

Chambers County, Texas

Comprehensive Annual Financial Report

For the Year Ended December 31, 2015



*COMPREHENSIVE
ANNUAL FINANCIAL REPORT*

of

CHAMBERS COUNTY, TEXAS

For the Year Ended
December 31, 2015

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

Tony Sims

P.O. Box 910 Anahuac, Texas 77514

(409) 267-2405

June 23, 2016

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

The County Auditor's office is pleased to submit the Comprehensive Annual Financial Report (CAFR) for Chambers County, Texas (the "County") for the fiscal year ended December 31, 2015.

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 are included.

The County financial statements were audited by Belt Harris Pechacek, LLLP, Certified Public Accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the County for the fiscal year ended December 31, 2015 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, 2015 are fairly presented in conformity with Generally Accepted Accounting Principles (GAAP). The independent auditors' report is presented as the first component of the financial section of this report.

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

PROFILE OF THE COUNTY

The 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 38,863 in 2015.

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

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

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

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

FACTORS AFFECTING FINANCIAL CONDITION

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

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, tourist attractions, and a growing number of retail and manufacturing businesses, which all play a part in the County's economy.

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. While there is a high level of uncertainty regarding the local economy due to fluctuating oil prices and associated industries, the County remains the hub of stability and growth on the east side of the Houston, Texas area.

In 2015, major retail expansion continued on the west side of the County with Fidelis and HEB announcing plans for a new 84,000 square foot grocery center as part of a planned 285,000 square foot retail center encompassing 41 acres. Chambers Town Center in west Chambers County continues to expand, adding Mattress Firm, Freddy's Frozen Custard & Steamburgs, and others.

The year 2000 census for the County reported the population at 26,031. The year 2010 census reported a population of 35,096. That reflects an increase of over 9,000 or almost 35 percent. The 2015 population estimate of 38,863 represents an additional 11 percent growth since 2010. Population growth has spurred a major increase in home developments on the west side of the County.

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 ten percent increase over

2013. The 2015 fiscal year property values were certified at \$8.1 billion, a seven percent increase over 2014. Increased growth in the County, along with numerous tax abatement expirations will provide a steady increase in revenues for the foreseeable future.

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

Long-Term Financial Planning – The County records reflect a modest debt level and a much improved reserve level that have resulted from conservative fiscal management practices. The County practices conservative budgeting and adopts a fund balance policy that requires the County to maintain an unassigned fund balance in the General Fund not less than 25 percent of annual expenditures. For fiscal year 2015, the County’s unassigned General Fund 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 were recently completed. In 2015, the County approved the \$8.4 million Kilgore Regional Drainage Project to facilitate additional expansion on the west side of the County.

The County formally adopted a five year capital improvement plan (CIP) in 2015, 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.

In 2015, the County added a full-time Project Manager, a statutorily appointed Purchasing Agent, and invested in a more modern financial software program from Tyler Technologies in order to maintain control over budget growth.

Cash Management – The County annually adopts a formal investment policy that is consistent with the Public Funds Investment Act and Public Funds Collateral Act. The County follows the “prudent person rule” in investment decisions. The objectives of the County Investment Policy are to ensure the safety of the principal, maintain adequate liquidity, and yield the highest possible return subject to the first two principals. Cash was invested according to policy guidelines in fiscal year 2015. 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 2015, 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. The County has implemented changes in accordance with GASB 68 and they are discussed in detail in the notes section of this report.

AWARDS AND ACKNOWLEDGEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Chambers County, Texas for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2014. This was the first year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, the County had to publish an easily readable and efficiently organized CAFR that satisfied both generally accepted accounting principles and applicable program requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year only. However, we believe that our current CAFR continues to meet the Certificate of Achievement for Excellence in Financial Reporting Program’s requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

CREDIT RATING

In July 2015, Standard & Poor’s Rating Services assigned the County a credit rating of “AA.”

OTHER INFORMATION

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 Commissioners’ Court and all County employees who have given their support in planning and conducting the financial operations of the County in a fiscally responsible manner. A special recognition should be given to the efficient and dedicated efforts of the County Auditor’s staff, without whom this preparation would not be possible. We also express our gratitude to the accounting firm of 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



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Chambers County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO

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CHAMBERS COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
December 31, 2015

COMMISSIONERS' COURT:

Jimmy Sylvia	County Judge
Mark Huddleston	Commissioner, Precinct #1
Larry George	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
Blake Sylvia	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*

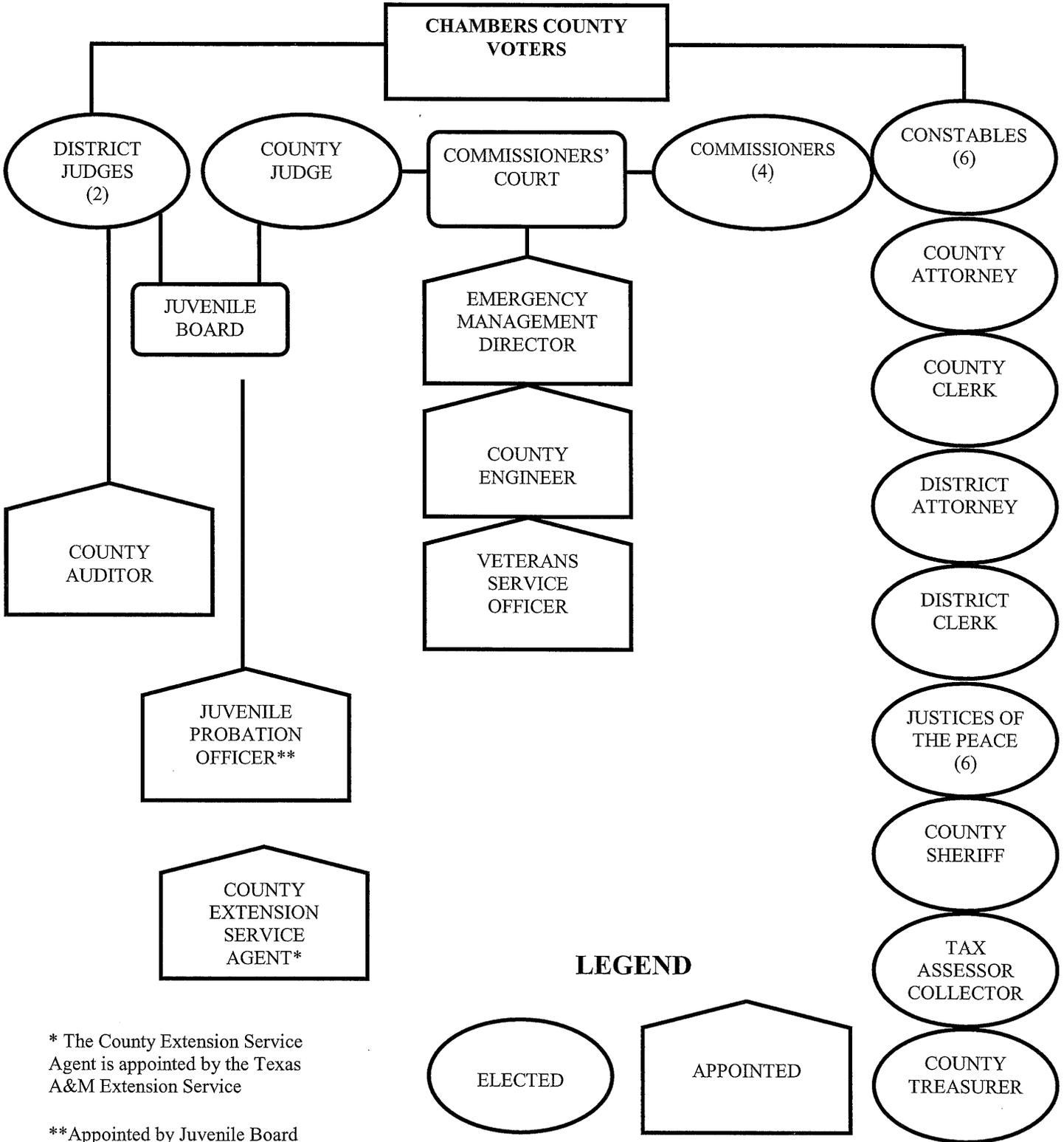
*Designated appointed official. All others are elected.

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CHAMBERS COUNTY, TEXAS

ORGANIZATIONAL CHART

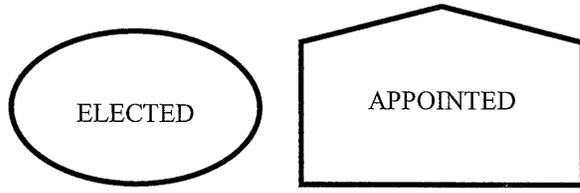
December 31, 2015



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

**Appointed by Juvenile Board

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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, 2015, 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 accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Partners

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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, 2015, 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.

Emphasis of Matter

Change in Accounting Principle

In 2015, the County adopted new accounting guidance, Government Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. Our opinion is not modified with respect to this matter.

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, schedule of changes in net pension liability and related ratios, schedule of contributions, and schedule 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 basic 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 23, 2016 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 23, 2016

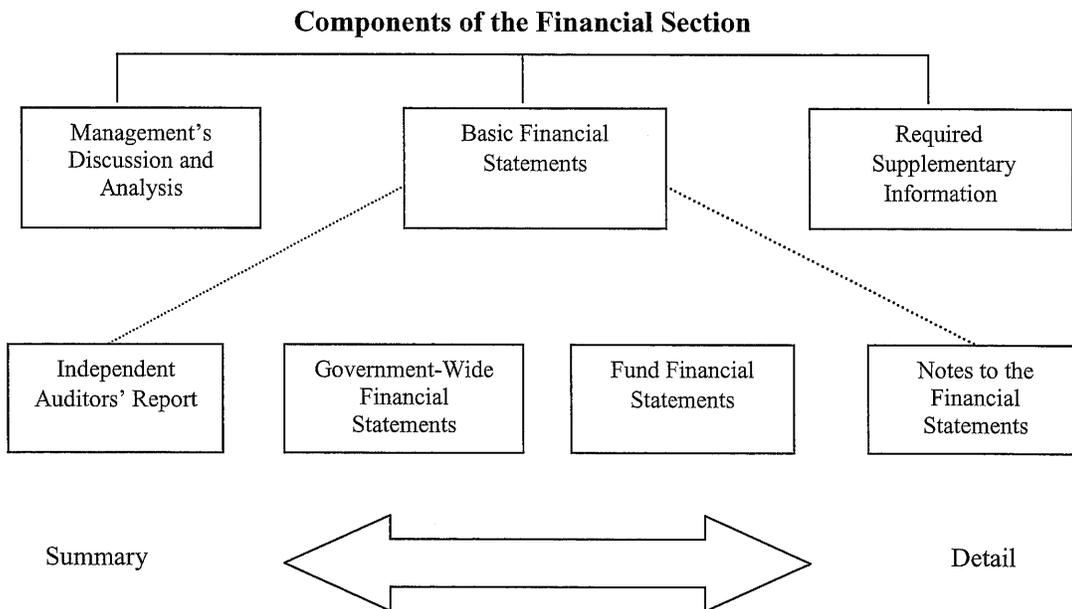
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MANAGEMENT'S DISCUSSION AND ANALYSIS

CHAMBERS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2015

The purpose of the Management's Discussion and Analysis (MD&A) is to give the readers an objective and easily readable analysis of the financial activities of Chambers County, Texas (the "County") for the year ending December 31, 2015. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the County's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Please read the MD&A in conjunction with the transmittal letter at the front of this report and the County's financial statements, which follow this section.

THE STRUCTURE OF OUR ANNUAL REPORT



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

GOVERNMENT-WIDE STATEMENTS

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

The Statement of Net Position presents information on all of the County's assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. Other 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.

CHAMBERS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2015

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 58 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, and capital project 02 construction funds, which are considered to be major funds for reporting purposes. The debt service and health services sales tax fund did not meet the technical criteria to be presented as major funds however, the County has elected to present them as major.

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, road and bridge, debt service, health services sales tax, and select special revenue funds to demonstrate compliance with these budgets.

CHAMBERS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2015 *(Continued)*

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 solid waste fund did not meet the technical criteria to be presented as a major fund however, the County has elected to present it as major.

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 fund, road and bridge fund and health services sales tax fund, as well as a schedule of changes in net pension liability and related ratios, schedule of contributions, and the schedule of funding progress. 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 \$71,967,947 as of December 31, 2015. This compares with \$65,073,787 from the prior fiscal year. A portion of the County's net position, 51 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
For the Year Ended December 31, 2015 *(Continued)*

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	2015			2014		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Current and other assets	\$ 126,360,589	\$ (57,704)	\$ 126,302,885	\$ 90,971,663	\$ 1,243,268	\$ 92,214,931
Capital assets, net	46,852,043	4,465,595	51,317,638	43,383,964	4,761,696	48,145,660
Total Assets	173,212,632	4,407,891	177,620,523	134,355,627	6,004,964	140,360,591
Deferred charge on refunding	178,770	-	178,770	189,943	-	189,943
Deferred outflows - pension	2,992,440	215,330	3,207,770	2,123,633	152,813	2,276,446
Total Deferred Outflows of Resources	3,171,210	215,330	3,386,540	2,313,576	152,813	2,466,389
Other liabilities	4,311,189	200,485	4,511,674	2,330,248	165,884	2,496,132
Long-term liabilities	62,198,400	1,090,069	63,288,469	36,634,594	1,022,795	37,657,389
Total Liabilities	66,509,589	1,290,554	67,800,143	38,964,842	1,188,679	40,153,521
Deferred inflows - pension	444,044	31,953	475,997	-	-	-
Deferred inflows - property tax	40,762,976	-	40,762,976	37,599,672	-	37,599,672
Total Deferred Inflows of Resources	41,207,020	31,953	41,238,973	37,599,672	-	37,599,672
Net position:						
Net investment in capital assets	32,057,483	4,465,595	36,523,078	28,117,984	4,761,696	32,879,680
Restricted	27,342,204	-	27,342,204	27,608,607	-	27,608,607
Unrestricted	9,267,546	(1,164,881)	8,102,665	4,378,098	207,402	4,585,500
Total Net Position	\$ 68,667,233	\$ 3,300,714	\$ 71,967,947	\$ 60,104,689	\$ 4,969,098	\$ 65,073,787

A portion of the County's net position, \$27,342,204 or 38 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$8,102,665, or 11 percent, may be used to meet the County's ongoing obligation to citizens and creditors.

The County's total net position increased by \$6,894,160 during the current fiscal year. The County experienced increases in property tax revenue, charges for services, and grants and contributions during the year. These increases were offset by increases in expenses for most County functions. The County also had an increase in transfers from general governmental activities to business-type activities of \$770,253 from the prior year. One of the most significant changes for the County during the fiscal year was the implementation of GASB 68, which included a restatement for deferred outflows and net pension liability of \$2,123,633 and \$4,508,289, respectively. More detailed information about the County's net pension benefits is presented in note IV. D.

CHAMBERS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2015 *(Continued)*

Statement of Activities

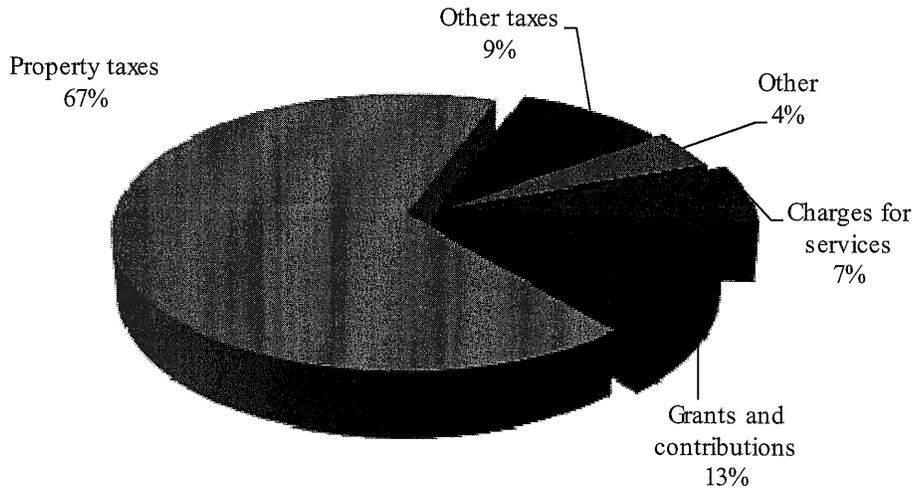
The following table provides a summary of the County's changes in net position:

	For the Year Ended December 31, 2015			For the Year Ended December 31, 2014		
	Governmental Activities	Business-Type Activities	Total Primary Government	Governmental Activities	Business-Type Activities	Total Primary Government
Revenues						
Program revenues:						
Charges for services	\$ 4,289,585	\$ 770,071	\$ 5,059,656	\$ 3,930,253	\$ 5,903,861	\$ 9,834,114
Grants and contributions	7,899,215	-	7,899,215	3,357,488	-	3,357,488
General revenues:						
Property taxes	42,186,276	-	42,186,276	37,911,380	-	37,911,380
Other taxes	5,962,220	-	5,962,220	5,811,192	-	5,811,192
Investment income	270,876	-	270,876	245,731	-	245,731
Other	2,835,172	-	2,835,172	4,299,036	-	4,299,036
Gain on sale of asset	-	-	-	-	256,386	256,386
Total Revenues	63,443,344	770,071	64,213,415	55,555,080	6,160,247	61,715,327
Expenses						
General government	18,342,515	-	18,342,515	21,380,594	-	21,380,594
Financial administration	2,041,973	-	2,041,973	1,646,336	-	1,646,336
Justice system	5,693,429	-	5,693,429	4,834,788	-	4,834,788
Health and welfare	4,754,832	-	4,754,832	8,368,085	-	8,368,085
Culture and recreational	6,238,849	-	6,238,849	1,433,719	-	1,433,719
Law enforcement and public safety	9,282,122	-	9,282,122	5,578,142	-	5,578,142
Transportation	6,626,954	-	6,626,954	745,855	-	745,855
Interest and other	861,872	-	861,872	396,776	-	396,776
Solid waste	-	2,505,374	2,505,374	-	2,263,693	2,263,693
Airport	-	311,752	311,752	-	483,224	483,224
Golf course	-	659,582	659,582	-	604,280	604,280
Total Expenses	53,842,547	3,476,708	57,319,255	44,384,295	3,351,197	47,735,492
Change in Net Position Before Transfers	9,600,797	(2,706,637)	6,894,160	11,170,785	2,809,050	13,979,835
Transfers in (out)	(1,038,253)	1,038,253	-	(268,000)	268,000	-
Change in Net Position	8,562,544	(1,668,384)	6,894,160	10,902,785	3,077,050	13,979,835
Beginning net position	60,104,689	4,969,098	65,073,787	49,201,904	1,892,048	51,093,952
Ending Net Position	\$ 68,667,233	\$ 3,300,714	\$ 71,967,947	\$ 60,104,689	\$ 4,969,098	\$ 65,073,787

CHAMBERS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
 For the Year Ended December 31, 2015 *(Continued)*

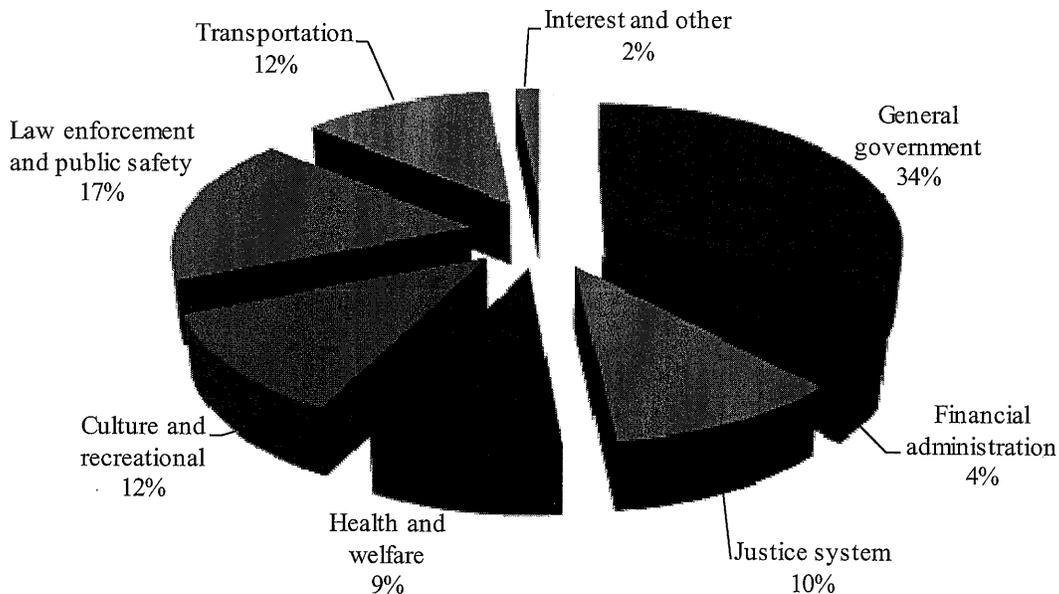
Graphic presentations of selected data from the summary tables follow to assist in the analysis of the County's activities.

Governmental Activities - Revenues



Total governmental activity revenues increased \$7,888,264 from the prior year. This increase is primarily due to an increase in property taxes due to an increase in tax rates, as well as an increase in grants and contributions.

Governmental Activities - Expenses

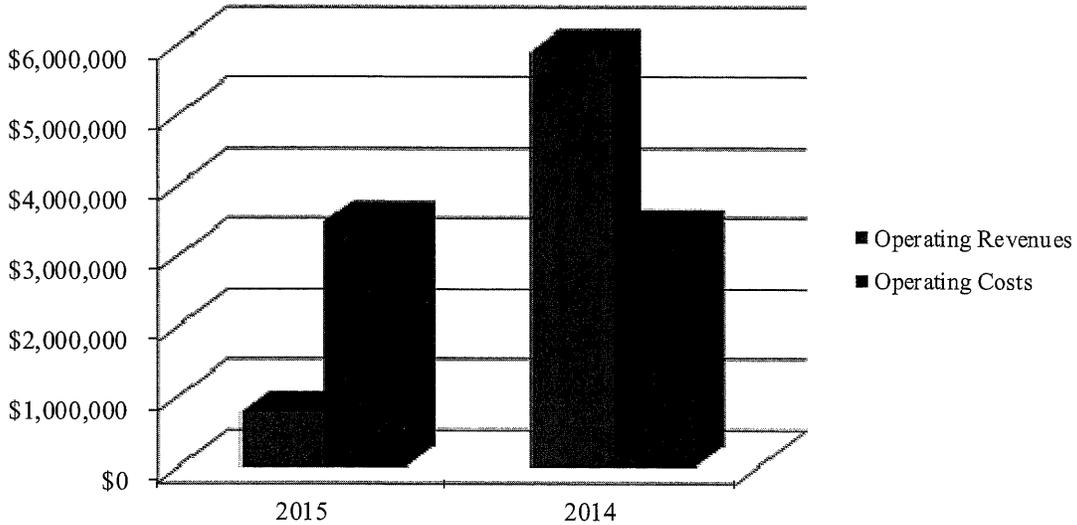


Governmental expenses increased by \$9,458,252 from the prior year primarily due to the increases in law enforcement and public safety, along with increases in transportation expense due to ongoing construction of the tollway projects.

