

Chambers County, Texas

Comprehensive Annual Financial Report

For the Year Ended December 31, 2016



*COMPREHENSIVE
ANNUAL FINANCIAL REPORT*

of

CHAMBERS COUNTY, TEXAS

For the Year Ended
December 31, 2016

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 27, 2017

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, 2016.

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, 2016 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, 2016 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 39,899 in 2016.

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

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

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

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

FACTORS AFFECTING FINANCIAL CONDITION

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 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 that 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 a level of uncertainty exists 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, particularly in the midstream and downstream sectors in the Mont Belvieu petrochemical complex. Notable developments during 2016 are summarized below:

- Enterprise Products announced and has started construction of an Isobutane Dehydrogenation (iBDH) facility and its ninth fractionator, representing approximately \$1.9 billion dollars in capital investment.
- Lone Star NGL will start construction of its fifth fractionator in August 2017, representing continued growth in the midstream sector.
- Enterprise is also completing construction of a Propane Dehydrogenation (PDH) facility, which will produce polymer-grade propylene, a mainstay feedstock for plastics manufacturing. These projects are complimented by the completion of Air Products' \$395 million Hydrogen facility at the Covestro campus and continued incremental investments by Covestro.
- Exxon Mobil has completed a substantial plastics plant expansion in Mont Belvieu as part of a massive, multibillion-dollar petrochemical growth effort in the Houston region. The two plastics facilities at its existing complex on Hatcherville Road will add 1.3 million metric tons of annual polyethylene (PE) manufacturing capacity to be shipped internationally to meet the rapidly growing demand in nations with expanding middle classes, namely Asia, China, and India.

Of new domestic PE capacity expected to come online this year, 65% will be in or near the County. Of the new ethylene capacity scheduled to start up this year or early next year, 55% will be near and integrated with midstream capacity in the County.

This capacity is driving the agglomeration of logistics and distribution providers in west Chambers County. Katoen Natie, Ravago, Vinmar, Plantgistix, PBP, DHL, and Palmer Logistics have or will construct over 4 million square feet of warehouse space by the end of 2017 to accommodate the export of massive amounts of PE through the Port of Houston.

Another significant logistics addition is the IKEA Distribution Facility, two 500,000-square-foot rail-served warehouses, joining the Wal-Mart and Home Depot import distribution centers in Cedar Port.

Major retail expansion continues 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. The new Chambers Town Center in west Chambers County continues to flourish in the same vicinity.

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 2016 population estimate of 39,899 represents an additional 14 percent growth since 2010. Population growth has spurred a major increase in home developments on the west side of the County.

The 2014 tax year property values were certified at \$7.55 billion, a ten percent increase over 2013. The 2015 tax year property values were certified at \$8.1 billion, a seven percent increase over 2014, and the 2016 tax year property values were certified at \$7.99 billion, a two percent decrease from 2015. 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 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 2016, the County’s unassigned General Fund fund balance is sufficient to fund annual appropriated expenditures at well above this required level.

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 2016. 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 2016, 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. 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, 2015. This was the second consecutive 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 2016, the County maintained its Standard & Poor's Rating of "AA."

OTHER INFORMATION

Financial Transparency – For 2016, the County was proud to be recognized by the Texas Comptroller of Public Accounts under the 'Traditional Finances Transparency Star' and the 'Debt Obligations Transparency Star' programs. These programs recognize government entities that accomplish the following:

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

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

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

Acknowledgements – 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,

A handwritten signature in black ink, appearing to read 'T. Sims', written in a cursive style.

Tony Sims
County Auditor

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CHAMBERS COUNTY, TEXAS
*CERTIFICATE OF ACHIEVEMENT FOR
EXCELLENCE IN FINANCIAL REPORTING*



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, 2015

Executive Director/CBO

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CHAMBERS COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
December 31, 2016

COMMISSIONERS' COURT:

Jimmy Sylvia	County Judge
Jimmy Gore	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*

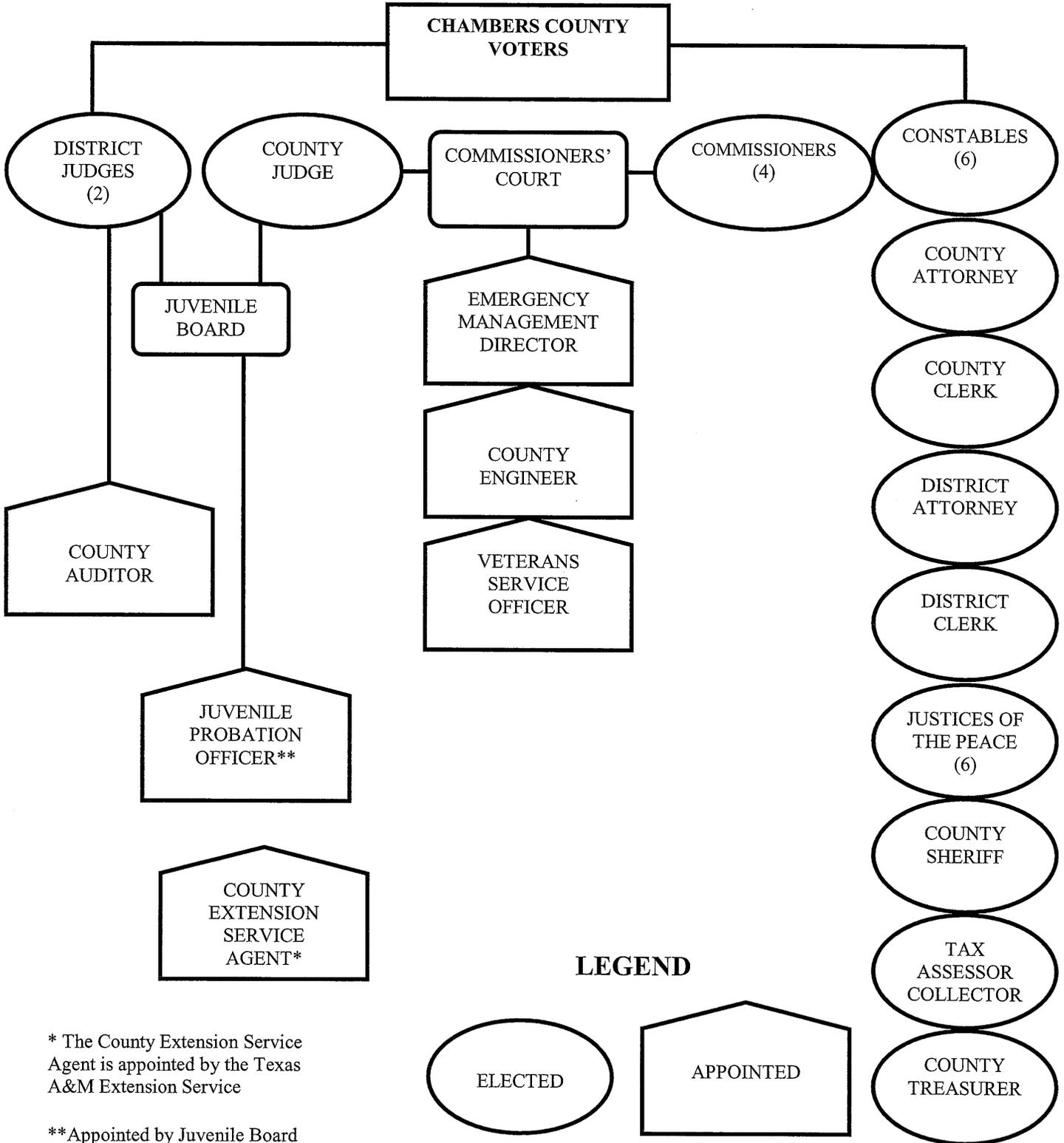
*Designated appointed official. All others are elected.

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CHAMBERS COUNTY, TEXAS

ORGANIZATIONAL CHART

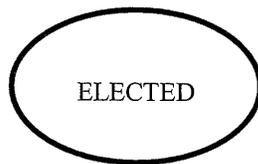
December 31, 2016



* 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, 2016, 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.

