b>261,771</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 261,771</b>	<b>\$ -</b>	<b>\$ 51,144</b>	<b>\$ -</b>

**Special Revenue Funds**

<b>SECO Stimulus</b>	<b>WIC Peer Counseling</b>	<b>Airport Maintenance (Anahuac)</b>	<b>Airport Maintenance (Winnie)</b>	<b>SCAAP</b>	<b>Grant: Dpt of Jst: Vest Grant</b>
\$ -	\$ 471	\$ -	\$ -	\$ 1,431	\$ -
-	-	-	-	-	-
-	784	6,730	1,339	-	2,758
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 1,255</u>	<u>\$ 6,730</u>	<u>\$ 1,339</u>	<u>\$ 1,431</u>	<u>\$ 2,758</u>
\$ -	\$ -	\$ 1,124	\$ 636	\$ -	\$ -
-	-	5,606	703	-	283
-	-	6,730	1,339	-	283
-	-	-	-	-	-
-	-	-	-	-	-
-	1,255	-	-	1,431	2,475
-	-	-	-	-	-
<u>-</u>	<u>1,255</u>	<u>-</u>	<u>-</u>	<u>1,431</u>	<u>2,475</u>
<u>\$ -</u>	<u>\$ 1,255</u>	<u>\$ 6,730</u>	<u>\$ 1,339</u>	<u>\$ 1,431</u>	<u>\$ 2,758</u>

**CHAMBERS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 4 of 6)**  
December 31, 2014

	<u>Special Revenue Funds</u>			
	<u>CCDA Equipment Project</u>	<u>Grant: SHSP DPA</u>	<u>Grant: USDHHS BVCAA</u>	<u>Grant: VAWA</u>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ -	\$ 11,796	\$ 758	\$ 3,329
Due from other funds	-	-	-	-
Due from other governments	-	37,673	-	2,733
Prepays	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 49,469</b>	<b>\$ 758</b>	<b>\$ 6,062</b>
<b><u>Liabilities and Fund Balances</u></b>				
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ -	\$ 5,000	\$ 758	\$ 1,384
Due to other funds	-	44,469	-	4,678
<b>Total Liabilities</b>	<b>-</b>	<b>49,469</b>	<b>758</b>	<b>6,062</b>
<b>Fund Balances:</b>				
Nonspendable:				
Prepays	-	-	-	-
Restricted for:				
Endowments/trusts	-	-	-	-
Grants	-	-	-	-
Special projects	-	-	-	-
<b>Total Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ -</b>	<b>\$ 49,469</b>	<b>\$ 758</b>	<b>\$ 6,062</b>

**Special Revenue Funds**

<b>Grant: USDHHS TDH WIC</b>	<b>Help America Vote Act</b>	<b>Texas Traffic Safety Program</b>	<b>FEMA United Way</b>	<b>Title IV</b>	<b>Victim of Crime Act</b>
\$ -	\$ -	\$ -	\$ 2,979	\$ 12,325	\$ 7,122
-	-	-	-	-	-
39,570	-	-	-	-	10,120
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 39,570</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,979</u>	<u>\$ 12,325</u>	<u>\$ 17,242</u>
\$ 4,310	\$ -	\$ -	\$ -	\$ 341	\$ 808
35,260	-	-	-	-	9,457
<u>39,570</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>341</u>	<u>10,265</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,979	11,984	6,977
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>2,979</u>	<u>11,984</u>	<u>6,977</u>
<u>\$ 39,570</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,979</u>	<u>\$ 12,325</u>	<u>\$ 17,242</u>

**CHAMBERS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 5 of 6)**  
December 31, 2014

	Special Revenue Funds			
	CIAP	Chapter Nineteen	Justice Court Building Security	DC Records Technology
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 58,636	\$ 5,230	\$ 38,113	\$ 12,453
Due from other funds	-	-	-	-
Due from other governments	5,778	-	-	-
Prepays	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
<b>Total Assets</b>	<b>\$ 64,414</b>	<b>\$ 5,230</b>	<b>\$ 38,113</b>	<b>\$ 12,453</b>
<b><u>Liabilities and Fund Balances</u></b>				
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>				
Nonspendable:				
Prepays	-	-	-	-
Restricted for:				
Endowments/trusts	-	-	-	-
Grants	64,414	5,230	-	-
Special projects	-	-	38,113	12,453
<b>Total Fund Balances</b>	<b>64,414</b>	<b>5,230</b>	<b>38,113</b>	<b>12,453</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 64,414</b>	<b>\$ 5,230</b>	<b>\$ 38,113</b>	<b>\$ 12,453</b>

**Special Revenue Funds**

<b>Pretrial Intervention Programs</b>	<b>CC/DC Record Preservation</b>	<b>DC/CC Technology</b>	<b>District Attorney Federal Sharing</b>	<b>Sheriff's Federal Sharing</b>	<b>Child Abuse Prevention</b>
\$ 16,686	\$ 24,392	\$ 4,870	\$ 12,715	\$ -	\$ 179
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 16,686</u>	<u>\$ 24,392</u>	<u>\$ 4,870</u>	<u>\$ 12,715</u>	<u>\$ -</u>	<u>\$ 179</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
16,686	24,392	4,870	12,715	-	179
<u>16,686</u>	<u>24,392</u>	<u>4,870</u>	<u>12,715</u>	<u>-</u>	<u>179</u>
\$ 16,686	\$ 24,392	\$ 4,870	\$ 12,715	\$ -	\$ 179

**CHAMBERS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 6 of 6)**  
December 31, 2014

	Special Revenue Funds			
	PHEP Grant	CDBG		TSLAC
		TBCD Stowel Sewer Improvement	CDBG Dis. Rec. Non-Housing	
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Due from other funds	8,869	-	-	-
Due from other governments	27,175	-	106,824	5,675
Prepays	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
<b>Total Assets</b>	<b>\$ 36,044</b>	<b>\$ -</b>	<b>\$ 106,824</b>	<b>\$ 5,675</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ 563	\$ -	\$ 64,055	\$ -
Due to other funds	34,630	-	42,769	5,675
<b>Total Liabilities</b>	<b>35,193</b>	<b>-</b>	<b>106,824</b>	<b>5,675</b>
<b>Fund Balances:</b>				
Nonspendable:				
Prepays	-	-	-	-
Restricted for:				
Endowments/trusts	-	-	-	-
Grants	851	-	-	-
Special projects	-	-	-	-
<b>Total Fund Balances</b>	<b>851</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 36,044</b>	<b>\$ -</b>	<b>\$ 106,824</b>	<b>\$ 5,675</b>

Special Revenue Funds			Permanent Fund	Total Nonmajor Governmental Funds
CDBG Mayhaw Bayou	CDBG Disaster Recovery	Capital Prosecution Project	Permanent	
\$ -	\$ -	\$ -	\$ -	\$ 2,556,649
-	-	-	-	8,869
-	570	11,013	-	309,886
-	-	-	-	17,121
-	-	-	2,564,898	2,564,898
<u>\$ -</u>	<u>\$ 570</u>	<u>\$ 11,013</u>	<u>\$ 2,564,898</u>	<u>\$ 5,457,423</u>
\$ -	\$ -	\$ -	\$ -	\$ 149,664
-	570	11,013	-	239,634
<u>-</u>	<u>570</u>	<u>11,013</u>	<u>-</u>	<u>389,298</u>
-	-	-	-	17,121
-	-	-	2,564,898	2,564,898
-	-	-	-	115,680
-	-	-	-	2,370,426
<u>-</u>	<u>-</u>	<u>-</u>	<u>2,564,898</u>	<u>5,068,125</u>
<u>\$ -</u>	<u>\$ 570</u>	<u>\$ 11,013</u>	<u>\$ 2,564,898</u>	<u>\$ 5,457,423</u>

**CHAMBERS COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 1 of 6)**  
**For the Year Ended December 31, 2014**

<u>Special Revenue Funds</u>				
	<u>Lateral Road</u>	<u>County Court Fee</u>	<u>Youth Activity</u>	<u>Worthless Check</u>
<b><u>Revenues</u></b>				
Taxes	\$ 22,053	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Fees	-	3,377	-	221
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>22,053</u>	<u>3,377</u>	<u>-</u>	<u>221</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Personnel	-	-	-	782
Supplies	-	-	-	111
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
<b>Capital:</b>				
Capital outlay	9,199	-	-	-
<b>Total Expenditures</b>	<u>9,199</u>	<u>-</u>	<u>-</u>	<u>893</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>12,854</u>	<u>3,377</u>	<u>-</u>	<u>(672)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	-	-	-	-
Transfers (out)	-	-	(18,900)	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>(18,900)</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	12,854	3,377	(18,900)	(672)
Beginning fund balances	<u>136,316</u>	<u>32,435</u>	<u>18,900</u>	<u>23,075</u>
<b>Ending Fund Balances</b>	<u>\$ 149,170</u>	<u>\$ 35,812</u>	<u>\$ -</u>	<u>\$ 22,403</u>

**Special Revenue Funds**

<b>County Attorney DWI</b>	<b>District Attorney Drug Prevention</b>	<b>Sheriff Forfeiture</b>	<b>Hotel Tax</b>	<b>District Attorney Seizure &amp; Forfeiture</b>	<b>Election</b>
\$ -	\$ -	\$ -	\$ 381,481	\$ -	\$ -
-	-	-	-	-	-
4,732	25,042	-	-	-	-
-	-	948	-	229,374	-
-	-	424	866	1,559	-
-	-	-	-	-	2,798
<u>4,732</u>	<u>25,042</u>	<u>1,372</u>	<u>382,347</u>	<u>230,933</u>	<u>2,798</u>
-	-	-	37,357	43,989	-
593	4,098	16,709	-	16,201	-
-	-	-	-	-	-
-	-	-	227,120	5,737	-
-	-	-	-	-	-
<u>593</u>	<u>4,098</u>	<u>16,709</u>	<u>264,477</u>	<u>65,927</u>	<u>-</u>
<u>4,139</u>	<u>20,944</u>	<u>(15,337)</u>	<u>117,870</u>	<u>165,006</u>	<u>2,798</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,139</u>	<u>20,944</u>	<u>(15,337)</u>	<u>117,870</u>	<u>165,006</u>	<u>2,798</u>
<u>37,644</u>	<u>41,598</u>	<u>141,110</u>	<u>188,930</u>	<u>433,641</u>	<u>13,179</u>
<u>\$ 41,783</u>	<u>\$ 62,542</u>	<u>\$ 125,773</u>	<u>\$ 306,800</u>	<u>\$ 598,647</u>	<u>\$ 15,977</u>

**CHAMBERS COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 2 of 6)**  
**For the Year Ended December 31, 2014**

	<b>Special Revenue Funds</b>			
	<b>LEOSE Allocation</b>	<b>HUD Sec. 8 Housing Program</b>	<b>County Clerk Records Archives</b>	<b>Justice Court Technology</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	9,441	-	-	-
Fees	-	-	93,555	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	675	-
Other	-	-	-	40,729
<b>Total Revenues</b>	<b>9,441</b>	<b>-</b>	<b>94,230</b>	<b>40,729</b>
<b>Expenditures</b>				
<b>Current:</b>				
Personnel	-	-	-	-
Supplies	-	-	-	14,767
Miscellaneous	-	-	-	-
Contractual services	4,448	-	50,000	-
<b>Capital:</b>				
Capital outlay	-	-	-	29,708
<b>Total Expenditures</b>	<b>4,448</b>	<b>-</b>	<b>50,000</b>	<b>44,475</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>4,993</b>	<b>-</b>	<b>44,230</b>	<b>(3,746)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers (out)	-	(19,090)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(19,090)</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>4,993</b>	<b>(19,090)</b>	<b>44,230</b>	<b>(3,746)</b>
Beginning fund balances	12,912	19,090	148,278	46,167
<b>Ending Fund Balances</b>	<b>\$ 17,905</b>	<b>\$ -</b>	<b>\$ 192,508</b>	<b>\$ 42,421</b>

**Special Revenue Funds**

<u>Courthouse Security</u>	<u>Records Mgmt County Clerk</u>	<u>Records Mgmt District Clerk</u>	<u>Jail Commissary</u>	<u>Narcotics Task Force</u>	<u>Texas Step Program</u>
\$ -	\$ -	\$ -	\$ -	\$ -	-
-	-	-	-	-	4,432
42,525	124,866	22,361	-	-	-
-	1,134	-	-	-	-
-	-	-	-	-	-
<u>42,525</u>	<u>126,000</u>	<u>22,361</u>	<u>-</u>	<u>-</u>	<u>4,432</u>
-	63,924	11,016	-	-	4,320
91	6,315	2,177	-	-	-
-	-	-	-	-	-
-	13,410	5,650	-	-	-
<u>21,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>21,211</u>	<u>83,649</u>	<u>18,843</u>	<u>-</u>	<u>-</u>	<u>4,320</u>
<u>21,314</u>	<u>42,351</u>	<u>3,518</u>	<u>-</u>	<u>-</u>	<u>112</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(112)</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(112)</u>
21,314	42,351	3,518	-	-	-
<u>5,721</u>	<u>305,823</u>	<u>24,086</u>	<u>19,898</u>	<u>-</u>	<u>-</u>
<u>\$ 27,035</u>	<u>\$ 348,174</u>	<u>\$ 27,604</u>	<u>\$ 19,898</u>	<u>\$ -</u>	<u>-</u>

**CHAMBERS COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 3 of 6)**  
**For the Year Ended December 31, 2014**

	Special Revenue Funds			
	Available School	HGAC ACSEC Addressing Pool	Juvenile Probation	Indigent Defense Formula
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	155,376	49,657
Fees	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	1,035	-	-	-
Other	48,286	-	-	-
<b>Total Revenues</b>	<u>49,321</u>	<u>-</u>	<u>155,376</u>	<u>49,657</u>
<b>Expenditures</b>				
<b>Current:</b>				
Personnel	-	-	162,835	-
Supplies	-	-	-	-
Miscellaneous	55,583	-	-	-
Contractual services	-	-	-	-
<b>Capital:</b>				
Capital outlay	-	-	-	-
<b>Total Expenditures</b>	<u>55,583</u>	<u>-</u>	<u>162,835</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(6,262)</u>	<u>-</u>	<u>(7,459)</u>	<u>49,657</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	8,676	-	-	-
Transfers (out)	-	(10,083)	-	(178,698)
<b>Total Other Financing Sources (Uses)</b>	<u>8,676</u>	<u>(10,083)</u>	<u>-</u>	<u>(178,698)</u>
<b>Net Change in Fund Balances</b>	2,414	(10,083)	(7,459)	(129,041)
Beginning fund balances	<u>259,357</u>	<u>10,083</u>	<u>7,459</u>	<u>129,041</u>
<b>Ending Fund Balances</b>	<u>\$ 261,771</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Special Revenue Funds**