CHAMBERS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2015 *(Continued)*

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, 2015, revenues from governmental activities totaled \$55,544,129, excluding \$7,899,215 in operating grants and contributions, compared with \$52,197,592 in the prior year, excluding \$3,357,488 in operating grants and contributions. This net increase of \$3,346,537 occurred as the result of \$4,274,896 in additional property tax revenue. Investment earnings increased in the current year due to an increase in cash at the County related to bond proceeds. Investment earnings increased by \$25,145 which is an increase of 10 percent from the prior year.

Governmental expenses increased by \$9,458,252. This increase is primarily due to increases in expenses related to law enforcement and public safety, as well as transportation. The large increase is result of grant expenses in the current year.

Overall, total business-type revenues decreased by \$5,390,176 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 in the prior year. Expenses increased by \$125,511 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
For the Year Ended December 31, 2015 (*Continued*)

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 \$77,845,574. Of this, \$21,412,559 is unassigned and available for day-to-day operations of the County, \$1,364,534 is restricted for debt service, \$109,324 is restricted for grants, \$13,574,272 is restricted for special projects, and \$36,744,084 is restricted for capital projects. The County also has \$192,473 and \$251,271 classified as nonspendable for inventories and prepaids, respectively.

There was an increase in the combined fund balance of \$29,717,645 from the prior year. The road and bridge fund and debt service fund experienced increases of \$239,780 and \$92,138, respectively. The increases are due primarily to the increases in property tax revenues in the road and bridge and debt service funds. The capital project 02 construction fund experienced an increase in fund balance of \$18,177,847. This increase is a result of capital expansion projects ongoing in the County and the debt that was issued to finance the projects. The health service sales tax fund experienced an increase in fund balance of \$1,216,851, which is primarily related to an increase in the health service sales 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 \$21,412,559 and total fund balance was \$21,844,641. 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 66 percent of total general fund expenditures, while total fund balance represents 68 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 less than final budgeted revenues by \$486,290 during the year. This net negative variance is primarily attributable to less taxes received than the anticipated amount in the final budget. Actual expenditures were \$1,252,803 less than budgeted. Overall, the general fund had a total positive budget variance of \$766,513 before capital leases and interfund transfers.

CAPITAL ASSETS

At the end of the year, the County's governmental and business type activities funds had invested \$51,317,638 in a variety of capital assets and infrastructure (net of accumulated depreciation). This represents a net increase of \$3,171,978.

Major capital asset events during the year included the following:

- New equipment and improvements for general government of \$2,422,066
- New equipment and improvements for law enforcement and public safety of \$879,626

CHAMBERS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2015 (*Continued*)

- New equipment and improvements for culture and recreation of \$3,276,168
- Construction in progress in the amount of \$3,397,239.

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 \$51,811,707, 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 2015. Ad valorem tax revenues increased 14.7 percent or \$3.3 million over fiscal year 2014. Additionally in 2015, the County received \$5.9 million in Chapter 381 Tax Incentive Agreement revenues from petrochemical plant expansion projects. Budgeted ad valorem tax revenues for fiscal year 2016 provide an additional increase of 13.6 percent or \$3.5 million over 2015, along with Chapter 381 Tax Incentive Agreement revenues of \$3 million.

Continued growth and stability is expected in fiscal year 2016 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. The recent Lone Star NGL Fractionator 4 project is indicative of this trend. Aforementioned projects by ExxonMobil, Chevron Phillips and Enterprise Products are all entering peak construction, with startups scheduled for the third quarter of 2017.

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) and other third party logistics providers continue to make investments in the County. Phase 1 (\$40 million) of KTN's complex was completed in the third quarter of 2015 and Phases two through four are underway, representing an additional \$60 million in capital expansion. New entrants to the County's logistic and distribution cluster include Clay Development and PBP in TGS Cedar Port, along with OHL and others in AmeriPort Industrial Park, representing an additional \$100 million in investment.

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, Freddy's Frozen Custard & Steamburgers, Mattress Firm, and other retail outlets. Additionally, Fidelis and HEB are joint venturing to add an 84,000 square foot grocery store in Mont Belvieu, as part of a planned approximately 285,000 square foot retail center encompassing over 41 acres.

Major road projects on the west side of the County are opening up additional developable land residential, commercial, and industrial. The \$7.4 million Kilgore Parkway extension opened in early 2015 and provides access to industrial expansion. 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. The

CHAMBERS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2015 (*Continued*)

\$8.4 million Kilgore Regional Drainage Project is underway on the west side of the County to facilitate additional industrial growth.

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.

BASIC FINANCIAL STATEMENTS

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CHAMBERS COUNTY, TEXAS

STATEMENT OF NET POSITION

December 31, 2015

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and cash equivalents	\$ 40,704,669	\$ -	\$ 40,704,669
Receivables, net	37,871,295	39,287	37,910,582
Internal balances	193,631	(193,631)	-
Due from other governments	5,428,097	-	5,428,097
Inventory	192,473	89,120	281,593
Prepays	251,271	7,520	258,791
Restricted cash and cash equivalents	41,719,153	-	41,719,153
Total Current Assets	126,360,589	(57,704)	126,302,885
Noncurrent assets:			
Non-depreciable	17,598,074	1,823,603	19,421,677
Net depreciable capital assets	29,253,969	2,641,992	31,895,961
Total Noncurrent Assets	46,852,043	4,465,595	51,317,638
Total Assets	173,212,632	4,407,891	177,620,523
Deferred Outflows of Resources			
Deferred charge on refunding	178,770	-	178,770
Deferred outflows - pensions	2,992,440	215,330	3,207,770
Total Deferred Outflows of Resources	3,171,210	215,330	3,386,540
Liabilities			
Current liabilities:			
Accounts payable and accrued liabilities	3,848,009	200,485	4,048,494
Accrued interest payable	463,180	-	463,180
Total Current Liabilities	4,311,189	200,485	4,511,674
Noncurrent liabilities:			
Due within one year	3,914,349	-	3,914,349
Due in more than one year	58,284,051	1,090,069	59,374,120
Total Noncurrent Liabilities	62,198,400	1,090,069	63,288,469
Total Liabilities	66,509,589	1,290,554	67,800,143
Deferred Inflows of Resources			
Property taxes	40,762,976	-	40,762,976
Deferred inflows - pension	444,044	31,953	475,997
	41,207,020	31,953	41,238,973
Net Position			
Net investment in capital assets	32,057,483	4,465,595	36,523,078
Restricted for:			
Endowments/trusts			
Expendable	3,050,309	-	3,050,309
Road and bridge	1,158,410	-	1,158,410
Debt service	901,354	-	901,354
Grants	109,324	-	109,324
Special projects	13,574,272	-	13,574,272
Capital projects	8,548,535	-	8,548,535
Unrestricted	9,267,546	(1,164,881)	8,102,665
Total Net Position	\$ 68,667,233	\$ 3,300,714	\$ 71,967,947

See Notes to Financial Statements.

CHAMBERS COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2015

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Primary Government			
Governmental Activities			
General government	\$ 18,342,515	\$ 2,631,289	\$ 382,374
Financial administration	2,041,973	-	-
Justice system	5,693,429	474,629	81,418
Health and welfare	4,754,832	-	147,405
Culture and recreational	6,238,849	-	3,906,981
Law enforcement and public safety	9,282,122	-	3,381,037
Transportation	6,626,954	1,183,667	-
Interest and other	861,872	-	-
Total Governmental Activities	53,842,547	4,289,585	7,899,215
Business-Type Activities			
Solid waste	2,505,374	118,117	-
Airport	311,752	192,485	-
Golf course	659,582	459,469	-
Total Business-Type Activities	3,476,708	770,071	-
Total Primary Government	\$ 57,319,255	\$ 5,059,656	\$ 7,899,215

General Revenues:

- Property taxes
- Other taxes
- Investment income
- Other
- 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

Governmental Activities	Business-Type Activities	Total
\$ (15,328,852)	\$ -	\$ (15,328,852)
(2,041,973)	-	(2,041,973)
(5,137,382)	-	(5,137,382)
(4,607,427)	-	(4,607,427)
(2,331,868)	-	(2,331,868)
(5,901,085)	-	(5,901,085)
(5,443,287)	-	(5,443,287)
(861,872)	-	(861,872)
<u>(41,653,747)</u>	<u>-</u>	<u>(41,653,747)</u>
-	(2,387,257)	(2,387,257)
-	(119,267)	(119,267)
-	(200,113)	(200,113)
<u>-</u>	<u>(2,706,637)</u>	<u>(2,706,637)</u>
<u>(41,653,747)</u>	<u>(2,706,637)</u>	<u>(44,360,384)</u>
42,186,276	-	42,186,276
5,962,220	-	5,962,220
270,876	-	270,876
2,835,172	-	2,835,172
(1,038,253)	1,038,253	-
<u>50,216,291</u>	<u>1,038,253</u>	<u>51,254,544</u>
8,562,544	(1,668,384)	6,894,160
<u>60,104,689</u>	<u>4,969,098</u>	<u>65,073,787</u>
<u>\$ 68,667,233</u>	<u>\$ 3,300,714</u>	<u>\$ 71,967,947</u>

CHAMBERS COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

December 31, 2015

	<u>General</u>	<u>Road and Bridge</u>	<u>Debt Service</u>	<u>Capital Project 02 Construction</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 25,122,082	\$ 2,549,449	\$ -	\$ -
Receivables, net	25,223,329	6,101,255	3,662,928	-
Due from other funds	1,261,820	-	-	-
Due from other governments	2,446,310	575,811	362,304	-
Prepays	251,271	-	-	-
Inventory	180,811	11,662	-	-
Restricted cash and cash equivalents	-	-	1,830,466	27,120,501
Total Assets	\$ 54,485,623	\$ 9,238,177	\$ 5,855,698	\$ 27,120,501
<u>Liabilities</u>				
Accounts payable and accrued liabilities	\$ 2,483,315	\$ 147,287	\$ 7,898	\$ 71,700
Due to other funds	11,713	537,009	-	-
Total Liabilities	2,495,028	684,296	7,898	71,700
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	30,145,954	7,395,471	4,483,266	-
<u>Fund Balances</u>				
Nonspendable:				
Inventory	180,811	11,662	-	-
Prepays	251,271	-	-	-
Restricted:				
Endowments/trusts	-	-	-	-
Debt service	-	-	1,364,534	-
Grants	-	-	-	-
Road and bridge	-	1,146,748	-	-
Special projects	-	-	-	-
Capital projects	-	-	-	27,048,801
Unassigned	21,412,559	-	-	-
Total Fund Balances	21,844,641	1,158,410	1,364,534	27,048,801
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 54,485,623	\$ 9,238,177	\$ 5,855,698	\$ 27,120,501

See Notes to Financial Statements.

Health Services Sales Tax	Nonmajor Governmental	Total Governmental Funds
\$ 9,179,852	\$ 3,012,496	\$ 39,863,879
990,129	-	35,977,641
674,963	-	1,936,783
-	2,043,672	5,428,097
-	-	251,271
-	-	192,473
-	12,768,186	41,719,153
<u>\$ 10,844,944</u>	<u>\$ 17,824,354</u>	<u>\$ 125,369,297</u>
\$ 16,219	\$ 1,028,405	\$ 3,754,824
<u>67,625</u>	<u>1,127,861</u>	<u>1,744,208</u>
<u>83,844</u>	<u>2,156,266</u>	<u>5,499,032</u>
-	-	42,024,691
-	-	192,473
-	-	251,271
-	3,050,309	3,050,309
-	-	1,364,534
-	109,324	109,324
-	-	1,146,748
10,761,100	2,813,172	13,574,272
-	9,695,283	36,744,084
-	-	21,412,559
<u>10,761,100</u>	<u>15,668,088</u>	<u>77,845,574</u>
<u>\$ 10,844,944</u>	<u>\$ 17,824,354</u>	<u>\$ 125,369,297</u>

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CHAMBERS COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
THE STATEMENT OF NET POSITION
December 31, 2015

Fund balances - total governmental funds	\$ 77,845,574
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.	1,893,654
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.	
Nondepreciable capital assets	17,598,074
Depreciable capital assets	62,908,845
Accumulated depreciation	(33,654,876)
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	1,261,715
The assets and liabilities of the internal service fund are included in the governmental activities in the Statement of Net Position.	748,661
Deferred outflows and deferred inflows related to pension activity during the current period.	
Deferred outflows	2,992,440
Deferred inflows	(444,044)
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	(463,180)
Deferred charge on refunding	178,770
Long-term liabilities due within one year	(3,914,349)
Long-term liabilities due in more than one year	(58,284,051)
Net Position of Governmental Activities	<u>\$ 68,667,233</u>

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, 2015

	<u>General</u>	<u>Road and Bridge</u>	<u>Debt Service</u>	<u>Capital Project 02 Construction</u>
Revenues				
Taxes	\$ 30,926,120	\$ 6,613,236	\$ 4,387,062	\$ -
Intergovernmental	94,874	-	-	-
Fees	1,833,186	684,337	-	-
Fines and forfeitures	838,866	499,330	-	-
Investment income	140,213	14,776	49	49,278
Other	764,939	390,658	13,517	-
Total Revenues	<u>34,598,198</u>	<u>8,202,337</u>	<u>4,400,628</u>	<u>49,278</u>
Expenditures				
Current:				
General government	6,710,922	-	-	1,871,431
Financial administration	2,060,886	-	-	-
Justice system	5,262,562	-	-	-
Health and welfare	2,212,270	-	-	-
Culture and recreational	2,368,191	-	-	-
Law enforcement and public safety	9,834,266	-	-	-
Transportation	-	7,058,808	-	-
Capital:				
Capital outlay	3,420,110	902,153	-	-
Debt service:				
Principal	408,393	1,596	3,815,000	-
Interest and fiscal charges	43,010	-	493,490	-
Debt issuance costs	-	-	-	494,365
Total Expenditures	<u>32,320,610</u>	<u>7,962,557</u>	<u>4,308,490</u>	<u>2,365,796</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,277,588	239,780	92,138	(2,316,518)
Other Financing Sources (Uses)				
Capital leases	207,931	-	-	-
Debt issued	-	-	-	19,335,000
Premium on bonds issued	-	-	-	1,159,365
Transfers in	28,862	-	-	-
Transfers (out)	(1,038,253)	-	-	-
Total Other Financing Sources (Uses)	<u>(801,460)</u>	<u>-</u>	<u>-</u>	<u>20,494,365</u>
Net Change in Fund Balances	1,476,128	239,780	92,138	18,177,847
Beginning fund balances	<u>20,368,513</u>	<u>918,630</u>	<u>1,272,396</u>	<u>8,870,954</u>
Ending Fund Balances	<u>\$ 21,844,641</u>	<u>\$ 1,158,410</u>	<u>\$ 1,364,534</u>	<u>\$ 27,048,801</u>

See Notes to Financial Statements.

Health Services Sales Tax	Nonmajor Governmental	Total Governmental Funds
\$ 5,474,800	\$ 487,420	\$ 47,888,638
-	7,804,341	7,899,215
-	340,558	2,858,081
-	228,061	1,566,257
30,345	34,574	269,235
234,850	1,431,208	2,835,172
<u>5,739,995</u>	<u>10,326,162</u>	<u>63,316,598</u>
-	755,054	9,337,407
-	-	2,060,886
-	505,632	5,768,194
3,076,215	555,533	5,844,018
-	4,047,041	6,415,232
-	10,905	9,845,171
-	-	7,058,808
1,346,929	4,199,288	9,868,480
88,440	-	4,313,429
11,560	-	548,060
-	277,998	772,363
<u>4,523,144</u>	<u>10,351,451</u>	<u>61,832,048</u>
1,216,851	(25,289)	1,484,550
-	-	207,931
-	8,240,000	27,575,000
-	329,052	1,488,417
-	20,617	49,479
-	(49,479)	(1,087,732)
<u>-</u>	<u>8,540,190</u>	<u>28,233,095</u>
1,216,851	8,514,901	29,717,645
<u>9,544,249</u>	<u>7,153,187</u>	<u>48,127,929</u>
<u>\$ 10,761,100</u>	<u>\$ 15,668,088</u>	<u>\$ 77,845,574</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, 2015

Net changes in fund balances - total governmental funds \$ 29,717,645

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	6,645,742
Depreciation expense	(2,834,344)
Net effect of capital disposals	(343,319)

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

Deferred revenue	259,858
Fines and fees receivable	(134,753)

Net pension liability and deferred outflows and deferred inflows related to the net pension liability are not reported in the governmental funds.

Net pension liability	30,375
Deferred outflows	868,807
Deferred inflows	(444,044)

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	(207,931)
Bonds issued	(27,575,000)
Premium on bonds issued	(1,488,417)
Principal payment	4,313,429
Amortization of deferred charges	21,745

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	(346,730)
Net OPEB obligation	(721,645)
Compensated absences	52,465

Internal service funds are used by management to charge the costs of self-insurance to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.

748,661

Change in Net Position of Governmental Activities **\$ 8,562,544**

See Notes to Financial Statements.

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CHAMBERS COUNTY, TEXAS

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

December 31, 2015

	Business-Type Activities			Governmental Activities
	Solid Waste	Nonmajor	Total Funds	Internal Service
Assets				
Current assets:				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 840,790
Receivables, net	39,287	-	39,287	-
Due from other funds	17,116	1,712	18,828	1,056
Inventory	18,498	70,622	89,120	-
Prepaid items	2,271	5,249	7,520	-
Total Current Assets	77,172	77,583	154,755	841,846
Noncurrent assets:				
Capital assets:				
Non-depreciable	172,370	1,651,233	1,823,603	-
Net depreciable	1,964,823	677,169	2,641,992	-
Total Noncurrent Assets	2,137,193	2,328,402	4,465,595	-
Total Assets	2,214,365	2,405,985	4,620,350	841,846
Deferred Outflows of Resources				
Deferred outflows - pensions	155,901	59,429	215,330	-
Total Deferred Outflows of Resources	155,901	59,429	215,330	-
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	149,355	51,130	200,485	63,841
Medical claims liability	-	-	-	29,344
Due to other funds	156,574	55,885	212,459	-
Total Current Liabilities	305,929	107,015	412,944	93,185
Noncurrent liabilities:				
Net pension liability	233,292	88,929	322,221	-
Landfill closure and postclosure care	767,848	-	767,848	-
Total Noncurrent Liabilities	1,001,140	88,929	1,090,069	-
Total Liabilities	1,307,069	195,944	1,503,013	93,185
Deferred Inflows of Resources				
Deferred inflows - pension	23,134	8,819	31,953	-
Total Deferred Inflows of Resources	23,134	8,819	31,953	-
Net Position				
Net investment in capital assets	2,137,193	2,328,402	4,465,595	-
Unrestricted	(1,097,130)	(67,751)	(1,164,881)	748,661
Total Net Position	\$ 1,040,063	\$ 2,260,651	\$ 3,300,714	\$ 748,661

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, 2015

	Business-Type Activities			Governmental
	Solid Waste	Nonmajor	Total Funds	Internal Service
<u>Operating Revenues</u>				
Charges for services	\$ 117,629	\$ -	\$ 117,629	\$ 7,649,505
Other services	488	651,954	652,442	-
Total Operating Revenues	118,117	651,954	770,071	7,649,505
<u>Operating Expenses</u>				
Personnel	1,445,371	508,867	1,954,238	-
Supplies	502,439	361,409	863,848	-
Depreciation	489,537	101,058	590,595	-
Other expense	68,027	-	68,027	-
Administration	-	-	-	979,741
Claims	-	-	-	5,782,418
HAS accounts	-	-	-	13,859
Premiums	-	-	-	126,467
Total Operating Expenses	2,505,374	971,334	3,476,708	6,902,485
Operating Income (Loss)	(2,387,257)	(319,380)	(2,706,637)	747,020
<u>Nonoperating Revenues (Expenses)</u>				
Investment income	-	-	-	1,641
Total Nonoperating Revenues	-	-	-	1,641
Income (Loss) Before Transfers	(2,387,257)	(319,380)	(2,706,637)	748,661
Transfers in	822,250	216,003	1,038,253	-
Change in Net Position	(1,565,007)	(103,377)	(1,668,384)	748,661
Beginning net position	2,605,070	2,364,028	4,969,098	-
Ending Net Position	\$ 1,040,063	\$ 2,260,651	\$ 3,300,714	\$ 748,661

See Notes to Financial Statements.

CHAMBERS COUNTY, TEXAS

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS (Page 1 of 2) For the Year Ended December 31, 2015

	Business-Type Activities			Governmental Activities
	Solid Waste	Nonmajor	Total Funds	Internal Service
<u>Cash Flows from Operating Activities</u>				
Receipts from customers	\$ 117,801	\$ 646,943	\$ 764,744	\$ -
Receipts from premium revenues	-	-	-	7,648,449
Payments to suppliers	(395,362)	(361,585)	(756,947)	-
Payments to employees	(1,399,622)	(462,699)	(1,862,321)	-
Payments for other expenses	-	-	-	(140,326)
Payments for claims	-	-	-	(6,911,142)
Payments for administration fees	-	-	-	(979,741)
Net Cash (Used) by Operating Activities	(1,677,183)	(177,341)	(1,854,524)	(382,760)
<u>Cash Flows from Noncapital Financing Activities</u>				
Transfers from other funds	822,250	216,003	1,038,253	-
Net Cash Provided by Noncapital Financing Activities	822,250	216,003	1,038,253	-
<u>Cash Flows from Capital and Related Financing Activities</u>				
Disposal of capital assets	33,316	-	33,316	-
Capital purchases	(264,413)	(63,397)	(327,810)	-
Net Cash (Used) by Capital and Related Financing Activities	(231,097)	(63,397)	(294,494)	-
<u>Cash Flows from Investing Activities</u>				
Interest on investments	-	-	-	1,641
Net Cash Provided by Investing Activities	-	-	-	1,641
Net Increase in Cash and Cash Equivalents	(1,086,030)	(24,735)	(1,110,765)	(381,119)
Beginning cash and cash equivalents	1,086,030	24,735	1,110,765	1,221,909
Ending Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ 840,790

CHAMBERS COUNTY, TEXAS

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS (Page 2 of 2) For the Year Ended December 31, 2015

	Business-Type Activities			Governmental
	Solid Waste	Nonmajor	Total Funds	Activities Internal Service
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ (2,387,257)	\$ (319,380)	\$ (2,706,637)	\$ 747,020
Adjustments to reconcile operating income (loss) to net cash (used) by operating activities:				
Depreciation	489,537	101,058	590,595	-
Changes in Operating Assets and Liabilities: (Increase) Decrease in:				
Receivables, net	(316)	-	(316)	-
Due from other funds	-	-	-	(1,056)
Inventory	(476)	(11,210)	(11,686)	-
Prepaid items	(867)	(5,011)	(5,878)	-
Deferred outflows - pensions	(45,263)	(17,254)	(62,517)	-
Increase (Decrease) in:				
Accounts payable and accrued liabilities	23,567	11,034	34,601	6,954
Landfill closure and postclosure care	69,460	-	69,460	-
Medical claims liability	-	-	-	(416,759)
Due to other funds	152,880	55,207	208,087	(718,919)
Net pension liability	(1,582)	(604)	(2,186)	-
Deferred inflows - pension	23,134	8,819	31,953	-
	<u>\$ (1,677,183)</u>	<u>\$ (177,341)</u>	<u>\$ (1,854,524)</u>	<u>\$ (382,760)</u>
Net Cash (Used) by Operating Activities				

See Notes to Financial Statements.

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CHAMBERS COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
December 31, 2015

	<u>Total Agency Funds</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 8,611,199
Due from other units	<u>3,101,575</u>
Total Assets	<u>\$ 11,712,774</u>
 <u>Liabilities</u>	
Due to other units	\$ 11,712,774
Total Liabilities	<u>\$ 11,712,774</u>

See Notes to Financial Statements.