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, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, 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 27, 2017 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 27, 2017

MANAGEMENT'S DISCUSSION AND ANALYSIS

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CHAMBERS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2016

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

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

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

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

FUND FINANCIAL STATEMENTS

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

Governmental Funds

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

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

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

The County adopts an annual appropriated budget for its general, road and bridge, debt service, health services sales tax, and select special revenue funds. Budgetary comparison schedules have been provided for the general,

CHAMBERS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2016

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

Proprietary Funds

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

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 15 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 \$70,891,842 as of December 31, 2016. This compares with \$71,967,947 from the prior fiscal year. A portion of the County's net position, 63 percent, reflects its investments in capital assets (e.g., construction in progress, building, equipment, and infrastructure) less any debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

CHAMBERS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2016

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	2016			2015		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Current and other assets	\$ 131,094,812	\$ 145,870	\$ 131,240,682	\$ 126,360,589	\$ (57,704)	\$ 126,302,885
Capital assets, net	54,395,845	6,303,536	60,699,381	46,852,043	4,465,595	51,317,638
Total Assets	185,490,657	6,449,406	191,940,063	173,212,632	4,407,891	177,620,523
Deferred charge on refunding	167,597	-	167,597	178,770	-	178,770
Deferred outflows - pension	8,434,561	605,349	9,039,910	2,992,440	215,330	3,207,770
Total Deferred Outflows of Resources	8,602,158	605,349	9,207,507	3,171,210	215,330	3,386,540
Other liabilities	4,891,165	248,115	5,139,280	4,311,189	200,485	4,511,674
Long-term liabilities	82,925,819	1,957,596	84,883,415	62,198,400	1,090,069	63,288,469
Total Liabilities	87,816,984	2,205,711	90,022,695	66,509,589	1,290,554	67,800,143
Deferred inflows - pension	516,914	36,258	553,172	444,044	31,953	475,997
Deferred inflows - property tax	39,679,861	-	39,679,861	40,762,976	-	40,762,976
Total Deferred Inflows of Resources	40,196,775	36,258	40,233,033	41,207,020	31,953	41,238,973
Net position:						
Net investment in capital assets	38,652,177	6,303,536	44,955,713	32,057,483	4,465,595	36,523,078
Restricted	18,993,136	-	18,993,136	27,342,204	-	27,342,204
Unrestricted	8,433,743	(1,490,750)	6,942,993	9,267,546	(1,164,881)	8,102,665
Total Net Position	\$ 66,079,056	\$ 4,812,786	\$ 70,891,842	\$ 68,667,233	\$ 3,300,714	\$ 71,967,947

A portion of the County's net position, \$18,993,136 or 27 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$6,942,993, or 10 percent, may be used to meet the County's ongoing obligation to citizens and creditors.

The County's total net position decreased by \$1,076,105 during the current fiscal year. The County experienced increases in property tax revenue, grants and contributions, and other revenue during the year. These increases were offset by increases in expenses for most County functions. The largest increases were for general government, culture and recreational, and transportation. The County also had an increase in transfers from governmental activities to business-type activities of \$1,823,855 from the prior year.

CHAMBERS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2016

Statement of Activities

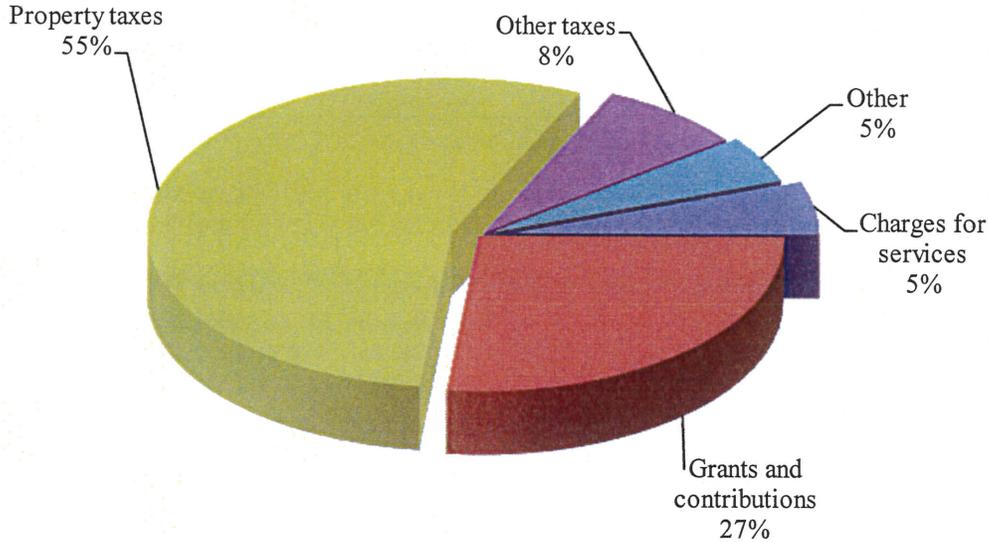
The following table provides a summary of the County's changes in net position:

	For the Year Ended December 31, 2016			For the Year Ended December 31, 2015		
	Governmental Activities	Business-Type Activities	Total Primary Government	Governmental Activities	Business-Type Activities	Total Primary Government
Revenues						
Program revenues:						
Charges for services	\$ 4,401,251	\$ 744,579	\$ 5,145,830	\$ 4,289,585	\$ 770,071	\$ 5,059,656
Grants and contributions	21,015,554	1,714,122	22,729,676	7,899,215	-	7,899,215
General revenues:						
Property taxes	43,601,014	-	43,601,014	42,186,276	-	42,186,276
Other taxes	6,067,188	-	6,067,188	5,962,220	-	5,962,220
Investment income	362,655	-	362,655	270,876	-	270,876
Other	3,843,476	-	3,843,476	2,835,172	-	2,835,172
Gain on sale of asset	-	23,482	23,482	-	-	-
Total Revenues	79,291,138	2,482,183	81,773,321	63,443,344	770,071	64,213,415
Expenses						
General government	22,293,760	-	22,293,760	18,342,515	-	18,342,515
Financial administration	2,298,561	-	2,298,561	2,041,973	-	2,041,973
Justice system	7,011,113	-	7,011,113	5,693,429	-	5,693,429
Health and welfare	6,924,085	-	6,924,085	4,754,833	-	4,754,833
Culture and recreational	16,396,015	-	16,396,015	6,238,849	-	6,238,849
Law enforcement and public safety	11,360,140	-	11,360,140	9,282,122	-	9,282,122
Transportation	11,244,937	-	11,244,937	6,626,954	-	6,626,954
Interest and other	1,488,596	-	1,488,596	861,872	-	861,872
Solid waste	-	2,770,042	2,770,042	-	2,505,374	2,505,374
Airport	-	289,844	289,844	-	311,752	311,752
Golf course	-	772,333	772,333	-	659,582	659,582
Total Expenses	79,017,207	3,832,219	82,849,426	53,842,547	3,476,708	57,319,255
Change in Net Position Before Transfers	273,931	(1,350,036)	(1,076,105)	9,600,797	(2,706,637)	6,894,160
Transfers in (out)	(2,862,108)	2,862,108	-	(1,038,253)	1,038,253	-
Change in Net Position	(2,588,177)	1,512,072	(1,076,105)	8,562,544	(1,668,384)	6,894,160
Beginning net position	68,667,233	3,300,714	71,967,947	60,104,689	4,969,098	65,073,787
Ending Net Position	\$ 66,079,056	\$ 4,812,786	\$ 70,891,842	\$ 68,667,233	\$ 3,300,714	\$ 71,967,947

CHAMBERS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
 For the Year Ended December 31, 2016

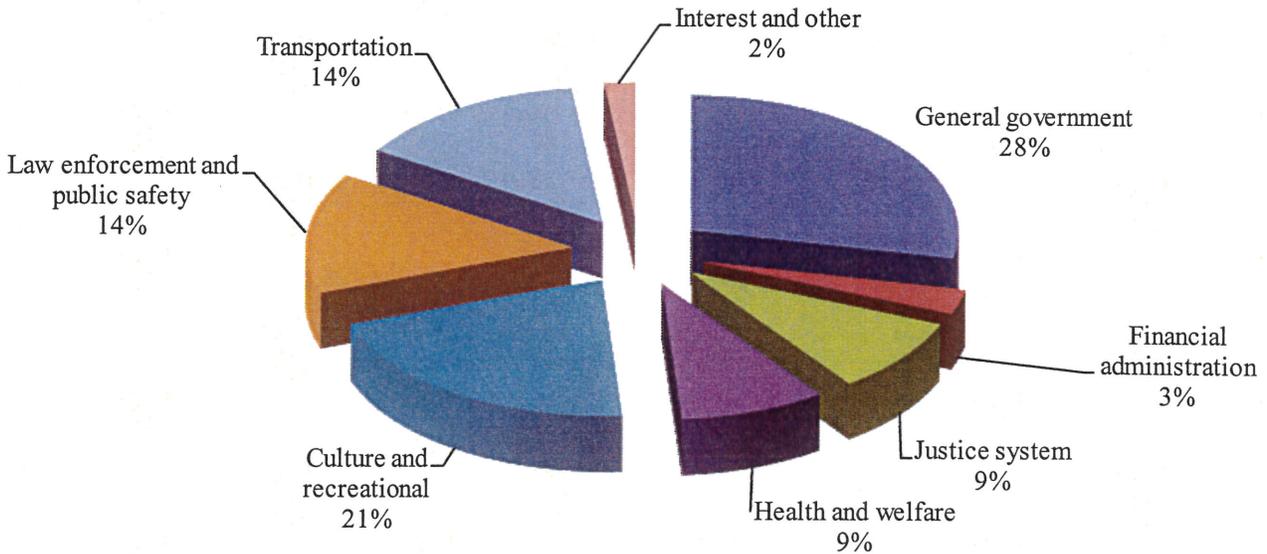
Graphic presentations of selected data from the summary tables follow to assist in the analysis of the County's activities.