<u>SECO Stimulus</u>	<u>WIC Peer Counseling</u>	<u>Airport Maintenance (Anahuac)</u>	<u>Airport Maintenance (Winnie)</u>	<u>SCAAP</u>	<u>Grant: Dpt of Jst: Vest Grant</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	10,212	4,923	2,616	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	3,078	-	-	-	-
-	<u>3,078</u>	<u>10,212</u>	<u>4,923</u>	<u>2,616</u>	<u>-</u>
-	3,238	-	-	1,819	-
-	-	-	-	-	4,697
-	-	-	-	-	-
-	-	10,212	4,923	-	-
-	-	-	-	-	-
-	<u>3,238</u>	<u>10,212</u>	<u>4,923</u>	<u>1,819</u>	<u>4,697</u>
-	<u>(160)</u>	<u>-</u>	<u>-</u>	<u>797</u>	<u>(4,697)</u>
-	160	-	-	-	4,697
<u>(67,349)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(24,118)</u>	<u>-</u>
<u>(67,349)</u>	<u>160</u>	<u>-</u>	<u>-</u>	<u>(24,118)</u>	<u>4,697</u>
<u>(67,349)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(23,321)</u>	<u>-</u>
<u>67,349</u>	<u>1,255</u>	<u>-</u>	<u>-</u>	<u>24,752</u>	<u>2,475</u>
<u>\$ -</u>	<u>\$ 1,255</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,431</u>	<u>\$ 2,475</u>

**CHAMBERS COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 4 of 6)**  
For the Year Ended December 31, 2014

	Special Revenue Funds			
	CCDA Equipment Project	Grant: SHSP DPA	Grant: USDHHS BVCAA	Grant: VAWA
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	123,361	25,000	41,600
Fees	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>123,361</u>	<u>25,000</u>	<u>41,600</u>
<b>Expenditures</b>				
<b>Current:</b>				
Personnel	-	36,154	-	42,984
Supplies	-	87,207	25,000	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
<b>Capital:</b>				
Capital outlay	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>123,361</u>	<u>25,000</u>	<u>42,984</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,384)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	1,994
Transfers (out)	(26)	-	-	(610)
<b>Total Other Financing Sources (Uses)</b>	<u>(26)</u>	<u>-</u>	<u>-</u>	<u>1,384</u>
<b>Net Change in Fund Balances</b>	(26)	-	-	-
Beginning fund balances	26	-	-	-
<b>Ending Fund Balances</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Special Revenue Funds**

<b>Grant: USDHHS TDH WIC</b>	<b>Help America Vote Act</b>	<b>Texas Traffic Safety Program</b>	<b>FEMA United Way</b>	<b>Title IV</b>	<b>Victim of Crime Act</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
136,393	-	-	13,478	-	20,872
-	-	-	-	-	-
-	-	-	-	62	-
-	-	-	-	-	-
<u>136,393</u>	<u>-</u>	<u>-</u>	<u>13,478</u>	<u>62</u>	<u>20,872</u>
110,675	-	-	-	11,083	19,892
7,775	-	-	13,353	-	-
-	-	-	-	-	980
14,554	-	-	-	-	-
-	-	-	-	-	-
<u>133,004</u>	<u>-</u>	<u>-</u>	<u>13,353</u>	<u>11,083</u>	<u>20,872</u>
3,389	-	-	125	(11,021)	-
-	-	-	-	-	6,977
<u>(3,389)</u>	<u>(38,441)</u>	<u>(41,400)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(3,389)</u>	<u>(38,441)</u>	<u>(41,400)</u>	<u>-</u>	<u>-</u>	<u>6,977</u>
-	(38,441)	(41,400)	125	(11,021)	6,977
-	38,441	41,400	2,854	23,005	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,979</u>	<u>\$ 11,984</u>	<u>\$ 6,977</u>

**CHAMBERS COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 5 of 6)**  
**For the Year Ended December 31, 2014**

	Special Revenue Funds			
	CIAP	Chapter Nineteen	Justice Court Building Security	DC Records Technology
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	54,963	4,659	-	-
Fees	-	-	8,429	7,105
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	54,963	4,659	8,429	7,105
<b>Expenditures</b>				
<b>Current:</b>	-			
Personnel	-	-	-	-
Supplies	-	4,968	-	28
Miscellaneous	54,963	-	-	-
Contractual services	-	-	-	-
<b>Capital:</b>				
Capital outlay	-	-	-	-
<b>Total Expenditures</b>	54,963	4,968	-	28
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	(309)	8,429	7,077
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-	-
<b>Net Change in Fund Balances</b>	-	(309)	8,429	7,077
Beginning fund balances	64,414	5,539	29,684	5,376
<b>Ending Fund Balances</b>	\$ 64,414	\$ 5,230	\$ 38,113	\$ 12,453

**Special Revenue Funds**

<b>Pretrial Intervention Programs</b>	<b>CC/DC Record Preservation</b>	<b>DC/CC Technology</b>	<b>District Attorney Federal Sharing</b>	<b>Sheriff's Federal Sharing</b>	<b>Child Abuse Prevention</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	79
16,500	11,430	2,578	-	-	-
-	-	-	-	-	-
-	-	-	45	-	-
-	-	-	-	-	-
<u>16,500</u>	<u>11,430</u>	<u>2,578</u>	<u>45</u>	<u>-</u>	<u>79</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>16,500</u>	<u>11,430</u>	<u>2,578</u>	<u>45</u>	<u>-</u>	<u>79</u>
-	-	-	-	-	-
<u>(9,369)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(95)</u>	<u>-</u>
<u>(9,369)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(95)</u>	<u>-</u>
7,131	11,430	2,578	45	(95)	79
<u>9,555</u>	<u>12,962</u>	<u>2,292</u>	<u>12,670</u>	<u>95</u>	<u>100</u>
<u>\$ 16,686</u>	<u>\$ 24,392</u>	<u>\$ 4,870</u>	<u>\$ 12,715</u>	<u>\$ -</u>	<u>\$ 179</u>

**CHAMBERS COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 6 of 6)**  
**For the Year Ended December 31, 2014**

	Special Revenue Funds			
	PHEP Grant	CDBG		TSLAC
		TBCD Stowel Sewer Improvement	CDBG Dis. Rec. Non-Housing	
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	81,700	261,322	2,177,446	5,675
Fees	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>81,700</b>	<b>261,322</b>	<b>2,177,446</b>	<b>5,675</b>
<b>Expenditures</b>				
<b>Current:</b>				
Personnel	35,647	-	-	-
Supplies	8,605	-	-	5,680
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
<b>Capital:</b>				
Capital outlay	37,449	258,106	2,177,446	-
<b>Total Expenditures</b>	<b>81,701</b>	<b>258,106</b>	<b>2,177,446</b>	<b>5,680</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(1)</b>	<b>3,216</b>	<b>-</b>	<b>(5)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	852	-	-	5
Transfers (out)	-	(3,216)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>852</b>	<b>(3,216)</b>	<b>-</b>	<b>5</b>
<b>Net Change in Fund Balances</b>	<b>851</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning fund balances	-	-	-	-
<b>Ending Fund Balances</b>	<b>\$ 851</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Special Revenue Funds			Permanent Fund	Total Nonmajor Governmental Funds
CDBG Mayhaw Bayou	CDBG Disaster Recovery	Capital Prosecution Project	Permanent	
\$ -	\$ -	\$ -	\$ -	\$ 403,534
24,405	570	11,013	-	3,219,193
-	-	-	-	362,721
-	-	-	-	230,322
-	-	-	8,619	14,419
-	-	-	902,193	997,084
<u>24,405</u>	<u>570</u>	<u>11,013</u>	<u>910,812</u>	<u>5,227,273</u>
-	-	8,400	-	594,115
-	-	213	-	218,588
-	-	-	1,079,401	1,190,927
24,405	570	2,400	-	363,429
-	-	-	-	2,533,028
<u>24,405</u>	<u>570</u>	<u>11,013</u>	<u>1,079,401</u>	<u>4,900,087</u>
-	-	-	(168,589)	327,186
-	-	-	-	23,361
-	-	-	(8,676)	(423,572)
-	-	-	(8,676)	(400,211)
-	-	-	(177,265)	(73,025)
-	-	-	2,742,163	5,141,150
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,564,898</u>	<u>\$ 5,068,125</u>

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**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**LATERAL ROAD FUND**

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Taxes	\$ 24,000	\$ 24,000	\$ 22,053	\$ (1,947)
<b>Total Revenues</b>	<u>24,000</u>	<u>24,000</u>	<u>22,053</u>	<u>(1,947)</u>
<b><u>Expenditures</u></b>				
<b>Capital:</b>				
Capital outlay	24,000	24,000	9,199	14,801
<b>Total Expenditures</b>	<u>24,000</u>	<u>24,000</u>	<u>9,199</u>	<u>14,801</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	12,854	<u>\$ 12,854</u>
Beginning fund balance			<u>136,316</u>	
<b>Ending Fund Balance</b>			<u>\$ 149,170</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COUNTY COURT FEE FUND**  
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Fees	\$ 4,000	\$ 4,000	\$ 3,377	\$ (623)
Total Revenues	<u>4,000</u>	<u>4,000</u>	<u>3,377</u>	<u>(623)</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Supplies	4,000	4,000	-	4,000
Total Expenditures	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	3,377	<u>\$ 3,377</u>
Beginning fund balance			<u>32,435</u>	
Ending Fund Balance			<u>\$ 35,812</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**WORTHLESS CHECK FUND**

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Fees	\$ 5,100	\$ 5,100	\$ 221	\$ (4,879)
<b>Total Revenues</b>	<u>5,100</u>	<u>5,100</u>	<u>221</u>	<u>(4,879)</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Personnel	3,700	3,700	782	2,918
Supplies	1,300	1,300	111	1,189
<b>Total Expenditures</b>	<u>5,000</u>	<u>5,000</u>	<u>893</u>	<u>4,107</u>
<b>Net Change in Fund Balance</b>	<u>\$ 100</u>	<u>\$ 100</u>	(672)	<u>\$ (772)</u>
Beginning fund balance			<u>23,075</u>	
<b>Ending Fund Balance</b>			<u>\$ 22,403</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COUNTY ATTORNEY DWI FUND**  
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Fees	\$ 4,000	\$ 4,000	\$ 4,732	\$ 732
<b>Total Revenues</b>	<u>4,000</u>	<u>4,000</u>	<u>4,732</u>	<u>732</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Supplies	4,000	4,000	593	3,407
<b>Total Expenditures</b>	<u>4,000</u>	<u>4,000</u>	<u>593</u>	<u>3,407</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	4,139	<u>\$ 4,139</u>
Beginning fund balance			<u>37,644</u>	
<b>Ending Fund Balance</b>			<u>\$ 41,783</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DISTRICT ATTORNEY DRUG PREVENTION FUND**  
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Fees	\$ 2,000	\$ 2,000	\$ 25,042	\$ 23,042
<b>Total Revenues</b>	<u>2,000</u>	<u>2,000</u>	<u>25,042</u>	<u>23,042</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Supplies	2,000	4,098	4,098	-
<b>Total Expenditures</b>	<u>2,000</u>	<u>4,098</u>	<u>4,098</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (2,098)</u>	20,944	<u>\$ 23,042</u>
Beginning fund balance			<u>41,598</u>	
<b>Ending Fund Balance</b>			<u>\$ 62,542</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**SHERIFF FORFEITURE FUND**  
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Fines and forfeitures	\$ 57,000	\$ 57,000	\$ 948	\$ (56,052)
Investment income	2,000	2,000	424	(1,576)
<b>Total Revenues</b>	<u>59,000</u>	<u>59,000</u>	<u>1,372</u>	<u>(57,628)</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Supplies	34,000	47,644	16,709	30,935
<b>Capital:</b>				
Capital outlay	25,000	25,000	-	25,000
<b>Total Expenditures</b>	<u>59,000</u>	<u>72,644</u>	<u>16,709</u>	<u>55,935</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (13,644)</u>	<u>(15,337)</u>	<u>\$ (1,693)</u>
Beginning fund balance			<u>141,110</u>	
<b>Ending Fund Balance</b>			<u>\$ 125,773</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**HOTEL TAX FUND**

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Taxes	\$ 330,000	\$ 330,000	\$ 381,481	\$ 51,481
Investment income	-	-	866	866
<b>Total Revenues</b>	<u>330,000</u>	<u>330,000</u>	<u>382,347</u>	<u>52,347</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Personnel	54,850	54,850	37,357	17,493
Contractual services	275,150	279,777	227,120	52,657
<b>Total Expenditures</b>	<u>330,000</u>	<u>334,627</u>	<u>264,477</u>	<u>70,150</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (4,627)</u>	117,870	<u>\$ 122,497</u>
Beginning fund balance			<u>188,930</u>	
<b>Ending Fund Balance</b>			<u>\$ 306,800</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DISTRICT ATTORNEY SEIZURE AND FORFEITURE FUND**  
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Fines and forfeitures	\$ 60,000	\$ 60,000	\$ 229,374	\$ 169,374
Investment income	10,000	10,000	1,559	(8,441)
<b>Total Revenues</b>	<u>70,000</u>	<u>70,000</u>	<u>230,933</u>	<u>160,933</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Personnel	29,200	41,600	43,989	(2,389)
Supplies	12,000	12,000	16,201	(4,201)
Contractual services	23,500	23,500	5,737	17,763
<b>Debt service:</b>				
Principal and interest	3,000	3,000	-	3,000
<b>Total Expenditures</b>	<u>67,700</u>	<u>80,100</u>	<u>65,927</u>	<u>14,173</u>
<b>Net Change in Fund Balance</b>	<u>\$ 2,300</u>	<u>\$ (10,100)</u>	165,006	<u>\$ 175,106</u>
Beginning fund balance			<u>433,641</u>	
<b>Ending Fund Balance</b>			<u>\$ 598,647</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**ELECTION FUND**

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Other	\$ 20,000	\$ 20,000	\$ 2,798	\$ (17,202)
<b>Total Revenues</b>	<u>20,000</u>	<u>20,000</u>	<u>2,798</u>	<u>(17,202)</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Personnel	10,000	10,000	-	10,000
Supplies	10,000	10,000	-	10,000
<b>Total Expenditures</b>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	2,798	<u>\$ 2,798</u>
Beginning fund balance			<u>13,179</u>	
<b>Ending Fund Balance</b>			<u>\$ 15,977</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**LEOSE FUND**