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CHAMBERS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2015

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 2015: 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, 2015

C. Basis of Presentation – Government-Wide Financial Statements

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

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

D. Basis of Presentation – Fund Financial Statements

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

The County reports the following governmental funds:

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

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

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

Permanent School Fund – The permanent school fund is used to account for investments held for the benefit of the various school districts in the County. The principal of this fund is held intact with all interest earned distributed to the respective school districts.

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, 2015

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 is restricted for health related expenditures. The health services sales tax fund did not meet the technical criteria to be presented as a major fund however, the County has elected to present it as major.

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

Capital Project 02 – This fund is used to account for the 2014 and 2015 toll and tax revenue bonds which will be used for improvements to existing State highway FM 1409 and FM 565 in Old River-Winfree, south to FM 565 west of Cove in the County, 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 did not meet the technical criteria to be presented as a major fund however, the County has elected to present it as major.

Additionally, the County reports the following fund types:

Internal service funds account for and report revenues and expenses related to the County's medical and dental 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 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.

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2015

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 end). All other revenue items are considered to be measurable and available only when cash is received by the County.

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2015

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

1. Cash and Cash Equivalents

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

2. Investments

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

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

3. Inventories and Prepaid Items

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

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

4. Restricted Assets

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

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at 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, 2015

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:

Asset Description	Estimated Useful Life
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 has three items that qualify for reporting in this category. One item 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, a deferred charge has been recognized for employer pension plan contributions that were made subsequent to the measurement date through the end of the County's fiscal year. This amount is deferred and recognized as a reduction to the net pension liability during the measurement period in which the contributions were made. Another deferred charge has been recognized for the difference between the projected and actual investment earnings on the pension plan assets. This amount is deferred and amortized over a period of five years.

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. Deferred charges are recognized as a result of differences between the actuarial expectations and the actual economic experience related to the County's defined benefit pension plan. This amount is deferred and amortized over the average of the expected service lives of pension plan members. 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. At the fund level, the County has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

7. Compensated Employee Absences

The County maintains a record of accumulated sick pay. Any additional accruals for unused sick pay are no longer paid upon retirement or death of an employee. However, the employee will be paid upon retirement or death for any unused sick pay up to certain maximums accrued prior to April 1, 1994. The

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2015

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.

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

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2015

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 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.

13. Pensions

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

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2015

are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

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

The property tax calendar dates are:

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

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

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

3. Proprietary Funds Operating and Nonoperating Revenues and Expenses

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

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2015

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, 2015.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of December 31, 2015, 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, 2015, 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	\$ 24,699,076	\$ 6,112,830	\$ 3,668,820	\$ -	\$ -	\$ 34,480,726
Other taxes	-	-	-	990,129	-	990,129
Other receivables	567,784	-	-	-	-	567,784
Accounts (Allowance)	-	-	-	-	39,287	39,287
	(43,531)	(11,575)	(5,892)	-	-	(60,998)
Total	<u>\$ 25,223,329</u>	<u>\$ 6,101,255</u>	<u>\$ 3,662,928</u>	<u>\$ 990,129</u>	<u>\$ 39,287</u>	<u>\$ 36,016,928</u>

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2015

C. Capital Assets

A summary of changes in capital assets for governmental activities for the year ended December 31, 2015 is as follows:

	Beginning Balance	Increases	(Decreases)	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 2,168,280	\$ 88,359	\$ -	\$ 2,256,639
Construction in progress	15,445,987	3,397,239	(3,501,791)	15,341,435
Total capital assets not being depreciated	17,614,267	3,485,598	(3,501,791)	17,598,074
Other capital assets:				
Buildings and improvements	27,102,629	3,557,977	(160,210)	30,500,396
Machinery and equipment	19,892,265	3,103,958	(931,324)	22,064,899
Infrastructure	10,343,550	-	-	10,343,550
Total other capital assets	57,338,444	6,661,935	(1,091,534)	62,908,845
Less accumulated depreciation for:				
Buildings and improvements	(13,150,881)	(790,413)	56,893	(13,884,401)
Machinery and equipment	(12,772,797)	(1,708,240)	691,322	(13,789,715)
Infrastructure	(5,645,069)	(335,691)	-	(5,980,760)
Total accumulated depreciation	(31,568,747)	(2,834,344)	748,215	(33,654,876)
Other capital assets, net	25,769,697	3,827,591	(343,319)	29,253,969
Governmental Activities Capital Assets, Net	\$ 43,383,964	\$ 7,313,189	\$ (3,845,110)	46,852,043
			Less associated debt	(14,973,330)
			Plus deferred charge on refunding	178,770
			Net Investment in Capital Assets	\$ 32,057,483

Depreciation was charged to governmental functions as follows:

General government	\$ 440,241
Financial administration	1,333
Justice system	26,174
Health and welfare	293,342
Culture and recreational	286,998
Law enforcement/public safety	403,545
Transportation	1,382,711
Total Governmental Activities Depreciation Expense	\$ 2,834,344

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2015

A summary of changes in capital assets for business type activities for the year ended December 31, 2015 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>(Decreases)</u>	<u>Ending Balance</u>
Business-Type Activities				
Capital assets not being depreciated:				
Land	\$ 1,782,939	\$ -	\$ -	\$ 1,782,939
Construction in progress	-	40,664	-	40,664
Total capital assets not being depreciated	<u>1,782,939</u>	<u>40,664</u>	<u>-</u>	<u>1,823,603</u>
Other capital assets:				
Buildings and improvements	5,334,390	-	-	5,334,390
Machinery and equipment	3,668,314	287,146	(34,749)	3,920,711
Total other capital assets	<u>9,002,704</u>	<u>287,146</u>	<u>(34,749)</u>	<u>9,255,101</u>
Less accumulated depreciation for:				
Buildings and improvements	(4,377,264)	(293,993)	-	(4,671,257)
Machinery and equipment	(1,646,683)	(296,602)	1,433	(1,941,852)
Total accumulated depreciation	<u>(6,023,947)</u>	<u>(590,595)</u>	<u>1,433</u>	<u>(6,613,109)</u>
Other capital assets, net	<u>2,978,757</u>	<u>(303,449)</u>	<u>(33,316)</u>	<u>2,641,992</u>
Business-Type Activities Capital Assets, Net	<u><u>\$ 4,761,696</u></u>	<u><u>\$ (262,785)</u></u>	<u><u>\$ (33,316)</u></u>	<u><u>\$ 4,465,595</u></u>
		Net Investment in Capital Assets		<u><u>\$ 4,465,595</u></u>

Depreciation was charged to business-type functions as follows:

Solid waste	\$ 489,537
Airport	59,876
Golf course	41,182
Total Business-Type Activities Depreciation Expense	<u><u>\$ 590,595</u></u>

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2015

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, 2015. In general, the County uses the general and debt service funds to liquidate governmental long-term liabilities.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities:					
Bonds, notes payable, and capital leases:					
General obligation bonds	\$ 12,780,000	\$ 27,575,000	\$ (1,595,000)	\$ 38,760,000	\$ 1,000,000
Tax notes	12,325,000	-	(2,220,000)	10,105,000	2,060,000
Obligations under capital leases	1,222,088	207,931	(498,429)	931,590	447,394
Less deferred amounts:					
Premium	559,618	1,488,417	(32,918)	2,015,117	-
	<u>26,886,706</u>	<u>29,271,348</u>	<u>(4,346,347)</u>	<u>51,811,707</u> **	<u>3,507,394</u>
Other:					
Net OPEB obligation	4,734,962	1,185,816	(464,171)	5,456,607	-
Net pension liability	4,508,289	-	(30,375)	4,477,914	-
Compensated absences	504,637	699,615	(752,080)	452,172	406,955
Total Governmental Activities	<u>\$ 36,634,594</u>	<u>\$ 31,156,779</u>	<u>\$ (5,592,973)</u>	<u>\$ 62,198,400</u>	<u>\$ 3,914,349</u>
				<u>Long-term liabilities due in more than one year</u>	<u>\$ 58,284,051</u>
				**Debt associated with capital assets, net of unspent proceeds	<u>\$ 14,973,330</u>
	<u>Beginning Balance</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Business-Type Activities:					
Net pension liability	\$ 324,407	\$ -	\$ (2,186)	\$ 322,221	\$ -
Landfill closure and post closure care costs	698,388	69,460	-	767,848	-
Total Business-Type Activities	<u>\$ 1,022,795</u>	<u>\$ 69,460</u>	<u>\$ (2,186)</u>	<u>\$ 1,090,069</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, net OPEB, and net pension liability obligations are generally liquidated by the general fund. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2015

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

	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Balance</u>
General obligation bonds			
Series 2012 Refunding	2-3.00%	\$ 5,270,000	\$ 3,265,000
Series 2014 Revenue and Limited Tax Bonds	2-4.00%	\$ 9,270,000	7,920,000
Series 2015 Certificates of Obligation	3-5.00%	\$ 8,240,000	8,240,000
Series 2015 Revenue and Limited Tax Bonds	3-5.00%	\$ 19,335,000	19,335,000
	Total General Obligation Bonds		<u>38,760,000</u>
Tax notes			
Series 2012 Tax Notes	1.23%	\$ 7,000,000	2,350,000
Series 2013 Tax Notes	1.77%	\$ 9,750,000	7,755,000
		Total Tax Notes	<u>10,105,000</u>
Capital leases	Various	\$ 2,764,150	<u>931,590</u>
		Total	<u><u>\$ 39,691,590</u></u>

The annual debt service requirements to maturity for general obligation bonds of the County as of December 31, 2015 are as follows:

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 1,000,000	\$ 1,251,832	\$ 2,251,832
2017	955,000	1,265,243	2,220,243
2018	975,000	1,233,293	2,208,293
2019	1,030,000	1,200,118	2,230,118
2020	1,670,000	1,162,394	2,832,394
2021-2025	11,815,000	4,532,244	16,347,244
2026-2030	14,015,000	2,274,463	16,289,463
2031-2035	7,300,000	387,673	7,687,673
Total	<u>\$ 38,760,000</u>	<u>\$ 13,307,260</u>	<u>\$ 52,067,260</u>

Annual debt service requirements for tax notes of the County as of December 31, 2015 are as follows:

<u>Fiscal Year</u>	<u>Tax Notes</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 2,060,000	\$ 149,463	\$ 2,209,463
2017	2,105,000	115,695	2,220,695
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
	<u>\$ 10,105,000</u>	<u>\$ 406,759</u>	<u>\$ 10,511,759</u>

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2015

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

Fiscal Year	Capital Leases		
	Principal	Interest	Total
2016	\$ 447,394	\$ 41,241	\$ 488,635
2017	424,429	22,080	446,509
2018	53,151	3,608	56,759
2019	5,214	685	5,899
2020	1,402	58	1,460
Total	\$ 931,590	\$ 67,672	\$ 999,262

Machinery and equipment acquired under current capital lease obligations totaled \$2,764,150.

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

Transfers between funds during the 2015 year were as follows:

	Transfers In	Transfers Out
Governmental funds:		
Individual major governmental funds:		
General	\$ 28,862	\$ 1,038,253
Other nonmajor governmental funds	20,617	49,479
Total Governmental Funds	49,479	1,087,732
Proprietary funds:		
Individual major enterprise funds:		
Solid waste	822,250	-
Nonmajor enterprise funds	216,003	-
Total Proprietary Funds	1,038,253	-
Total Transfers	\$ 1,087,732	\$ 1,087,732

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, 2015

The composition of interfund balances as of December 31, 2015 is as follows:

	<u>Due To</u>	<u>Due From</u>
Governmental funds:		
General:		
Solid waste	\$ 10,657	\$ 156,574
Internal Service	1,056	-
Road and Bridge	-	537,009
Nonmajor governmental	-	444,727
Health service sales tax	-	67,625
Nonmajor enterprise	-	55,885
Internal service fund:		
General	-	1,056
Health services sales tax		
General	67,625	-
Nonmajor governmental	-	674,963
Road and Bridge		
General	528,838	-
Solid waste	6,459	-
Nonmajor enterprise	1,712	-
Nonmajor governmental:		
General	452,900	-
Health service sales tax	674,961	-
Enterprise funds:		
Solid waste:		
General	156,574	10,657
Road and Bridge		6,459
Nonmajor enterprise:		
General	55,885	-
Road and Bridge	-	1,712
	<u>\$ 1,956,667</u>	<u>\$ 1,956,667</u>

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

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2015

F. Restatement of Net Position

The County implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. As a result, the County has restated beginning net position to account for a net pension liability as of the measurement date, December 31, 2013. In addition, the County has restated beginning net position to record a deferred outflow for contributions made to the pension plan between the initial measurement date and the end of the prior fiscal year, December 31, 2014. The beginning net position was restated as follows:

	Governmental	Business-Type Activities		
	Activities	Airport	Golf Course	Solid Waste
Beginning net position - as reported	\$ 62,489,345	\$ 1,930,874	\$ 480,512	\$ 2,729,306
Restatement - Net pension liability	(4,508,289)	(7,349)	(82,184)	(234,874)
Restatement - Deferred outflows	2,123,633	3,462	38,713	110,638
Beginning Net Position - Restated	\$ 60,104,689	\$ 1,926,987	\$ 437,041	\$ 2,605,070

IV. OTHER INFORMATION

A. Risk Management

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

The County has maintained 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 Plan 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.

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.

On November 30, 2015, the County discontinued its self-insured health plan. At year end, the County has recorded \$29,344 in current health claim liabilities in the internal service fund.

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2015

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

	2015	2014
Beginning balance	\$ 446,103	\$ 533,259
Claims incurred	5,358,716	4,393,018
Claim paid	(5,775,475)	(4,480,174)
Ending Balance	\$ 29,344	\$ 446,103

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 \$8,825,844. The \$767,848 reported as landfill closure and post closure care liability at December 31, 2015 is based on the use of nine percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$8,057,996 as the remaining estimated capacity is filled.

The County amended its permit for cell capacity at the end of the fiscal year 2013 which increased the capacity size of the landfill. The total waste disposal capacity of the landfill (including waste and daily cover) is 19.3 million cubic yards. The landfill has a total permit boundary of 236.78 acres, which is an increase from the 88.38 acres of land authorized to be used in prior year. Based on the current usage during 2015, it is estimated that the remaining capacity will be filled in 100 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

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2015

were acquired as of December 31, 2015. However, the actual cost of closure and post closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

D. Pension Plans

Texas County and District Retirement System

Plan Description

The Texas County and District Retirement System (TCDRS) is a statewide, agent multiple-employer, public-employee retirement system. TCDRS serves 677 actively participating counties and districts throughout Texas. Each employer maintains its own customized plan of benefits. Plan provisions are adopted by the Board of Directors of each employer, within the options available in the TCDRS Act. Because of that, the County has the flexibility and local control to select benefits and pay for those benefits based on its needs and budgets.

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

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

Benefits Provided

TCDRS provides retirement, disability, and death benefits. The benefits provisions are adopted by the Commissioners' Court within the options available in Texas state statutes governing TCDRS. Members can retire at age 60 and above with eight or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service, but must leave their accumulated contributions in 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.

The Commissioner's Court adopted the rate of seven percent as the contributed rate payable by the employee members for calendar year 2015. The Commissioners' Court may change the employee contribution rate and the County contribution rate within the options available in the TCDRS Act.

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2015

Employees Covered by Benefit Terms

At the December 31, 2014 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	237
Inactive employees entitled to but not yet receiving benefits	246
Active employees	407
Total	890

Contributions

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

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

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

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

Employees for the County were required to contribute seven percent of their annual gross earnings during the fiscal year. The contribution rates for the County were 14.54 percent and 14.22 percent in calendar years 2014 and 2015, respectively. The County’s contributions to TCDRS for the fiscal year ended December 31, 2015 were \$2,404,661 and were less than the required contributions.

Net Pension Liability

The County’s Net Pension Liability (NPL) was measured as of December 31, 2014 and the Total Pension Liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The actuarial assumptions that determined the TPL as of December 31, 2014 were based on the results of an actuarial experience study for the period January 1, 2009 through October 31, 2012, except where required to be different by GASB 68.

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2015

Key assumptions used in the December 31, 2014 actuarial valuation are as follows:

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in the which the contributions are reported.
Actuarial Cost Method	Entry Age Normal
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Salary Increases	None
Investment Rate of Return	8.10%
Cost of Living Adjustments	Cost-of-living adjustments for the District are not considered to be substantively automatic under GASB 68. Therefore, an assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.

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

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	Dow Jones U.S. Total Stock Market Index	16.50%	5.35%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	12.00%	8.35%
Global Equities	MSCI World (net) Index	1.50%	5.65%
International Equities - Developed	50% MSCI World Ex USA (net) + 50% MSCI World ex USA 100% Hedged to USD (net) Index	11.00%	5.35%
International Equities - Emerging	50% MSCI EM Standard (net) Index + 50% MSCI EM 100% Hedged to USD (net) Index	9.00%	6.35%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	0.55%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.75%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	5.00%	5.54%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.80%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	6.75%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.00%
Commodities	Bloomberg Commodities Index	2.00%	-0.20%
Master Limited Partnerships (MLP)	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	3.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.15%

Discount Rate

The discount rate used to measure the TPL was 8.1 percent. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's fiduciary net position was projected to be available to

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2015

make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

Changes in the NPL

	Increase (Decrease)			
	Total Pension			Net Pension
	Liability (A)	Plan Fiduciary Net Position	(B)	Liability (A) - (B)
Changes for the year:				
Service cost	\$ 2,311,920	\$ -		\$ 2,311,920
Interest	6,182,306	-		6,182,306
Change of benefit terms	-	-		-
Difference between expected and actual experience	(634,661)	-		(634,661)
Refund of contribution	(324,003)	(324,003)		-
Contributions - employer	-	2,276,446		(2,276,446)
Contributions - employee	-	1,095,952		(1,095,952)
Net investment income	-	4,872,265		(4,872,265)
Benefit payments, including refunds of employee contributions	(3,886,021)	(3,886,021)		-
Administrative expense	-	(57,180)		57,180
Other changes	-	(295,357)		295,357
Net Changes	3,649,541	3,682,102		(32,561)
Balance at December 31, 2013	77,255,337	72,422,641		4,832,696
Balance at December 31, 2014	\$ 80,904,878	\$ 76,104,743		\$ 4,800,135

Sensitivity of the NPL to Changes in the Discount Rate

The following presents the NPL of the County, calculated using the discount rate of 8.1 percent, as well as what the County's NPL would be if it were calculated using a discount rate that is one percentage point lower (7.1%) or one percentage point higher (9.1%) than the current rate:

	1% Decrease in Discount Rate (7.10%)	Discount Rate (8.10%)	1% Increase in Discount Rate (9.10%)
County's Net Pension Liability	\$ 14,277,119	\$ 4,800,135	\$ (3,102,771)

Pension Plan Fiduciary Net Position

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

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

For the fiscal year ended December 31, 2015, the County recognized pension expense of \$1,916,772.

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2015

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ -	\$ 475,997
Changes in actuarial assumptions	-	-
Difference between projected and actual investment earnings	803,109	-
Contributions subsequent to the measurement date	2,404,661	-
Total	\$ 3,207,770	\$ 475,997

\$2,404,661 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the NPL for the fiscal year ending December 31, 2016. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31:	Pension Expense Amount
2016	\$ 42,112
2017	42,112
2018	42,112
2019	200,777
Total	\$ 327,113

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 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,

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2015

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		142,049
Adjustment to ARC		<u>(234,538)</u>
End of Year Annual OPEB Cost (Expense)		1,185,816
Net Estimated Employer Contributions		<u>(464,171)</u>
Increase in Net OPEB Obligation		721,645
Net OPEB Obligation-beginning of year		<u>4,734,962</u>
Net OPEB Obligation-end of year	\$	<u><u>5,456,607</u></u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for 2015 and the two preceding years are as follows:

Fiscal Year	Annual OPEB Cost (AOC)	Percentage of AOC Contributed	Net OPEB Obligation	
			Beginning	Ending
2013	\$ 1,020,289	17.70%	\$ 3,004,692	\$ 3,844,439
2014	\$ 1,265,490	29.63%	\$ 3,844,439	\$ 4,734,962
2015	\$ 1,185,816	39.14%	\$ 4,734,962	\$ 5,456,607

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

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

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2015

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 (AAL) is \$7,469,654, the total unfunded AAL (UAAL) is \$7,469,654, and the actuarial value of assets as a percentage of the AAL 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/Ultimate)	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 \$76,766 for the year ended December 31, 2015. The County does not contribute to the plans.

G. Hurricane Ike

On September 12, 2008, Hurricane Ike, a category four hurricane, made landfall 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 were fully reimbursed by the Federal Emergency Management Agency (FEMA). However, FEMA's policies changed; therefore, FEMA has de-obligated a portion of the reimbursement to the County. The County has filed their final appeal with FEMA which could result in a reimbursement of funds to FEMA.