Governmental Activities - Revenues



Total governmental activity revenues increased \$15,847,794 from the prior year. This increase is primarily due to an increase in property taxes, grants and contributions, and other revenue.

Governmental Activities - Expenses

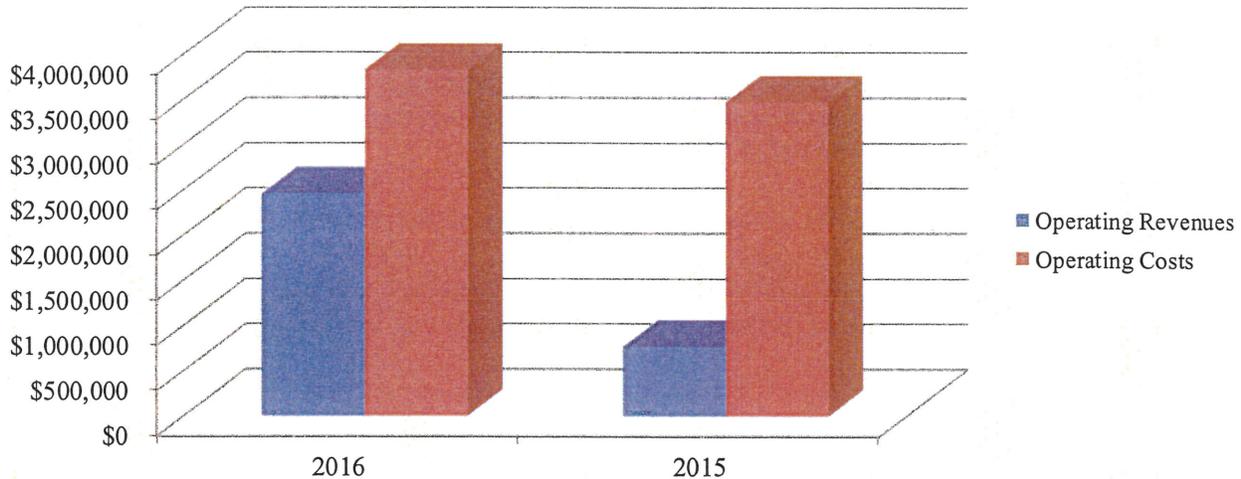


Governmental expenses increased by \$25,174,660 from the prior year primarily due to the increases in general government, culture and recreational, and transportation expenses.

CHAMBERS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2016

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, 2016, revenues from governmental activities totaled \$58,275,584, excluding \$21,015,554 in grants and contributions, compared with \$55,544,129 in the prior year, excluding \$7,899,215 in grants and contributions. This net increase of \$2,731,455 occurred as the result of \$1,414,738 in additional property tax revenue, which was due to the increase in property tax rates. In addition, other revenue increased by \$1,008,304 as a result of funds recorded for the youth activity fund and other partnership revenue recorded in a nonmajor capital projects fund. Grants and contributions increased by \$13,116,339 due to an increase in intergovernmental revenue recorded for the arboretum fund. Investment earnings also increased in the current year by \$91,779, which is an increase of 34 percent from the prior year.

Governmental expenses increased by \$25,174,660. This increase is primarily due to increases in expenses related to general government of \$3,951,245, culture and recreational of \$10,157,166, and transportation of \$4,617,983. General government expenses increased due to recording of a liability related to the de-obligation of FEMA grant funds. See note IV. G. for additional information. The increase in culture and recreational expenses is related to the operating activity for the arboretum fund. Lastly, transportation expenses increased due to salary and benefit-related expenses.

Overall, total business-type revenues increased by \$1,712,112 from the prior year. This is due to a capital contribution from the Texas Department of Transportation for improvements made to the County's airports. Expenses increased by \$355,511 from the prior year, primarily due to salaries and repair and maintenance costs.

CHAMBERS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2016

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 \$81,175,288. Of this, \$19,130,297 is unassigned and available for day-to-day operations of the County, \$1,228,607 is restricted for debt service, \$255,372 is restricted for grants, \$14,872,440 is restricted for special projects, and \$42,233,874 is restricted for capital projects. The County also has \$110,534 and \$250,290 classified as nonspendable for inventories and prepaids, respectively.

There was an increase in the combined fund balance of \$3,329,714 from the prior year. The general, road and bridge, debt service, and capital project 02 construction funds all experienced decreases in fund balance of \$2,367,380, \$274,991, \$135,927, and \$1,822,792, respectively. The decrease in the general fund is primarily due to an increase in expenditures for general government and transfers during the year. The road and bridge fund balance decrease is due to more transportation and capital outlay costs during the year than last year. The fund balance in debt service decreased due to increased debt service activity during the year. The capital project 02 construction fund's decrease in fund balance is due to ongoing construction projects during the year. The health services sales tax fund experienced an increase in fund balance of \$1,098,643. This increase is primarily due to the increase in sales tax revenues with a decrease in capital outlay expenditures. The arboretum fund did not have a change in fund balance as all expenditures related to this fund are reimbursed to the County.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$19,130,297 and total fund balance was \$19,477,261. 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 54 percent of total general fund expenditures, while total fund balance represents 55 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 \$1,024,467 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 \$426,602 more than budgeted. Overall, the general fund had a total negative budget variance of \$1,451,069 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 \$60,699,381 in a variety of capital assets and infrastructure (net of accumulated depreciation). This represents a net increase of \$9,381,743.

CHAMBERS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2016

Major capital asset events during the year included the following:

- New equipment and improvements for general government of \$2,770,141
- New equipment and improvements for law enforcement and public safety of \$1,641,853
- New equipment and improvements for culture and recreation of \$3,407,501
- Construction in progress in the amount of \$2,186,395.

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 \$58,145,139, 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

Although economic conditions continued to improve in the County in fiscal year 2016, the Commissioners' Court faced challenges during the 2017 budget process. The County experienced a decrease of 1.6 percent in certified appraised values. Even though certified values for the 2016 tax year went down, the Commissioners' Court was able to keep the tax rate at its current level of 0.552689/\$100. This resulted in a decrease of budgeted revenues for fiscal year 2017 of \$702,000. Although this decrease in property tax revenue was offset by a budgeted increase in Chapter 381 payments of \$2.9 million, the County continues to face budgetary pressures on the expenditure side related to the rising costs of employee health insurance and benefits. Currently, 72 percent of property taxes in Chambers County are paid by industry, while the other 28% is paid by residential.

Continued growth and stability is expected in fiscal year 2017 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. Major capital projects by Lone Star NGL, ExxonMobil, Chevron Phillips and Enterprise Products are all entering peak construction, with startups scheduled for the third quarter of 2017.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the County's finances. Questions concerning this report or requests for additional financial information should be directed to Tony Sims, County Auditor, Chambers County, 404 Washington Avenue, Anahuac, Texas 77514.