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$ -	\$ 9,441	\$ 9,441	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>9,441</u>	<u>9,441</u>	<u>-</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Contractual services	-	22,353	4,448	17,905
<b>Total Expenditures</b>	<u>-</u>	<u>22,353</u>	<u>4,448</u>	<u>17,905</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (12,912)</u>	4,993	<u>\$ 17,905</u>
Beginning fund balance			<u>12,912</u>	
<b>Ending Fund Balance</b>			<u>\$ 17,905</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**HUD SECTION 8 HOUSING PROGRAM FUND**  
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Fees	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>
<b><u>Expenditures</u></b>				
<b>Debt service:</b>				
Principal	2,000	2,000	-	2,000
Total Expenditures	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Excess Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers (out)	-	(19,090)	(19,090)	-
Total Other Financing (Uses)	<u>-</u>	<u>(19,090)</u>	<u>(19,090)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (19,090)</u>	<u>(19,090)</u>	<u>\$ -</u>
Beginning fund balance			<u>19,090</u>	
Ending Fund Balance			<u>\$ -</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COUNTY CLERK RECORDS ARCHIVES FUND**

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Fees	\$ 50,000	\$ 50,000	\$ 93,555	\$ 43,555
Investment income	-	-	675	675
<b>Total Revenues</b>	<u>50,000</u>	<u>50,000</u>	<u>94,230</u>	<u>44,230</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Contractual services	50,000	50,000	50,000	-
<b>Total Expenditures</b>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	44,230	<u>\$ 44,230</u>
Beginning fund balance			<u>148,278</u>	
<b>Ending Fund Balance</b>			<u>\$ 192,508</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**JUSTICE COURT TECHNOLOGY FUND**  
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Other	\$ 25,100	\$ 25,100	\$ 40,729	\$ 15,629
<b>Total Revenues</b>	<u>25,100</u>	<u>25,100</u>	<u>40,729</u>	<u>15,629</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Supplies	15,100	14,100	14,767	(667)
<b>Capital:</b>				
Capital outlay	-	29,658	29,708	(50)
<b>Debt service:</b>				
Principal and interest	10,000	10,000	-	10,000
<b>Total Expenditures</b>	<u>25,100</u>	<u>53,758</u>	<u>44,475</u>	<u>9,283</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (28,658)</u>	<u>(3,746)</u>	<u>\$ 24,912</u>
Beginning fund balance			<u>46,167</u>	
<b>Ending Fund Balance</b>			<u>\$ 42,421</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COURTHOUSE SECURITY FUND**  
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Fees	\$ 30,500	\$ 30,500	\$ 42,525	\$ 12,025
<b>Total Revenues</b>	<u>30,500</u>	<u>30,500</u>	<u>42,525</u>	<u>12,025</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Personnel	2,550	2,550	-	2,550
Supplies	20,000	25	91	(66)
Contractual services	171	171	-	171
<b>Capital:</b>				
Capital outlay	-	21,120	21,120	-
<b>Debt service:</b>				
Principal and interest	500	500	-	500
<b>Total Expenditures</b>	<u>23,221</u>	<u>24,366</u>	<u>21,211</u>	<u>3,155</u>
<b>Excess Revenues Over Expenditures</b>	<u>7,279</u>	<u>6,134</u>	<u>21,314</u>	<u>15,180</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfer in	-	1,145	-	(1,145)
<b>Total Other Financing Sources</b>	<u>-</u>	<u>1,145</u>	<u>-</u>	<u>(1,145)</u>
<b>Net Change in Fund Balance</b>	<u>\$ 7,279</u>	<u>\$ 7,279</u>	21,314	<u>\$ 14,035</u>
Beginning fund balance			<u>5,721</u>	
<b>Ending Fund Balance</b>			<u>\$ 27,035</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**RECORDS MANAGEMENT COUNTY CLERK FUND**

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Fees	\$ 76,000	\$ 76,000	\$ 124,866	\$ 48,866
Investment income	4,000	4,000	1,134	(2,866)
<b>Total Revenues</b>	<u>80,000</u>	<u>80,000</u>	<u>126,000</u>	<u>46,000</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Personnel	63,725	63,725	63,924	(199)
Supplies	8,000	6,350	6,315	35
Contractual services	2,000	14,150	13,410	740
<b>Debt service:</b>				
Principal and interest	3,000	-	-	-
<b>Total Expenditures</b>	<u>76,725</u>	<u>84,225</u>	<u>83,649</u>	<u>576</u>
<b>Net Change in Fund Balance</b>	<u>\$ 3,275</u>	<u>\$ (4,225)</u>	42,351	<u>\$ 46,576</u>
Beginning fund balance			<u>305,823</u>	
<b>Ending Fund Balance</b>			<u>\$ 348,174</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**RECORDS MANAGEMENT DISTRICT CLERK FUND**  
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Fees	\$ 20,500	\$ 20,500	\$ 22,361	\$ 1,861
<b>Total Revenues</b>	<u>20,500</u>	<u>20,500</u>	<u>22,361</u>	<u>1,861</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Personnel	12,400	12,400	11,016	1,384
Supplies	2,500	2,500	2,177	323
Contractual services	-	5,650	5,650	-
<b>Total Expenditures</b>	<u>14,900</u>	<u>20,550</u>	<u>18,843</u>	<u>1,707</u>
<b>Net Change in Fund Balance</b>	<u>\$ 5,600</u>	<u>\$ (50)</u>	3,518	<u>\$ 3,568</u>
Beginning fund balance			<u>24,086</u>	
<b>Ending Fund Balance</b>			<u>\$ 27,604</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**AVAILABLE SCHOOL FUND**  
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Investment income	\$ 1,000	\$ 1,000	\$ 1,035	\$ 35
Other	28,120	28,120	48,286	20,166
<b>Total Revenues</b>	<u>29,120</u>	<u>29,120</u>	<u>49,321</u>	<u>20,201</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Miscellaneous	50,120	55,583	55,583	-
<b>Total Expenditures</b>	<u>50,120</u>	<u>55,583</u>	<u>55,583</u>	<u>-</u>
<b>(Deficiency) of Revenues (Under) Expenditures</b>	<u>(21,000)</u>	<u>(26,463)</u>	<u>(6,262)</u>	<u>20,201</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	21,000	21,000	8,676	(12,324)
<b>Total Other Financing Sources (Uses)</b>	<u>21,000</u>	<u>21,000</u>	<u>8,676</u>	<u>(12,324)</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (5,463)</u>	2,414	<u>\$ 7,877</u>
Beginning fund balance			<u>259,357</u>	
<b>Ending Fund Balance</b>			<u>\$ 261,771</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**TITLE IV**

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Investment Income	\$ -	\$ -	\$ 62	\$ 62
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>62</u>	<u>62</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Personnel	11,100	11,083	11,083	-
<b>Total Expenditures</b>	<u>11,100</u>	<u>11,083</u>	<u>11,083</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (11,100)</u>	<u>\$ (11,083)</u>	(11,021)	<u>\$ 62</u>
Beginning fund balance			<u>23,005</u>	
<b>Ending Fund Balance</b>			<u>\$ 11,984</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**CHAPTER NINETEEN FUND**  
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$ 25,000	\$ 25,000	\$ 4,659	\$ (20,341)
<b>Total Revenues</b>	<u>25,000</u>	<u>25,000</u>	<u>4,659</u>	<u>(20,341)</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Supplies	2,500	4,969	4,968	1
<b>Total Expenditures</b>	<u>2,500</u>	<u>4,969</u>	<u>4,968</u>	<u>1</u>
<b>Net Change in Fund Balance</b>	<u>\$ 22,500</u>	<u>\$ 20,031</u>	(309)	<u>\$ (20,340)</u>
Beginning fund balance			<u>5,539</u>	
<b>Ending Fund Balance</b>			<u>\$ 5,230</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**JUSTICE COURT BUILDING SECURITY FUND**  
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Fees	\$ 8,000	\$ 8,000	\$ 8,429	\$ 429
<b>Total Revenues</b>	<u>8,000</u>	<u>8,000</u>	<u>8,429</u>	<u>429</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Supplies	5,300	5,300	-	5,300
<b>Total Expenditures</b>	<u>5,300</u>	<u>5,300</u>	<u>-</u>	<u>5,300</u>
<b>Net Change in Fund Balance</b>	<u>\$ 2,700</u>	<u>\$ 2,700</u>	8,429	<u>\$ 5,729</u>
Beginning fund balance			<u>29,684</u>	
<b>Ending Fund Balance</b>			<u>\$ 38,113</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DISTRICT CLERK RECORDS TECHNOLOGY FUND**  
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Fees	\$ 4,000	\$ 4,000	\$ 7,105	\$ 3,105
Total Revenues	<u>4,000</u>	<u>4,000</u>	<u>7,105</u>	<u>3,105</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Supplies	4,000	4,000	28	3,972
Total Expenditures	<u>4,000</u>	<u>4,000</u>	<u>28</u>	<u>3,972</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	7,077	<u>\$ 7,077</u>
Beginning fund balance			<u>5,376</u>	
Ending Fund Balance			<u>\$ 12,453</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**PRETRIAL INTERVENTION PROGRAMS FUND**

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Fees	\$ 7,000	\$ 7,000	\$ 16,500	\$ 9,500
<b>Total Revenues</b>	<u>7,000</u>	<u>7,000</u>	<u>16,500</u>	<u>9,500</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Supplies	7,000	7,000	-	7,000
<b>Total Expenditures</b>	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>-</u>	<u>16,500</u>	<u>16,500</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers (out)	-	(9,369)	(9,369)	-
<b>Total Other Financing (Uses)</b>	<u>-</u>	<u>(9,369)</u>	<u>(9,369)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (9,369)</u>	<u>7,131</u>	<u>\$ 16,500</u>
Beginning fund balance			<u>9,555</u>	
<b>Ending Fund Balance</b>			<u>\$ 16,686</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**CC/DC RECORD PRESERVATION FUND**  
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Fees	\$ 7,000	\$ 7,000	\$ 11,430	\$ 4,430
<b>Total Revenues</b>	<u>7,000</u>	<u>7,000</u>	<u>11,430</u>	<u>4,430</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Supplies	7,000	7,000	-	7,000
<b>Total Expenditures</b>	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	11,430	<u>\$ 11,430</u>
Beginning fund balance			<u>12,962</u>	
<b>Ending Fund Balance</b>			<u>\$ 24,392</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DC/CC TECHNOLOGY FUND**  
**For the Year Ended December 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Fees	\$ 1,500	\$ 1,500	\$ 2,578	\$ 1,078
<b>Total Revenues</b>	<u>1,500</u>	<u>1,500</u>	<u>2,578</u>	<u>1,078</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Supplies	1,000	1,000	-	1,000
<b>Total Expenditures</b>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<b>Net Change in Fund Balance</b>	<u>\$ 500</u>	<u>\$ 500</u>	2,578	<u>\$ 2,078</u>
Beginning fund balance			<u>2,292</u>	
<b>Ending Fund Balance</b>			<u>\$ 4,870</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**SHERIFF'S FEDERAL SHARING FUND**  
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Investment income	\$ 500	\$ 500	\$ -	\$ (500)
<b>Total Revenues</b>	<u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>
<b>Excess of Revenues Over Expenditures</b>	<u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers (out)	-	(95)	(95)	-
<b>Total Other Financing (Uses)</b>	<u>-</u>	<u>(95)</u>	<u>(95)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ 500</u>	<u>\$ 405</u>	<u>(95)</u>	<u>\$ (500)</u>
Beginning fund balance			<u>95</u>	
<b>Ending Fund Balance</b>			<u>\$ -</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DISTRICT ATTORNEY'S FEDERAL SHARING FUND**  
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Investment income	\$ 500	\$ 500	\$ 45	\$ (455)
<b>Total Revenues</b>	<u>500</u>	<u>500</u>	<u>45</u>	<u>(455)</u>
<b>Net Change in Fund Balance</b>	<u>\$ 500</u>	<u>\$ 500</u>	45	<u>\$ (455)</u>
Beginning fund balance			<u>12,670</u>	
<b>Ending Fund Balance</b>			<u>\$ 12,715</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**CHILD ABUSE PREVENTION FUND**  
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$ 100	\$ 100	\$ 79	\$ (21)
<b>Total Revenues</b>	<u>100</u>	<u>100</u>	<u>79</u>	<u>(21)</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
Supplies	100	100	-	100
<b>Total Expenditures</b>	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	79	<u>\$ 79</u>
Beginning fund balance			<u>100</u>	
<b>Ending Fund Balance</b>			<u>\$ 179</u>	

**CHAMBERS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**PERMANENT SCHOOL FUND**  
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<b><u>Revenues</u></b>				
Investment income	\$ 4,000	\$ 4,000	\$ 8,619	\$ 4,619
Other income	400,000	400,000	902,193	502,193
<b>Total Revenues</b>	<u>404,000</u>	<u>404,000</u>	<u>910,812</u>	<u>506,812</u>
<b><u>Expenditures</u></b>				
Miscellaneous	383,000	2,558,077	1,079,401	1,478,676
<b>Total Expenditures</b>	<u>383,000</u>	<u>2,558,077</u>	<u>1,079,401</u>	<u>1,478,676</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>21,000</u>	<u>(2,154,077)</u>	<u>(168,589)</u>	<u>1,985,488</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers (out)	(21,000)	(21,000)	(8,676)	12,324
<b>Total Other Financing (Uses)</b>	<u>(21,000)</u>	<u>(21,000)</u>	<u>(8,676)</u>	<u>12,324</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (2,175,077)</u>	<u>(177,265)</u>	<u>\$ 1,997,812</u>
Beginning fund balance			<u>2,742,163</u>	
<b>Ending Fund Balance</b>			<u>\$ 2,564,898</u>	