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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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		<u>Final Budget</u>
<u>Revenues</u>				<u>Positive</u>
				<u>(Negative)</u>
Taxes	\$ 32,014,458	\$ 32,014,458	\$ 30,926,120	\$ (1,088,338)
Intergovernmental	89,000	89,000	94,874	5,874
Fees	1,802,700	1,816,680	1,833,186	16,506
Fines and forfeitures	778,000	778,000	838,866	60,866
Investment income	150,000	150,000	140,213	(9,787)
Other	224,100	236,350	764,939	528,589
Total Revenues	<u>35,058,258</u>	<u>35,084,488</u>	<u>34,598,198</u>	<u>(486,290)</u>
 <u>Expenditures</u>				
General Government:				
Commissioners' court	1,076,090	1,474,184	1,472,941	1,243
Non-departmental	2,713,220	2,824,098	2,823,809	289
Data processing	1,958,646	811,814	771,935	39,879
Communications	148,930	155,498	122,387	33,111
Economic development	341,470	360,111	360,085	26
Elections	100,200	100,200	93,297	6,903
Maintenance	954,730	1,066,600	1,066,468	132
Total General Government	<u>7,293,286</u>	<u>6,792,505</u>	<u>6,710,922</u>	<u>81,583</u>
 Financial Administration:				
County auditor	557,704	577,304	577,287	17
County treasurer	271,695	285,353	285,326	27
Tax assessor	950,165	999,088	998,176	912
Purchasing	142,830	200,408	200,097	311
Total Financial Administration	<u>1,922,394</u>	<u>2,062,153</u>	<u>2,060,886</u>	<u>1,267</u>
 Justice System:				
County court	95,400	104,900	104,670	230
District court	967,460	948,380	948,374	6
District clerk	469,390	498,949	498,909	40
County clerk	840,290	844,903	795,333	49,570
Justice of the Peace, Pct #1	261,430	279,080	279,032	48
Justice of the Peace, Pct #2	278,190	292,544	292,347	197
Justice of the Peace, Pct #3	78,500	83,500	83,356	144
Justice of the Peace, Pct #4	224,995	242,209	242,136	73
Justice of the Peace, Pct #5	213,375	232,575	232,551	24
Justice of the Peace, Pct #6	304,505	345,776	345,694	82
Juvenile probation	56,150	56,150	50,520	5,630
County attorney	522,170	554,958	554,945	13
District attorney	745,450	834,758	834,695	63
Total Justice System	<u>5,057,305</u>	<u>5,318,682</u>	<u>5,262,562</u>	<u>56,120</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original Budget	Budget as Amended		
Expenditures (continued)				
Health and Welfare:				
Environmental health	\$ 295,526	\$ 301,512	\$ 301,427	\$ 85
Health department	302,440	303,335	275,579	27,756
Indigent health care	681,790	724,259	645,628	78,631
Nurse practitioner	108,900	115,864	115,797	67
Welfare	38,000	38,000	34,025	3,975
Rehabilitation	48,380	50,200	48,900	1,300
Mosquito control	808,505	810,584	790,914	19,670
Total Health and Welfare	<u>2,283,541</u>	<u>2,343,754</u>	<u>2,212,270</u>	<u>131,484</u>
Culture and Recreational:				
Libraries	782,960	880,499	880,431	68
Agricultural extension	258,005	258,005	252,283	5,722
Parks and recreation	992,245	1,228,863	1,228,783	80
Historical commission	8,025	8,025	6,694	1,331
Total Culture and Recreational	<u>2,041,235</u>	<u>2,375,392</u>	<u>2,368,191</u>	<u>7,201</u>
Law Enforcement and Public Safety:				
Emergency management	228,130	231,933	212,504	19,429
Safety department	53,700	53,700	38,164	15,536
Constable, Precinct #1	97,820	104,920	104,877	43
Constable, Precinct #2	176,140	194,186	194,177	9
Constable, Precinct #3	92,200	102,800	102,766	34
Constable, Precinct #4	92,490	94,890	94,865	25
Constable, Precinct #5	98,150	103,550	103,527	23
Constable, Precinct #6	97,630	104,130	104,122	8
Sheriff	8,285,005	8,879,332	8,879,264	68
Total Law Enforcement and Public Safety	<u>9,221,265</u>	<u>9,869,441</u>	<u>9,834,266</u>	<u>35,175</u>
Capital Outlay	<u>4,286,446</u>	<u>4,311,486</u>	<u>3,420,110</u>	<u>891,376</u>
Total Capital Outlay	<u>4,286,446</u>	<u>4,311,486</u>	<u>3,420,110</u>	<u>891,376</u>
Debt Service:				
Principal	456,990	456,990	408,393	48,597
Interest and other	43,010	43,010	43,010	-
Total Debt Service	<u>500,000</u>	<u>500,000</u>	<u>451,403</u>	<u>48,597</u>
Total Expenditures	<u>32,605,472</u>	<u>33,573,413</u>	<u>32,320,610</u>	<u>1,252,803</u>

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, 2015

	Budgeted Amounts		Actual	Variance with
	Original Budget	Budget as Amended		Final Budget
Excess of				Positive
Revenues Over Expenditures	\$ 2,452,786	\$ 1,511,075	\$ 2,277,588	\$ 766,513
Other Financing Sources (Uses)				
Capital leases	-	-	207,931	207,931
Transfers in	671,770	671,770	28,862	(642,908)
Transfers (out)	(3,124,556)	(2,604,633)	(1,038,253)	1,566,380
Total Other Financing (Uses)	(2,452,786)	(1,932,863)	(801,460)	1,131,403
Net Change in Fund Balance	\$ -	\$ (421,788)	1,476,128	\$ 1,897,916
Beginning fund balance			20,368,513	
Ending Fund Balance			\$ 21,844,641	

Notes to Required Supplementary Information (RSI):

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

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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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original Budget	Budget as Amended		
Revenues				
Taxes	\$ 6,580,139	\$ 6,580,139	\$ 6,613,236	\$ 33,097
Intergovernmental	100	100	-	(100)
Fees	680,000	710,000	684,337	(25,663)
Fines and forfeitures	520,000	520,000	499,330	(20,670)
Investment income	10,000	10,000	14,776	4,776
Other	382,000	382,000	390,658	8,658
Total Revenues	8,172,239	8,202,239	8,202,337	98
Expenditures				
Current:				
Transportation	7,287,339	7,328,921	7,058,808	270,113
Capital outlay	874,900	902,400	902,153	247
Debt Service:				
Principal	10,000	3,802	1,596	2,206
Total Expenditures	8,172,239	8,235,123	7,962,557	272,566
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(32,884)	239,780	272,664
Other Financing Sources (Uses)				
Transfers in	-	32,884	-	(32,884)
Total Other Financing (Uses)	-	32,884	-	(32,884)
Net Change in Fund Balance	\$ -	\$ -	239,780	\$ 239,780
Beginning fund balance			918,630	
Ending Fund Balance			\$ 1,158,410	

Notes to Required Supplementary Information (RSI):

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

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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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original Budget	Budget as Amended		
Revenues				
Taxes	\$ 5,440,300	\$ 5,440,300	\$ 5,474,800	\$ 34,500
Investment income	15,000	15,000	30,345	15,345
Other	-	-	234,850	234,850
Total Revenues	<u>5,455,300</u>	<u>5,455,300</u>	<u>5,739,995</u>	<u>284,695</u>
Expenditures				
Current:				
Health and welfare	2,644,530	3,108,595	3,076,215	32,380
Capital Outlay	2,135,000	2,058,720	1,346,929	711,791
Debt service:				
Principal	4,000	89,000	88,440	560
Interest and fiscal charges	-	12,000	11,560	440
Total Expenditures	<u>4,783,530</u>	<u>5,268,315</u>	<u>4,523,144</u>	<u>745,171</u>
Excess of Revenues Over Expenditures	671,770	186,985	1,216,851	1,029,866
Other Financing Sources (Uses)				
Transfers (out)	(671,770)	(669,069)	-	669,069
Total Other Financing (Uses)	<u>(671,770)</u>	<u>(669,069)</u>	<u>-</u>	<u>669,069</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (482,084)</u>	1,216,851	<u>\$ 1,698,935</u>
Beginning fund balance			<u>9,544,249</u>	
Ending Fund Balance			<u>\$ 10,761,100</u>	

Notes to Required Supplementary Information (RSI):

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

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CHAMBERS COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
For the Year Ended December 31, 2015

	Measurement Year*
	2014
Total Pension Liability	
Service cost	\$ 2,311,920
Interest (on the total pension liability)	6,182,306
Changes of benefit terms	-
Difference between expected and actual experience	(634,661)
Change of assumptions	-
Benefit payments, including refunds of employee contributions	(4,210,024)
Net Change in Total Pension Liability	3,649,541
Beginning total pension liability	77,255,337
Ending Total Pension Liability	\$ 80,904,878
Plan Fiduciary Net Position	
Contributions - employer	\$ 2,276,446
Contributions - employee	1,095,952
Net investment income	4,872,265
Benefit payments, including refunds of employee contributions	(4,210,024)
Administrative expense	(57,180)
Other	(295,357)
Net Change in Plan Fiduciary Net Position	3,682,102
Beginning plan fiduciary net position	72,422,641
Ending Plan Fiduciary Net Position	\$ 76,104,743
Net Pension Liability	\$ 4,800,135
Plan Fiduciary Net Position as a	
Percentage of Total Pension Liability	94.07%
Covered Employee Payroll	\$ 15,656,460
Net Pension Liability as a Percentage	
of Covered Employee Payroll	30.66%

*Only one year of information is currently available. The County will build this schedule over the next nine-year period.

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CHAMBERS COUNTY, TEXAS
SCHEDULE OF CONTRIBUTIONS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
For the Year Ended December 31, 2015

	Fiscal Year*	
	2014	2015
Actuarially determined contribution	\$ 2,276,446	\$ 2,405,687
Contributions in relation to the actuarially determined contribution	2,276,446	2,404,661
Contribution deficiency (excess)	\$ -	\$ 1,026
 Covered employee payroll	 \$ 15,656,460	 \$ 16,917,628
 Contributions as a percentage of covered employee payroll	 14.54%	 14.21%

*Only two years of information is currently available. The County will build this schedule over the next eight-year period.

Notes to Required Supplementary Information:

There were no benefit changes during the year.

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CHAMBERS COUNTY, TEXAS
SCHEDULE OF FUNDING PROGRESS
POST EMPLOYMENT HEALTHCARE BENEFITS
For the Year Ended December 31, 2015

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial 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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NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

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

Sheriff Forfeiture - Funds collected in connection with gambling, drug seizures, and forfeitures for the use of the sheriff are deposited into this fund. Depending on the nature of funds obtained, these monies can be used for department use.

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

District Attorney Seizure & Forfeiture - Funds collected in connection with gambling, drug seizures, and forfeitures for the use of the District attorney are deposited into this fund. Depending on the nature of funds obtained, these monies can be used for department use.

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

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

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

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

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

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

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

NONMAJOR GOVERNMENTAL FUNDS (Continued)

Special Revenue Funds (continued)

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

Jail Commissary - This fund is used to account for all revenues generated from the County's jails.

Narcotics Task Force - This fund accounts for revenues and expenditures associated with the joint Chambers and Liberty County narcotics task force.

Texas Step Program - This fund accounts for revenues and expenditures related to the Texas Step grant program.

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

Juvenile Probation - This fund accounts for revenues and expenditures related to the juvenile probation grant program.

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

WIC Peer Counseling - This fund accounts for revenues and expenditures related to grant funds for WIC Peer Counseling.

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

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

SCAAP - This fund accounts for revenues and expenditures for the SCAAP grant.

Grant: Department of Justice: Vest Grant - This fund accounts for revenues and expenditures for the Department of Justice vest grant.

Grant: SHSP DPA - This fund accounts for revenues and expenditures for the SHSP DPA grant.

Grant: USDHHS BVCAA - This fund accounts for revenues and expenditures for the USDHHS BVCAA grant.

Grant: VAWA - This fund accounts for revenues and expenditures for the VAWA grant.

Grant: USDHHS TDH WIC - This fund accounts for revenues and expenditures for the USDHHS TDH WIC grant.

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

Title IV - Monies contributed by the Texas Department of Criminal Justice to help offset the additional costs of the District clerk's office for having a prison located within the County are recorded within this fund.

NONMAJOR GOVERNMENTAL FUNDS (Continued)

Special Revenue Funds (continued)

Victim of Crime Act - This fund accounts for revenues and expenditures for the USDOJ Victims of Crimes grant

CIAP - This fund accounts for revenues and expenditures to the Coastal Improvement Act program grant.

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

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

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

Pretrial Intervention Programs - To account for fees collected during the pretrial intervention program and used for reimbursing the county for expenses related to the defendant's pretrial intervention program.

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

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

District Attorney Federal Sharing - This fund is used to account for revenues seized and distributed by the federal government to the County.

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

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

CDBG TBCD Stowel Sewer Improvement - This fund accounts for revenues and expenditures for the Dept. of Housing and Urban Development Community Block Grant for infrastructure improvements in East Chambers County

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

TSLAC - This fund accounts for revenues and expenditures for the Institute for Museum and Library Services grant for improvements to Chambers County libraries.

Arboretum - To account for the funds associated with the management agreement between the County and the Arboretum Nursing and Rehabilitation Center of Winnie under the Texas HHSC MPA Program.

NONMAJOR GOVERNMENTAL FUNDS (Continued)

Special Revenue Funds (continued)

CDBG Disaster Recovery - This fund accounts for revenues and expenditures for the Dept. of Housing and Urban Development Community Block Grant for disaster recovery primarily associated with Hurricane Ike

Capital Prosecution - This fund accounts for revenues and expenditures related to the State of TX grant to Chambers County for costs associated with the prosecution of capital cases.

Permanent Fund

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

Capital Projects Fund

Capital Project 99 - This fund is used to account for the 2012 and 2013 tax note and 2015 certificate of obligation 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.

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CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 1 of 6)
December 31, 2015

	<u>Special Revenue Funds</u>			
	<u>Lateral Road</u>	<u>County Court Fee</u>	<u>Worthless Check</u>	<u>County Attorney DWI</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 81,935	\$ 39,094	\$ 16,370	\$ 45,030
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total Assets	\$ 81,935	\$ 39,094	\$ 16,370	\$ 45,030
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 1,336	\$ 20
Due to other funds	-	-	-	-
Total Liabilities	-	-	1,336	20
Fund Balances:				
Restricted for:				
Endowments/trusts	-	-	-	-
Grants	-	-	-	-
Special projects	81,935	39,094	15,034	45,010
Capital projects	-	-	-	-
Total Fund Balances	81,935	39,094	15,034	45,010
Total Liabilities and Fund Balances	\$ 81,935	\$ 39,094	\$ 16,370	\$ 45,030

Special Revenue Funds

District Attorney Drug Prevention	Sheriff Forfeiture	Hotel Tax	District Attorney Seizure & Forfeiture	Election	LEOSE Allocation
\$ 71,344	\$ 182,646	\$ 649,683	\$ 652,166	\$ 17,693	\$ 21,421
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 71,344</u>	<u>\$ 182,646</u>	<u>\$ 649,683</u>	<u>\$ 652,166</u>	<u>\$ 17,693</u>	<u>\$ 21,421</u>
\$ -	\$ -	\$ 11,294	\$ 1,441	\$ -	\$ -
-	-	4,440	-	-	-
-	-	15,734	1,441	-	-
-	-	-	-	-	-
-	-	-	-	-	21,421
71,344	182,646	633,949	650,725	17,693	-
-	-	-	-	-	-
<u>71,344</u>	<u>182,646</u>	<u>633,949</u>	<u>650,725</u>	<u>17,693</u>	<u>21,421</u>
<u>\$ 71,344</u>	<u>\$ 182,646</u>	<u>\$ 649,683</u>	<u>\$ 652,166</u>	<u>\$ 17,693</u>	<u>\$ 21,421</u>

CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 2 of 6)
December 31, 2015

	Special Revenue Funds			
	Fallen Officer	County Clerk Records Archives	Justice Court Technology	Courthouse Security
Assets				
Cash and cash equivalents	\$ 10,945	\$ 233,788	\$ 48,908	\$ 62,605
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total Assets	\$ 10,945	\$ 233,788	\$ 48,908	\$ 62,605
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balances:				
Restricted for:				
Endowments/trusts	-	-	-	-
Grants	-	-	-	-
Special projects	10,945	233,788	48,908	62,605
Capital projects	-	-	-	-
Total Fund Balances	10,945	233,788	48,908	62,605
Total Liabilities and Fund Balances	\$ 10,945	\$ 233,788	\$ 48,908	\$ 62,605

Special Revenue Funds

Records Mgmt County Clerk	Records Mgmt District Clerk	Jail Commissary	Narcotics Task Force	Texas Step Program	Available School
\$ 418,841	\$ 24,246	\$ 11,531	\$ 36,299	\$ -	\$ 115,706
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 418,841</u>	<u>\$ 24,246</u>	<u>\$ 11,531</u>	<u>\$ 36,299</u>	<u>\$ -</u>	<u>\$ 115,706</u>
\$ 1,514	\$ -	\$ -	\$ 36,279	\$ -	\$ -
-	-	-	-	-	-
<u>1,514</u>	<u>-</u>	<u>-</u>	<u>36,279</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
417,327	24,246	11,531	20	-	115,706
-	-	-	-	-	-
<u>417,327</u>	<u>24,246</u>	<u>11,531</u>	<u>20</u>	<u>-</u>	<u>115,706</u>
<u>\$ 418,841</u>	<u>\$ 24,246</u>	<u>\$ 11,531</u>	<u>\$ 36,299</u>	<u>\$ -</u>	<u>\$ 115,706</u>

CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 3 of 6)
December 31, 2015

	<u>Special Revenue Funds</u>			
	<u>Juvenile Probation</u>	<u>Indigent Defense Formula</u>	<u>WIC Peer Counseling</u>	<u>Airport Maintenance (Anahuac)</u>
Assets				
Cash and cash equivalents	\$ 6,787	\$ -	\$ -	\$ 5,025
Due from other governments	44,358	-	2,278	2,441
Restricted cash and cash equivalents	-	-	-	-
Total Assets	<u>\$ 51,145</u>	<u>\$ -</u>	<u>\$ 2,278</u>	<u>\$ 7,466</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities	\$ 5,208	\$ -	\$ -	\$ 1,860
Due to other funds	44,521	-	1,023	5,606
Total Liabilities	<u>49,729</u>	<u>-</u>	<u>1,023</u>	<u>7,466</u>
Fund Balances:				
Restricted for:				
Endowments/trusts	-	-	-	-
Grants	1,416	-	1,255	-
Special projects	-	-	-	-
Capital projects	-	-	-	-
Total Fund Balances	<u>1,416</u>	<u>-</u>	<u>1,255</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 51,145</u>	<u>\$ -</u>	<u>\$ 2,278</u>	<u>\$ 7,466</u>

Special Revenue Funds

Airport Maintenance (Winnie)	SCAAP	Grant: Dpt of Jst: Vest Grant	Grant: SHSP DPA	Grant: USDHHS BVCAA	Grant: VAWA
\$ 247	\$ 9,275	\$ -	\$ 17,669	\$ 142	\$ -
1,087	-	3,870	26,800	-	9,796
-	-	-	-	-	-
<u>\$ 1,334</u>	<u>\$ 9,275</u>	<u>\$ 3,870</u>	<u>\$ 44,469</u>	<u>\$ 142</u>	<u>\$ 9,796</u>
\$ 631	\$ 1,726	\$ -	\$ -	\$ 142	\$ -
703	-	1,395	44,469	-	9,796
<u>1,334</u>	<u>1,726</u>	<u>1,395</u>	<u>44,469</u>	<u>142</u>	<u>9,796</u>
-	-	-	-	-	-
-	7,549	2,475	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>7,549</u>	<u>2,475</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,334</u>	<u>\$ 9,275</u>	<u>\$ 3,870</u>	<u>\$ 44,469</u>	<u>\$ 142</u>	<u>\$ 9,796</u>

CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 4 of 6)
December 31, 2015

	Special Revenue Funds			
	Grant: USDHHS TDH WIC	FEMA United Way	Title IV	Victim of Crime Act
Assets				
Cash and cash equivalents	\$ 13,458	\$ 3,755	\$ 1,354	\$ -
Due from other governments	24,852	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total Assets	\$ 38,310	\$ 3,755	\$ 1,354	\$ -
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities	\$ 3,050	\$ -	\$ 341	\$ -
Due to other funds	35,260	776	-	-
Total Liabilities	38,310	776	341	-
Fund Balances:				
Restricted for:				
Endowments/trusts	-	-	-	-
Grants	-	2,979	1,013	-
Special projects	-	-	-	-
Capital projects	-	-	-	-
Total Fund Balances	-	2,979	1,013	-
Total Liabilities and Fund Balances	\$ 38,310	\$ 3,755	\$ 1,354	\$ -

Special Revenue Funds

<u>CIAP</u>	<u>Chapter Nineteen</u>	<u>Justice Court Building Security</u>	<u>DC Records Technology</u>	<u>Pretrial Intervention Programs</u>	<u>CC/DC Record Preservation</u>
\$ 56,075	\$ 5,717	\$ 45,375	\$ 19,578	\$ 33,686	\$ 32,138
8,339	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 64,414</u>	<u>\$ 5,717</u>	<u>\$ 45,375</u>	<u>\$ 19,578</u>	<u>\$ 33,686</u>	<u>\$ 32,138</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
64,414	5,717	-	-	-	-
-	-	45,375	19,578	33,686	32,138
-	-	-	-	-	-
<u>64,414</u>	<u>5,717</u>	<u>45,375</u>	<u>19,578</u>	<u>33,686</u>	<u>32,138</u>
<u>\$ 64,414</u>	<u>\$ 5,717</u>	<u>\$ 45,375</u>	<u>\$ 19,578</u>	<u>\$ 33,686</u>	<u>\$ 32,138</u>

CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 5 of 6)
December 31, 2015

	<u>Special Revenue Funds</u>			
	<u>DC/CC Technology</u>	<u>District Attorney Federal Sharing</u>	<u>Child Abuse Prevention</u>	<u>PHEP Grant</u>
Assets				
Cash and cash equivalents	\$ 7,130	\$ 12,759	\$ 234	\$ -
Due from other governments	-	-	-	11,399
Restricted cash and cash equivalents	-	-	-	-
Total Assets	\$ 7,130	\$ 12,759	\$ 234	\$ 11,399
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ 34
Due to other funds	-	-	-	10,514
Total Liabilities	-	-	-	10,548
Fund Balances:				
Restricted for:				
Endowments/trusts	-	-	-	-
Grants	-	-	234	851
Special projects	7,130	12,759	-	-
Capital projects	-	-	-	-
Total Fund Balances	7,130	12,759	234	851
Total Liabilities and Fund Balances	\$ 7,130	\$ 12,759	\$ 234	\$ 11,399

Special Revenue Funds

CDBG TBCD Stowel Sewer Improvement	CDBG Dis. Rec. Non-Housing	TSLAC	Arboretum	CDBG Disaster Recovery	Capital Prosecution Project
\$ -	\$ -	\$ -	\$ 1,841	\$ -	\$ -
-	1,149,812	-	735,950	3,390	19,300
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 1,149,812</u>	<u>\$ -</u>	<u>\$ 737,791</u>	<u>\$ 3,390</u>	<u>\$ 19,300</u>
\$ -	\$ 896,535	\$ -	\$ 62,828	\$ 633	\$ 3,533
-	253,277	-	674,963	2,757	15,767
-	1,149,812	-	737,791	3,390	19,300
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 1,149,812</u>	<u>\$ -</u>	<u>\$ 737,791</u>	<u>\$ 3,390</u>	<u>\$ 19,300</u>

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CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 6 of 6)
December 31, 2015

	<u>Capital Projects Fund</u>	<u>Permanent Fund</u>	
	<u>Capital Project 99 Construction</u>	<u>Permanent</u>	<u>Total Nonmajor Governmental Funds</u>
Assets			
Cash and cash equivalents	\$ -	\$ -	\$ 3,012,496
Due from other governments	-	-	2,043,672
Restricted cash and cash equivalents	9,717,877	3,050,309	12,768,186
Total Assets	<u>\$ 9,717,877</u>	<u>\$ 3,050,309</u>	<u>\$ 17,824,354</u>
Liabilities and Fund Balances			
Liabilities:			
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 1,028,405
Due to other funds	22,594	-	1,127,861
Total Liabilities	<u>22,594</u>	<u>-</u>	<u>2,156,266</u>
Fund Balances:			
Restricted for:			
Endowments/trusts	-	3,050,309	3,050,309
Grants	-	-	109,324
Special projects	-	-	2,813,172
Capital projects	9,695,283	-	9,695,283
Total Fund Balances	<u>9,695,283</u>	<u>3,050,309</u>	<u>15,668,088</u>
Total Liabilities and Fund Balances	<u>\$ 9,717,877</u>	<u>\$ 3,050,309</u>	<u>\$ 17,824,354</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, 2015

	Special Revenue Funds			
	Lateral Road	County Court Fee	Worthless Check	County Attorney DWI
Revenues				
Taxes	\$ 22,049	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Fees	-	3,282	146	3,499
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>22,049</u>	<u>3,282</u>	<u>146</u>	<u>3,499</u>
Expenditures				
Current:				
Personnel	-	-	-	-
Supplies	-	-	7,515	272
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	89,284	-	-	-
Debt Service:				
Issuance costs	-	-	-	-
Total Expenditures	<u>89,284</u>	<u>-</u>	<u>7,515</u>	<u>272</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(67,235)</u>	<u>3,282</u>	<u>(7,369)</u>	<u>3,227</u>
Other Financing Sources (Uses)				
Debt issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(67,235)	3,282	(7,369)	3,227
Beginning fund balances	149,170	35,812	22,403	41,783
Ending Fund Balances	<u>\$ 81,935</u>	<u>\$ 39,094</u>	<u>\$ 15,034</u>	<u>\$ 45,010</u>