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BASIC FINANCIAL STATEMENTS

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CHAMBERS COUNTY, TEXAS

STATEMENT OF NET POSITION

December 31, 2016

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
<u>Assets</u>			
Cash and cash equivalents	\$ 39,584,742	\$ -	\$ 39,584,742
Receivables, net	36,817,176	38,465	36,855,641
Internal balances	(18,828)	18,828	-
Due from other governments	6,782,955	-	6,782,955
Inventory	110,534	80,531	191,065
Prepays	250,290	8,046	258,336
Restricted cash and cash equivalents	47,567,943	-	47,567,943
Total Current Assets	131,094,812	145,870	131,240,682
Noncurrent assets:			
Nondepreciable	17,970,553	3,687,519	21,658,072
Net depreciable capital assets	36,425,292	2,616,017	39,041,309
Total Noncurrent Assets	54,395,845	6,303,536	60,699,381
Total Assets	185,490,657	6,449,406	191,940,063
<u>Deferred Outflows of Resources</u>			
Deferred charge on refunding	167,597	-	167,597
Deferred outflows - pension	8,434,561	605,349	9,039,910
Total Deferred Outflows of Resources	8,602,158	605,349	9,207,507
<u>Liabilities</u>			
Current liabilities:			
Accounts payable and accrued liabilities	4,346,659	248,115	4,594,774
Accrued interest payable	471,017	-	471,017
Due to other governments	73,489	-	73,489
Total Current Liabilities	4,891,165	248,115	5,139,280
Noncurrent liabilities:			
Due within one year	4,005,961	-	4,005,961
Due in more than one year	78,919,859	1,957,596	80,877,455
Total Noncurrent Liabilities	82,925,819	1,957,596	84,883,415
Total Liabilities	87,816,984	2,205,711	90,022,695
<u>Deferred Inflows of Resources</u>			
Property taxes	39,679,861	-	39,679,861
Deferred inflows - pension	516,914	36,258	553,172
	40,196,775	36,258	40,233,033
<u>Net Position</u>			
Net investment in capital assets	38,652,177	6,303,536	44,955,713
Restricted for:			
Permanent funds			
Expendable	2,224,315	-	2,224,315
Road and bridge	883,419	-	883,419
Debt service	757,590	-	757,590
Grants	255,372	-	255,372
Special projects	14,872,440	-	14,872,440
Unrestricted	8,433,743	(1,490,750)	6,942,993
Total Net Position	\$ 66,079,056	\$ 4,812,786	\$ 70,891,842

See Notes to Financial Statements.

CHAMBERS COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2016

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 22,293,760	\$ 3,005,424	\$ 1,241,034	\$ -
Financial administration	2,298,561	-	-	-
Justice system	7,011,113	234,296	57,359	-
Health and welfare	6,924,085	-	156,752	-
Culture and recreational	16,396,015	-	12,935,308	-
Law enforcement and public safety	11,360,140	-	1,199,303	5,425,798
Transportation	11,244,937	1,161,531	-	-
Interest and other	1,488,596	-	-	-
Total Governmental Activities	79,017,207	4,401,251	15,589,756	5,425,798
Business-Type Activities				
Solid waste	2,770,042	90,873	-	-
Airport	289,844	169,712	-	1,714,122
Golf course	772,333	483,994	-	-
Total Business-Type Activities	3,832,219	744,579	-	1,714,122
Total Primary Government	\$ 82,849,426	\$ 5,145,830	\$ 15,589,756	\$ 7,139,920

General Revenues:

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

Total General Revenues and Transfers

Change in Net Position

Beginning net position

Ending Net Position

See Notes to Financial Statements.

Net Revenue (Expense) and Changes in Net Position

Primary Government

Governmental Activities	Business-Type Activities	Total
\$ (18,047,302)	\$ -	\$ (18,047,302)
(2,298,561)	-	(2,298,561)
(6,719,458)	-	(6,719,458)
(6,767,333)	-	(6,767,333)
(3,460,707)	-	(3,460,707)
(4,735,039)	-	(4,735,039)
(10,083,406)	-	(10,083,406)
(1,488,596)	-	(1,488,596)
<u>(53,600,402)</u>	<u>-</u>	<u>(53,600,402)</u>
-	(2,679,169)	(2,679,169)
-	1,593,990	1,593,990
-	(288,339)	(288,339)
<u>-</u>	<u>(1,373,518)</u>	<u>(1,373,518)</u>
<u>(53,600,402)</u>	<u>(1,373,518)</u>	<u>(54,973,920)</u>
43,601,014	-	43,601,014
6,067,188	-	6,067,188
362,655	-	362,655
3,843,476	-	3,843,476
-	23,482	23,482
(2,862,108)	2,862,108	-
<u>51,012,225</u>	<u>2,885,590</u>	<u>53,897,815</u>
(2,588,177)	1,512,072	(1,076,105)
<u>68,667,233</u>	<u>3,300,714</u>	<u>71,967,947</u>
<u>\$ 66,079,056</u>	<u>\$ 4,812,786</u>	<u>\$ 70,891,842</u>

CHAMBERS COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

December 31, 2016

	<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	\$ 20,605,043	\$ 1,778,141	\$ -	\$ -
Receivables, net	24,125,732	5,839,194	3,845,517	-
Due from other funds	1,703,207	-	-	-
Due from other governments	3,123,576	726,719	499,309	-
Prepays	250,290	-	-	-
Inventory	96,674	13,860	-	-
Restricted cash and cash equivalents	-	-	1,607,268	25,421,909
Total Assets	\$ 49,904,522	\$ 8,357,914	\$ 5,952,094	\$ 25,421,909
<u>Liabilities</u>				
Accounts payable and accrued liabilities	\$ 1,524,364	\$ 372,068	\$ -	\$ 195,900
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Total Liabilities	1,524,364	372,068	-	195,900
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	28,902,897	7,102,427	4,723,487	-
<u>Fund Balances</u>				
Nonspendable:				
Inventory	96,674	13,860	-	-
Prepays	250,290	-	-	-
Restricted:				
County schools	-	-	-	-
Debt service	-	-	1,228,607	-
Grants	-	-	-	-
Road and bridge	-	869,559	-	-
Special projects	-	-	-	-
Capital projects	-	-	-	25,226,009
Unassigned	19,130,297	-	-	-
Total Fund Balances	19,477,261	883,419	1,228,607	25,226,009
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 49,904,522	\$ 8,357,914	\$ 5,952,094	\$ 25,421,909

See Notes to Financial Statements.

Health Services Sales Tax	Arboretum	Nonmajor Governmental	Total Governmental Funds
\$ 10,697,880	\$ 73,489	\$ 3,864,894	\$ 37,019,447
800,893	-	-	34,611,336
484,771	-	-	2,187,978
-	666,838	1,766,513	6,782,955
-	-	-	250,290
-	-	-	110,534
-	-	20,538,766	47,567,943
<u>\$ 11,983,544</u>	<u>\$ 740,327</u>	<u>\$ 26,170,173</u>	<u>\$ 128,530,483</u>
\$ 123,801	\$ 182,067	\$ 1,947,889	\$ 4,346,089
-	484,771	1,722,035	2,206,806
-	73,489	-	73,489
<u>123,801</u>	<u>740,327</u>	<u>3,669,924</u>	<u>6,626,384</u>
-	-	-	40,728,811
-	-	-	110,534
-	-	-	250,290
-	-	2,224,315	2,224,315
-	-	-	1,228,607
-	-	255,372	255,372
-	-	-	869,559
11,859,743	-	3,012,697	14,872,440
-	-	17,007,865	42,233,874
-	-	-	19,130,297
<u>11,859,743</u>	<u>-</u>	<u>22,500,249</u>	<u>81,175,288</u>
<u>\$ 11,983,544</u>	<u>\$ 740,327</u>	<u>\$ 26,170,173</u>	<u>\$ 128,530,483</u>

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CHAMBERS COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
THE STATEMENT OF NET POSITION
December 31, 2016

Fund balances - total governmental funds	\$ 81,175,288
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Certain accounts receivable, net of related allowance, are not current financial resources and, therefore, are not reported in the governmental funds.	2,205,840
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.	
Nondepreciable capital assets	17,970,553
Depreciable capital assets	73,337,070
Accumulated depreciation	(36,911,778)
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	1,048,950
The assets and liabilities of the internal service fund are included in the governmental activities in the Statement of Net Position.	2,564,725
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	(471,017)
Deferred charge on refunding	167,597
Deferred outflows related to pension	8,434,561
Deferred inflows related to pension	(516,914)
Long-term liabilities due within one year	(4,005,961)
Long-term liabilities due in more than one year	(78,919,859)
Net Position of Governmental Activities	\$ 66,079,056