**CHAMBERS COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET POSITION**  
**NONMAJOR PROPRIETARY FUNDS**

December 31, 2014

	<u>Airport</u>	<u>Golf Course</u>	<u>Total Nonmajor Funds</u>
<b><u>Assets</u></b>			
Current assets:			
Cash	\$ 24	\$ 24,711	\$ 24,735
Due from other funds	571	1,141	1,712
Inventory	52,389	7,023	59,412
Prepaid expenses	119	119	238
<b>Total Current Assets</b>	<u>53,103</u>	<u>32,994</u>	<u>86,097</u>
Noncurrent assets:			
Capital assets:			
Non-depreciable	1,469,569	141,000	1,610,569
Net depreciable	416,088	339,406	755,494
<b>Total Noncurrent Assets</b>	<u>1,885,657</u>	<u>480,406</u>	<u>2,366,063</u>
<b>Total Assets</b>	<u>1,938,760</u>	<u>513,400</u>	<u>2,452,160</u>
<b><u>Liabilities</u></b>			
Current liabilities:			
Accounts payable and accrued liabilities	7,520	32,576	40,096
Due to other funds	366	312	678
<b>Total Liabilities</b>	<u>7,886</u>	<u>32,888</u>	<u>40,774</u>
<b><u>Net Position</u></b>			
Net investment in capital assets	1,885,657	480,406	2,366,063
Unrestricted	45,217	106	45,323
<b>Total Net Position</b>	<u>\$ 1,930,874</u>	<u>\$ 480,512</u>	<u>\$ 2,411,386</u>

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**CHAMBERS COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN FUND NET POSITION**  
**NONMAJOR PROPRIETARY FUNDS**  
For the Year Ended December 31, 2014

	<u>Airport</u>	<u>Golf Course</u>	<u>Total Nonmajor Funds</u>
<b><u>Operating Revenues</u></b>			
Charges for services	\$ 204,505	\$ 487,097	\$ 691,602
Other services	4,457	5,035	9,492
<b>Total Operating Revenues</b>	<u>208,962</u>	<u>492,132</u>	<u>701,094</u>
<b><u>Operating Expenses</u></b>			
Personnel	94,142	403,978	498,120
Supplies	252,356	113,697	366,053
Contractual services	78,357	44,026	122,383
Depreciation	58,369	42,579	100,948
<b>Total Operating Expenses</b>	<u>483,224</u>	<u>604,280</u>	<u>1,087,504</u>
<b>Operating (Loss)</b>	<u>(274,262)</u>	<u>(112,148)</u>	<u>(386,410)</u>
Transfers in	<u>192,000</u>	<u>76,000</u>	<u>268,000</u>
<b>Change in Net Position</b>	<u>(82,262)</u>	<u>(36,148)</u>	<u>(118,410)</u>
Beginning net position	<u>2,013,136</u>	<u>516,660</u>	<u>2,529,796</u>
<b>Ending Net Position</b>	<u>\$ 1,930,874</u>	<u>\$ 480,512</u>	<u>\$ 2,411,386</u>

**CHAMBERS COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR PROPRIETARY FUNDS (Page 1 of 2)**  
For the Year Ended December 31, 2014

	Airport	Golf Course	Total Nonmajor Funds
<b><u>Cash Flows from Operating Activities</u></b>			
Receipts from customers	\$ 208,897	\$ 490,991	\$ 699,888
Payments to suppliers	(295,123)	(157,596)	(452,719)
Payments to employees	(94,489)	(403,978)	(498,467)
<b>Net Cash (Used) by Operating Activities</b>	<b>(180,715)</b>	<b>(70,583)</b>	<b>(251,298)</b>
<b><u>Cash Flows from Noncapital Financing Activities</u></b>			
Transfers from other funds	192,000	76,000	268,000
<b>Net Cash Provided by Noncapital Financing Activities</b>	<b>192,000</b>	<b>76,000</b>	<b>268,000</b>
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>			
Capital purchases	(11,265)	(78,684)	(89,949)
<b>Net Cash (Used) by Capital and Related Financing Activities</b>	<b>(11,265)</b>	<b>(78,684)</b>	<b>(89,949)</b>
<b>Net Change in Cash and Cash Equivalents</b>	20	(73,267)	(73,247)
Beginning cash and cash equivalents	4	97,978	97,982
<b>Ending Cash and Cash Equivalents</b>	<b>\$ 24</b>	<b>\$ 24,711</b>	<b>\$ 24,735</b>

**CHAMBERS COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR PROPRIETARY FUNDS (Page 2 of 2)**  
For the Year Ended December 31, 2014

	Airport	Golf Course	Total Nonmajor Funds
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>			
Operating (loss)	\$ (274,262)	\$ (112,148)	\$ (386,410)
Adjustments to reconcile operating income (loss) to net cash (used) by operating activities:			
Depreciation	58,369	42,579	100,948
<b>Changes in Operating Assets and Liabilities:</b>			
<b>(Increase) Decrease in:</b>			
Due from other funds	(571)	(1,141)	(1,712)
Inventory	33,457	1,577	35,034
Prepaid expenses	506	1,130	1,636
<b>Increase (Decrease) in:</b>			
Accounts payable and accrued liabilities	2,133	(1,467)	666
Due to other funds	(347)	(1,113)	(1,460)
<b>Net Cash (Used) by Operating Activities</b>	<b>\$ (180,715)</b>	<b>\$ (70,583)</b>	<b>\$ (251,298)</b>

**CHAMBERS COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**AGENCY FUNDS (page 1 of 2)**  
**December 31, 2014**

	<b>Undistributed Collections</b>	<b>Sheriff's Bond Escrow</b>	<b>Officials Escrow</b>	<b>Holding</b>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 197,555	\$ 17,063	\$ 85,958	\$ 88,316
Due from other units	-	-	-	-
<b>Total Assets</b>	<b>\$ 197,555</b>	<b>\$ 17,063</b>	<b>\$ 85,958</b>	<b>\$ 88,316</b>
<b><u>Liabilities</u></b>				
Due to other units	\$ 197,555	\$ 17,063	\$ 85,958	\$ 88,316
<b>Total Liabilities</b>	<b>\$ 197,555</b>	<b>\$ 17,063</b>	<b>\$ 85,958</b>	<b>\$ 88,316</b>

<u>V.I.T. Escrow</u>	<u>Historical Commission</u>	<u>County Clerk Trust</u>	<u>District Clerk Trust</u>	<u>Equalization School Tax</u>	<u>Co Attorney Seizures / Forfeitures</u>
\$ 2,212,622	\$ 18,047	\$ 529,931	\$ 806,767	\$ 370,360	\$ 277
-	-	-	-	2,966,422	-
<u>\$ 2,212,622</u>	<u>\$ 18,047</u>	<u>\$ 529,931</u>	<u>\$ 806,767</u>	<u>\$ 3,336,782</u>	<u>\$ 277</u>
\$ 2,212,622	\$ 18,047	\$ 529,931	\$ 806,767	\$ 3,336,782	\$ 277
<u>\$ 2,212,622</u>	<u>\$ 18,047</u>	<u>\$ 529,931</u>	<u>\$ 806,767</u>	<u>\$ 3,336,782</u>	<u>\$ 277</u>

**CHAMBERS COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**AGENCY FUNDS (page 2 of 2)**  
**December 31, 2014**

	State Fees	Chambers County Connection	District Attorney Seizure & Forfeiture	Frozen Sick Leave
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 363,499	\$ 38,025	\$ 431,515	\$ 33,477
Due from other units	-	-	-	-
<b>Total Assets</b>	\$ 363,499	\$ 38,025	\$ 431,515	\$ 33,477
<b><u>Liabilities</u></b>				
Due to other units	\$ 363,499	\$ 38,025	\$ 431,515	\$ 33,477
<b>Total Liabilities</b>	\$ 363,499	\$ 38,025	\$ 431,515	\$ 33,477

<u>Library Donations</u>	<u>Total Agency Funds</u>
\$ 100,000	\$ 5,159,935
-	2,966,422
<u>\$ 100,000</u>	<u>\$ 8,126,357</u>
<u>\$ 100,000</u>	<u>\$ 8,126,357</u>
<u>\$ 100,000</u>	<u>\$ 8,126,357</u>

**CHAMBERS COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS (Page 1 of 2)**  
**For The Year Ended December 31, 2014**

	<u>Balance January 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2014</u>
<b><u>Undistributed Collections</u></b>				
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 218,840	\$ -	\$ (21,285)	\$ 197,555
<b>Total Assets</b>	<b>\$ 218,840</b>	<b>\$ -</b>	<b>\$ (21,285)</b>	<b>\$ 197,555</b>
<b><u>Liabilities</u></b>				
Due to other units	\$ 218,840	\$ -	\$ (21,285)	\$ 197,555
<b>Total Liabilities</b>	<b>\$ 218,840</b>	<b>\$ -</b>	<b>\$ (21,285)</b>	<b>\$ 197,555</b>
<b><u>Sheriff's Bond Escrow</u></b>				
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 20,715	\$ -	\$ (3,652)	\$ 17,063
<b>Total Assets</b>	<b>\$ 20,715</b>	<b>\$ -</b>	<b>\$ (3,652)</b>	<b>\$ 17,063</b>
<b><u>Liabilities</u></b>				
Due to other units	\$ 20,715	\$ -	\$ (3,652)	\$ 17,063
<b>Total Liabilities</b>	<b>\$ 20,715</b>	<b>\$ -</b>	<b>\$ (3,652)</b>	<b>\$ 17,063</b>
<b><u>Officials Escrow</u></b>				
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 77,631	\$ 8,327	\$ -	\$ 85,958
<b>Total Assets</b>	<b>\$ 77,631</b>	<b>\$ 8,327</b>	<b>\$ -</b>	<b>\$ 85,958</b>
<b><u>Liabilities</u></b>				
Due to other units	\$ 77,631	\$ 8,327	\$ -	\$ 85,958
<b>Total Liabilities</b>	<b>\$ 77,631</b>	<b>\$ 8,327</b>	<b>\$ -</b>	<b>\$ 85,958</b>
<b><u>Holding</u></b>				
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 291,795	\$ -	\$ (203,479)	\$ 88,316
<b>Total Assets</b>	<b>\$ 291,795</b>	<b>\$ -</b>	<b>\$ (203,479)</b>	<b>\$ 88,316</b>
<b><u>Liabilities</u></b>				
Due to other units	\$ 291,795	\$ -	\$ (203,479)	\$ 88,316
<b>Total Liabilities</b>	<b>\$ 291,795</b>	<b>\$ -</b>	<b>\$ (203,479)</b>	<b>\$ 88,316</b>

	<u>Balance January 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2014</u>
<b><u>VIT Escrow</u></b>				
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 1,143,557	\$ 1,069,065	\$ -	\$ 2,212,622
<b>Total Assets</b>	<b>\$ 1,143,557</b>	<b>\$ 1,069,065</b>	<b>\$ -</b>	<b>\$ 2,212,622</b>
<b><u>Liabilities</u></b>				
Due to other units	\$ 1,143,557	\$ 1,069,065	\$ -	\$ 2,212,622
<b>Total Liabilities</b>	<b>\$ 1,143,557</b>	<b>\$ 1,069,065</b>	<b>\$ -</b>	<b>\$ 2,212,622</b>
<b><u>Historical Commission</u></b>				
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 17,137	\$ 910	\$ -	\$ 18,047
<b>Total Assets</b>	<b>\$ 17,137</b>	<b>\$ 910</b>	<b>\$ -</b>	<b>\$ 18,047</b>
<b><u>Liabilities</u></b>				
Due to other units	\$ 17,137	\$ 910	\$ -	\$ 18,047
<b>Total Liabilities</b>	<b>\$ 17,137</b>	<b>\$ 910</b>	<b>\$ -</b>	<b>\$ 18,047</b>
<b><u>County Clerk Trust</u></b>				
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 853,346	\$ -	\$ (323,415)	\$ 529,931
<b>Total Assets</b>	<b>\$ 853,346</b>	<b>\$ -</b>	<b>\$ (323,415)</b>	<b>\$ 529,931</b>
<b><u>Liabilities</u></b>				
Due to other units	\$ 853,346	\$ -	\$ (323,415)	\$ 529,931
<b>Total Liabilities</b>	<b>\$ 853,346</b>	<b>\$ -</b>	<b>\$ (323,415)</b>	<b>\$ 529,931</b>
<b><u>District Clerk Trust</u></b>				
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 1,508,120	\$ -	\$ (701,353)	\$ 806,767
<b>Total Assets</b>	<b>\$ 1,508,120</b>	<b>\$ -</b>	<b>\$ (701,353)</b>	<b>\$ 806,767</b>
<b><u>Liabilities</u></b>				
Due to other units	\$ 1,508,120	\$ -	\$ (701,353)	\$ 806,767
<b>Total Liabilities</b>	<b>\$ 1,508,120</b>	<b>\$ -</b>	<b>\$ (701,353)</b>	<b>\$ 806,767</b>
<b><u>Equalization School Tax</u></b>				
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 218,840	\$ 151,520	\$ -	\$ 370,360
Due from other units	2,717,180	249,242	-	2,966,422
<b>Total Assets</b>	<b>\$ 2,936,020</b>	<b>\$ 400,762</b>	<b>\$ -</b>	<b>\$ 3,336,782</b>
<b><u>Liabilities</u></b>				
Due to other units	\$ 2,936,020	\$ 400,762	\$ -	\$ 3,336,782
<b>Total Liabilities</b>	<b>\$ 2,936,020</b>	<b>\$ 400,762</b>	<b>\$ -</b>	<b>\$ 3,336,782</b>

**CHAMBERS COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS (Page 2 of 2)**  
**For The Year Ended December 31, 2014**

	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014
<b><u>Co. Attorney Seizures / Forfeitures</u></b>				
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 277	\$ -	\$ -	\$ 277
<b>Total Assets</b>	<b>\$ 277</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 277</b>
<b><u>Liabilities</u></b>				
Due to other units	\$ 277	\$ -	\$ -	\$ 277
<b>Total Liabilities</b>	<b>\$ 277</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 277</b>
<b><u>State Fees</u></b>				
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 328,700	\$ 34,799	\$ -	\$ 363,499
<b>Total Assets</b>	<b>\$ 328,700</b>	<b>\$ 34,799</b>	<b>\$ -</b>	<b>\$ 363,499</b>
<b><u>Liabilities</u></b>				
Due to other units	\$ 328,700	\$ 34,799	\$ -	\$ 363,499
<b>Total Liabilities</b>	<b>\$ 328,700</b>	<b>\$ 34,799</b>	<b>\$ -</b>	<b>\$ 363,499</b>
<b><u>Chambers County Connection</u></b>				
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 26,817	\$ 11,208	\$ -	\$ 38,025
<b>Total Assets</b>	<b>\$ 26,817</b>	<b>\$ 11,208</b>	<b>\$ -</b>	<b>\$ 38,025</b>
<b><u>Liabilities</u></b>				
Due to other units	\$ 26,817	\$ 11,208	\$ -	\$ 38,025
<b>Total Liabilities</b>	<b>\$ 26,817</b>	<b>\$ 11,208</b>	<b>\$ -</b>	<b>\$ 38,025</b>
<b><u>District Attorney Seizure &amp; Forfeiture</u></b>				
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 874,049	\$ -	\$ (442,534)	\$ 431,515
<b>Total Assets</b>	<b>\$ 874,049</b>	<b>\$ -</b>	<b>\$ (442,534)</b>	<b>\$ 431,515</b>
<b><u>Liabilities</u></b>				
Due to other units	\$ 874,049	\$ -	\$ (442,534)	\$ 431,515
<b>Total Liabilities</b>	<b>\$ 874,049</b>	<b>\$ -</b>	<b>\$ (442,534)</b>	<b>\$ 431,515</b>