Special Revenue Funds

District Attorney Drug Prevention	Sheriff Forfeiture	Hotel Tax	District Attorney Seizure & Forfeiture	Election	LEOSE Allocation
\$ -	\$ -	\$ 465,371	\$ -	\$ -	\$ -
-	-	-	-	-	9,412
18,802	-	-	-	-	-
-	58,854	-	169,207	-	-
-	557	1,838	2,148	-	-
-	-	-	5,515	1,716	-
<u>18,802</u>	<u>59,411</u>	<u>467,209</u>	<u>176,870</u>	<u>1,716</u>	<u>9,412</u>
-	-	12,721	47,490	-	-
10,000	2,538	-	23,041	-	-
-	-	-	-	-	-
-	-	127,339	10,000	-	5,896
-	-	-	44,261	-	-
-	-	-	-	-	-
<u>10,000</u>	<u>2,538</u>	<u>140,060</u>	<u>124,792</u>	<u>-</u>	<u>5,896</u>
<u>8,802</u>	<u>56,873</u>	<u>327,149</u>	<u>52,078</u>	<u>1,716</u>	<u>3,516</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>8,802</u>	<u>56,873</u>	<u>327,149</u>	<u>52,078</u>	<u>1,716</u>	<u>3,516</u>
<u>62,542</u>	<u>125,773</u>	<u>306,800</u>	<u>598,647</u>	<u>15,977</u>	<u>17,905</u>
<u>\$ 71,344</u>	<u>\$ 182,646</u>	<u>\$ 633,949</u>	<u>\$ 650,725</u>	<u>\$ 17,693</u>	<u>\$ 21,421</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, 2015

	Special Revenue Funds			
	Fallen Officer	County Clerk Records Archives	Justice Court Technology	Courthouse Security
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Fees	-	90,562	-	37,674
Fines and forfeitures	-	-	-	-
Investment income	-	718	-	-
Other	189	-	32,604	-
Total Revenues	<u>189</u>	<u>91,280</u>	<u>32,604</u>	<u>37,674</u>
Expenditures				
Current:				
Personnel	-	-	-	-
Supplies	-	-	26,117	2,104
Miscellaneous	-	-	-	-
Contractual services	-	50,000	-	-
Capital outlay	-	-	-	-
Debt Service:				
Issuance costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>50,000</u>	<u>26,117</u>	<u>2,104</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>189</u>	<u>41,280</u>	<u>6,487</u>	<u>35,570</u>
Other Financing Sources (Uses)				
Debt issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers in	10,756	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>10,756</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	10,945	41,280	6,487	35,570
Beginning fund balances	-	192,508	42,421	27,035
Ending Fund Balances	<u>\$ 10,945</u>	<u>\$ 233,788</u>	<u>\$ 48,908</u>	<u>\$ 62,605</u>

Special Revenue Funds

Records Mgmt County Clerk	Records Mgmt District Clerk	Jail Commissary	Narcotics Task Force	Texas Step Program	Available School
\$ -	\$ -	\$ -	\$ -	-	\$ -
-	-	-	-	4,355	-
127,320	17,880	-	-	-	-
-	-	-	-	-	-
1,366	-	-	-	-	573
-	-	-	20	-	60,710
<u>128,686</u>	<u>17,880</u>	<u>-</u>	<u>20</u>	<u>4,355</u>	<u>61,283</u>
58,733	13,168	-	-	4,355	-
800	8,070	-	-	-	-
-	-	8,367	-	-	217,209
-	-	-	-	-	-
-	-	-	-	-	-
<u>59,533</u>	<u>21,238</u>	<u>8,367</u>	<u>-</u>	<u>4,355</u>	<u>217,209</u>
<u>69,153</u>	<u>(3,358)</u>	<u>(8,367)</u>	<u>20</u>	<u>-</u>	<u>(155,926)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	9,861
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,861</u>
69,153	(3,358)	(8,367)	20	-	(146,065)
<u>348,174</u>	<u>27,604</u>	<u>19,898</u>	<u>-</u>	<u>-</u>	<u>261,771</u>
<u>\$ 417,327</u>	<u>\$ 24,246</u>	<u>\$ 11,531</u>	<u>\$ 20</u>	<u>-</u>	<u>\$ 115,706</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, 2015

	Special Revenue Funds			
	Juvenile Probation	Indigent Defense Formula	WIC Peer Counseling	Airport Maintenance (Anahuac)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	167,235	32,641	-	7,158
Fees	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	22,888	-	7,269	-
Total Revenues	<u>190,123</u>	<u>32,641</u>	<u>7,269</u>	<u>7,158</u>
Expenditures				
Current:				
Personnel	164,753	-	7,269	-
Supplies	23,954	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	7,158
Capital outlay	-	-	-	-
Debt Service:				
Issuance costs	-	-	-	-
Total Expenditures	<u>188,707</u>	<u>-</u>	<u>7,269</u>	<u>7,158</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,416</u>	<u>32,641</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Debt issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	(32,641)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(32,641)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,416	-	-	-
Beginning fund balances	-	-	1,255	-
Ending Fund Balances	<u>\$ 1,416</u>	<u>\$ -</u>	<u>\$ 1,255</u>	<u>\$ -</u>

Special Revenue Funds

Airport Maintenance (Winnie)	SCAAP	Grant: Dpt of Jst: Vest Grant	Grant: SHSP DPA	Grant: USDHHS BVCAA	Grant: VAWA
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8,201	7,844	1,113	77,837	40,000	43,462
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>8,201</u>	<u>7,844</u>	<u>1,113</u>	<u>77,837</u>	<u>40,000</u>	<u>43,462</u>
-	-	-	36,037	-	43,462
-	-	1,113	41,800	40,000	-
-	-	-	-	-	-
8,201	1,726	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>8,201</u>	<u>1,726</u>	<u>1,113</u>	<u>77,837</u>	<u>40,000</u>	<u>43,462</u>
-	6,118	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	6,118	-	-	-	-
-	1,431	2,475	-	-	-
<u>\$ -</u>	<u>\$ 7,549</u>	<u>\$ 2,475</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2015

	Special Revenue Funds			
	Grant: USDHHS TDH WIC	FEMA United Way	Title IV	Victim of Crime Act
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	131,084	7,802	-	9,294
Fees	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	23	-
Other	-	-	-	-
Total Revenues	<u>131,084</u>	<u>7,802</u>	<u>23</u>	<u>9,294</u>
Expenditures				
Current:				
Personnel	105,444	-	10,994	9,294
Supplies	13,419	7,802	-	-
Miscellaneous	-	-	-	-
Contractual services	12,221	-	-	-
Capital outlay	-	-	-	-
Debt Service:				
Issuance costs	-	-	-	-
Total Expenditures	<u>131,084</u>	<u>7,802</u>	<u>10,994</u>	<u>9,294</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>(10,971)</u>	<u>-</u>
Other Financing Sources (Uses)				
Debt issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	(6,977)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,977)</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>(10,971)</u>	<u>(6,977)</u>
Beginning fund balances	-	2,979	11,984	6,977
Ending Fund Balances	<u>\$ -</u>	<u>\$ 2,979</u>	<u>\$ 1,013</u>	<u>\$ -</u>

Special Revenue Funds

<u>CIAP</u>	<u>Chapter Nineteen</u>	<u>Justice Court Building Security</u>	<u>DC Records Technology</u>	<u>Pretrial Intervention Programs</u>	<u>CC/DC Record Preservation</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40,382	2,483	-	-	-	-
-	-	7,262	7,125	17,000	7,746
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>40,382</u>	<u>2,483</u>	<u>7,262</u>	<u>7,125</u>	<u>17,000</u>	<u>7,746</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
40,382	1,996	-	-	-	-
-	-	-	-	-	-
<u>40,382</u>	<u>1,996</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	487	7,262	7,125	17,000	7,746
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	487	7,262	7,125	17,000	7,746
<u>64,414</u>	<u>5,230</u>	<u>38,113</u>	<u>12,453</u>	<u>16,686</u>	<u>24,392</u>
<u>\$ 64,414</u>	<u>\$ 5,717</u>	<u>\$ 45,375</u>	<u>\$ 19,578</u>	<u>\$ 33,686</u>	<u>\$ 32,138</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, 2015

	Special Revenue Funds			
	DC/CC Technology	District Attorney Federal Sharing	Child Abuse Prevention	PHEP Grant
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	55	60,015
Fees	2,260	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	44	-	-
Other	-	-	-	-
Total Revenues	<u>2,260</u>	<u>44</u>	<u>55</u>	<u>60,015</u>
Expenditures				
Current:				
Personnel	-	-	-	20,315
Supplies	-	-	-	6,237
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	-	-	-	33,463
Debt Service:				
Issuance costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,015</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,260</u>	<u>44</u>	<u>55</u>	<u>-</u>
Other Financing Sources (Uses)				
Debt issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	2,260	44	55	-
Beginning fund balances	<u>4,870</u>	<u>12,715</u>	<u>179</u>	<u>851</u>
Ending Fund Balances	<u>\$ 7,130</u>	<u>\$ 12,759</u>	<u>\$ 234</u>	<u>\$ 851</u>

Special Revenue Funds

CDBG TBCD Stowel Sewer Improvement	CDBG Dis. Rec. Non-Housing	TSLAC	Arboretum	CDBG Disaster Recovery	Capital Prosecution Project
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8,464	2,822,182	1,710	3,891,622	391,620	38,370
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>8,464</u>	<u>2,822,182</u>	<u>1,710</u>	<u>3,891,622</u>	<u>391,620</u>	<u>38,370</u>
-	-	-	-	-	-
-	-	1,710	-	869	3,439
-	-	-	3,891,622	-	-
8,464	-	-	-	390,751	34,931
-	2,822,182	-	-	-	-
-	-	-	-	-	-
<u>8,464</u>	<u>2,822,182</u>	<u>1,710</u>	<u>3,891,622</u>	<u>391,620</u>	<u>38,370</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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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, 2015

	<u>Capital Projects Fund</u>	<u>Permanent Fund</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>Capital Project 99 Construction</u>	<u>Permanent</u>	
Revenues			
Taxes	-	\$ -	\$ 487,420
Intergovernmental	-	-	7,804,341
Fees	-	-	340,558
Fines and forfeitures	-	-	228,061
Investment income	17,308	9,999	34,574
Other	511,957	788,340	1,431,208
Total Revenues	<u>529,265</u>	<u>798,339</u>	<u>10,326,162</u>
Expenditures			
Current:			
Personnel	-	-	534,035
Supplies	-	-	220,800
Miscellaneous	-	303,067	4,420,265
Contractual services	-	-	699,065
Capital outlay	1,210,098	-	4,199,288
Debt Service:			
Issuance costs	277,998	-	277,998
Total Expenditures	<u>1,488,096</u>	<u>303,067</u>	<u>10,351,451</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(958,831)</u>	<u>495,272</u>	<u>(25,289)</u>
Other Financing Sources (Uses)			
Debt issued	8,240,000	-	8,240,000
Premium on bonds issued	329,052	-	329,052
Transfers in	-	-	20,617
Transfers (out)	-	(9,861)	(49,479)
Total Other Financing Sources (Uses)	<u>8,569,052</u>	<u>(9,861)</u>	<u>8,540,190</u>
Net Change in Fund Balances	7,610,221	485,411	8,514,901
Beginning fund balances	<u>2,085,062</u>	<u>2,564,898</u>	<u>7,153,187</u>
Ending Fund Balances	<u><u>9,695,283</u></u>	<u><u>\$ 3,050,309</u></u>	<u><u>\$ 15,668,088</u></u>

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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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Taxes	\$ 4,312,703	\$ 4,312,703	\$ 4,387,062	\$ 74,359
Miscellaneous revenue	6,600	6,600	13,517	6,917
Investment income	-	-	49	49
Total Revenues	<u>4,319,303</u>	<u>4,319,303</u>	<u>4,400,628</u>	<u>81,325</u>
<u>Expenditures</u>				
Principal	3,815,000	3,815,000	3,815,000	-
Interest and fiscal charges	492,191	493,490	493,490	-
Total Expenditures	<u>4,307,191</u>	<u>4,308,490</u>	<u>4,308,490</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 12,112</u>	<u>\$ 10,813</u>	92,138	<u>\$ 81,325</u>
Beginning fund balance			<u>1,272,396</u>	
Ending Fund Balance			<u>\$ 1,364,534</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LATERAL ROAD FUND
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Taxes	\$ 24,000	\$ 24,000	\$ 22,049	\$ (1,951)
Total Revenues	<u>24,000</u>	<u>24,000</u>	<u>22,049</u>	<u>(1,951)</u>
<u>Expenditures</u>				
Capital outlay	24,000	100,000	89,284	10,716
Total Expenditures	<u>24,000</u>	<u>100,000</u>	<u>89,284</u>	<u>10,716</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (76,000)</u>	(67,235)	<u>\$ 8,765</u>
Beginning fund balance			<u>149,170</u>	
Ending Fund Balance			<u>\$ 81,935</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Fees	\$ 4,000	\$ 4,000	\$ 3,282	\$ (718)
Total Revenues	<u>4,000</u>	<u>4,000</u>	<u>3,282</u>	<u>(718)</u>
<u>Expenditures</u>				
Current:				
Supplies	2,000	2,000	-	2,000
Total Expenditures	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Net Change in Fund Balance	<u>\$ 2,000</u>	<u>\$ 2,000</u>	3,282	<u>\$ 1,282</u>
Beginning fund balance			<u>35,812</u>	
Ending Fund Balance			<u>\$ 39,094</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Fees	\$ 5,100	\$ 5,100	\$ 146	\$ (4,954)
Total Revenues	<u>5,100</u>	<u>5,100</u>	<u>146</u>	<u>(4,954)</u>
<u>Expenditures</u>				
Current:				
Personnel	3,700	3,129	-	3,129
Supplies	1,300	9,871	7,515	2,356
Total Expenditures	<u>5,000</u>	<u>13,000</u>	<u>7,515</u>	<u>5,485</u>
Net Change in Fund Balance	<u>\$ 100</u>	<u>\$ (7,900)</u>	<u>(7,369)</u>	<u>\$ 531</u>
Beginning fund balance			<u>22,403</u>	
Ending Fund Balance			<u>\$ 15,034</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Fees	\$ 4,000	\$ 4,000	\$ 3,499	\$ (501)
Total Revenues	<u>4,000</u>	<u>4,000</u>	<u>3,499</u>	<u>(501)</u>
<u>Expenditures</u>				
Current:				
Supplies	2,000	2,000	272	1,728
Total Expenditures	<u>2,000</u>	<u>2,000</u>	<u>272</u>	<u>1,728</u>
Net Change in Fund Balance	<u>\$ 2,000</u>	<u>\$ 2,000</u>	3,227	<u>\$ 1,227</u>
Beginning fund balance			<u>41,783</u>	
Ending Fund Balance			<u>\$ 45,010</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original Budget	Budget as Amended		
Revenues				
Fees	\$ 10,000	\$ 10,000	\$ 18,802	\$ 8,802
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>18,802</u>	<u>8,802</u>
Expenditures				
Current:				
Supplies	10,000	10,000	10,000	-
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	8,802	<u>\$ 8,802</u>
Beginning fund balance			<u>62,542</u>	
Ending Fund Balance			<u>\$ 71,344</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Fines and forfeitures	\$ 2,000	\$ 2,000	\$ 58,854	\$ 56,854
Investment income	500	500	557	57
Total Revenues	<u>2,500</u>	<u>2,500</u>	<u>59,411</u>	<u>56,911</u>
<u>Expenditures</u>				
Current:				
Supplies	2,500	2,538	2,538	-
Total Expenditures	<u>2,500</u>	<u>2,538</u>	<u>2,538</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (38)</u>	56,873	<u>\$ 56,911</u>
Beginning fund balance			<u>125,773</u>	
Ending Fund Balance			<u>\$ 182,646</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Taxes	\$ 300,000	\$ 300,000	\$ 465,371	\$ 165,371
Investment income	1,000	1,000	1,838	838
Total Revenues	<u>301,000</u>	<u>301,000</u>	<u>467,209</u>	<u>166,209</u>
<u>Expenditures</u>				
Current:				
Personnel	52,110	23,848	12,721	11,127
Contractual services	248,890	287,152	127,339	159,813
Total Expenditures	<u>301,000</u>	<u>311,000</u>	<u>140,060</u>	<u>170,940</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (10,000)</u>	327,149	<u>\$ 337,149</u>
Beginning fund balance			<u>306,800</u>	
Ending Fund Balance			<u>\$ 633,949</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Fines and forfeitures	\$ 80,000	\$ 80,000	\$ 169,207	\$ 89,207
Investment income	1,000	1,000	2,148	1,148
Other	-	-	5,515	5,515
Total Revenues	<u>81,000</u>	<u>81,000</u>	<u>176,870</u>	<u>95,870</u>
<u>Expenditures</u>				
Current:				
Personnel	41,400	41,400	47,490	(6,090)
Supplies	35,500	38,500	23,041	15,459
Contractual services	-	10,000	10,000	-
Capital outlay	<u>3,000</u>	<u>44,261</u>	<u>44,261</u>	<u>-</u>
Total Expenditures	<u>79,900</u>	<u>134,161</u>	<u>124,792</u>	<u>9,369</u>
Net Change in Fund Balance	<u>\$ 1,100</u>	<u>\$ (53,161)</u>	<u>52,078</u>	<u>\$ 105,239</u>
Beginning fund balance			<u>598,647</u>	
Ending Fund Balance			<u>\$ 650,725</u>	

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

For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
Revenues				
Other	\$ 2,000	\$ 2,000	\$ 1,716	\$ (284)
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>1,716</u>	<u>(284)</u>
Expenditures				
Current:				
Personnel	1,000	1,000	-	1,000
Supplies	1,000	1,000	-	1,000
Total Expenditures	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	1,716	<u>\$ 1,716</u>
Beginning fund balance			<u>15,977</u>	
Ending Fund Balance			<u>\$ 17,693</u>	

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

For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Intergovernmental	\$ 9,441	\$ 9,441	\$ 9,412	\$ (29)
Total Revenues	<u>9,441</u>	<u>9,441</u>	<u>9,412</u>	<u>(29)</u>
<u>Expenditures</u>				
Current:				
Contractual services	9,441	9,441	5,896	3,545
Total Expenditures	<u>9,441</u>	<u>9,441</u>	<u>5,896</u>	<u>3,545</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	3,516	<u>\$ 3,516</u>
Beginning fund balance			<u>17,905</u>	
Ending Fund Balance			<u>\$ 21,421</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Fees	\$ 50,000	\$ 50,000	\$ 90,562	\$ 40,562
Investment income	-	-	718	718
Total Revenues	<u>50,000</u>	<u>50,000</u>	<u>91,280</u>	<u>41,280</u>
<u>Expenditures</u>				
Current:				
Contractual services	50,000	50,000	50,000	-
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	41,280	<u>\$ 41,280</u>
Beginning fund balance			<u>192,508</u>	
Ending Fund Balance			<u>\$ 233,788</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Other	\$ 41,100	\$ 41,100	\$ 32,604	\$ (8,496)
Total Revenues	<u>41,100</u>	<u>41,100</u>	<u>32,604</u>	<u>(8,496)</u>
<u>Expenditures</u>				
Current:				
Supplies	35,000	38,447	26,117	12,330
Total Expenditures	<u>35,000</u>	<u>38,447</u>	<u>26,117</u>	<u>12,330</u>
Net Change in Fund Balance	<u>\$ 6,100</u>	<u>\$ 2,653</u>	6,487	<u>\$ 3,834</u>
Beginning fund balance			<u>42,421</u>	
Ending Fund Balance			<u>\$ 48,908</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Fees	\$ 33,000	\$ 33,000	\$ 37,674	\$ 4,674
Total Revenues	<u>33,000</u>	<u>33,000</u>	<u>37,674</u>	<u>4,674</u>
<u>Expenditures</u>				
Current:				
Personnel	2,000	2,000	-	2,000
Supplies	31,000	31,000	2,104	28,896
Total Expenditures	<u>33,000</u>	<u>33,000</u>	<u>2,104</u>	<u>30,896</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	35,570	<u>\$ 35,570</u>
Beginning fund balance			<u>27,035</u>	
Ending Fund Balance			<u>\$ 62,605</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Fees	\$ 81,000	\$ 81,000	\$ 127,320	\$ 46,320
Investment income	1,000	1,000	1,366	366
Total Revenues	<u>82,000</u>	<u>82,000</u>	<u>128,686</u>	<u>46,686</u>
<u>Expenditures</u>				
Current:				
Personnel	64,325	64,325	58,733	5,592
Supplies	19,500	19,500	800	18,700
Total Expenditures	<u>83,825</u>	<u>83,825</u>	<u>59,533</u>	<u>24,292</u>
Net Change in Fund Balance	<u>\$ (1,825)</u>	<u>\$ (1,825)</u>	69,153	<u>\$ 70,978</u>
Beginning fund balance			<u>348,174</u>	
Ending Fund Balance			<u>\$ 417,327</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Fees	\$ 20,300	\$ 17,800	\$ 17,880	\$ 80
Total Revenues	<u>20,300</u>	<u>17,800</u>	<u>17,880</u>	<u>80</u>
<u>Expenditures</u>				
Current:				
Personnel	12,400	14,170	13,168	1,002
Supplies	2,500	8,150	8,070	80
Total Expenditures	<u>14,900</u>	<u>22,320</u>	<u>21,238</u>	<u>1,082</u>
Net Change in Fund Balance	<u>\$ 5,400</u>	<u>\$ (4,520)</u>	(3,358)	<u>\$ 1,162</u>
Beginning fund balance			<u>27,604</u>	
Ending Fund Balance			<u>\$ 24,246</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Investment income	\$ 1,000	\$ 1,000	\$ 573	\$ (427)
Other	28,120	28,120	60,710	32,590
Total Revenues	<u>29,120</u>	<u>29,120</u>	<u>61,283</u>	<u>32,163</u>
<u>Expenditures</u>				
Current:				
Miscellaneous	33,120	217,320	217,209	111
Total Expenditures	<u>33,120</u>	<u>217,320</u>	<u>217,209</u>	<u>111</u>
(Deficiency) of Revenues				
(Under) Expenditures	<u>(4,000)</u>	<u>(188,200)</u>	<u>(155,926)</u>	<u>32,274</u>
<u>Other Financing Sources</u>				
Transfers in	21,000	21,000	9,861	(11,139)
Total Other Financing Sources (Uses)	<u>21,000</u>	<u>21,000</u>	<u>9,861</u>	<u>(11,139)</u>
Net Change in Fund Balance	<u>\$ 17,000</u>	<u>\$ (167,200)</u>	<u>(146,065)</u>	<u>\$ 21,135</u>
Beginning fund balance			<u>261,771</u>	
Ending Fund Balance			<u>\$ 115,706</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Intergovernmental	\$ 4,600	\$ 4,600	\$ 2,483	\$ (2,117)
Total Revenues	<u>4,600</u>	<u>4,600</u>	<u>2,483</u>	<u>(2,117)</u>
<u>Expenditures</u>				
Current:				
Supplies	4,600	4,600	1,996	2,604
Total Expenditures	<u>4,600</u>	<u>4,600</u>	<u>1,996</u>	<u>2,604</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	487	<u>\$ 487</u>
Beginning fund balance			<u>5,230</u>	
Ending Fund Balance			<u>\$ 5,717</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Fees	\$ 7,500	\$ 7,500	\$ 7,262	\$ (238)
Total Revenues	<u>7,500</u>	<u>7,500</u>	<u>7,262</u>	<u>(238)</u>
<u>Expenditures</u>				
Current:				
Supplies	7,500	7,500	-	7,500
Total Expenditures	<u>7,500</u>	<u>7,500</u>	<u>-</u>	<u>7,500</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	7,262	<u>\$ 7,262</u>
Beginning fund balance			<u>38,113</u>	
Ending Fund Balance			<u>\$ 45,375</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Fees	\$ 5,000	\$ 5,000	\$ 7,125	\$ 2,125
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>7,125</u>	<u>2,125</u>
<u>Expenditures</u>				
Current:				
Supplies	5,000	5,000	-	5,000
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	7,125	<u>\$ 7,125</u>
Beginning fund balance			<u>12,453</u>	
Ending Fund Balance			<u>\$ 19,578</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual</u>	
<u>Revenues</u>				
Fees	\$ 10,000	\$ 10,000	\$ 17,000	\$ 7,000
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>17,000</u>	<u>7,000</u>
<u>Expenditures</u>				
Current:				
Supplies	10,000	10,000	-	10,000
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	17,000	<u>\$ 17,000</u>
Beginning fund balance			<u>16,686</u>	
Ending Fund Balance			<u>\$ 33,686</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Fees	\$ 9,000	\$ 9,000	\$ 7,746	\$ (1,254)
Total Revenues	<u>9,000</u>	<u>9,000</u>	<u>7,746</u>	<u>(1,254)</u>
<u>Expenditures</u>				
Current:				
Supplies	9,000	9,000	-	9,000
Total Expenditures	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>9,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	7,746	<u>\$ 7,746</u>
Beginning fund balance			<u>24,392</u>	
Ending Fund Balance			<u>\$ 32,138</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Fees	\$ 2,500	\$ 2,500	\$ 2,260	\$ (240)
Total Revenues	<u>2,500</u>	<u>2,500</u>	<u>2,260</u>	<u>(240)</u>
<u>Expenditures</u>				
Current:				
Supplies	1,000	1,000	-	1,000
Total Expenditures	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Net Change in Fund Balance	<u>\$ 1,500</u>	<u>\$ 1,500</u>	2,260	<u>\$ 760</u>
Beginning fund balance			<u>4,870</u>	
Ending Fund Balance			<u>\$ 7,130</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Investment income	\$ 500	\$ 500	\$ 44	\$ (456)
Total Revenues	<u>500</u>	<u>500</u>	<u>44</u>	<u>(456)</u>
<u>Expenditures</u>				
Current:				
Supplies	500	3,500	-	3,500
Total Expenditures	<u>500</u>	<u>3,500</u>	<u>-</u>	<u>3,500</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (3,000)</u>	44	<u>\$ 3,044</u>
Beginning fund balance			<u>12,715</u>	
Ending Fund Balance			<u>\$ 12,759</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Intergovernmental	\$ 100	\$ 100	\$ 55	\$ (45)
Total Revenues	<u>100</u>	<u>100</u>	<u>55</u>	<u>(45)</u>
<u>Expenditures</u>				
Current:				
Supplies	100	100	-	100
Total Expenditures	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	55	<u>\$ 55</u>
Beginning fund balance			<u>179</u>	
Ending Fund Balance			<u>\$ 234</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Investment income	\$ 5,000	\$ 5,000	\$ 9,999	\$ 4,999
Other income	500,000	500,000	788,340	288,340
Total Revenues	<u>505,000</u>	<u>505,000</u>	<u>798,339</u>	<u>293,339</u>
<u>Expenditures</u>				
Miscellaneous	502,000	920,849	303,067	617,782
Total Expenditures	<u>502,000</u>	<u>920,849</u>	<u>303,067</u>	<u>617,782</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,000</u>	<u>(415,849)</u>	<u>495,272</u>	<u>911,121</u>
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	-	-	(9,861)	(9,861)
Total Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>(9,861)</u>	<u>(9,861)</u>
Net Change in Fund Balance	<u>\$ 3,000</u>	<u>\$ (415,849)</u>	<u>485,411</u>	<u>\$ 901,260</u>
Beginning fund balance			<u>2,564,898</u>	
Ending Fund Balance			<u>\$ 3,050,309</u>	