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, 2016

	<u>General</u>	<u>Road and Bridge</u>	<u>Debt Service</u>	<u>Capital Project 02 Construction</u>
Revenues				
Taxes	\$ 32,408,777	\$ 7,094,459	\$ 4,310,543	\$ -
Intergovernmental	105,690	-	-	-
Fees	1,766,989	686,284	-	-
Fines and forfeitures	826,360	475,247	-	-
Investment income	147,676	11,150	854	90,674
Other	370,161	415,436	15,871	-
Total Revenues	<u>35,625,653</u>	<u>8,682,576</u>	<u>4,327,268</u>	<u>90,674</u>
Expenditures				
Current:				
General government	8,012,726	-	-	1,913,466
Financial administration	2,310,347	-	-	-
Justice system	5,835,626	-	-	-
Health and welfare	2,334,764	-	-	-
Culture and recreational	2,642,390	-	-	-
Law enforcement and public safety	10,611,026	-	-	-
Transportation	-	7,710,734	-	-
Capital outlay	3,177,348	1,245,360	-	-
Debt service:				
Principal	390,837	1,372	3,060,000	-
Interest and fiscal charges	32,953	101	1,403,195	-
Debt issuance costs	-	-	-	-
Total Expenditures	<u>35,348,017</u>	<u>8,957,567</u>	<u>4,463,195</u>	<u>1,913,466</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	277,636	(274,991)	(135,927)	(1,822,792)
Other Financing Sources (Uses)				
Capital leases	152,304	-	-	-
Debt issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers in	76,504	-	-	-
Transfers (out)	(2,873,824)	-	-	-
Total Other Financing Sources (Uses)	<u>(2,645,016)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(2,367,380)	(274,991)	(135,927)	(1,822,792)
Beginning fund balances	<u>21,844,641</u>	<u>1,158,410</u>	<u>1,364,534</u>	<u>27,048,801</u>
Ending Fund Balances	<u>\$ 19,477,261</u>	<u>\$ 883,419</u>	<u>\$ 1,228,607</u>	<u>\$ 25,226,009</u>

See Notes to Financial Statements.

Health Services Sales Tax	Arboretum	Nonmajor Governmental	Total Governmental Funds
\$ 5,579,683	\$ -	\$ 487,505	\$ 49,880,967
-	12,922,068	7,987,796	21,015,554
-	-	328,783	2,782,056
-	-	5,402	1,307,009
43,359	-	60,754	354,467
30,000	-	3,012,008	3,843,476
<u>5,653,042</u>	<u>12,922,068</u>	<u>11,882,248</u>	<u>79,183,529</u>
-	-	2,271,172	12,197,364
-	-	-	2,310,347
-	-	1,153,894	6,989,520
3,367,278	-	1,063,778	6,765,820
-	12,922,068	134,439	15,698,897
-	-	-	10,611,026
-	-	-	7,710,734
1,087,121	-	10,062,016	15,571,845
92,136	-	-	3,544,345
7,864	-	-	1,444,113
-	-	210,620	210,620
<u>4,554,399</u>	<u>12,922,068</u>	<u>14,895,919</u>	<u>83,054,631</u>
1,098,643	-	(3,013,671)	(3,871,102)
-	-	-	152,304
-	-	9,370,000	9,370,000
-	-	540,620	540,620
-	-	20,180	96,684
-	-	(84,968)	(2,958,792)
-	-	<u>9,845,832</u>	<u>7,200,816</u>
1,098,643	-	6,832,161	3,329,714
<u>10,761,100</u>	<u>-</u>	<u>15,668,088</u>	<u>77,845,574</u>
<u>\$ 11,859,743</u>	<u>\$ -</u>	<u>\$ 22,500,249</u>	<u>\$ 81,175,288</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, 2016

Net changes in fund balances - total governmental funds \$ 3,329,714

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	10,929,375
Depreciation expense	(3,295,148)
Net effect of capital disposals	(90,425)

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

Deferred revenue	(212,765)
Fines and fees receivable	312,186

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	(5,188,777)
Deferred outflows	5,442,121
Deferred inflows	(72,870)

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	(152,304)
Bonds issued	(9,370,000)
Premium on bonds issued	(540,620)
Principal payment	3,544,345
Amortization of deferred charges	173,974

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	(7,837)
Net OPEB obligation	(464,493)
Compensated absences	(88,803)
FEMA obligation	(8,651,914)

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

1,816,064

Change in Net Position of Governmental Activities \$ (2,588,177)

See Notes to Financial Statements.

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CHAMBERS COUNTY, TEXAS

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

December 31, 2016

	Business-Type Activities			Governmental Activities
	Solid Waste	Nonmajor	Total Funds	Internal Service
Assets				
Current assets:				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 2,565,295
Receivables, net	38,465	-	38,465	-
Due from other funds	17,116	1,712	18,828	-
Inventory	18,498	62,033	80,531	-
Prepaid items	2,748	5,298	8,046	-
Total Current Assets	76,827	69,043	145,870	2,565,295
Noncurrent assets:				
Capital assets:				
Nondepreciable	172,370	3,515,149	3,687,519	-
Net depreciable	1,909,979	706,038	2,616,017	-
Total Noncurrent Assets	2,082,349	4,221,187	6,303,536	-
Total Assets	2,159,176	4,290,230	6,449,406	2,565,295
Deferred Outflows of Resources				
Deferred outflows - pension	438,196	167,153	605,349	-
Total Deferred Outflows of Resources	438,196	167,153	605,349	-
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	211,848	36,267	248,115	570
Total Current Liabilities	211,848	36,267	248,115	570
Noncurrent liabilities:				
Net OPEB obligation	321,431	101,505	422,936	-
Net pension liability	496,263	189,868	686,131	-
Landfill closure and postclosure care	848,529	-	848,529	-
Total Noncurrent Liabilities	1,666,223	291,373	1,957,596	-
Total Liabilities	1,878,071	327,640	2,205,711	570
Deferred Inflows of Resources				
Deferred inflows - pension	26,201	10,057	36,258	-
Total Deferred Inflows of Resources	26,201	10,057	36,258	-
Net Position				
Net investment in capital assets	2,082,349	4,221,187	6,303,536	-
Unrestricted	(1,389,249)	(101,501)	(1,490,750)	2,564,725
Total Net Position	\$ 693,100	\$ 4,119,686	\$ 4,812,786	\$ 2,564,725

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, 2016

	Business-Type Activities			Governmental
	Solid Waste	Nonmajor	Total Funds	Internal Service
<u>Operating Revenues</u>				
Charges for services	\$ 89,075	\$ -	\$ 89,075	\$ 9,028,048
Other services	1,798	653,706	655,504	-
Total Operating Revenues	90,873	653,706	744,579	9,028,048
<u>Operating Expenses</u>				
Personnel	1,982,943	641,378	2,624,321	-
Supplies	508,398	316,943	825,341	-
Contractual services	-	10,710	10,710	-
Depreciation	278,701	93,146	371,847	-
Claims	-	-	-	7,200,673
HAS accounts	-	-	-	19,499
Total Operating Expenses	2,770,042	1,062,177	3,832,219	7,220,172
Operating Income (Loss)	(2,679,169)	(408,471)	(3,087,640)	1,807,876
<u>Nonoperating Revenues (Expenses)</u>				
Investment income	-	-	-	8,188
Gain (loss) on disposal of asset	55,684	(32,202)	23,482	-
Total Nonoperating Revenues (Expenses)	55,684	(32,202)	23,482	8,188
Income (Loss) Before Capital Contributions and Transfers	(2,623,485)	(440,673)	(3,064,158)	1,816,064
Capital contributions	-	1,714,122	1,714,122	-
Transfers in	2,276,522	585,586	2,862,108	-
Change in Net Position	(346,963)	1,859,035	1,512,072	1,816,064
Beginning net position	1,040,063	2,260,651	3,300,714	748,661
Ending Net Position	\$ 693,100	\$ 4,119,686	\$ 4,812,786	\$ 2,564,725

See Notes to Financial Statements.