	<u>Balance January 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2014</u>
<b><u>Frozen Sick Leave</u></b>				
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 42,254	\$ -	\$ (8,777)	\$ 33,477
<b>Total Assets</b>	<u>\$ 42,254</u>	<u>\$ -</u>	<u>\$ (8,777)</u>	<u>\$ 33,477</u>
<b><u>Liabilities</u></b>				
Due to other units	\$ 42,254	\$ -	\$ (8,777)	\$ 33,477
<b>Total Liabilities</b>	<u>\$ 42,254</u>	<u>\$ -</u>	<u>\$ (8,777)</u>	<u>\$ 33,477</u>
<b><u>Library Donations</u></b>				
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 42,254	\$ 57,746	\$ -	\$ 100,000
<b>Total Assets</b>	<u>\$ 42,254</u>	<u>\$ 57,746</u>	<u>\$ -</u>	<u>\$ 100,000</u>
<b><u>Liabilities</u></b>				
Due to other units	\$ 42,254	\$ 57,746	\$ -	\$ 100,000
<b>Total Liabilities</b>	<u>\$ 42,254</u>	<u>\$ 57,746</u>	<u>\$ -</u>	<u>\$ 100,000</u>

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## ***STATISTICAL SECTION***

This part of the County's comprehensive annual 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**

#### **Financial Trends (Page 154)**

*These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.*

#### **Revenue Capacity (Page 164)**

*These schedules contain information to help the reader assess the County's most significant local revenue source, property tax.*

#### **Debt Capacity (Page 174)**

*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.*

#### **Demographic and Economic Information (Page 182)**

*These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.*

#### **Operating Information (Page 188)**

*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.*

# CHAMBERS COUNTY, TEXAS

## NET POSITION BY COMPONENT

Last Ten Years

(Accrual basis of accounting)

	Fiscal Year			
	2005	2006	2007	2008
<b>Governmental Activities</b>				
Net investment in capital assets	\$ (2,337,400)	\$ (1,217,646)	\$ 754,602	\$ 2,165,138
Restricted	6,475,727	6,989,912	7,647,943	20,256,998
Unrestricted	1,161,351	3,694,211	12,696,681	27,434,699
<b>Total Governmental Activities Net Position</b>	<b>\$ 5,299,678</b>	<b>\$ 9,466,477</b>	<b>\$ 21,099,226</b>	<b>\$ 49,856,835</b>
<b>Business-Type Activities</b>				
Net investment in capital assets	\$ 13,825,453	\$ 13,850,684	\$ 13,760,086	\$ 4,459,285
Restricted	-	-	-	-
Unrestricted	(360,263)	(421,900)	(3,588,001)	(2,471,886)
<b>Total Business-Type Activities Net Position</b>	<b>\$ 13,465,190</b>	<b>\$ 13,428,784</b>	<b>\$ 10,172,085</b>	<b>\$ 1,987,399</b>
<b>Primary Government</b>				
Net investment in capital assets	\$ 11,488,053	\$ 12,633,038	\$ 14,514,688	\$ 6,624,423
Restricted	6,475,727	6,989,912	7,647,943	20,256,998
Unrestricted	801,088	3,272,311	9,108,680	24,962,813
<b>Total Business-Type Activities Net Position</b>	<b>\$ 18,764,868</b>	<b>\$ 22,895,261</b>	<b>\$ 31,271,311</b>	<b>\$ 51,844,234</b>

\* Restated balances.

Fiscal Year					
2009	2010	2011*	2012*	2013	2014
\$ 17,491,681	\$ 19,686,141	\$ 15,878,972	\$ 28,984,858	\$ 25,989,418	\$ 28,117,984
7,845,880	12,335,576	10,741,387	12,362,622	22,712,444	27,608,607
25,972,537	25,918,761	20,516,078	6,502,177	2,884,698	6,762,754
<u>\$ 51,310,098</u>	<u>\$ 57,940,478</u>	<u>\$ 47,136,437</u>	<u>\$ 47,849,657</u>	<u>\$ 51,586,560</u>	<u>\$ 62,489,345</u>
\$ 4,158,030	\$ 5,317,418	\$ 5,592,325	\$ 3,995,536	\$ 4,745,715	\$ 4,761,696
-	-	-	-	-	-
(2,235,372)	(5,719,120)	(5,337,927)	(3,105,295)	(2,682,073)	378,996
<u>\$ 1,922,658</u>	<u>\$ (401,702)</u>	<u>\$ 254,398</u>	<u>\$ 890,241</u>	<u>\$ 2,063,642</u>	<u>\$ 5,140,692</u>
\$ 21,649,711	\$ 25,003,559	\$ 21,471,297	\$ 32,980,394	\$ 30,735,133	\$ 32,879,680
7,845,880	12,335,576	10,741,387	12,362,622	22,712,444	27,608,607
23,737,165	20,199,641	15,178,151	3,396,882	202,625	7,141,750
<u>\$ 53,232,756</u>	<u>\$ 57,538,776</u>	<u>\$ 47,390,835</u>	<u>\$ 48,739,898</u>	<u>\$ 53,650,202</u>	<u>\$ 67,630,037</u>

# CHAMBERS COUNTY, TEXAS

## CHANGES IN NET POSITION (page 1 of 2)

Last Ten Years

(Accrual basis of accounting)

	Fiscal Year			
	2005	2006	2007	2008
<b>Expenses</b>				
<b>Governmental Activities</b>				
General government	\$ 4,597,939	\$ 3,930,611	\$ 2,813,797	\$ 18,190,543
Financial administration	1,280,218	1,316,912	1,494,969	1,629,787
Justice system	2,883,560	3,152,749	3,592,479	3,924,560
Health and welfare	5,153,260	5,673,796	2,889,646	3,569,169
Culture and recreational	1,893,881	1,934,295	2,095,927	2,369,221
Law enforcement and public safety	5,641,457	5,472,546	6,561,730	7,340,958
Transportation	5,355,056	5,771,537	5,702,232	6,695,333
Interest and other	626,572	643,768	782,778	881,036
<b>Total Governmental Activities Expenses</b>	<b>\$ 27,431,943</b>	<b>\$ 27,896,214</b>	<b>\$ 25,933,558</b>	<b>\$ 44,600,607</b>
<b>Business-Type Activities</b>				
Solid waste	\$ 322,165	\$ 275,239	\$ 5,949,704	\$ 6,733,334
Airport	485,473	492,569	362,934	460,504
Golf course	5,113,185	5,693,478	493,472	550,015
<b>Total Business-Type Activities Expenses</b>	<b>\$ 5,920,823</b>	<b>\$ 6,461,286</b>	<b>\$ 6,806,110</b>	<b>\$ 7,743,853</b>
<b>Total Expenses</b>	<b>\$ 33,352,766</b>	<b>\$ 34,357,500</b>	<b>\$ 32,739,668</b>	<b>\$ 52,344,460</b>
<b>Program Revenues</b>				
<b>Governmental Activities</b>				
Charges for services				
General government	\$ 26,650	\$ 24,234	\$ 1,675,255	\$ 1,529,752
Financial administration	323,683	302,552	-	-
Justice system	1,744,220	2,012,480	268,319	280,277
Health and welfare	2,620,559	2,930,656	-	-
Culture and recreational	26,341	18,314	-	-
Law enforcement and public safety	308,064	217,999	577,659	146,571
Transportation	826,533	759,549	1,018,383	1,111,231
Operating grants and contributions	2,678,490	1,918,679	1,797,945	18,324,842
Capital grants and contributions	319,439	738,686	-	-
<b>Total Governmental Activities</b>	<b>8,873,979</b>	<b>8,923,149</b>	<b>5,337,561</b>	<b>21,392,673</b>
<b>Program Revenues</b>	<b>8,873,979</b>	<b>8,923,149</b>	<b>5,337,561</b>	<b>21,392,673</b>
<b>Business-Type Activities</b>				
Charges for services				
Solid waste	206,336	\$ 189,847	\$ 2,624,043	\$ 5,445,811
Airport	359,856	333,391	285,850	469,752
Golf course	1,221,986	1,697,335	265,966	325,594
Operating grants and contributions	-	248,898	-	-
<b>Total Business-Type Activities</b>	<b>1,788,178</b>	<b>2,469,471</b>	<b>3,175,859</b>	<b>6,241,157</b>
<b>Program Revenues</b>	<b>1,788,178</b>	<b>2,469,471</b>	<b>3,175,859</b>	<b>6,241,157</b>
<b>Total Program Revenues</b>	<b>\$ 10,662,157</b>	<b>\$ 11,392,620</b>	<b>\$ 8,513,420</b>	<b>\$ 27,633,830</b>

Fiscal Year					
2009	2010	2011*	2012*	2013	2014
\$ 45,780,669	\$ 6,963,070	\$ 13,754,580	\$ 12,685,354	\$ 14,427,659	\$ 21,380,594
1,723,522	1,730,065	1,739,692	1,811,306	1,631,657	1,646,336
3,684,905	3,878,547	4,216,681	4,684,814	4,621,953	4,834,788
3,908,902	5,118,872	9,596,597	16,544,385	14,260,690	8,368,085
3,581,539	2,450,393	2,349,623	2,722,581	210,665	1,433,719
7,526,732	7,533,751	7,143,761	6,878,454	4,739,784	5,578,142
8,255,562	8,280,240	8,280,498	7,275,869	5,406,673	745,855
1,257,918	304,405	216,371	252,296	182,628	396,776
<u>\$ 75,719,749</u>	<u>\$ 36,259,343</u>	<u>\$ 47,297,803</u>	<u>\$ 52,855,059</u>	<u>\$ 45,481,709</u>	<u>\$ 44,384,295</u>
\$ 3,473,765	\$ 2,461,387	\$ 2,485,020	\$ 3,786,197	\$ 2,310,814	\$ 2,263,693
252,556	295,217	402,626	462,586	369,615	483,224
580,033	552,321	547,417	562,585	578,257	604,280
<u>\$ 4,306,354</u>	<u>\$ 3,308,925</u>	<u>\$ 3,435,063</u>	<u>\$ 4,811,368</u>	<u>\$ 3,258,686</u>	<u>\$ 3,351,197</u>
<u>\$ 80,026,103</u>	<u>\$ 39,568,268</u>	<u>\$ 50,732,866</u>	<u>\$ 57,666,427</u>	<u>\$ 48,740,395</u>	<u>\$ 47,735,492</u>
\$ 1,692,210	\$ 2,127,495	\$ 1,657,098	\$ 1,668,043	\$ 1,732,731	\$ 2,160,779
-	-	-	-	-	-
314,783	376,091	288,612	264,223	328,078	592,095
-	-	-	1,230	-	-
-	-	-	-	-	-
6,154	94,765	237,361	24,211	58,838	948
1,017,682	1,111,771	1,125,752	1,145,947	1,090,368	1,176,431
41,031,266	6,952,745	5,790,836	14,045,706	10,153,534	3,357,488
-	-	-	-	-	-
<u>44,062,095</u>	<u>10,662,867</u>	<u>9,099,659</u>	<u>17,149,360</u>	<u>13,363,549</u>	<u>7,287,741</u>
\$ 3,405,494	\$ 223,988	\$ 293,394	\$ 270,020	\$ 438,446	\$ 5,202,767
164,127	114,893	206,635	284,641	161,126	208,962
393,348	413,932	393,648	419,002	435,590	492,132
-	-	-	-	-	-
<u>3,962,969</u>	<u>752,813</u>	<u>893,677</u>	<u>973,663</u>	<u>1,035,162</u>	<u>5,903,861</u>
<u>\$ 48,025,064</u>	<u>\$ 11,415,680</u>	<u>\$ 9,993,336</u>	<u>\$ 18,123,023</u>	<u>\$ 14,398,711</u>	<u>\$ 13,191,602</u>

# CHAMBERS COUNTY, TEXAS

## CHANGES IN NET POSITION (page 2 of 2)

Last Ten Years

(Accrual basis of accounting)

	Fiscal Year			
	2005	2006	2007	2008
<b>Net (Expense)/Revenue</b>				
Governmental activities	\$ (18,557,964)	\$ (18,973,065)	\$ (20,595,997)	\$ (23,207,934)
Business-Type activities	(4,132,645)	(3,991,815)	(3,630,251)	(1,502,696)
<b>Total Net (Expense)/Revenue</b>	<u>\$ (22,690,609)</u>	<u>\$ (22,964,880)</u>	<u>\$ (24,226,248)</u>	<u>\$ (24,710,630)</u>
<b>General Revenues and Other Changes in Net Position</b>				
<b>Governmental Activities</b>				
Property taxes	\$ 20,972,008	\$ 22,728,134	\$ 26,315,379	\$ 27,663,150
Other taxes	1,454,750	1,972,490	2,254,567	2,503,386
Investment income	300,628	595,110	1,195,703	991,117
Other	1,002,874	1,450,717	2,612,312	1,636,837
Transfers	(3,552,160)	(3,857,031)	(4,070,735)	18,676,197
<b>Total Governmental Activities</b>	<u>20,178,100</u>	<u>22,889,420</u>	<u>28,307,226</u>	<u>51,470,687</u>
<b>Business-Type Activities</b>				
Other	\$ 24,321	\$ 25,595	\$ 39,695	\$ 45,427
Gain on sale of asset	-	72,783	-	11,948,780
Transfers	3,552,160	3,857,031	4,070,735	(18,676,197)
<b>Total Business-Type Activities</b>	<u>3,576,481</u>	<u>3,955,409</u>	<u>4,110,430</u>	<u>(6,681,990)</u>
<b>Total Primary Government</b>	<u>\$ 23,754,581</u>	<u>\$ 26,844,829</u>	<u>\$ 32,417,656</u>	<u>\$ 44,788,697</u>
<b>Change in Net Position</b>				
Governmental activities	\$ 1,620,136	\$ 3,916,355	\$ 7,711,229	\$ 28,262,753
Business-Type activities	(556,164)	(36,406)	480,179	(8,184,686)
<b>Total Change in Net Assets</b>	<u>\$ 1,063,972</u>	<u>\$ 3,879,949</u>	<u>\$ 8,191,408</u>	<u>\$ 20,078,067</u>

\* Restated balances.