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

For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Intergovernmental	\$ -	\$ 1,710	\$ 1,710	\$ -
Total Revenues	<u>-</u>	<u>1,710</u>	<u>1,710</u>	<u>-</u>
<u>Expenditures</u>				
Current:				
Supplies	-	1,870	1,710	160
Total Expenditures	<u>-</u>	<u>1,870</u>	<u>1,710</u>	<u>160</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (160)</u>	<u>-</u>	<u>\$ 160</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PHEP GRANT FUND
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Intergovernmental	\$ -	\$ 69,334	\$ 60,015	\$ (9,319)
Total Revenues	<u>-</u>	<u>69,334</u>	<u>60,015</u>	<u>(9,319)</u>
<u>Expenditures</u>				
Current:				
Personnel	-	59,286	20,315	38,971
Supplies	-	50,551	6,237	44,314
Capital outlay	-	-	33,463	(33,463)
Total Expenditures	<u>-</u>	<u>109,837</u>	<u>60,015</u>	<u>49,822</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (40,503)</u>	<u>-</u>	<u>\$ 40,503</u>
Beginning fund balance			<u>851</u>	
Ending Fund Balance			<u>\$ 851</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TEXAS STEP PROGRAM FUND
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Intergovernmental	\$ -	\$ 5,000	\$ 4,355	\$ (645)
Total Revenues	<u>-</u>	<u>5,000</u>	<u>4,355</u>	<u>(645)</u>
<u>Expenditures</u>				
Current:				
Personnel	-	5,000	4,355	645
Total Expenditures	<u>-</u>	<u>5,000</u>	<u>4,355</u>	<u>645</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AIRPORT MAINTENANCE (ANAHUAC) FUND
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Intergovernmental	\$ -	\$ 50,000	\$ 7,158	\$ (42,842)
Total Revenues	<u>-</u>	<u>50,000</u>	<u>7,158</u>	<u>(42,842)</u>
<u>Expenditures</u>				
Current:				
Contractual services	-	50,000	7,158	42,842
Total Expenditures	<u>-</u>	<u>50,000</u>	<u>7,158</u>	<u>42,842</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AIRPORT MAINTENANCE (WINNIE) FUND
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Intergovernmental	\$ -	\$ 50,000	\$ 8,201	\$ (41,799)
Total Revenues	<u>-</u>	<u>50,000</u>	<u>8,201</u>	<u>(41,799)</u>
<u>Expenditures</u>				
Current:				
Contractual services	-	50,000	8,201	41,799
Total Expenditures	<u>-</u>	<u>50,000</u>	<u>8,201</u>	<u>41,799</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GRANT: DPT OF JST: VEST GRANT FUND
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Intergovernmental	\$ -	\$ 1,535	\$ 1,113	\$ (422)
Total Revenues	<u>-</u>	<u>1,535</u>	<u>1,113</u>	<u>(422)</u>
<u>Expenditures</u>				
Current:				
Supplies	-	1,535	1,113	422
Total Expenditures	<u>-</u>	<u>1,535</u>	<u>1,113</u>	<u>422</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>2,475</u>	
Ending Fund Balance			<u>\$ 2,475</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GRANT: SHSP DPA FUND
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Intergovernmental	\$ -	\$ -	\$ 77,837	\$ 77,837
Total Revenues	<u>-</u>	<u>-</u>	<u>77,837</u>	<u>77,837</u>
<u>Expenditures</u>				
Current:				
Personnel	-	-	36,037	(36,037)
Supplies	-	100,000	41,800	58,200
Total Expenditures	<u>-</u>	<u>100,000</u>	<u>77,837</u>	<u>22,163</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (100,000)</u>	<u>-</u>	<u>\$ 100,000</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CDBG DISASTER RECOVERY NON-HOUSING FUND
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Intergovernmental	\$ -	\$ 5,840,753	\$ 2,822,182	\$ (3,018,571)
Total Revenues	<u>-</u>	<u>5,840,753</u>	<u>2,822,182</u>	<u>(3,018,571)</u>
<u>Expenditures</u>				
Capital outlay	-	7,409,012	2,822,182	4,586,830
Total Expenditures	<u>-</u>	<u>7,409,012</u>	<u>2,822,182</u>	<u>4,586,830</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (1,568,259)</u>	<u>-</u>	<u>\$ 1,568,259</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CDBG DISASTER RECOVERY FUND
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Intergovernmental	\$ -	\$ 6,014,595	\$ 391,620	\$ (5,622,975)
Total Revenues	<u>-</u>	<u>6,014,595</u>	<u>391,620</u>	<u>(5,622,975)</u>
<u>Expenditures</u>				
Current:				
Supplies	-	2,718,192	869	2,717,323
Contractual services	-	3,296,403	390,751	2,905,652
Total Expenditures	<u>-</u>	<u>6,014,595</u>	<u>391,620</u>	<u>5,622,975</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CDBG TBCD STOWEL SEWER IMPROVEMENT FUND
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Intergovernmental	\$ -	\$ 8,464	\$ 8,464	\$ -
Total Revenues	<u>-</u>	<u>8,464</u>	<u>8,464</u>	<u>-</u>
<u>Expenditures</u>				
Current:				
Contractual services	-	8,464	8,464	-
Total Expenditures	<u>-</u>	<u>8,464</u>	<u>8,464</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GRANT: USDHHS-BVCAA FUND
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Intergovernmental	\$ -	\$ 40,000	\$ 40,000	\$ -
Total Revenues	<u>-</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
<u>Expenditures</u>				
Current:				
Supplies	-	40,000	40,000	-
Total Expenditures	<u>-</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			-	
Ending Fund Balance			<u>\$ -</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GRANT: USDHHS-TDH WIC FUND
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Intergovernmental	\$ -	\$ 128,000	\$ 131,084	\$ 3,084
Total Revenues	<u>-</u>	<u>128,000</u>	<u>131,084</u>	<u>3,084</u>
<u>Expenditures</u>				
Current:				
Personnel	-	105,444	105,444	-
Supplies	-	13,419	13,419	-
Contractual services	-	12,221	12,221	-
Total Expenditures	<u>-</u>	<u>131,084</u>	<u>131,084</u>	<u>-</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	-	772	-	(772)
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (2,312)</u>	<u>-</u>	<u>\$ 2,312</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

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

For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Intergovernmental	\$ -	\$ 890,536	\$ 40,382	\$ (850,154)
Total Revenues	<u>-</u>	<u>890,536</u>	<u>40,382</u>	<u>(850,154)</u>
<u>Expenditures</u>				
Current:				
Contractual services	-	890,536	40,382	850,154
Total Expenditures	<u>-</u>	<u>890,536</u>	<u>40,382</u>	<u>850,154</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>64,414</u>	
Ending Fund Balance			<u>\$ 64,414</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FEMA - UNITED WAY FUND
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Intergovernmental	\$ -	\$ 7,802	\$ 7,802	\$ -
Total Revenues	<u>-</u>	<u>7,802</u>	<u>7,802</u>	<u>-</u>
<u>Expenditures</u>				
Current:				
Supplies	-	7,802	7,802	-
Total Expenditures	<u>-</u>	<u>7,802</u>	<u>7,802</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>2,979</u>	
Ending Fund Balance			<u>\$ 2,979</u>	

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

December 31, 2015

	<u>Airport</u>	<u>Golf Course</u>	<u>Total Nonmajor Funds</u>
<u>Assets</u>			
Current assets:			
Due from other funds	\$ 571	\$ 1,141	\$ 1,712
Inventory	63,366	7,256	70,622
Prepaid expenses	2,539	2,710	5,249
Total Current Assets	<u>66,476</u>	<u>11,107</u>	<u>77,583</u>
Noncurrent assets:			
Capital assets:			
Non-depreciable	1,510,233	141,000	1,651,233
Net depreciable	356,212	320,957	677,169
Total Noncurrent Assets	<u>1,866,445</u>	<u>461,957</u>	<u>2,328,402</u>
Total Assets	<u>1,932,921</u>	<u>473,064</u>	<u>2,405,985</u>
<u>Deferred Outflows of Resources</u>			
Deferred outflows - pensions	4,878	54,551	59,429
Total Deferred Outflows of Resources	<u>4,878</u>	<u>54,551</u>	<u>59,429</u>
<u>Liabilities</u>			
Current liabilities:			
Accounts payable and accrued liabilities	7,843	43,287	51,130
Due to other funds	4,613	51,272	55,885
Total Current Liabilities	<u>12,456</u>	<u>94,559</u>	<u>107,015</u>
Noncurrent liabilities:			
Net pension liability	7,299	81,630	88,929
Total Noncurrent Liabilities	<u>7,299</u>	<u>81,630</u>	<u>88,929</u>
Total Liabilities	<u>19,755</u>	<u>176,189</u>	<u>195,944</u>
<u>Deferred Inflows of Resources</u>			
Deferred inflows - pension	724	8,095	8,819
Total Deferred Inflows of Resources	<u>724</u>	<u>8,095</u>	<u>8,819</u>
<u>Net Position</u>			
Net investment in capital assets	1,866,445	461,957	2,328,402
Unrestricted	50,875	(118,626)	(67,751)
Total Net Position	<u>\$ 1,917,320</u>	<u>\$ 343,331</u>	<u>\$ 2,260,651</u>

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
NONMAJOR PROPRIETARY FUNDS
For the Year Ended December 31, 2015

	<u>Airport</u>	<u>Golf Course</u>	<u>Total Nonmajor Funds</u>
<u>Operating Revenues</u>			
Other services	\$ 192,485	\$ 459,469	\$ 651,954
Total Operating Revenues	<u>192,485</u>	<u>459,469</u>	<u>651,954</u>
<u>Operating Expenses</u>			
Personnel	45,363	463,504	508,867
Supplies	206,513	154,896	361,409
Depreciation	59,876	41,182	101,058
Total Operating Expenses	<u>311,752</u>	<u>659,582</u>	<u>971,334</u>
(Loss) Before Transfers	<u>(119,267)</u>	<u>(200,113)</u>	<u>(319,380)</u>
Transfers in	<u>109,600</u>	<u>106,403</u>	<u>216,003</u>
Change in Net Position	(9,667)	(93,710)	(103,377)
Beginning net position	<u>1,926,987</u>	<u>437,041</u>	<u>2,364,028</u>
Ending Net Position	<u>\$ 1,917,320</u>	<u>\$ 343,331</u>	<u>\$ 2,260,651</u>

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS (Page 1 of 2)
For the Year Ended December 31, 2015

	<u>Airport</u>	<u>Golf Course</u>	<u>Total Nonmajor Funds</u>
<u>Cash Flows from Operating Activities</u>			
Receipts from customers	\$ 190,065	\$ 456,878	\$ 646,943
Payments to suppliers	(217,167)	(144,418)	(361,585)
Payments to employees	(41,858)	(420,841)	(462,699)
Net Cash (Used) by Operating Activities	<u>(68,960)</u>	<u>(108,381)</u>	<u>(177,341)</u>
<u>Cash Flows from Noncapital Financing Activities</u>			
Transfers from other funds	109,600	106,403	216,003
Net Cash Provided by Noncapital Financing Activities	<u>109,600</u>	<u>106,403</u>	<u>216,003</u>
<u>Cash Flows from Capital and Related Financing Activities</u>			
Capital purchases	(40,664)	(22,733)	(63,397)
Net Cash (Used) by Capital and Related Financing Activities	<u>(40,664)</u>	<u>(22,733)</u>	<u>(63,397)</u>
Net Change in Cash and Cash Equivalents	(24)	(24,711)	(24,735)
Beginning cash and cash equivalents	24	24,711	24,735
Ending Cash and Cash Equivalents	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS (Page 2 of 2)
For the Year Ended December 31, 2015

	<u>Airport</u>	<u>Golf Course</u>	<u>Total Nonmajor Funds</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating (loss)	\$ (119,267)	\$ (200,113)	\$ (319,380)
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:			
Depreciation	59,876	41,182	101,058
Changes in Operating Assets and Liabilities (Increase) Decrease in:			
Inventory	(10,977)	(233)	(11,210)
Prepaid expenses	(2,420)	(2,591)	(5,011)
Deferred outflows - pensions	(1,416)	(15,838)	(17,254)
Increase (Decrease) in:			
Accounts payable and accrued liabilities	323	10,711	11,034
Due to other funds	4,247	50,960	55,207
Net pension liability	(50)	(554)	(604)
Deferred inflows - pension	724	8,095	8,819
Net Cash (Used) by Operating Activities	<u>\$ (68,960)</u>	<u>\$ (108,381)</u>	<u>\$ (177,341)</u>

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (page 1 of 2)
December 31, 2015

	<u>Undistributed Collections</u>	<u>Sheriff's Bond Escrow</u>	<u>Officials Escrow</u>	<u>Holding</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 271,071	\$ 81,320	\$ 82,648	\$ 93,904
Due from other units	-	-	-	-
Total Assets	<u>\$ 271,071</u>	<u>\$ 81,320</u>	<u>\$ 82,648</u>	<u>\$ 93,904</u>
<u>Liabilities</u>				
Due to other units	\$ 271,071	\$ 81,320	\$ 82,648	\$ 93,904
Total Liabilities	<u>\$ 271,071</u>	<u>\$ 81,320</u>	<u>\$ 82,648</u>	<u>\$ 93,904</u>

<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>
\$ 5,004,375	\$ 18,142	\$ 517,404	\$ 1,391,745	\$ 487,436	\$ 1,479
-	-	-	-	3,101,575	-
<u>\$ 5,004,375</u>	<u>\$ 18,142</u>	<u>\$ 517,404</u>	<u>\$ 1,391,745</u>	<u>\$ 3,589,011</u>	<u>\$ 1,479</u>
\$ 5,004,375	\$ 18,142	\$ 517,404	\$ 1,391,745	\$ 3,589,011	\$ 1,479
<u>\$ 5,004,375</u>	<u>\$ 18,142</u>	<u>\$ 517,404</u>	<u>\$ 1,391,745</u>	<u>\$ 3,589,011</u>	<u>\$ 1,479</u>

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (page 2 of 2)
December 31, 2015

	<u>State Fees</u>	<u>Chambers County Connection</u>	<u>District Attorney Seizure & Forfeiture</u>	<u>Frozen Sick Leave</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 389,427	\$ 52,832	\$ 101,831	\$ 17,232
Due from other units	-	-	-	-
Total Assets	<u>\$ 389,427</u>	<u>\$ 52,832</u>	<u>\$ 101,831</u>	<u>\$ 17,232</u>
<u>Liabilities</u>				
Due to other units	\$ 389,427	\$ 52,832	\$ 101,831	\$ 17,232
Total Liabilities	<u>\$ 389,427</u>	<u>\$ 52,832</u>	<u>\$ 101,831</u>	<u>\$ 17,232</u>

<u>Library Donations</u>	<u>Total Agency Funds</u>
\$ 100,353	\$ 8,611,199
-	3,101,575
<u>\$ 100,353</u>	<u>\$ 11,712,774</u>

<u>\$ 100,353</u>	<u>\$ 11,712,774</u>
<u>\$ 100,353</u>	<u>\$ 11,712,774</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS (Page 1 of 4)

For The Year Ended December 31, 2015

	Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015
<u>Undistributed Collections</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 197,555	\$ 73,516	\$ -	\$ 271,071
Total Assets	\$ 197,555	\$ 73,516	\$ -	\$ 271,071
<u>Liabilities</u>				
Due to other units	\$ 197,555	\$ 73,516	\$ -	\$ 271,071
Total Liabilities	\$ 197,555	\$ 73,516	\$ -	\$ 271,071
<u>Sheriff's Bond Escrow</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 17,063	\$ 64,257	\$ -	\$ 81,320
Total Assets	\$ 17,063	\$ 64,257	\$ -	\$ 81,320
<u>Liabilities</u>				
Due to other units	\$ 17,063	\$ 64,257	\$ -	\$ 81,320
Total Liabilities	\$ 17,063	\$ 64,257	\$ -	\$ 81,320
<u>Officials Escrow</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 85,958	\$ -	\$ (3,310)	\$ 82,648
Total Assets	\$ 85,958	\$ -	\$ (3,310)	\$ 82,648
<u>Liabilities</u>				
Due to other units	\$ 85,958	\$ -	\$ (3,310)	\$ 82,648
Total Liabilities	\$ 85,958	\$ -	\$ (3,310)	\$ 82,648
<u>Holding</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 88,316	\$ 5,588	\$ -	\$ 93,904
Total Assets	\$ 88,316	\$ 5,588	\$ -	\$ 93,904
<u>Liabilities</u>				
Due to other units	\$ 88,316	\$ 5,588	\$ -	\$ 93,904
Total Liabilities	\$ 88,316	\$ 5,588	\$ -	\$ 93,904

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS (Page 2 of 4)

For The Year Ended December 31, 2015

	Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015
<u>VIT Escrow</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 2,212,622	\$ 2,791,753	\$ -	\$ 5,004,375
Total Assets	\$ 2,212,622	\$ 2,791,753	\$ -	\$ 5,004,375
<u>Liabilities</u>				
Due to other units	\$ 2,212,622	\$ 2,791,753	\$ -	\$ 5,004,375
Total Liabilities	\$ 2,212,622	\$ 2,791,753	\$ -	\$ 5,004,375
<u>Historical Commission</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 18,047	\$ 95	\$ -	\$ 18,142
Total Assets	\$ 18,047	\$ 95	\$ -	\$ 18,142
<u>Liabilities</u>				
Due to other units	\$ 18,047	\$ 95	\$ -	\$ 18,142
Total Liabilities	\$ 18,047	\$ 95	\$ -	\$ 18,142
<u>County Clerk Trust</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 529,931	\$ -	\$ (12,527)	\$ 517,404
Total Assets	\$ 529,931	\$ -	\$ (12,527)	\$ 517,404
<u>Liabilities</u>				
Due to other units	\$ 529,931	\$ -	\$ (12,527)	\$ 517,404
Total Liabilities	\$ 529,931	\$ -	\$ (12,527)	\$ 517,404
<u>District Clerk Trust</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 806,767	\$ 584,978	\$ -	\$ 1,391,745
Total Assets	\$ 806,767	\$ 584,978	\$ -	\$ 1,391,745
<u>Liabilities</u>				
Due to other units	\$ 806,767	\$ 584,978	\$ -	\$ 1,391,745
Total Liabilities	\$ 806,767	\$ 584,978	\$ -	\$ 1,391,745
<u>Equalization School Tax</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 370,360	\$ 117,076	\$ -	\$ 487,436
Due from other units	2,966,422	135,153	-	3,101,575
Total Assets	\$ 3,336,782	\$ 252,229	\$ -	\$ 3,589,011
<u>Liabilities</u>				
Due to other units	\$ 3,336,782	\$ 252,229	\$ -	\$ 3,589,011
Total Liabilities	\$ 3,336,782	\$ 252,229	\$ -	\$ 3,589,011

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Page 3 of 4)
For The Year Ended December 31, 2015

	Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015
<u>Co. Attorney Seizures / Forfeitures</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 277	\$ 1,202	\$ -	\$ 1,479
Total Assets	\$ 277	\$ 1,202	\$ -	\$ 1,479
<u>Liabilities</u>				
Due to other units	\$ 277	\$ 1,202	\$ -	\$ 1,479
Total Liabilities	\$ 277	\$ 1,202	\$ -	\$ 1,479
<u>State Fees</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 363,499	\$ 25,928	\$ -	\$ 389,427
Total Assets	\$ 363,499	\$ 25,928	\$ -	\$ 389,427
<u>Liabilities</u>				
Due to other units	\$ 363,499	\$ 25,928	\$ -	\$ 389,427
Total Liabilities	\$ 363,499	\$ 25,928	\$ -	\$ 389,427
<u>Chambers County Connection</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 38,025	\$ 14,807	\$ -	\$ 52,832
Total Assets	\$ 38,025	\$ 14,807	\$ -	\$ 52,832
<u>Liabilities</u>				
Due to other units	\$ 38,025	\$ 14,807	\$ -	\$ 52,832
Total Liabilities	\$ 38,025	\$ 14,807	\$ -	\$ 52,832
<u>District Attorney Seizure & Forfeiture</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 431,515	\$ -	\$ (329,684)	\$ 101,831
Total Assets	\$ 431,515	\$ -	\$ (329,684)	\$ 101,831
<u>Liabilities</u>				
Due to other units	\$ 431,515	\$ -	\$ (329,684)	\$ 101,831
Total Liabilities	\$ 431,515	\$ -	\$ (329,684)	\$ 101,831

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS (Page 4 of 4)

For The Year Ended December 31, 2015

	Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015
<u>Frozen Sick Leave</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 33,477	\$ -	\$ (16,245)	\$ 17,232
Total Assets	\$ 33,477	\$ -	\$ (16,245)	\$ 17,232
 <u>Liabilities</u>				
Due to other units	\$ 33,477	\$ -	\$ (16,245)	\$ 17,232
Total Liabilities	\$ 33,477	\$ -	\$ (16,245)	\$ 17,232
 <u>Library Donations</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 100,000	\$ 353	\$ -	\$ 100,353
Total Assets	\$ 100,000	\$ 353	\$ -	\$ 100,353
 <u>Liabilities</u>				
Due to other units	\$ 100,000	\$ 353	\$ -	\$ 100,353
Total Liabilities	\$ 100,000	\$ 353	\$ -	\$ 100,353

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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 182)

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 192)

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

Debt Capacity (Page 202)

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 210)

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 222)

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			
	2006	2007	2008	2009
Governmental Activities				
Net investment in capital assets	\$ (1,217,646)	\$ 754,602	\$ 2,165,138	\$ 17,491,681
Restricted	6,989,912	7,647,943	20,256,998	7,845,880
Unrestricted	3,694,211	12,696,681	27,434,699	25,972,537
Total Governmental Activities Net Position	\$ 9,466,477	\$ 21,099,226	\$ 49,856,835	\$ 51,310,098
Business-Type Activities				
Net investment in capital assets	\$ 13,850,684	\$ 13,760,086	\$ 4,459,285	\$ 4,158,030
Restricted	-	-	-	-
Unrestricted	(421,900)	(3,588,001)	(2,471,886)	(2,235,372)
Total Business-Type Activities Net Position	\$ 13,428,784	\$ 10,172,085	\$ 1,987,399	\$ 1,922,658
Primary Government				
Net investment in capital assets	\$ 12,633,038	\$ 14,514,688	\$ 6,624,423	\$ 21,649,711
Restricted	6,989,912	7,647,943	20,256,998	7,845,880
Unrestricted	3,272,311	9,108,680	24,962,813	23,737,165
Total Primary Government Net Position	\$ 22,895,261	\$ 31,271,311	\$ 51,844,234	\$ 53,232,756

* Restated balances.