CHAMBERS COUNTY, TEXAS

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS (Page 1 of 2) For the Year Ended December 31, 2016

	Business-Type Activities			Governmental Activities
	Solid Waste	Nonmajor	Total Funds	Internal Service
<u>Cash Flows from Operating Activities</u>				
Receipts from customers	\$ (64,879)	\$ 597,821	\$ 532,942	\$ -
Receipts from premium revenues	-	-	-	9,029,104
Payments to suppliers	(446,382)	(333,976)	(780,358)	-
Payments to employees	(1,597,088)	(545,420)	(2,142,508)	-
Payments for other expenses	-	-	-	(19,499)
Payments for claims	-	-	-	(7,293,288)
Net Cash Provided (Used) by Operating Activities	(2,108,349)	(281,575)	(2,389,924)	1,716,317
<u>Cash Flows from Noncapital Financing Activities</u>				
Transfers	2,276,522	585,586	2,862,108	-
Net Cash Provided by Noncapital Financing Activities	2,276,522	585,586	2,862,108	-
<u>Cash Flows from Capital and Related Financing Activities</u>				
Disposal of capital assets	538,243	104,500	642,743	-
Capital purchases	(706,416)	(408,511)	(1,114,927)	-
Net Cash (Used) by Capital and Related Financing Activities	(168,173)	(304,011)	(472,184)	-
<u>Cash Flows from Investing Activities</u>				
Interest on investments	-	-	-	8,188
Net Cash Provided by Investing Activities	-	-	-	8,188
Net Increase in Cash and Cash Equivalents	-	-	-	1,724,505
Beginning cash and cash equivalents	-	-	-	840,790
Ending Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ 2,565,295

CHAMBERS COUNTY, TEXAS

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS (Page 2 of 2) For the Year Ended December 31, 2016

	Business-Type Activities			Governmental Activities
	Solid Waste	Nonmajor	Total Funds	Internal Service
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ (2,679,169)	\$ (408,471)	\$ (3,087,640)	\$ 1,807,876
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	278,701	93,146	371,847	-
Changes in Operating Assets and Liabilities:				
(Increase) Decrease in:				
Receivables, net	822	-	822	-
Due from other funds	-	-	-	1,056
Inventory	-	8,589	8,589	-
Prepaid items	(477)	(49)	(526)	-
Deferred outflows - pension	(282,295)	(107,724)	(390,019)	-
Increase (Decrease) in:				
Accounts payable and accrued liabilities	62,493	(14,863)	47,630	(63,271)
Landfill closure and postclosure care	80,681	-	80,681	-
Medical claims liability	-	-	-	(29,344)
Due to other funds	(156,574)	(55,885)	(212,459)	-
Net OPEB obligation	321,431	101,505	422,936	-
Net pension liability	262,971	100,939	363,910	-
Deferred inflows - pension	3,067	1,238	4,305	-
	<u>\$ (2,108,349)</u>	<u>\$ (281,575)</u>	<u>\$ (2,389,924)</u>	<u>\$ 1,716,317</u>
Net Cash Provided (Used) by Operating Activities				
	<u>\$ (2,108,349)</u>	<u>\$ (281,575)</u>	<u>\$ (2,389,924)</u>	<u>\$ 1,716,317</u>
Schedule of Noncash Capital and Related Financing Activities:				
Contribution of capital assets	<u>\$ -</u>	<u>\$ 1,714,122</u>	<u>\$ 1,714,122</u>	<u>\$ -</u>

See Notes to Financial Statements.

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CHAMBERS COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
December 31, 2016

	<u>Total Agency Funds</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 8,097,605
Due from other units	<u>3,077,746</u>
Total Assets	<u>\$ 11,175,351</u>
 <u>Liabilities</u>	
Due to other units	\$ 11,175,351
Total Liabilities	<u>\$ 11,175,351</u>

See Notes to Financial Statements.

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CHAMBERS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2016

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 2016: 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, 2016

C. Basis of Presentation – Government-Wide Financial Statements

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

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

D. Basis of Presentation – Fund Financial Statements

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

The County reports the following governmental funds:

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

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

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

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

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

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

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, due to its significance, the County has elected to present it as major.

Arboretum fund – This fund is used 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.

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

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

The County reports the following enterprise funds:

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

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

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 claims. 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.

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 fund, agency funds. The agency

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

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.

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

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

E. Measurement Focus and Basis of Accounting

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

The government-wide, proprietary fund, and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

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

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the County.

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

1. Cash and Cash Equivalents

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

2. Investments

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

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

3. Inventories and Prepaid Items

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

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

4. Restricted Assets

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

5. Capital Assets

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

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

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.

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 four items that qualify for reporting in this category. 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. Deferred charges are recognized as a result of changes in actuarial assumptions 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. 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.

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

7. Compensated Employee Absences

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

8. Long-Term Obligations

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

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

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

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.

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

10. Fund Balance Flow Assumptions

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

11. Fund Balance Policies

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish 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, 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.

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

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 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.

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

3. Proprietary Funds Operating and Nonoperating Revenues and Expenses

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

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

Budgets are adopted on a GAAP basis for all budgeted funds. Several supplemental budget appropriations were made for the year ended December 31, 2016.

A. Expenditures in Excess of Appropriations

For the year ended December 31, 2016, expenditures exceeded appropriations at the legal level of control as follows:

General fund		
General government*	\$	247,592
Financial administration*	\$	84,392
Justice system*	\$	456,814
Health and welfare*	\$	42,746
Culture and recreational*	\$	206,974
Law enforcement and public safety*	\$	314,949
Road and bridge	\$	66,346
Debt service fund	\$	1,297,869
Nonmajor governmental:		
Hotel tax	\$	40,889
Juvenile probation	\$	4,977
Indigent defense formula	\$	35,019
WIC peer counseling	\$	6,850
Grant: VAWA	\$	49,791
Grant: USDHHS-TDH WIC	\$	95,501
Title IV	\$	467
CIAP	\$	11,630

**Subtotal of department overages*

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of December 31, 2016, 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, 2016, 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:

	General	Road and Bridge	Debt Service	Health Services Sales Tax	Solid Waste	Total
Property taxes	\$ 23,597,572	\$ 5,849,540	\$ 3,850,755	\$ -	\$ -	\$ 33,297,867
Other taxes	-	-	-	800,893	-	800,893
Other receivables	567,784	-	-	-	-	567,784
Accounts	-	-	-	-	38,465	38,465
(Allowance)	(39,624)	(10,346)	(5,238)	-	-	(55,208)
Total	\$ 24,125,732	\$ 5,839,194	\$ 3,845,517	\$ 800,893	\$ 38,465	\$ 34,649,801

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

C. Capital Assets

A summary of changes in capital assets for governmental activities for the year ended December 31, 2016 is as follows:

	Beginning Balance	Increases	(Decreases)	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 2,256,639	\$ 50,000	\$ -	\$ 2,306,639
Construction in progress	15,341,435	4,826,493	(4,504,014)	15,663,914
Total capital assets not being depreciated	17,598,074	4,876,493	(4,504,014)	17,970,553
Other capital assets:				
Buildings and improvements	30,500,396	6,250,033		36,750,429
Machinery and equipment	22,064,899	4,306,863	(128,671)	26,243,091
Infrastructure	10,343,550	-	-	10,343,550
Total other capital assets	62,908,845	10,556,896	(128,671)	73,337,070
Less accumulated depreciation for:				
Buildings and improvements	(13,884,401)	(906,507)	-	(14,790,908)
Machinery and equipment	(13,789,715)	(2,068,090)	38,246	(15,819,559)
Infrastructure	(5,980,760)	(320,551)		(6,301,311)
Total accumulated depreciation	(33,654,876)	(3,295,148)	38,246	(36,911,778)
Other capital assets, net	29,253,969	7,261,748	(90,425)	36,425,292
Governmental Activities Capital Assets, Net	\$ 46,852,043	\$ 12,138,241	\$ (4,594,439)	54,395,845
			Less associated debt	(58,145,139)
			Plus unspent bond proceeds	42,233,874
			Plus deferred charge on refunding	167,597
			Net Investment in Capital Assets	\$ 38,652,177

Depreciation was charged to governmental functions as follows:

General government	\$ 874,433
Justice system	30,163
Health and welfare	165,936
Culture and recreational	340,637
Law enforcement/public safety	812,027
Transportation	1,071,952
Total Governmental Activities Depreciation Expense	\$ 3,295,148

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

A summary of changes in capital assets for business type activities for the year ended December 31, 2016 is as follows:

	Beginning Balance	Increases	(Decreases)	Ending Balance
Business-Type Activities				
Capital assets not being depreciated:				
Land	\$ 1,782,939	\$ -	\$ -	\$ 1,782,939
Construction in progress	40,664	1,863,916	-	1,904,580
Total capital assets not being depreciated	1,823,603	1,863,916	-	3,687,519
Other capital assets:				
Buildings and improvements	5,334,390	5,901		5,340,291
Machinery and equipment	3,920,711	959,232	(775,114)	4,104,829
Total other capital assets	9,255,101	965,133	(775,114)	9,445,120
Less accumulated depreciation for:				
Buildings and improvements	(4,671,257)	(87,484)	-	(4,758,741)
Machinery and equipment	(1,941,852)	(284,363)	155,853	(2,070,362)
Total accumulated depreciation	(6,613,109)	(371,847)	155,853	(6,829,103)
Other capital assets, net	2,641,992	593,286	(619,261)	2,616,017
Business-Type Activities Capital Assets, Net	\$ 4,465,595	\$ 2,457,202	\$ (619,261)	\$ 6,303,536
		Net Investment in Capital Assets		\$ 6,303,536