**Fiscal Year**

<u>2009</u>	<u>2010</u>	<u>2011*</u>	<u>2012*</u>	<u>2013</u>	<u>2014</u>
\$ (31,657,654)	\$ (25,596,476)	\$ (38,198,144)	\$ (35,705,699)	\$ (32,118,160)	\$ (37,096,554)
(343,385)	(2,556,112)	(2,541,386)	(3,837,705)	(2,223,524)	2,552,664
<u>\$ (32,001,039)</u>	<u>\$ (28,152,588)</u>	<u>\$ (40,739,530)</u>	<u>\$ (39,543,404)</u>	<u>\$ (34,341,684)</u>	<u>\$ (34,543,890)</u>
\$ 28,747,445	\$ 26,218,721	\$ 25,584,582	\$ 28,139,419	\$ 31,699,105	\$ 37,911,380
2,379,367	2,153,214	3,023,597	3,883,005	5,106,583	5,811,192
716,789	734,974	759,574	879,903	496,431	245,731
1,512,758	4,197,643	1,223,836	5,279,970	1,949,869	4,299,036
(245,442)	-	(3,197,486)	(5,247,056)	(3,396,925)	(268,000)
<u>33,110,917</u>	<u>33,304,552</u>	<u>27,394,103</u>	<u>32,935,241</u>	<u>35,855,063</u>	<u>47,999,339</u>
\$ 33,202	\$ 15,594	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	256,386
245,442	-	3,197,486	5,247,056	3,396,925	268,000
<u>278,644</u>	<u>15,594</u>	<u>3,197,486</u>	<u>5,247,056</u>	<u>3,396,925</u>	<u>524,386</u>
<u>\$ 33,389,561</u>	<u>\$ 33,320,146</u>	<u>\$ 30,591,589</u>	<u>\$ 38,182,297</u>	<u>\$ 39,251,988</u>	<u>\$ 48,523,725</u>
\$ 1,453,263	\$ 7,708,076	\$ (10,804,041)	\$ (2,770,458)	\$ 3,736,903	\$ 10,902,785
(64,741)	(2,540,518)	656,100	1,409,351	1,173,401	3,077,050
<u>\$ 1,388,522</u>	<u>\$ 5,167,558</u>	<u>\$ (10,147,941)</u>	<u>\$ (1,361,107)</u>	<u>\$ 4,910,304</u>	<u>\$ 13,979,835</u>

# CHAMBERS COUNTY, TEXAS

## FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years

(Modified accrual basis of accounting)

	Fiscal Year			
	2005	2006	2007	2008
<b>General Fund</b>				
Nonspendable	\$ 3,261	\$ 42,261	\$ 88,019	\$ 77,257
Unassigned	(578,474)	687,479	3,669,373	17,979,181
<b>Total General Fund</b>	<b>\$ (575,213)</b>	<b>\$ 729,740</b>	<b>\$ 3,757,392</b>	<b>\$ 18,056,438</b>
 <b>All Other Governmental Funds</b>				
Nonspendable	\$ 32,234	\$ 25,570	\$ 25,570	\$ 25,570
Restricted	6,475,727	6,989,912	7,647,943	20,488,608
Unassigned	4,318,295	5,410,204	6,910,609	6,667,287
<b>Total All Other Governmental Funds</b>	<b>\$ 10,826,256</b>	<b>\$ 12,425,686</b>	<b>\$ 14,584,122</b>	<b>\$ 27,181,465</b>

**Fiscal Year**

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$ 50,233	\$ 107,364	\$ 113,553	\$ 354,137	\$ 445,408	\$ 412,664
17,588,870	23,509,804	19,672,758	14,276,001	15,045,691	19,955,849
<u>\$ 17,639,103</u>	<u>\$ 23,617,168</u>	<u>\$ 19,786,311</u>	<u>\$ 14,630,138</u>	<u>\$ 15,491,099</u>	<u>\$ 20,368,513</u>
\$ 25,570	\$ 30,741	\$ 21,385	\$ 18,526	\$ 18,342	\$ 34,359
7,928,862	7,737,959	10,720,002	12,341,380	22,712,444	27,725,057
5,224,946	4,566,876	-	-	-	-
<u>\$ 13,179,378</u>	<u>\$ 12,335,576</u>	<u>\$ 10,741,387</u>	<u>\$ 12,359,906</u>	<u>\$ 22,730,786</u>	<u>\$ 27,759,416</u>

# CHAMBERS COUNTY, TEXAS

## CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years  
(Modified accrual basis of accounting)

	Fiscal Year			
	2005	2006	2007	2008
<b>Revenues</b>				
Taxes	\$ 22,431,237	\$ 24,716,018	\$ 28,571,145	\$ 30,123,805
Intergovernmental	2,606,663	1,651,260	1,797,945	18,324,842
Fees	1,843,834	1,361,156	1,842,470	1,867,254
Fines and forfeitures	1,312,857	1,574,761	1,625,745	1,283,934
Investment income	553,287	1,027,246	1,186,093	967,206
Other	1,771,410	2,888,827	2,612,312	1,636,837
<b>Total Revenues</b>	<b>30,519,288</b>	<b>33,219,268</b>	<b>37,635,710</b>	<b>54,203,878</b>
<b>Expenditures</b>				
General government	4,212,283	3,552,669	2,849,942	18,794,280
Financial administration	1,273,643	1,314,661	1,491,384	1,627,854
Justice system	2,830,026	3,101,473	3,535,911	3,873,870
Health and welfare	2,772,241	2,970,978	2,859,724	3,538,549
Culture and recreational	1,749,333	1,780,827	1,896,436	2,276,468
Law enforcement and public safety	5,247,351	5,039,834	6,056,286	6,943,197
Transportation	4,688,799	5,157,312	6,835,253	6,192,160
Capital outlay	1,762,468	2,940,035	2,974,034	3,449,249
Debt service				
Principal	1,404,857	1,350,067	1,791,875	2,135,873
Interest and paying agent	675,214	642,615	652,232	691,135
Debt issuance costs	193,507	31,722	34,150	40,037
Payment to refunded bond escrow agent	-	-	-	-
Advance refunding escrow	-	-	-	-
<b>Total Expenditures</b>	<b>26,809,722</b>	<b>27,882,193</b>	<b>30,977,227</b>	<b>49,562,672</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	3,709,566	5,337,075	6,658,483	4,641,206
<b>Other Financing Sources (Uses)</b>				
Transfers in	797,388	1,152,197	1,835,688	18,963,533
Transfers (out)	(4,362,459)	(5,039,958)	(5,906,423)	(287,336)
Debt issued	5,953,662	1,783,258	2,000,000	3,000,000
Capital leases	61,117	59,390	302,637	84,131
Insurance recoveries	-	63,981	-	-
Payment to refunded bond escrow agent	(5,870,155)	-	-	-
Premium on bonds issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(3,420,447)</b>	<b>(1,981,132)</b>	<b>(1,768,098)</b>	<b>21,760,328</b>
<b>Net Change in Fund Balances</b>	<b>\$ 289,119</b>	<b>\$ 3,355,943</b>	<b>\$ 4,890,385</b>	<b>\$ 26,401,534</b>
Debt service as a percentage of noncapital expenditures	8.30%	7.99%	8.73%	6.13%

Fiscal Year					
2009	2010	2011	2012	2013	2014
\$ 31,152,106	\$ 28,406,050	\$ 28,603,777	\$ 31,007,654	\$ 36,832,832	\$ 43,946,280
41,031,266	6,952,745	5,790,836	14,045,706	10,153,534	3,357,488
1,765,410	2,157,561	1,868,134	1,897,977	2,049,592	2,238,717
1,142,177	1,263,045	1,338,729	1,056,547	1,273,691	1,570,221
661,055	697,093	727,126	864,957	492,043	244,576
1,512,758	4,197,643	1,223,836	5,279,970	1,949,869	4,299,036
<u>77,264,772</u>	<u>43,674,137</u>	<u>39,552,438</u>	<u>54,152,811</u>	<u>52,751,561</u>	<u>55,656,318</u>
46,677,197	6,903,188	9,311,512	9,317,773	8,085,443	6,784,300
1,722,241	1,730,065	1,738,607	1,810,232	1,630,526	1,645,152
3,663,954	3,878,543	4,195,311	4,663,720	4,599,741	4,811,552
3,899,167	5,067,746	9,269,950	16,354,680	14,049,298	8,139,320
3,374,515	2,077,377	2,156,542	2,562,172	2,076,580	2,200,638
7,119,456	6,711,480	7,018,016	7,045,465	6,993,389	7,657,831
7,311,032	7,239,418	7,087,193	6,273,924	6,459,284	6,490,363
2,385,553	5,388,979	1,560,474	2,960,960	7,056,210	12,507,733
1,492,292	1,481,314	1,903,929	1,304,225	3,524,504	3,605,585
289,737	262,003	195,845	247,715	176,888	354,298
46,941	-	-	193,433	150,675	227,503
-	-	-	1,439,417	-	-
-	-	-	75,000	-	-
<u>77,982,085</u>	<u>40,740,113</u>	<u>44,437,379</u>	<u>54,248,716</u>	<u>54,802,538</u>	<u>54,424,275</u>
(717,313)	2,934,024	(4,884,941)	(95,905)	(2,050,977)	1,232,043
8,022,484	2,165,129	2,136,701	604,333	690,333	688,845
(7,989,282)	(2,165,129)	(5,339,701)	(5,851,389)	(4,368,339)	(1,960,582)
-	-	2,555,000	5,270,000	9,750,000	9,270,000
344,497	2,346,062	107,895	172,457	210,824	202,730
-	-	-	-	-	-
(14,079,808)	-	-	(3,739,045)	-	-
-	-	-	101,895	-	473,008
<u>(13,702,109)</u>	<u>2,346,062</u>	<u>(540,105)</u>	<u>(3,441,749)</u>	<u>6,282,818</u>	<u>8,674,001</u>
<u>\$ (14,419,422)</u>	<u>\$ 5,280,086</u>	<u>\$ (5,425,046)</u>	<u>\$ (3,537,654)</u>	<u>\$ 4,231,841</u>	<u>\$ 9,906,044</u>
2.36%	4.93%	4.90%	3.03%	7.75%	9.14%

**CHAMBERS COUNTY, TEXAS**  
**TAX REVENUES BY SOURCE, GOVERNMENTAL ACTIVITIES**  
 Last Ten Years  
 (Accrual basis of accounting)

Function	Fiscal Year			
	2005	2006	2007	2008
Property	\$ 20,972,008	\$ 22,728,134	\$ 26,315,379	\$ 27,663,150
Other taxes	1,454,750	1,972,490	2,254,267	2,503,386
	<u>\$ 22,426,758</u>	<u>\$ 24,700,624</u>	<u>\$ 28,569,646</u>	<u>\$ 30,166,536</u>

Fiscal Year						Change
2009	2010	2011	2012	2013	2014	2013-2014
\$ 28,747,445	\$ 26,218,721	\$ 25,584,582	\$ 28,139,419	\$ 31,699,105	\$ 37,911,380	19.6%
<u>2,379,367</u>	<u>2,153,214</u>	<u>3,023,597</u>	<u>3,883,005</u>	<u>5,106,583</u>	<u>5,811,192</u>	13.8%
<u>\$ 31,126,812</u>	<u>\$ 28,371,935</u>	<u>\$ 28,608,179</u>	<u>\$ 32,022,424</u>	<u>\$ 36,805,688</u>	<u>\$ 43,722,572</u>	18.8%

# CHAMBERS COUNTY, TEXAS

## ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Years

	Fiscal Year			
	2005	2006	2007	2008
Market Value	\$ 1,630,312,950	\$ 1,160,447,490	\$ 1,916,243,970	\$ 2,177,591,520
Less: Losses/Exemptions	<u>(601,934,130)</u>		<u>(680,756,680)</u>	<u>(798,701,160)</u>
Net Taxable Value	<u>1,028,378,820</u>	<u>1,160,447,490</u>	<u>1,235,487,290</u>	<u>1,378,890,360</u>
Mineral Value	3,287,979,473	3,683,266,370	4,534,468,260	4,699,266,850
Total Taxable value (1)	<u>\$ 4,316,358,293</u>	<u>\$ 4,843,713,860</u>	<u>\$ 5,769,955,550</u>	<u>\$ 6,078,157,210</u>
Total Direct Tax Rate	0.51790	0.50323	0.49679	0.49679

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

Source: Chambers County Tax Assessor/Collector

**Fiscal Year**

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$ 2,221,689,500	\$ 2,191,057,110	\$ 2,345,153,700	\$ 2,017,214,620	\$ 2,064,062,940	\$ 2,606,552,860
(667,689,620)	(632,178,770)	(683,870,750)	(392,532,130)	(402,113,250)	(912,506,484)
1,553,999,880	1,558,878,340	1,661,282,950	1,624,682,490	1,661,949,690	1,694,046,376
4,844,684,370	4,231,569,290	4,001,378,830	4,264,138,053	5,193,631,585	5,025,085,139
<u>\$ 6,398,684,250</u>	<u>\$ 5,790,447,630</u>	<u>\$ 5,662,661,780</u>	<u>\$ 5,888,820,543</u>	<u>\$ 6,855,581,275</u>	<u>\$ 6,719,131,515</u>
0.49679	0.49679	0.49679	0.49679	0.49679	0.52215