Fiscal Year

2010	2011*	2012*	2013	2014	2015*
\$ 19,686,141	\$ 15,878,972	\$ 28,984,858	\$ 25,989,418	\$ 28,117,984	\$ 32,057,484
12,335,576	10,741,387	12,362,622	22,712,444	27,608,607	27,342,203
25,918,761	20,516,078	6,502,177	2,884,698	6,762,754	9,267,546
<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>	<u>\$ 68,667,233</u>
\$ 5,317,418	\$ 5,592,325	\$ 3,995,536	\$ 4,745,715	\$ 4,761,696	\$ 4,465,595
-	-	-	-	-	-
(5,719,120)	(5,337,927)	(3,105,295)	(2,682,073)	378,996	(1,164,881)
<u>\$ (401,702)</u>	<u>\$ 254,398</u>	<u>\$ 890,241</u>	<u>\$ 2,063,642</u>	<u>\$ 5,140,692</u>	<u>\$ 3,300,714</u>
\$ 25,003,559	\$ 21,471,297	\$ 32,980,394	\$ 30,735,133	\$ 32,879,680	\$ 36,523,079
12,335,576	10,741,387	12,362,622	22,712,444	27,608,607	27,342,203
20,199,641	15,178,151	3,396,882	202,625	7,141,750	8,102,665
<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>	<u>\$ 71,967,947</u>

CHAMBERS COUNTY, TEXAS

CHANGES IN NET POSITION (page 1 of 2)

Last Ten Years

(Accrual basis of accounting)

	Fiscal Year			
	2006	2007	2008	2009
Expenses				
Governmental Activities				
General government	\$ 3,930,611	\$ 2,813,797	\$ 18,190,543	\$ 45,780,669
Financial administration	1,316,912	1,494,969	1,629,787	1,723,522
Justice system	3,152,749	3,592,479	3,924,560	3,684,905
Health and welfare	5,673,796	2,889,646	3,569,169	3,908,902
Culture and recreational	1,934,295	2,095,927	2,369,221	3,581,539
Law enforcement and public safety	5,472,546	6,561,730	7,340,958	7,526,732
Transportation	5,771,537	5,702,232	6,695,333	8,255,562
Interest and other	643,768	782,778	881,036	1,257,918
Total Governmental Activities Expenses	\$ 27,896,214	\$ 25,933,558	\$ 44,600,607	\$ 75,719,749
Business-Type Activities				
Solid waste	\$ 275,239	\$ 5,949,704	\$ 6,733,334	\$ 3,473,765
Airport	492,569	362,934	460,504	252,556
Golf course	5,693,478	493,472	550,015	580,033
Total Business-Type Activities Expenses	\$ 6,461,286	\$ 6,806,110	\$ 7,743,853	\$ 4,306,354
Total Expenses	\$ 34,357,500	\$ 32,739,668	\$ 52,344,460	\$ 80,026,103
Program Revenues				
Governmental Activities				
Charges for services				
General government	\$ 24,234	\$ 1,675,255	\$ 1,529,752	\$ 1,692,210
Financial administration	302,552	-	-	-
Justice system	2,012,480	268,319	280,277	314,783
Health and welfare	2,930,656	-	-	-
Culture and recreational	18,314	-	-	-
Law enforcement and public safety	217,999	577,659	146,571	6,154
Transportation	759,549	1,018,383	1,111,231	1,017,682
Operating grants and contributions	1,918,679	1,797,945	18,324,842	41,031,266
Capital grants and contributions	738,686	-	-	-
Total Governmental Activities				
Program Revenues	8,923,149	5,337,561	21,392,673	44,062,095
Business-Type Activities				
Charges for services				
Solid waste	\$ 189,847	\$ 2,624,043	\$ 5,445,811	\$ 3,405,494
Airport	333,391	285,850	469,752	164,127
Golf course	1,697,335	265,966	325,594	393,348
Operating grants and contributions	248,898	-	-	-
Total Business-Type Activities				
Program Revenues	2,469,471	3,175,859	6,241,157	3,962,969
Total Program Revenues	\$ 11,392,620	\$ 8,513,420	\$ 27,633,830	\$ 48,025,064

Fiscal Year

<u>2010</u>	<u>2011*</u>	<u>2012*</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$ 6,963,070	\$ 13,754,580	\$ 12,685,354	\$ 14,427,659	\$ 21,380,594	\$ 18,342,515
1,730,065	1,739,692	1,811,306	1,631,657	1,646,336	2,041,973
3,878,547	4,216,681	4,684,814	4,621,953	4,834,788	5,693,429
5,118,872	9,596,597	16,544,385	14,260,690	8,368,085	4,754,832
2,450,393	2,349,623	2,722,581	210,665	1,433,719	6,238,849
7,533,751	7,143,761	6,878,454	4,739,784	5,578,142	9,282,122
8,280,240	8,280,498	7,275,869	5,406,673	745,855	6,626,954
304,405	216,371	252,296	182,628	396,776	861,872
<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>	<u>\$ 53,842,547</u>
\$ 2,461,387	\$ 2,485,020	\$ 3,786,197	\$ 2,310,814	\$ 2,263,693	\$ 2,505,374
295,217	402,626	462,586	369,615	483,224	311,752
552,321	547,417	562,585	578,257	604,280	659,582
<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>\$ 3,476,708</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>	<u>\$ 57,319,255</u>
\$ 2,127,495	\$ 1,657,098	\$ 1,668,043	\$ 1,732,731	\$ 2,160,779	\$ 2,631,289
-	-	-	-	-	-
376,091	288,612	264,223	328,078	592,095	474,629
-	-	1,230	-	-	-
-	-	-	-	-	-
94,765	237,361	24,211	58,838	948	-
1,111,771	1,125,752	1,145,947	1,090,368	1,176,431	1,183,667
6,952,745	5,790,836	14,045,706	10,153,534	3,357,488	7,899,215
-	-	-	-	-	-
<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>	<u>12,188,800</u>
\$ 223,988	\$ 293,394	\$ 270,020	\$ 438,446	\$ 5,202,767	\$ 118,117
114,893	206,635	284,641	161,126	208,962	192,485
413,932	393,648	419,002	435,590	492,132	459,469
-	-	-	-	-	-
<u>752,813</u>	<u>893,677</u>	<u>973,663</u>	<u>1,035,162</u>	<u>5,903,861</u>	<u>770,071</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>	<u>\$ 12,958,871</u>

CHAMBERS COUNTY, TEXAS

CHANGES IN NET POSITION (page 2 of 2)

Last Ten Years

(Accrual basis of accounting)

	Fiscal Year			
	2006	2007	2008	2009
Net (Expense)/Revenue				
Governmental activities	\$ (18,973,065)	\$ (20,595,997)	\$ (23,207,934)	\$ (31,657,654)
Business-Type activities	(3,991,815)	(3,630,251)	(1,502,696)	(343,385)
Total Net (Expense)	<u>\$ (22,964,880)</u>	<u>\$ (24,226,248)</u>	<u>\$ (24,710,630)</u>	<u>\$ (32,001,039)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property taxes	\$ 22,728,134	\$ 26,315,379	\$ 27,663,150	\$ 28,747,445
Other taxes	1,972,490	2,254,567	2,503,386	2,379,367
Investment income	595,110	1,195,703	991,117	716,789
Other	1,450,717	2,612,312	1,636,837	1,512,758
Transfers	(3,857,031)	(4,070,735)	18,676,197	(245,442)
Total Governmental Activities	<u>22,889,420</u>	<u>28,307,226</u>	<u>51,470,687</u>	<u>33,110,917</u>
Business-Type Activities				
Other	\$ 25,595	\$ 39,695	\$ 45,427	\$ 33,202
Gain on sale of asset	72,783	-	11,948,780	-
Transfers	3,857,031	\$ 4,070,735	(18,676,197)	245,442
Total Business-Type Activities	<u>3,955,409</u>	<u>4,110,430</u>	<u>(6,681,990)</u>	<u>278,644</u>
Total Primary Government	<u>\$ 26,844,829</u>	<u>\$ 32,417,656</u>	<u>\$ 44,788,697</u>	<u>\$ 33,389,561</u>
Change in Net Position				
Governmental activities	\$ 3,916,355	\$ 7,711,229	\$ 28,262,753	\$ 1,453,263
Business-type activities	(36,406)	480,179	(8,184,686)	(64,741)
Total Change in Net Position	<u>\$ 3,879,949</u>	<u>\$ 8,191,408</u>	<u>\$ 20,078,067</u>	<u>\$ 1,388,522</u>

* Restated balances.

Fiscal Year

2010	2011*	2012*	2013	2014	2015
\$ (25,596,476)	\$ (38,198,144)	\$ (35,705,699)	\$ (32,118,160)	\$ (37,096,554)	\$ (41,653,747)
(2,556,112)	(2,541,386)	(3,837,705)	(2,223,524)	2,552,664	(2,706,637)
<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>	<u>\$ (44,360,384)</u>
\$ 26,218,721	\$ 25,584,582	\$ 28,139,419	\$ 31,699,105	\$ 37,911,380	\$ 42,186,276
2,153,214	3,023,597	3,883,005	5,106,583	5,811,192	5,962,220
734,974	759,574	879,903	496,431	245,731	270,876
4,197,643	1,223,836	5,279,970	1,949,869	4,299,036	2,835,172
-	(3,197,486)	(5,247,056)	(3,396,925)	(268,000)	(1,038,253)
<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>	<u>50,216,291</u>
\$ 15,594	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	256,386	-
-	3,197,486	5,247,056	3,396,925	268,000	1,038,253
<u>15,594</u>	<u>3,197,486</u>	<u>5,247,056</u>	<u>3,396,925</u>	<u>524,386</u>	<u>1,038,253</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>	<u>\$ 51,254,544</u>
\$ 7,708,076	\$ (10,804,041)	\$ (2,770,458)	\$ 3,736,903	\$ 10,902,785	\$ 8,562,544
(2,540,518)	656,100	1,409,351	1,173,401	3,077,050	(1,668,384)
<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>	<u>\$ 6,894,160</u>

CHAMBERS COUNTY, TEXAS

FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years

(Modified accrual basis of accounting)

	Fiscal Year			
	2006	2007	2008	2009
General Fund				
Nonspendable	\$ 42,261	\$ 88,019	\$ 77,257	\$ 50,233
Unassigned	687,479	3,669,373	17,979,181	17,588,870
Total General Fund	<u>\$ 729,740</u>	<u>\$ 3,757,392</u>	<u>\$ 18,056,438</u>	<u>\$ 17,639,103</u>
All Other Governmental Funds				
Nonspendable	\$ 25,570	\$ 25,570	\$ 25,570	\$ 25,570
Restricted	6,989,912	7,647,943	20,488,608	7,928,862
Unassigned	5,410,204	6,910,609	6,667,287	5,224,946
Total All Other Governmental Funds	<u>\$ 12,425,686</u>	<u>\$ 14,584,122</u>	<u>\$ 27,181,465</u>	<u>\$ 13,179,378</u>

Fiscal Year					
2010	2011	2012	2013	2014	2015
\$ 107,364	\$ 113,553	354,137	\$ 445,408	\$ 412,664	\$ 432,082
23,509,804	19,672,758	14,276,001	15,045,691	19,955,849	21,412,559
<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>	<u>\$ 21,844,641</u>
\$ 30,741	\$ 21,385	18,526	\$ 18,342	\$ 34,359	\$ 11,662
7,737,959	10,720,002	12,341,380	22,712,444	27,725,057	55,989,271
4,566,876	-	-	-	-	-
<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>	<u>\$ 56,000,933</u>

CHAMBERS COUNTY, TEXAS

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years
(Modified accrual basis of accounting)

	Fiscal Year			
	2006	2007	2008	2009
Revenues				
Taxes	\$ 24,716,018	\$ 28,571,145	\$ 30,123,805	\$ 31,152,106
Intergovernmental	1,651,260	1,797,945	18,324,842	41,031,266
Fees	1,361,156	1,842,470	1,867,254	1,765,410
Fines and forfeitures	1,574,761	1,625,745	1,283,934	1,142,177
Investment income	1,027,246	1,186,093	967,206	661,055
Other	2,888,827	2,612,312	1,636,837	1,512,758
Total Revenues	33,219,268	37,635,710	54,203,878	77,264,772
Expenditures				
General government	3,552,669	2,849,942	18,794,280	46,677,197
Financial administration	1,314,661	1,491,384	1,627,854	1,722,241
Justice system	3,101,473	3,535,911	3,873,870	3,663,954
Health and welfare	2,970,978	2,859,724	3,538,549	3,899,167
Culture and recreational	1,780,827	1,896,436	2,276,468	3,374,515
Law enforcement and public safety	5,039,834	6,056,286	6,943,197	7,119,456
Transportation	5,157,312	6,835,253	6,192,160	7,311,032
Capital outlay	2,940,035	2,974,034	3,449,249	2,385,553
Debt service				
Principal	1,350,067	1,791,875	2,135,873	1,492,292
Interest and paying agent	642,615	652,232	691,135	289,737
Debt issuance costs	31,722	34,150	40,037	46,941
Payment to refunded bond escrow agent	-	-	-	-
Advance refunding escrow	-	-	-	-
Total Expenditures	27,882,193	30,977,227	49,562,672	77,982,085
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	5,337,075	6,658,483	4,641,206	(717,313)
Other Financing Sources (Uses)				
Transfers in	1,152,197	1,835,688	18,963,533	8,022,484
Transfers (out)	(5,039,958)	(5,906,423)	(287,336)	(7,989,282)
Debt issued	1,783,258	2,000,000	3,000,000	-
Capital leases	59,390	302,637	84,131	344,497
Insurance recoveries	63,981	-	-	-
Payment to refunded bond escrow agent	-	-	-	(14,079,808)
Premium on bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	(1,981,132)	(1,768,098)	21,760,328	(13,702,109)
Net Change in Fund Balances	\$ 3,355,943	\$ 4,890,385	\$ 26,401,534	\$ (14,419,422)
Debt service as a percentage of noncapital expenditures	7.99%	8.73%	6.13%	2.36%

Fiscal Year					
2010	2011	2012	2013	2014	2015
\$ 28,406,050	\$ 28,603,777	\$ 31,007,654	\$ 36,832,832	\$ 43,946,280	\$ 47,888,638
6,952,745	5,790,836	14,045,706	10,153,534	3,357,488	7,899,215
2,157,561	1,868,134	1,897,977	2,049,592	2,238,717	2,858,081
1,263,045	1,338,729	1,056,547	1,273,691	1,570,221	1,566,257
697,093	727,126	864,957	492,043	244,576	269,235
4,197,643	1,223,836	5,279,970	1,949,869	4,299,036	2,835,172
<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>	<u>63,316,598</u>
6,903,188	9,311,512	9,317,773	8,085,443	6,784,300	9,337,407
1,730,065	1,738,607	1,810,232	1,630,526	1,645,152	2,060,886
3,878,543	4,195,311	4,663,720	4,599,741	4,811,552	5,768,194
5,067,746	9,269,950	16,354,680	14,049,298	8,139,320	5,844,018
2,077,377	2,156,542	2,562,172	2,076,580	2,200,638	6,415,232
6,711,480	7,018,016	7,045,465	6,993,389	7,657,831	9,845,171
7,239,418	7,087,193	6,273,924	6,459,284	6,490,363	7,058,808
5,388,979	1,560,474	2,960,960	7,056,210	12,507,733	9,868,480
1,481,314	1,903,929	1,304,225	3,524,504	3,605,585	4,313,429
262,003	195,845	247,715	176,888	354,298	548,060
-	-	193,433	150,675	227,503	772,363
-	-	1,439,417	-	-	-
-	-	75,000	-	-	-
<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>	<u>61,832,048</u>
2,934,024	(4,884,941)	(95,905)	(2,050,977)	1,232,043	1,484,550
2,165,129	2,136,701	604,333	690,333	688,845	49,479
(2,165,129)	(5,339,701)	(5,851,389)	(4,368,339)	(1,960,582)	(1,087,732)
-	2,555,000	5,270,000	9,750,000	9,270,000	27,575,000
2,346,062	107,895	172,457	210,824	202,730	207,931
-	-	-	-	-	-
-	-	(3,739,045)	-	-	-
-	-	101,895	-	473,008	1,488,417
<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>28,233,095</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>	<u>\$ 29,717,645</u>
4.93%	4.90%	3.03%	7.75%	9.45%	9.59%

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

Function	Fiscal Year			
	2006	2007	2008	2009
Property	\$ 22,728,134	\$ 26,315,379	\$ 27,663,150	\$ 28,747,445
Other taxes	1,972,490	2,254,267	2,503,386	2,379,367
	<u>\$ 24,700,624</u>	<u>\$ 28,569,646</u>	<u>\$ 30,166,536</u>	<u>\$ 31,126,812</u>

Fiscal Year						Change
2010	2011	2012	2013	2014	2015	2014-2015
\$ 26,218,721	\$ 25,584,582	\$ 28,139,419	\$ 31,699,105	\$ 37,911,380	\$ 42,186,276	11.3%
2,153,214	3,023,597	3,883,005	5,106,583	5,811,192	5,962,220	2.6%
<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>	<u>\$ 48,148,496</u>	10.1%

CHAMBERS COUNTY, TEXAS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Years

	Fiscal Year			
	2006	2007	2008	2009
Market Value	\$ 1,160,447,490	\$ 1,916,243,970	\$ 2,177,591,520	\$ 2,221,689,500
Less: Losses/Exemptions		(680,756,680)	(798,701,160)	(667,689,620)
Net Taxable Value	1,160,447,490	1,235,487,290	1,378,890,360	1,553,999,880
Mineral Value	3,683,266,370	4,534,468,260	4,699,266,850	4,844,684,370
Total Taxable value (1)	\$ 4,843,713,860	\$ 5,769,955,550	\$ 6,078,157,210	\$ 6,398,684,250
Total Direct Tax Rate	0.50323	0.49679	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>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$ 2,191,057,110	\$ 2,345,153,700	\$ 2,017,214,620	\$ 2,064,062,940	\$ 2,606,552,860	\$ 2,940,746,160
<u>(632,178,770)</u>	<u>(683,870,750)</u>	<u>(392,532,130)</u>	<u>(402,113,250)</u>	<u>(912,506,484)</u>	<u>(1,016,804,990)</u>
1,558,878,340	1,661,282,950	1,624,682,490	1,661,949,690	1,694,046,376	1,923,941,170
4,231,569,290	4,001,378,830	4,264,138,053	5,193,631,585	5,025,085,139	5,626,838,662
<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>	<u>\$ 7,550,779,832</u>
0.49679	0.49679	0.49679	0.49679	0.52215	0.53269

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

	Fiscal Year			
	2006	2007	2008	2009
<u>Chambers County by fund:</u>				
General	\$ 0.33646	\$ 0.32475	\$ 0.32475	\$ 0.32475
Debt Service	0.03904	0.03897	0.03897	0.03897
Road and Bridge Special	0.00779	0.00747	0.00747	0.00747
Road and Bridge FMFC	0.08358	0.08060	0.08060	0.08060
School Equalization	0.03636	0.04500	0.04500	0.04500
Total Direct Rate	<u>0.50323</u>	<u>0.49679</u>	<u>0.49679</u>	<u>0.49679</u>
<u>Cities:</u>				
City of Mont Belvieu	0.38694	0.38694	0.39265	0.39265
City of Anahuac	0.60225	0.62425	0.62425	0.62425
City of Baytown	0.78703	0.78703	0.78703	0.78703
<u>School Districts:</u>				
Anahuac ISD	1.61030	1.48250	1.16720	1.15190
Barbers Hill ISD	1.61990	1.61990	1.32990	1.32990
East Chambers ISD	1.41000	1.29025	1.04005	1.33960
Goose Creek ISD	1.59562	1.59562	1.28213	1.28213
LaPorte ISD	n/a	n/a	n/a	n/a
Lee College	0.20228	0.20228	0.20588	0.20588
San Jacinto CCD	0.14537	n/a	0.16341	0.17080
<u>Utility Districts:</u>				
Chambers County MUD #1	0.82000	0.82000	0.80500	0.80500
Chambers County Public Hospital District	0.55000	0.50000	0.50000	0.46000
Chambers-Liberty Co. Navigation Dist.	0.02050	0.01930	0.01810	0.01873
Trinity Bay Conservation District	0.41036	0.42505	0.43400	0.41210
Cedar Bayou Navigation District	0.04800	0.04800	0.04800	0.04800
Chambers County Emergency District	-	-	-	-
Chambers County Improvement Dist. #1	0.19000	0.19000	0.19000	0.42000
Chambers County Improvement Dist. #2	-	-	-	-
Chambers County Improvement Dist. #3	-	-	-	-
Jefferson Co Drainage Dist #6	-	-	-	-
Total Direct and Overlapping Rates	<u>\$ 10.90178</u>	<u>\$ 10.48790</u>	<u>\$ 9.48439</u>	<u>\$ 9.94476</u>