Depreciation was charged to business-type functions as follows:

Solid waste	\$ 278,701
Airport	59,165
Golf course	33,981
Total Business-Type Activities Depreciation Expense	\$ 371,847

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

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, 2016. 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	\$ 38,760,000	\$ -	\$ (1,000,000)	\$ 37,760,000	\$ 955,000
Tax notes	10,105,000	9,370,000	(2,060,000)	17,415,000	2,105,000
Obligations under capital leases	931,590	152,304	(484,345)	599,549	459,083
Less deferred amounts:					
Premium	2,015,117	540,620	(185,147)	2,370,590	-
	<u>51,811,707</u>	<u>10,062,924</u>	<u>(3,729,492)</u>	<u>58,145,139</u>	<u>3,519,083</u>
Other:					
Net OPEB obligation	5,456,607	464,493	-	5,921,100	-
Net pension liability	4,477,914	5,188,777	-	9,666,691	-
Compensated absences	452,172	88,803	-	540,975	486,878
FEMA obligation	-	8,651,914	-	8,651,914	-
Total Governmental Activities	<u>\$ 62,198,400</u>	<u>\$ 24,456,911</u>	<u>\$ (3,729,492)</u>	<u>\$ 82,925,819</u>	<u>\$ 4,005,961</u>
				<u>\$ 78,919,859</u>	
				<u>**Debt associated with capital assets</u>	<u>\$ 58,145,139</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 OPEB obligation	\$ -	\$ 422,936	\$ -	\$ 422,936	\$ -
Net pension liability	322,221	363,910	-	686,131	-
Landfill closure and post closure care costs	767,848	80,681	-	848,529	-
Total Business-Type Activities	<u>\$ 1,090,069</u>	<u>\$ 867,527</u>	<u>\$ -</u>	<u>\$ 1,957,596</u>	<u>\$ -</u>

See note IV. C. for additional information regarding landfill closure and post closure care costs. See note IV. G. for additional information regarding FEMA obligation. 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, 2016

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	2.00-3.00%	\$ 5,270,000	\$ 3,015,000
Series 2014 Revenue and Limited Tax Bonds	2.00-4.00%	\$ 9,270,000	7,530,000
Series 2015 Certificates of Obligation	3.00-5.00%	\$ 8,240,000	8,090,000
Series 2015 Revenue and Limited Tax Bonds	3.00-5.00%	\$ 19,335,000	19,125,000
	Total General Obligation Bonds		<u>37,760,000</u>
Tax Notes			
Series 2012 Tax Notes	1.23%	\$ 7,000,000	1,785,000
Series 2013 Tax Notes	1.77%	\$ 9,750,000	6,260,000
Series 2016 Tax Notes	2.00-3.00%	\$ 9,370,000	9,370,000
		Total Tax Notes	<u>17,415,000</u>
Capital Leases	Various	\$ 2,777,720	<u>599,549</u>
		Total	<u><u>\$ 38,359,549</u></u>

The annual debt service requirements to maturity for general obligation bonds of the County as of December 31, 2016 are as follows:

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 955,000	\$ 1,265,243	\$ 2,220,243
2018	975,000	1,233,294	2,208,294
2019	1,030,000	1,200,118	2,230,118
2020	1,670,000	1,162,394	2,832,394
2021	2,070,000	1,101,719	3,171,719
2022-2026	12,380,000	4,055,919	16,435,919
2027-2031	14,450,000	1,834,319	16,284,319
2032-2035	4,230,000	202,423	4,432,423
Total	<u>\$ 37,760,000</u>	<u>\$ 12,055,429</u>	<u>\$ 49,815,429</u>

Annual debt service requirements for tax notes of the County as of December 31, 2016 are as follows:

<u>Fiscal Year</u>	<u>Tax Notes</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 2,105,000	\$ 298,136	\$ 2,403,136
2018	2,335,000	295,404	2,630,404
2019	2,380,000	256,493	2,636,493
2020	1,795,000	220,754	2,015,754
2021	2,865,000	161,675	3,026,675
2022-2026	5,935,000	119,250	6,054,250
	<u>\$ 17,415,000</u>	<u>\$ 1,351,712</u>	<u>\$ 18,766,712</u>

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

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

Fiscal Year	Capital Leases		
	Principal	Interest	Total
2017	\$ 459,083	\$ 27,036	\$ 486,119
2018	91,420	7,047	98,467
2019	43,321	2,441	45,762
2020	5,280	142	5,422
2021	445	2	447
Total	\$ 599,549	\$ 36,668	\$ 636,217

Machinery and equipment acquired under current capital lease obligations totaled \$2,777,720.

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 2016 were as follows:

	Transfers In	Transfers Out
Governmental Funds:		
Individual major governmental funds:		
General	\$ 76,504	\$ 2,873,824
Other nonmajor governmental funds	20,180	84,968
Total Governmental Funds	96,684	2,958,792
Proprietary Funds:		
Individual major enterprise funds:		
Solid waste	2,276,522	-
Nonmajor enterprise funds	585,586	-
Total Proprietary Funds	2,862,108	-
Total Transfers	\$ 2,958,792	\$ 2,958,792

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, 2016

The composition of interfund balances as of December 31, 2016 is as follows:

	Due To	Due From
Governmental Funds:		
General:		
Nonmajor governmental	\$ -	\$ 1,703,207
Health services sales tax:		
Arboretum	-	484,771
Arboretum		
Health services sales tax	484,771	-
Nonmajor governmental:		
General	1,703,207	-
Solid waste	17,116	-
Nonmajor enterprise	1,712	-
Enterprise Funds:		
Solid waste:		
Nonmajor governmental	-	17,116
Nonmajor enterprise:		
Nonmajor governmental	-	1,712
	\$ 2,206,806	\$ 2,206,806

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

IV. OTHER INFORMATION

A. Risk Management

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

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

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

	2016	2015
Beginning balance	\$ 29,344	\$ 446,103
Claims incurred	464,470	5,358,716
Claim paid	(493,814)	(5,775,475)
Ending Balance	\$ -	\$ 29,344

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

B. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial. See note IV. G. for discussion related to the FEMA obligation.

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 \$8,940,580. The \$848,529 reported as landfill closure and post closure care liability at December 31, 2016 is based on the use of 9.49 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$8,092,051 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 2016, it is estimated that the remaining capacity will be filled in 459 years.

The estimated total current cost of the landfill closure and post closure care is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2016. 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.

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

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 700 actively participating counties and districts throughout Texas. Each employer maintains its own customized plan of benefits. Plan provisions are adopted by the Commissioners' Court 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 TCDRS.

Benefits Provided

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

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

The Commissioner's Court adopted the rate of seven percent as the contributed rate payable by the employee members for calendar year 2016. 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, 2016

Employees Covered by Benefit Terms

At the December 31, 2015 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	245
Inactive employees entitled to, but not yet receiving, benefits	257
Active employees	419
Total	921

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 14.22 percent and 13.78 percent in calendar years 2015 and 2016, respectively. The County’s contributions to TCDRS for the fiscal year ended December 31, 2016 were \$2,644,929 and were more than the required contributions.