**CHAMBERS COUNTY, TEXAS**  
**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS**  
 Last Ten Years

	Fiscal Year			
	2005	2006	2007	2008
<b><u>Chambers County by fund:</u></b>				
General	\$ 0.34316	\$ 0.33646	\$ 0.32475	\$ 0.32475
Debt Service	0.04433	0.03904	0.03897	0.03897
Road and Bridge Special	0.00798	0.00779	0.00747	0.00747
Road and Bridge FMFC	0.08533	0.08358	0.08060	0.08060
School Equalization	0.03710	0.03636	0.04500	0.04500
Total Direct Rate	<u>0.51790</u>	<u>0.50323</u>	<u>0.49679</u>	<u>0.49679</u>
<b><u>Cities:</u></b>				
City of Mont Belvieu	0.38694	0.38694	0.38694	0.39265
City of Anahuac	0.54408	0.60225	0.62425	0.62425
City of Baytown	1.61070	0.78703	0.78703	0.78703
<b><u>School Districts:</u></b>				
Anahuac ISD	1.61070	1.61030	1.48250	1.16720
Barbers Hill ISD	1.78990	1.61990	1.61990	1.32990
East Chambers ISD	1.41000	1.41000	1.29025	1.04005
Goose Creek ISD	1.68337	1.59562	1.59562	1.28213
Lee College	0.20841	0.20228	0.20228	0.20588
San Jacinto CCD	n/a	0.14537	n/a	0.16341
<b><u>Utility Districts:</u></b>				
Chambers County MUD #1	-	0.82000	0.82000	0.80500
Chambers County Public Hospital District	0.62500	0.55000	0.50000	0.50000
Chambers-Liberty Co. Navigation Dist.	0.02850	0.02050	0.01930	0.01810
Trinity Bay Conservation District	0.42036	0.41036	0.42505	0.43400
Cedar Bayou Navigation District	-	0.04800	0.04800	0.04800
Chambers County Emergency District	-	-	-	-
Chambers County Improvement Dist. #1	-	0.19000	0.19000	0.19000
Chambers County Improvement Dist. #2	-	-	-	-
Chambers County Improvement Dist. #3	-	-	-	-
Jefferson Co Drainage Dist #6	-	-	-	-
<b>Total Direct and Overlapping Rates</b>	<u>\$ 10.83586</u>	<u>\$ 10.90178</u>	<u>\$ 10.48790</u>	<u>\$ 9.48439</u>

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

Fiscal Year

	2009	2010	2011	2012	2013	2014
\$	0.32475	\$ 0.34207	\$ 0.34207	\$ 0.34207	\$ 0.31734	\$ 0.33649
	0.03897	0.02165	0.02165	0.02165	0.05603	0.05603
	0.00747	0.00747	0.00747	0.00747	0.00693	0.00729
	0.08060	0.08060	0.08060	0.08060	0.07474	0.07843
	0.04500	0.04500	0.04500	0.04500	0.04175	0.04391
	<u>0.49679</u>	<u>0.49679</u>	<u>0.49679</u>	<u>0.49679</u>	<u>0.49679</u>	<u>0.52215</u>
	0.39265	0.41265	0.43671	0.43671	0.43671	0.43671
	0.62425	0.62425	0.62425	0.62425	0.62425	0.62425
	0.78703	0.78703	0.78703	0.82203	0.82203	0.82203
	1.15190	1.17800	1.35900	1.33900	1.34000	1.31000
	1.32990	1.32990	1.32980	1.32980	1.32980	1.32980
	1.33960	1.28005	1.28005	1.28005	1.28005	1.28005
	1.28213	1.30213	1.30213	1.33213	1.33213	1.38679
	0.20588	0.25200	0.25200	0.25200	0.24100	0.26070
	0.17080	0.17628	0.18560	0.18560	0.18560	0.18560
	0.80500	0.80500	0.80500	0.94000	0.98000	0.98000
	0.46000	0.52500	0.48750	0.52500	0.47885	0.43383
	0.01873	0.01873	0.01806	0.01806	0.01810	0.01780
	0.41210	0.41210	0.41210	0.41210	0.41210	0.41210
	0.04800	0.02400	0.02400	0.02400	0.02000	0.02000
	-	-	0.01000	-	-	-
	0.42000	0.60000	0.62000	0.62000	0.60000	0.60000
	-	-	-	-	0.60000	0.60000
	-	-	-	-	-	1.00000
	-	-	-	-	0.22056	0.22059
\$	<u>9.94476</u>	<u>\$ 10.22391</u>	<u>\$ 10.43002</u>	<u>\$ 10.63752</u>	<u>\$ 11.41797</u>	<u>\$ 12.44239</u>

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# CHAMBERS COUNTY, TEXAS

## PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Property Taxpayer	2014			2005		
	2013 Taxable Assessed Value	Rank	% of Taxable Assessed Value	2004 Taxable Assessed Value	Rank	% of Taxable Assessed Value
Bayer Material Science	\$ 1,103,530,809	1	16.42%	\$ 1,147,013,900	1	26.57%
ExxonMobil Corp	457,034,822	2	6.80%	364,024,460	2	8.43%
Enterprise Products Operating	311,724,642	3	4.64%	238,050,880	3	5.52%
Wal-Mart Stores Inc	238,322,074	4	3.55%	-	-	-
Equistar Chemicals LP	152,179,902	5	2.26%	140,871,890	4	3.26%
NRG Texas Power LLC	149,313,000	6	2.22%	-	-	-
Nabors Offshore Corporation	125,000,000	7	1.86%	-	-	-
Lone Star NGL Mt. Belvieu LP	111,439,747	8	1.66%	-	-	-
Chevron Phillips Chemical Co.	107,313,330	9	1.60%	71,739,840	6	1.66%
Baytown Energy Center LP	96,891,603	10	1.44%	76,490,580	5	1.77%
BP Products North America	-	-	-	71,275,960	7	1.65%
Lanxess	-	-	-	67,194,800	8	1.56%
Dow Hydrocarbon & Resources	-	-	-	64,056,630	9	1.48%
Home Depot IDC	-	-	-	62,552,610	10	1.45%
Subtotal	<u>2,852,749,929</u>		<u>42.46%</u>	<u>2,303,271,550</u>		<u>53.36%</u>
Other taxpayers	<u>3,866,381,586</u>		<u>57.54%</u>	<u>2,013,086,743</u>		<u>46.64%</u>
Total	<u>\$ 6,719,131,515</u>		<u>100.00%</u>	<u>\$ 4,316,358,293</u>		<u>100.00%</u>

Source: Chambers County Appraisal District

# CHAMBERS COUNTY, TEXAS

## PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Years

	Fiscal Year			
	2005	2006	2007	2008
Adjusted tax levy	\$ 20,833,813	22,540,759	\$ 20,989,714	\$ 22,110,877
Current tax collected	\$ 20,346,308	22,132,771	\$ 20,590,909	\$ 21,624,438
Percent of current tax collections	97.66%	98.19%	98.10%	97.80%
Delinquent tax collections	\$ 416,676	\$ 324,587	\$ 293,856	\$ 331,663
Total tax collections	\$ 20,762,984	\$ 22,457,358	\$ 20,884,765	\$ 21,956,101
Total collections as a percentage of current levy	99.66%	99.63%	99.50%	99.30%
Outstanding delinquent taxes	\$ 70,829	\$ 83,401	\$ 104,949	\$ 154,776
Outstanding delinquent taxes as percentage of current levy	0.34%	0.37%	0.50%	0.70%

Source: Chambers County Tax Assessor/Collector

**Fiscal Year**

<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
\$ 23,276,878	\$ 21,072,505	\$ 28,177,519	\$ 29,228,660	\$ 34,537,038	\$ 35,825,387
\$ 22,625,125	\$ 20,714,272	\$ 27,872,842	\$ 29,062,257	\$ 34,392,409	\$ 35,695,501
97.20%	98.30%	98.92%	99.43%	99.58%	99.64%
\$ 535,368	\$ 189,653	\$ 254,221	\$ 154,361	\$ 127,037	\$ 115,142
\$ 23,160,493	\$ 20,903,925	\$ 28,127,063	\$ 29,216,618	\$ 34,519,446	\$ 35,810,643
99.50%	99.20%	99.82%	99.96%	99.95%	99.96%
\$ 116,385	\$ 168,580	\$ 50,456	\$ 12,042	\$ 17,592	\$ 887,011
0.50%	0.80%	0.18%	0.04%	0.05%	2.48%

**CHAMBERS COUNTY, TEXAS**  
**RATIO OF GENERAL BONDED DEBT OUTSTANDING**  
 Last Ten Years

	Fiscal Year			
	2005	2006	2007	2008
<b>Net Taxable Assessed Value</b>				
All property	\$ 4,316,358,293	\$ 4,843,713,860	\$ 5,769,955,550	\$ 6,078,157,210
<b>Net Bonded Debt</b>				
General bonded debt	17,534,229	17,983,389	18,562,663	19,704,700
Less debt service funds	269,235	293,337	636,090	13,161,222
<b>Net Bonded Debt</b>	<u>\$ 17,264,994</u>	<u>\$ 17,690,052</u>	<u>\$ 17,926,573</u>	<u>\$ 6,543,478</u>
<b>Ratio of Net Bonded Debt     To Assessed Value</b>	0.4000%	0.3652%	0.3107%	0.1077%
<b>Population (1)</b>	28,035	28,342	28,816	29,366
<b>Net Bonded Debt per Capita</b>	\$ 616	\$ 624	\$ 622	\$ 223

Fiscal Year					
2009	2010	2011	2012	2013	2014
\$ 6,398,684,250	\$ 5,790,447,630	\$ 5,662,661,780	\$ 5,888,820,543	\$ 6,855,581,275	\$ 6,719,131,515
6,031,811	4,765,000	6,005,000	12,518,000	19,031,705	25,664,618
426,260	638	-	303,478	761,834	1,272,396
<u>\$ 5,605,551</u>	<u>\$ 4,764,362</u>	<u>\$ 6,005,000</u>	<u>\$ 12,214,522</u>	<u>\$ 18,269,871</u>	<u>\$ 24,392,222</u>
0.0876%	0.0823%	0.1060%	0.2074%	0.2665%	0.3630%
31,431	35,096	35,597	36,388	37,215	38,145
\$ 178	\$ 136	\$ 169	\$ 336	\$ 491	\$ 639

# CHAMBERS COUNTY, TEXAS

## RATIO OF OUTSTANDING DEBT BY TYPE

Last Ten Years

	Fiscal Year			
	2005	2006	2007	2008
<b>Governmental activities:</b>				
General bonded debt	\$ 14,054,229	\$ 13,763,389	\$ 13,002,663	\$ 12,129,700
Certificates of obligation	3,480,000	2,620,000	2,255,000	1,875,000
Tax notes	-	1,600,000	3,305,000	5,700,000
Obligations under capital leases	162,434	141,757	303,605	252,239
<b>Net Governmental Debt</b>	<b>\$ 17,696,663</b>	<b>\$ 18,125,146</b>	<b>\$ 18,866,268</b>	<b>\$ 19,956,939</b>
<b>Percentage of personal income</b>	1.85%	1.72%	1.58%	1.48%
<b>Net Bonded Debt per Capita</b>	\$ 631	\$ 640	\$ 655	\$ 680

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

**Fiscal Year**

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$ -	\$ -	\$ -	\$ 5,518,000	\$ 4,581,705	\$ 13,339,618
1,476,811	1,390,000	1,300,000	-	-	-
4,555,000	3,375,000	4,705,000	7,000,000	14,450,000	12,325,000
390,911	2,541,477	2,169,315	1,828,408	1,519,943	1,222,088
<u>\$ 6,422,722</u>	<u>\$ 7,306,477</u>	<u>\$ 8,174,315</u>	<u>\$ 14,346,408</u>	<u>\$ 20,551,648</u>	<u>\$ 26,886,706</u>
0.45%	0.46%	0.45%	7.28%	1.02%	1.34%
\$ 204	\$ 208	\$ 230	\$ 394	\$ 552	\$ 705

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**CHAMBERS COUNTY, TEXAS**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**

December 31, 2014

Governmental Unit	<u>Net Bonded Debt Outstanding</u>	<u>Estimated Percentage Applicable (1)</u>	<u>Estimated Share of Overlapping Debt</u>
<b>Debt repaid with property taxes</b>			
Cities:			
Anahuac, City of	\$ 6,204,000	100.00%	\$ 6,204,000
Baytown, City of	200,265,000	5.53%	11,074,655
Mont Belview, City of	35,430,000	99.96%	35,415,828
School Districts:			
Anahuac ISD	14,565,000	100.00%	14,565,000
Barbers Hill ISD	205,478,771	100.00%	205,478,771
East Chambers ISD	7,385,000	100.00%	7,385,000
Goose Creek Cons ISD	465,085,000	24.96%	116,085,216
La Porte ISD	292,030,000	**	-
Lee College Dist	48,915,000	24.96%	12,209,184
San Jacinto CCD	288,044,848	**	-
Utility Districts:			
Chambers Co ID #1	48,615,000	100.00%	48,615,000
Chamber Co MUD #1	9,700,000	100.00%	9,700,000
Subtotal, overlapping debt	1,621,717,619		466,732,654
<b>Chambers County direct debt</b>	<u>26,886,706</u>	100%	<u>26,886,706</u>
<b>Total direct and overlapping debt</b>	<u>\$ 1,648,604,325</u>		<u>\$ 493,619,360</u>

Source: Texas Municipal Reports

(1) 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			
	2005	2006	2007	2008
Debt limit	\$ 1,079,089,573	\$ 1,210,928,465	\$ 1,442,488,888	\$ 1,519,539,303
Total net debt applicable to limit	17,264,994	17,690,052	17,926,573	6,543,478
Legal debt margin	\$ 1,061,824,579	\$ 1,193,238,413	\$ 1,424,562,315	\$ 1,512,995,825
 Total net debt applicable to the limit as a percentage of debt limit	 1.60%	 1.46%	 1.24%	 0.43%

### Legal Debt Margin Calculation

Assessed value	\$ 4,316,358,293	4,843,713,860	5,769,955,550	6,078,157,210
Debt limit (25% of assessed value)	1,079,089,573	1,210,928,465	1,442,488,888	1,519,539,303
Debt applicable to limit:				
General obligation bonds	14,054,229	13,763,389	13,002,663	12,129,700
Certificates of obligation	3,480,000	2,620,000	2,255,000	1,875,000
Tax Notes	-	1,600,000	3,305,000	5,700,000
Less: amount set aside for repayment of general obligation debt	(269,235)	(293,337)	(636,090)	(13,161,222)
	-	-	-	-
Total net debt applicable to limit	17,264,994	17,690,052	17,926,573	6,543,478
Legal debt margin	\$ 1,061,824,579	1,193,238,413	1,424,562,315	1,512,995,825

**Fiscal Year**

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$ 1,599,671,063	\$ 1,447,611,908	\$ 1,415,665,445	\$ 1,472,205,136	\$ 1,713,895,319	\$ 1,679,782,879
5,605,551	4,764,362	6,005,000	12,214,522	18,269,871	24,392,222
<u>\$ 1,594,065,512</u>	<u>\$ 1,442,847,546</u>	<u>\$ 1,409,660,445</u>	<u>\$ 1,459,990,614</u>	<u>\$ 1,695,625,448</u>	<u>\$ 1,655,390,657</u>
0.35%	0.33%	0.42%	0.83%	1.07%	1.45%
6,398,684,250	5,790,447,630	5,662,661,780	5,888,820,543	6,855,581,275	6,719,131,515
1,599,671,063	1,447,611,908	1,415,665,445	1,472,205,136	1,713,895,319	1,679,782,879
-	-	-	5,518,000	4,581,705	13,339,618
1,476,811	1,390,000	1,300,000	-	-	-
4,555,000	3,375,000	4,705,000	7,000,000	14,450,000	12,325,000
(426,260)	(638)	-	(303,478)	(761,834)	(1,272,396)
-	-	-	-	-	-
<u>5,605,551</u>	<u>4,764,362</u>	<u>6,005,000</u>	<u>12,214,522</u>	<u>18,269,871</u>	<u>24,392,222</u>
<u>1,594,065,512</u>	<u>1,442,847,546</u>	<u>1,409,660,445</u>	<u>1,459,990,614</u>	<u>1,695,625,448</u>	<u>1,655,390,657</u>

**CHAMBERS COUNTY, TEXAS**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
 Last Ten Years

	Fiscal Year			
	2005	2006	2007	2008
Population (1,2,4)**	28,035	28,342	28,816	29,366
Personal income (1,4,5)**	\$ 956,289,000	\$1,053,059,000	\$1,192,357,000	\$1,348,846,000
Per capita personal income (1,4,5)**	\$ 32,540	\$ 35,125	\$ 38,821	\$ 42,659
Median age (1,4,5)**	n/a	n/a	n/a	n/a
School enrollment (2)	n/a	n/a	5,508	5,475
Unemployment rate (3)	5.40%	4.50%	4.90%	6.40%

Data sources:

- (1) U.S. Bureau of Economic Analysis\*\*
- (2) Texas Education Agency
- (3) Texas Workforce Commission
- (4) Texas Association of Counties (County Information Project)\*\*
- (5) US Census Bureau\*\*

\*\*Most current information available from these data sources.