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

Fiscal Year

	2010	2011	2012	2013	2014	2015
\$	0.34207	\$ 0.34207	\$ 0.34207	\$ 0.31734	\$ 0.33649	\$ 0.34352
	0.02165	0.02165	0.02165	0.05603	0.05603	0.05712
	0.00747	0.00747	0.00747	0.00693	0.00729	0.00744
	0.08060	0.08060	0.08060	0.07474	0.07843	0.07977
	0.04500	0.04500	0.04500	0.04175	0.04391	0.04485
	<u>0.49679</u>	<u>0.49679</u>	<u>0.49679</u>	<u>0.49679</u>	<u>0.52215</u>	<u>0.53269</u>
	0.41265	0.43671	0.43671	0.43671	0.43671	0.43671
	0.62425	0.62425	0.62425	0.62425	0.62425	0.62425
	0.78703	0.78703	0.82203	0.82203	0.82203	0.82203
	1.17800	1.35900	1.33900	1.34000	1.31000	1.23000
	1.32990	1.32980	1.32980	1.32980	1.32980	1.32980
	1.28005	1.28005	1.28005	1.28005	1.28005	1.22005
	1.30213	1.30213	1.33213	1.33213	1.38679	1.43189
	n/a	n/a	n/a	n/a	n/a	1.45000
	0.25200	0.25200	0.25200	0.24100	0.26070	0.26070
	0.17628	0.18560	0.18560	0.18560	0.18560	0.18560
	0.80500	0.80500	0.94000	0.98000	0.98000	0.89000
	0.52500	0.48750	0.52500	0.47885	0.43383	0.33202
	0.01873	0.01806	0.01806	0.01810	0.01780	0.01780
	0.41210	0.41210	0.41210	0.41210	0.41210	0.40870
	0.02400	0.02400	0.02400	0.02000	0.02000	0.03000
	-	0.01000	-	-	-	-
	0.60000	0.62000	0.62000	0.60000	0.60000	0.60000
	-	-	-	0.60000	0.60000	-
	-	-	-	-	1.00000	1.50000
	-	-	-	0.22056	0.22059	0.22059
\$	<u>10.22391</u>	<u>\$ 10.43002</u>	<u>\$ 10.63752</u>	<u>\$ 11.41797</u>	<u>\$ 12.44239</u>	<u>\$ 13.52283</u>

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CHAMBERS COUNTY, TEXAS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

<u>Property Taxpayer</u>	2015			2006		
	<u>2014 Taxable Assessed Value</u>	<u>Rank</u>	<u>% of Taxable Assessed Value</u>	<u>2005 Taxable Assessed Value</u>	<u>Rank</u>	<u>% of Taxable Assessed Value</u>
Bayer Material Science	\$ 1,102,314,248	1	14.60%	\$ 1,147,013,900	1	23.68%
Enterprise Products Operating	345,967,621	2	4.58%	238,050,880	3	4.91%
Exxon Mobil Corp	302,156,019	3	4.00%	364,024,460	2	7.52%
Wal-Mart Stores, Inc.	244,238,175	4	3.23%	-		0.00%
Denbury Onshore LLC	232,961,764	5	3.09%	-		0.00%
Marathon Petroleum Co LLC	232,858,414	6	3.08%	-		0.00%
Equistar Chemicals LP	194,335,341	7	2.57%	140,871,890	4	2.91%
NRG Texas Power LLC	147,358,600	8	1.95%	-		0.00%
Phillips 66 Co	145,179,978	9	1.92%	-		0.00%
Cedar Bayou Fractionators LP	119,892,569	10	1.59%	-		0.00%
Baytown Energy Center LP				76,490,580	5	1.58%
Chevron Phillips Chemical Co				71,739,840	6	1.48%
BP Products North America				71,275,960	7	1.47%
Lanxess				67,194,800	8	1.39%
Subtotal	<u>3,067,262,729</u>		<u>40.62%</u>	<u>2,303,271,550</u>		<u>47.55%</u>
Other taxpayers	<u>4,483,517,103</u>		<u>59.38%</u>	<u>2,540,442,310</u>		<u>52.45%</u>
Total	<u>\$ 7,550,779,832</u>		<u>100.00%</u>	<u>\$ 4,843,713,860</u>		<u>100.00%</u>

Source: Chambers County Appraisal District

CHAMBERS COUNTY, TEXAS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Years

	Fiscal Year			
	2006	2007	2008	2009
Adjusted tax levy	22,540,759	\$ 20,989,714	\$ 22,110,877	\$ 23,276,878
Current tax collected	22,132,771	\$ 20,590,909	\$ 21,624,438	\$ 22,625,125
Percent of current tax collections	98.19%	98.10%	97.80%	97.20%
Delinquent tax collections	\$ 324,587	\$ 293,856	\$ 331,663	\$ 535,368
Total tax collections	\$ 22,457,358	\$ 20,884,765	\$ 21,956,101	\$ 23,160,493
Total collections as a percentage of current levy	99.63%	99.50%	99.30%	99.50%
Outstanding delinquent taxes	\$ 83,401	\$ 104,949	\$ 154,776	\$ 116,385
Outstanding delinquent taxes as percentage of current levy	0.37%	0.50%	0.70%	0.50%

Source: Chambers County Tax Assessor/Collector

Fiscal Year						
2010	2011	2012	2013	2014	2015	
\$ 21,072,505	\$ 28,177,519	\$ 29,228,660	\$ 34,537,038	\$ 35,825,387	\$ 41,062,300	
\$ 20,714,272	\$ 27,872,842	\$ 29,062,257	\$ 34,392,409	\$ 35,695,501	\$ 40,698,920	
98.30%	98.92%	99.43%	99.58%	99.64%	99.12%	
\$ 189,653	\$ 254,221	\$ 154,361	\$ 127,037	\$ 115,142	\$ 292,866	
\$ 20,903,925	\$ 28,127,063	\$ 29,216,618	\$ 34,519,446	\$ 35,810,643	\$ 40,991,786	
99.20%	99.82%	99.96%	99.95%	99.96%	99.83%	
\$ 168,580	\$ 50,456	\$ 12,042	\$ 17,592	\$ 887,011	\$ 70,514	
0.80%	0.18%	0.04%	0.05%	2.48%	0.17%	

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

	Fiscal Year			
	2006	2007	2008	2009
Net Taxable Assessed Value				
All property	\$ 4,843,713,860	\$ 5,769,955,550	\$ 6,078,157,210	\$ 6,398,684,250
Net Bonded Debt				
General bonded debt	17,983,389	18,562,663	19,704,700	6,031,811
Less debt service funds	293,337	636,090	13,161,222	426,260
Net Bonded Debt	<u>\$ 17,690,052</u>	<u>\$ 17,926,573</u>	<u>\$ 6,543,478</u>	<u>\$ 5,605,551</u>
Ratio of Net Bonded Debt To Assessed Value	0.3652%	0.3107%	0.1077%	0.0876%
Population	28,342	28,816	29,366	31,431
Net Bonded Debt per Capita	\$ 624	\$ 622	\$ 223	\$ 178

Fiscal Year					
2010	2011	2012	2013	2014	2015
\$ 5,790,447,630	\$ 5,662,661,780	\$ 5,888,820,543	\$ 6,855,581,275	\$ 6,719,131,515	\$ 7,550,779,832
4,765,000	6,005,000	12,518,000	19,031,705	25,664,618	50,880,117
638	-	303,478	761,834	1,272,396	1,364,534
<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>\$ 49,515,583</u>
0.0823%	0.1060%	0.2074%	0.2665%	0.3630%	0.6558%
35,096	35,597	36,388	37,215	38,145	38,863
\$ 136	\$ 169	\$ 336	\$ 491	\$ 639	\$ 1,274

CHAMBERS COUNTY, TEXAS

RATIO OF OUTSTANDING DEBT BY TYPE

Last Ten Years

	Fiscal Year			
	2006	2007	2008	2009
Governmental activities:				
General bonded debt	\$ 13,763,389	\$ 13,002,663	\$ 12,129,700	\$ -
Certificates of obligation	2,620,000	2,255,000	1,875,000	1,476,811
Tax notes	1,600,000	3,305,000	5,700,000	4,555,000
Obligations under capital leases	141,757	303,605	252,239	390,911
Net Governmental Debt	\$ 18,125,146	\$ 18,866,268	\$ 19,956,939	\$ 6,422,722
Percentage of personal income	1.72%	1.58%	1.48%	0.45%
Net Bonded Debt per Capita	\$ 640	\$ 655	\$ 680	\$ 204

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

Fiscal Year

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$ -	\$ -	\$ 5,518,000	\$ 4,581,705	\$ 13,339,618	\$ 40,775,117
1,390,000	1,300,000	-	-	-	
3,375,000	4,705,000	7,000,000	14,450,000	12,325,000	10,105,000
2,541,477	2,169,315	1,828,408	1,519,943	1,222,088	931,590
<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>	<u>\$ 51,811,706</u>
0.46%	0.45%	0.73%	1.02%	1.50%	2.89%
\$ \$ 208	\$ 230	\$ 394	\$ 552	\$ 705	\$ 1,333

CHAMBERS COUNTY, TEXAS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

December 31, 2015

Governmental Unit	Net Bonded Debt Outstanding(1)	Estimated Percentage Applicable (2)	Estimated Share of Overlapping Debt
Debt repaid with property taxes			
Cities:			
Anahuac, City of	\$ 5,834,000	100.00%	\$ 5,834,000
Baytown, City of	202,510,000	6.05%	12,251,855
Mont Belview, City of	41,390,000	99.98%	41,381,722
School Districts:			
Anahuac ISD	13,885,000	100.00%	13,885,000
Barbers Hill ISD	199,405,000	100.00%	199,405,000
East Chambers ISD	8,445,000	100.00%	8,445,000
Goose Creek Cons ISD	507,420,000	27.49%	139,489,758
La Porte ISD	346,380,000	0.01%	34,638
Lee College Dist	47,530,000	27.49%	13,065,997
San Jacinto CCD	278,419,848	**	-
Utility Districts:			
Chambers Co ID #1	59,235,000	100.00%	59,235,000
Chamber Co MUD #1	9,550,000	100.00%	9,550,000
Subtotal, overlapping debt	1,720,003,848		502,577,970
Chambers County direct debt	<u>50,880,117</u>	100%	<u>50,880,117</u>
Total direct and overlapping debt	<u>\$ 1,768,868,848</u>		<u>\$ 551,442,970</u>

(1) Source: Municipal Advisory Council of Texas

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

** Less than .01%

CHAMBERS COUNTY, TEXAS

LEGAL DEBT MARGIN INFORMATION

Last Ten Years

	Fiscal Year			
	2006	2007	2008	2009
Debt limit	\$ 1,210,928,465	\$ 1,442,488,888	\$ 1,519,539,303	\$ 1,599,671,063
Total net debt applicable to limit	<u>17,690,052</u>	<u>17,926,573</u>	<u>6,543,478</u>	<u>5,605,551</u>
Legal debt margin	<u>\$ 1,193,238,413</u>	<u>\$ 1,424,562,315</u>	<u>\$ 1,512,995,825</u>	<u>\$ 1,594,065,512</u>
 Total net debt applicable to the limit as a percentage of debt limit	 1.46%	 1.24%	 0.43%	 0.35%

Legal Debt Margin Calculation

Assessed value	4,843,713,860	5,769,955,550	6,078,157,210	6,398,684,250
Debt limit (25% of assessed value)	1,210,928,465	1,442,488,888	1,519,539,303	1,599,671,063
Debt applicable to limit:				
General obligation bonds	13,763,389	13,002,663	12,129,700	-
Certificates of obligation	2,620,000	2,255,000	1,875,000	1,476,811
Tax Notes	1,600,000	3,305,000	5,700,000	4,555,000
Less: amount set aside for repayment of general obligation debt	<u>(293,337)</u>	<u>(636,090)</u>	<u>(13,161,222)</u>	<u>(426,260)</u>
Total net debt applicable to limit	<u>17,690,052</u>	<u>17,926,573</u>	<u>6,543,478</u>	<u>5,605,551</u>
Legal debt margin	<u>1,193,238,413</u>	<u>1,424,562,315</u>	<u>1,512,995,825</u>	<u>1,594,065,512</u>

Fiscal Year

2010	2011	2012	2013	2014	2015
\$ 1,447,611,908	\$ 1,415,665,445	\$ 1,472,205,136	\$ 1,713,895,319	\$ 1,679,782,879	\$ 1,887,694,958
4,764,362	6,005,000	12,214,522	18,269,871	24,392,222	49,515,583
<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>	<u>\$ 1,838,179,375</u>
0.33%	0.42%	0.83%	1.07%	1.45%	2.62%
5,790,447,630	5,662,661,780	5,888,820,543	6,855,581,275	6,719,131,515	7,550,779,832
1,447,611,908	1,415,665,445	1,472,205,136	1,713,895,319	1,679,782,879	1,887,694,958
-	-	5,518,000	4,581,705	13,339,618	40,775,117
1,390,000	1,300,000	-	-	-	-
3,375,000	4,705,000	7,000,000	14,450,000	12,325,000	10,105,000
(638)	-	(303,478)	(761,834)	(1,272,396)	(1,364,534)
<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>49,515,583</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>	<u>\$ 1,838,179,375</u>

CHAMBERS COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
 Last Ten Years

	Fiscal Year			
	2006	2007	2008	2009
Population (1,2,4)**	28,342	28,816	29,366	31,431
Personal income (1,4,5)**	\$1,053,059,000	\$1,192,357,000	\$1,348,846,000	\$1,431,103,000
Per capita personal income (1,4,5)**	\$ 35,125	\$ 38,821	\$ 42,659	\$ 41,808
Median age (1,4,5)**	n/a	n/a	n/a	37.0
School enrollment (2)	n/a	5,508	5,475	6,104

Data sources:

- (1) BEA** using most recent data
- (2) TEA
- (3) Texas Workforce
- (4) Texas Association of Counties (County Information Project)**
- (5) US Census Bureau**

**Most current information available from these data sources.

Fiscal Year

2010	2011	2012	2013	2014	2015
35,096	35,597	36,388	37,215	38,145	38,863
\$1,600,068,000	\$ 1,798,647,000	\$ 1,969,630,000	\$2,006,107,000	\$1,792,274,000	\$1,792,274,000
\$ 45,366	\$ 50,750	\$ 54,568	\$ 54,496	\$ 46,986	\$ 46,118
36	36.0	36.0	35.8	35.0	35.2
6,782	6,857	5,754	5,916	6,125	7,550

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CHAMBERS COUNTY, TEXAS

PRINCIPAL EMPLOYERS

Current Year and One Year Ago(1)

Employer	Fiscal Year			Fiscal Year		
	2015			2014		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Bayer Material Science	1,093	1	6.46%	1,069	1	6.45%
Jindal Steel Works	644	2	3.81%	650	2	3.92%
Chevron-Phillips	623	3	3.68%	685	3	4.13%
Barber's Hill ISD	672	4	3.97%	670	4	4.04%
Wal-Mart Distribution Center	600	5	3.55%	600	5	3.62%
Lone Star Energy Fabricators	540	6	3.19%	540	6	3.26%
ExxonMobil	512	7	3.03%	486	7	2.93%
Chambers County	364	8	2.15%	359	8	2.17%
TMK - Ipsco	250	9	1.48%	250	9	1.51%
Borusan	250	10	1.48%	250	10	1.51%
Total	5,548		32.79%	5,559		33.53%

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

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

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CHAMBERS COUNTY, TEXAS

COUNTY EMPLOYEES

Last Ten Years

Function/Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government:										
Commissioners' court	8	8	9	8	8	8	8	8	9	9
Technology	1	1	3	2	2	2	1	2	2	2
Communications	1	1	1	2	2	2	1	1	1	1
Network Security	-	-	-	-	-	-	1	1	1	2
Economic development	3	3	3	3	3	3	2	3	3	3
Maintenance	18	18	18	17	16	17	18	17	15	13
Transportation										
Road & Bridge	52	53	58	63	66	66	62	61	61	61
Financial Administration										
County auditor	5	5	5	5	4	5	5	5	6	6
County treasurer	4	4	4	4	4	4	4	2	3	4
Tax assessor	10	10	11	11	11	11	11	11	11	11
Purchasing	2	2	2	2	2	2	2	2	2	3
Justice System										
County court	4	4	4	4	4	4	3	3	3	3
District court	8	7	7	7	7	8	8	6	6	6
District clerk	5	6	6	6	6	6	6	8	6	7
County clerk	9	9	11	12	12	12	13	13	13	12
Justice of the Peace, Pct #1	3	3	3	3	3	3	3	3	4	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	1	1	1	1	1
Justice of the Peace, Pct #4	3	3	3	3	3	3	3	3	3	3
Justice of the Peace, Pct #5	3	3	3	3	3	2	2	2	3	3
Justice of the Peace, Pct #6	3	4	4	4	4	4	4	4	4	4
Juvenile probation	2	2	2	2	3	3	3	3	3	
County attorney	3	3	3	3	3	4	4	4	5	6
District attorney	8	8	7	6	6	6	7	7	9	8
Health and Human Services:										
Environmental health	3	4	4	4	4	4	4	4	3	4
Health department	4	4	4	4	5	4	4	3	4	4
Indigent health care	2	2	2	2	2	2	2	2	2	2
Nurse practitioner	-	2	2	2	2	2	2	2	2	2
W.I.C.	2	2	2	2	2	3	2	2	2	2
Mosquito control	6	4	4	5	5	5	5	5	4	5
Veteran's Service Officer	1	1	1	1	1	1	1	1	1	1
Culture and Recreational:										
Libraries	8	8	8	8	8	8	9	10	10	11
Agricultural extension	5	5	4	4	5	5	5	4	5	5
Parks and recreation	15	16	16	16	16	16	15	14	14	15
Historical commission	-	-	-	1	1	1	1	1	1	-
Law Enforcement and Public Safety:										
Emergency management	2	2	2	2	2	2	2	3	3	3
Safety department	-	-	-	-	-	-	1	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	28	28	32	34	31	28	28	28	28	28
Sheriff	48	48	50	51	53	51	51	64	66	68
Enterprise Funds										
Golf Course	5	5	5	5	5	5	6	6	6	6
Airport	1	1	1	1	1	1	1	1	-	-
Solid Waste										
Totals:	<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>	<u>364</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			
	2006	2007	2008	2009
<u>County Court</u>				
Civil Cases				
Pending Beginning of Year	313	454	407	502
Docket Adjust	52	(100)	(6)	(1)
Added	165	174	193	202
Disposed	76	121	92	59
Pending End of Year	454	407	502	644
Criminal Cases				
Pending Beginning of Year	596	765	836	816
Docket Adjust	70	8	(34)	(29)
Added	653	805	872	783
Disposed	554	742	858	683
Pending End of Year	765	836	816	887
Juvenile Cases				
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
<u>District Court</u>				
Civil Cases				
Pending Beginning of Year	1,025	1,112	1,221	1,280
Docket Adjust	(44)	(58)	(31)	(92)
Added	766	855	755	716
Disposed	635	688	665	744
Pending End of Year	1,112	1,221	1,280	1,160
Criminal Cases				
Pending Beginning of Year	1,063	975	1,070	966
Docket Adjust	(64)	44	45	75
Added	530	590	500	495
Disposed	554	544	649	607
Pending End of Year	975	1,065	966	929
Family Cases				
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
<u>Justice Of The Peace Courts</u>				
Civil Cases				
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					
2010	2011	2012	2013	2014	2015
644	725	820	586	542	652
(8)	-	-	-	-	-
216	216	141	191	211	212
127	66	203	156	103	190
725	822	588	542	602	634
887	353	241	334	502	474
7	(69)	(9)	(55)	(72)	-
680	824	949	1,013	987	929
867	882	869	834	958	965
707	236	336	497	479	505
N/A	17	29	28	35	35
N/A	-	-	-	-	-
N/A	14	17	25	12	25
N/A	6	14	3	4	24
N/A	29	28	42	29	18
1,160	748	839	765	742	601
(173)	-	-	-	-	-
941	490	371	440	351	377
752	385	350	313	445	407
1,176	845	838	751	636	476
929	850	958	927	1,262	1,240
(12)	-	-	-	-	-
580	666	751	1,111	774	689
636	569	716	796	735	672
861	957	927	1,263	1,252	1,259
N/A	409	498	556	458	482
N/A	-	-	-	-	-
N/A	526	486	485	542	499
N/A	434	396	431	535	533
N/A	503	569	454	489	428
N/A	N/A	382	549	577	651
N/A	N/A	-	-	(1)	-
N/A	N/A	352	423	333	358
N/A	N/A	207	261	236	305
N/A	N/A	568	583	623	678

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

	Fiscal Year			
	2006	2007	2008	2009
Criminal Cases				
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
Cases Filed				
Traffic	8,077	6,009	10,164	8,376
Non Traffic	3,191	5,053	3,577	3,056
Small Claims Suits	80	53	63	64
Forcible Entry and Detainer	157	150	129	160
Other Civil Suits	49	98	117	119
Cases Disposed				
Traffic	8,234	6,855	9,293	7,570
Non Traffic	2,125	4,353	2,705	2,311
Small Claims Suits	47	28	44	38
Forcible Entry and Detainer	203	93	85	143
Other Civil Suits	16	31	62	86
Cases Appealed				
Traffic	4	2	6	2
Non Traffic	-	1	-	-
Small Claims Suits	-	1	-	1
Forcible Entry and Detainer	-	-	-	5
Other Civil Suits	-	-	-	1
Miscellaneous				
Examining Trials	-	-	1	-
Inquests	65	72	79	76

Fiscal Year

2010	2011	2012	2013	2014	2015
N/A	N/A	21,808	24,442	26,169	27,885
N/A	N/A	7	4	5	
N/A	N/A	8,643	10,450	12,075	9,805
N/A	N/A	7,089	8,775	10,497	8,916
N/A	N/A	24,462	26,155	27,791	28,569
7,452	5,814	N/A	N/A	N/A	N/A
2,749	2,977	N/A	N/A	N/A	N/A
75	48	N/A	N/A	N/A	N/A
172	131	N/A	N/A	N/A	N/A
92	150	N/A	N/A	N/A	N/A
6,588	5,663	N/A	N/A	N/A	N/A
2,091	2,482	N/A	N/A	N/A	N/A
54	43	N/A	N/A	N/A	N/A
121	97	N/A	N/A	N/A	N/A
73	90	N/A	N/A	N/A	N/A
1	2	4	3	2	1
-	1	-	1	-	-
1	-	1	-	-	-
2	2	5	7	-	-
1	-	-	-	-	-
-	2	-	1	-	-
66	60	43	41	60	56

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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	2015
<u>General Government</u>						
County buildings	102	103	107	110	111	111
County vehicles	75	71	73	73	73	80
<u>Culture and Recreation</u>						
County parks	20	20	20	20	20	20
County libraries	3	3	3	3	3	4
<u>Health & Welfare</u>						
Public health facilities	7	7	7	7	8	8
Volunteer fire departments	7	7	7	7	7	7
EMS stations	4	4	4	4	4	4
<u>Judicial/Law Enforcement</u>						
Judicial facilities	9	9	9	9	9	9
Law enforcement buildings	2	2	3	3	3	3
Law enforcement vehicles	58	57	60	77	76	85
<u>Transportation Infrastructure</u>						
Road & bridge vehicles	74	78	75	72	89	90
Road & bridge heavy equipment	n/a	n/a	n/a	77	85	86

Source: County Inventory Reports

(1)The Requirement for statistical data is current year and nine years ago; only the last 6 years was available.