**Fiscal Year**

<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
31,431	35,096	35,597	36,388	37,215	38,145
\$1,431,103,000	\$ 1,600,068,000	\$ 1,798,647,000	\$ 196,963,000	\$2,006,107,000	\$2,006,107,000
\$ 41,808	\$ 45,366	\$ 50,750	\$ 54,568	\$ 54,496	\$ 52,592
37.0	36	36.0	36.0	35.8	35.0
6,104	6,782	6,857	5,754	5,916	6,125
9.70%	9.70%	9.30%	8.00%	7.20%	5.70%

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# CHAMBERS COUNTY, TEXAS

## PRINCIPAL EMPLOYERS

Current Year and One Year Ago(1)

<u>Employer</u>	<u>Fiscal Year</u>			<u>Fiscal Year</u>		
	<u>2014</u>			<u>2013</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Bayer Material Science	1,069	1	6.26%	1,100	1	6.67%
Jindal Steel Works	650	2	3.81%	780	2	4.73%
Chevron-Phillips	685	3	4.01%	685	3	4.15%
Barber's Hill ISD	670	4	3.93%	670	4	4.06%
Wal-Mart Distribution Center	600	5	3.52%	600	5	3.64%
Lone Star Energy Fabricators	540	6	3.16%	540	6	3.27%
ExxonMobil	486	7	2.85%	486	7	2.95%
Chambers County	359	8	2.10%	355	8	2.15%
TMK - Ipsco	250	9	1.46%	250	9	1.52%
Borusan	250	10	1.46%	250	10	1.52%
Total	<u>5,559</u>		<u>32.57%</u>	<u>5,716</u>		<u>34.66%</u>

Source: Chambers County Economic & Industrial Development Corporation  
Texas Workforce Co

(1)The Requirement for statistical data is current year and nine years ago; only current year and one year ago is available at this time.



# CHAMBERS COUNTY, TEXAS

## COUNTY EMPLOYEES

Last Ten Years

Function/Program	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>General Government:</b>										
Commissioners' court	8	8	8	9	8	8	8	8	8	9
Technology	1	1	1	3	2	2	2	1	2	2
Communications	1	1	1	1	2	2	2	1	1	1
Network Security	-	-	-	-	-	-	-	1	1	1
Economic development	1	3	3	3	3	3	3	2	3	3
Maintenance	19	18	18	18	17	16	17	18	17	15
<b>Transportation</b>										
Road & Bridge	52	52	53	58	63	66	66	62	61	61
<b>Financial Administration</b>										
County auditor	4	5	5	5	5	4	5	5	5	6
County treasurer	4	4	4	4	4	4	4	4	2	3
Tax assessor	10	10	10	11	11	11	11	11	11	11
Purchasing	2	2	2	2	2	2	2	2	2	2
<b>Justice System</b>										
County court	3	4	4	4	4	4	4	3	3	3
District court	8	8	7	7	7	7	8	8	6	6
District clerk	5	5	6	6	6	6	6	6	8	6
County clerk	8	9	9	11	12	12	12	13	13	13
Justice of the Peace, Pct #1	3	3	3	3	3	3	3	3	3	4
Justice of the Peace, Pct #2	4	4	4	4	4	4	4	4	4	4
Justice of the Peace, Pct #3	2	2	2	2	2	2	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	3	3	3	3	3	3	2	2	2	3
Justice of the Peace, Pct #6	3	3	4	4	4	4	4	4	4	4
Juvenile probation	2	2	2	2	2	3	3	3	3	3
County attorney	3	3	3	3	3	3	4	4	4	5
District attorney	7	8	8	7	6	6	6	7	7	9
<b>Health and Human Services:</b>										
Environmental health	3	3	4	4	4	4	4	4	4	3
Health department	4	4	4	4	4	5	4	4	3	4
Indigent health care	2	2	2	2	2	2	2	2	2	2
Nurse practitioner	-	-	2	2	2	2	2	2	2	2
W.I.C.	2	2	2	2	2	2	3	2	2	2
Mosquito control	6	6	4	4	5	5	5	5	5	4
Veteran's Service Officer	1	1	1	1	1	1	1	1	1	1
<b>Culture and Recreational:</b>										
Libraries	8	8	8	8	8	8	8	9	10	10
Agricultural extension	5	5	5	4	4	5	5	5	4	5
Parks and recreation	15	15	16	16	16	16	16	15	14	14
Historical commission	-	-	-	-	1	1	1	1	1	1
<b>Law Enforcement and Public Safety:</b>										
Emergency management	2	2	2	2	2	2	2	2	3	3
Safety department	-	-	-	-	-	-	-	1	1	1
DPS Office	1	1	1	1	1	1	1	1	1	1
Constable, Precinct #1	1	1	1	1	1	1	1	1	1	1
Constable, Precinct #2	2	2	2	2	2	2	2	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	1	1	1
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
Jail	25	28	28	32	34	31	28	28	28	28
Sheriff	44	48	48	50	51	53	51	51	64	66
<b>Enterprise Funds</b>										
Golf Course	5	5	5	5	5	5	5	6	6	6
Airport	1	1	1	1	1	1	1	1	1	-
Solid Waste										
<b>Totals:</b>	<u>307</u>	<u>319</u>	<u>323</u>	<u>338</u>	<u>347</u>	<u>350</u>	<u>347</u>	<u>345</u>	<u>355</u>	<u>359</u>

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

**CHAMBERS COUNTY, TEXAS**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM (page 1 of 2)**  
 Last Ten Years

	Fiscal Year			
	2005	2006	2007	2008
<b><u>County Court</u></b>				
<b>Civil Cases</b>				
Pending Beginning of Year	205	313	454	407
Docket Adjust	-	52	(100)	(6)
Added	182	165	174	193
Disposed	74	76	121	92
Pending End of Year	313	454	407	502
<b>Criminal Cases</b>				
Pending Beginning of Year	731	596	765	836
Docket Adjust	55	70	8	(34)
Added	631	653	805	872
Disposed	821	554	742	858
Pending End of Year	596	765	836	816
<b>Juvenile Cases</b>				
Pending Beginning of Year	N/A	N/A	N/A	N/A
Docket Adjust	N/A	N/A	N/A	N/A
Added	N/A	N/A	N/A	N/A
Disposed	N/A	N/A	N/A	N/A
Pending End of Year	N/A	N/A	N/A	N/A
<b><u>District Court</u></b>				
<b>Civil Cases</b>				
Pending Beginning of Year	1,088	1,025	1,112	1,221
Docket Adjust	220	(44)	(58)	(31)
Added	641	766	855	755
Disposed	924	635	688	665
Pending End of Year	1,025	1,112	1,221	1,280
<b>Criminal Cases</b>				
Pending Beginning of Year	1,047	1,063	975	1,065
Docket Adjust	(16)	(64)	44	45
Added	574	530	590	500
Disposed	542	554	544	649
Pending End of Year	1,063	975	1,065	966
<b>Family Cases</b>				
Pending Beginning of Year	N/A	N/A	N/A	N/A
Docket Adjust	N/A	N/A	N/A	N/A
Added	N/A	N/A	N/A	N/A
Disposed	N/A	N/A	N/A	N/A
Pending End of Year	N/A	N/A	N/A	N/A
<b><u>Justice Of The Peace Courts</u></b>				
<b>Civil Cases</b>				
Pending Beginning of Year	N/A	N/A	N/A	N/A
Docket Adjust	N/A	N/A	N/A	N/A
Added	N/A	N/A	N/A	N/A
Disposed	N/A	N/A	N/A	N/A
Pending End of Year	N/A	N/A	N/A	N/A

Fiscal Year					
2009	2010	2011	2012	2013	2014
502	644	725	820	586	542
(1)	(8)	-	-	-	-
202	216	216	141	191	211
59	127	66	203	156	103
644	725	820	586	542	602
816	887	353	241	334	502
(29)	7	(69)	(9)	(55)	(72)
783	680	824	949	1,013	987
683	867	882	869	834	958
887	353	241	334	502	479
N/A	N/A	17	29	28	35
N/A	N/A	-	-	-	-
N/A	N/A	14	17	25	12
N/A	N/A	6	14	3	4
N/A	N/A	29	28	35	29
1,280	1,160	748	839	765	742
(92)	(173)	-	-	-	-
716	941	490	371	440	351
744	752	385	350	313	445
1,160	748	839	765	742	636
966	929	861	958	927	1,263
75	(12)	-	-	-	-
495	580	666	751	1,111	774
607	636	569	716	796	735
929	861	957	927	1,263	1,252
N/A	N/A	409	498	556	458
N/A	N/A	-	-	-	-
N/A	N/A	526	486	485	542
N/A	N/A	434	396	431	535
N/A	N/A	498	556	454	489
N/A	N/A	N/A	382	549	577
N/A	N/A	N/A	-	-	(1)
N/A	N/A	N/A	352	423	333
N/A	N/A	N/A	207	261	236
N/A	N/A	N/A	549	577	623

# CHAMBERS COUNTY, TEXAS

## OPERATING INDICATORS BY FUNCTION/PROGRAM (page 2 of 2)

Last Ten Years

	Fiscal Year			
	2005	2006	2007	2008
<b>Criminal Cases</b>				
Pending Beginning of Year	N/A	N/A	N/A	N/A
Docket Adjust	N/A	N/A	N/A	N/A
Added	N/A	N/A	N/A	N/A
Disposed	N/A	N/A	N/A	N/A
Pending End of Year	N/A	N/A	N/A	N/A
<b>Cases Filed</b>				
Traffic	12,601	8,077	6,009	10,164
Non Traffic	2,363	3,191	5,053	3,577
Small Claims Suits	64	80	53	63
Forcible Entry and Detainer	159	157	150	129
Other Civil Suits	44	49	98	117
<b>Cases Disposed</b>				
Traffic	12,105	8,234	6,855	9,293
Non Traffic	2,023	2,125	4,353	2,705
Small Claims Suits	36	47	28	44
Forcible Entry and Detainer	94	203	93	85
Other Civil Suits	13	16	31	62
<b>Cases Appealed</b>				
Traffic	5	4	2	6
Non Traffic	-	-	1	-
Small Claims Suits	-	-	1	-
Forcible Entry and Detainer	-	-	-	-
Other Civil Suits	-	-	-	-
<b>Miscellaneous</b>				
Examining Trials	2	-	-	1
Inquests	83	65	72	79

Fiscal Year					
2009	2010	2011	2012	2013	2014
N/A	N/A	N/A	21,808	24,442	26,169
N/A	N/A	N/A	7	4	5
N/A	N/A	N/A	8,643	10,450	12,075
N/A	N/A	N/A	7,089	8,775	10,497
N/A	N/A	N/A	24,442	26,169	27,791
8,376	7,452	5,814	N/A	N/A	N/A
3,056	2,749	2,977	N/A	N/A	N/A
64	75	48	N/A	N/A	N/A
160	172	131	N/A	N/A	N/A
119	92	150	N/A	N/A	N/A
7,570	6,588	5,663	N/A	N/A	N/A
2,311	2,091	2,482	N/A	N/A	N/A
38	54	43	N/A	N/A	N/A
143	121	97	N/A	N/A	N/A
86	73	90	N/A	N/A	N/A
2	1	2	4	3	2
-	-	1	-	1	-
1	1	-	1	-	-
5	2	2	5	7	-
1	1	-	-	-	-
-	-	2	-	1	-
76	66	60	43	41	60

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**CHAMBERS COUNTY, TEXAS**  
**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM**  
 Last Five Years(1)

Function/program:	Fiscal Year				
	2010	2011	2012	2013	2014
<b><u>General Government</u></b>					
County buildings	102	103	107	110	111
County vehicles	75	71	73	73	73
<b><u>Culture and Recreation</u></b>					
County parks	20	20	20	20	20
County libraries	3	3	3	3	3
<b><u>Health &amp; Welfare</u></b>					
Public health facilities	7	7	7	7	8
Volunteer fire departments	7	7	7	7	7
EMS stations	4	4	4	4	4
<b><u>Judicial/Law Enforcement</u></b>					
Judicial facilities	9	9	9	9	9
Law enforcement buildings	2	2	3	3	3
Law enforcement vehicles	58	57	60	77	76
<b><u>Transportation Infrastructure</u></b>					
Road & bridge vehicles	74	78	75	72	89
Road & bridge heavy equipment	n/a	n/a	n/a	77	85

Source: County Inventory Reports

(1)The requirement for statistical data is current year and nine years ago; only the last 5 years are available at this time.

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