Net Pension Liability

The County’s Net Pension Liability (NPL) was measured as of December 31, 2015 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, 2015 were based on the results of an actuarial experience study for the period January 1, 2009 through December 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, 2016

Key assumptions used in the December 31, 2015 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
Inflation	3.0%
Salary Increases	Varies by age and service. 4.9% average over career, including inflation
Investment Rate of Return	8.10%
Cost of Living Adjustments	Cost-of-living adjustments for the County 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:

<u>Asset Class</u>	<u>Benchmark</u>	<u>Target Allocation</u>	<u>Geometric Real Rate of Return (Expected minus Inflation)</u>
US Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.45%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	14.00%	8.45%
Global Equities	MSCI World (net) Index	1.50%	5.75%
International Equities - Developed	MSCI World Ex USA (net)	10.00%	5.45%
International Equities - Emerging	MSCI World Ex USA (net)	8.00%	6.45%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	1.00%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	5.10%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.09%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	5.00%	6.40%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	8.10%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	3.00%	4.00%
Commodities	Bloomberg Commodities Index		
Master Limited Partnerships (MLP)	Alerian MLP Index	3.00%	6.80%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	5.00%	6.90%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.25%

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, 2016

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	\$ 2,466,440	\$ -	\$ 2,466,440
Interest	6,497,250	-	6,497,250
Change of benefit terms	(406,914)	-	(406,914)
Difference between expected and actual experience	(314,455)	-	(314,455)
Change of assumptions	890,542	-	890,542
Contributions - employer	-	2,404,661	(2,404,661)
Contributions - employee	-	1,183,734	(1,183,734)
Net investment income	-	(209,712)	209,712
Benefit payments, including refunds of employee contributions	(4,361,367)	(4,361,367)	-
Administrative expense	-	(54,430)	54,430
Other changes	-	255,922	(255,922)
Net Changes	4,771,496	(781,192)	5,552,688
Balance at December 31, 2014	80,904,878	76,104,744	4,800,134
Balance at December 31, 2015	\$ 85,676,374	\$ 75,323,552	\$ 10,352,822

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 (7.1%)	Discount Rate (8.1%)	1% Increase in Discount Rate (9.1%)
County's Net Pension Liability	<u>\$ 20,566,393</u>	<u>\$ 10,352,822</u>	<u>\$ 1,757,448</u>

Pension Plan Fiduciary Net Position

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

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

For the fiscal year ended December 31, 2016, the County recognized pension expense of \$12,442,650.

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

At December 31, 2016, 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	\$ -	\$ 553,172
Changes in actuarial assumptions	667,907	-
Difference between projected and actual investment earnings	5,727,077	-
Contributions subsequent to the measurement date	2,644,926	-
Total	\$ 9,039,910	\$ 553,172

\$2,644,926 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, 2017. 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
2017	\$ 1,467,320
2018	1,467,320
2019	1,625,985
2020	1,281,187
Total	\$ 5,841,812

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, 2016

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)	\$	1,492,388
Interest on OPEB Obligation		163,698
Adjustment to ARC		<u>(278,392)</u>
End of Year Annual OPEB Cost		1,377,694
Net Estimated Employer Contributions		<u>(490,265)</u>
Increase in Net OPEB Obligation		887,429
Net OPEB Obligation-beginning of year		<u>5,456,607</u>
Net OPEB Obligation-end of year	\$	<u><u>6,344,036</u></u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for 2016 and the two preceding years are as follows:

Fiscal Year	Annual OPEB Cost (AOC)	Percentage of AOC Contributed	Net OPEB Obligation	
			Beginning	Ending
2014	\$ 1,265,490	29.63%	\$ 3,844,439	\$ 4,734,962
2015	\$ 1,185,816	39.14%	\$ 4,734,962	\$ 5,456,607
2016	\$ 1,377,694	35.59%	\$ 5,456,607	\$ 6,344,036

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, 2016

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, 2016, the actuarial value of plan assets is zero dollars, the actuarial accrued liability (AAL) is \$8,643,506, the total unfunded AAL (UAAL) is \$8,643,506, 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 \$21,285,773 and the UAAL as a percentage of the annual covered payroll was 41 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/Ultime)	2.00%/5.50%

F. Deferred Compensation Plans

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

Federal law requires all assets and income of Section 457 plans to be held in trust, custodial accounts, or annuity contracts for the exclusive benefit of the participants and their beneficiaries. The County’s Plans are administered by private corporations under contract with the County. Total participant contributions were approximately \$87,058 for the year ended December 31, 2016. The County does not contribute to the Plans.

G. Hurricane Ike and FEMA De-Obligation

On September 12, 2008, Hurricane Ike, a category four hurricane, made landfall west of the County, in Galveston, Texas. Although the storm was rated as a category two hurricane at landfall, 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, after an audit of the Office of Inspector General (OIG) in 2013, the OIG found that the County was not in compliance with federal procurement standards and did not monitor its time and material contracts; therefore, a significant portion of funds were de-obligated. The County filed two appeals in 2013 and 2015 against FEMA’s decision, and both appeals have been denied. FEMA has de-obligated \$8,651,914 in costs associated with debris removal following Hurricane Ike. As of the date of this report, the County has not taken any other steps to appeal or litigate this decision. In addition,

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

FEMA has not informed the County when the payment is due. As of December 31, 2016, the County has recorded the \$8.6 million of de-obligated funds as a long-term liability on the government-wide financial statements.

H. Subsequent Event

Subsequent to year end, the County received a response to its second appeal against FEMA's decision to de-obligate \$8.6 million in reimbursed costs. The notice received was dated May 26, 2017 and stated that the second appeal was denied. See note IV. G. for additional information related to this event.

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, 2016

	<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>Positive</u>
				<u>(Negative)</u>
<u>Revenues</u>				
Taxes	\$ 32,681,104	\$ 32,681,104	\$ 32,408,777	\$ (272,327)
Intergovernmental	99,000	99,000	105,690	6,690
Fees	1,948,000	1,963,909	1,766,989	(196,920)
Fines and forfeitures	864,700	864,700	826,360	(38,340)
Investment income	150,000	150,000	147,676	(2,324)
Other	359,500	891,407	370,161	(521,246)
Total Revenues	<u>36,102,304</u>	<u>36,650,120</u>	<u>35,625,653</u>	<u>(1,024,467)</u>
<u>Expenditures</u>				
General Government:				
Commissioners' court	1,329,716	1,282,688	1,319,199	(36,511) *
Nondepartmental	2,568,890	2,752,468	2,903,598	(151,130) *
Data processing	2,305,990	2,433,580	1,939,399	494,181
Communications	181,190	191,876	190,388	1,488
Economic development	361,050	361,500	381,328	(19,828) *
Elections	235,820	235,820	187,503	48,317
Maintenance	1,046,610	1,051,188	1,091,311	(40,123) *
Total General Government	<u>8,029,266</u>	<u>8,309,120</u>	<u>8,012,726</u>	<u>296,394</u>
Financial Administration:				
County auditor	679,201	673,076	626,532	46,544
County treasurer	289,645	291,097	307,938	(16,841) *
Tax assessor	997,785	998,565	1,043,348	(44,783) *
Purchasing	305,330	309,761	332,529	(22,768) *
Total Financial Administration	<u>2,271,961</u>	<u>2,272,499</u>	<u>2,310,347</u>	<u>(37,848)</u>
Justice System:				
County court	95,400	95,400	125,421	(30,021) *
District court	937,860	940,308	1,058,323	(118,015) *
District clerk	486,930	489,379	539,132	(49,753) *
County clerk	795,590	800,675	880,364	(79,689) *
Justice of the Peace, Pct #1	280,810	282,498	308,089	(25,591) *
Justice of the Peace, Pct #2	298,890	301,057	299,869	1,188
Justice of the Peace, Pct #3	83,180	81,730	91,329	(9,599) *
Justice of the Peace, Pct #4	233,290	233,290	250,590	(17,300) *
Justice of the Peace, Pct #5	242,875	270,575	280,052	(9,477) *
Justice of the Peace, Pct #6	332,915	335,003	366,015	(31,012) *
Juvenile probation	53,650	73,175	85,333	(12,158) *
County attorney	555,590	560,336	603,545	(43,209) *
District attorney	911,127	916,574	947,564	(30,990) *
Total Justice System	<u>5,308,107</u>	<u>5,380,000</u>	<u>5,835,626</u>	<u>(455,626)</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, 2016

	<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>Expenditures (continued)</u>				
Health and Welfare:				
Environmental health	\$ 298,626	\$ 301,118	\$ 321,133	\$ (20,015) *
Health department	318,470	319,388	256,766	62,622
Indigent health care	693,760	713,227	732,710	(19,483) *
Nurse practitioner	201,120	201,120	107,678	93,442
Welfare	38,000	38,000	29,658	8,342
Rehabilitation	48,380	48,380	10,000	38,380
Mosquito control	854,370	873,571	876,819	(3,248) *
Total Health and Welfare	<u>2,452,726</u>	<u>2,494,804</u>	<u>2,334,764</u>	<u>160,040</u>
Culture and Recreational:				
Libraries	934,720	941,630	1,009,886	(68,256) *
Agricultural extension	269,560	271,046	263,884	7,162
Parks and recreation	1,169,400	1,226,175	1,364,893	(138,718) *
Historical commission	12,225	12,225	3,727	8,498
Total Culture and Recreational	<u>2,385,905</u>	<u>2,451,076</u>	<u>2,642,390</u>	<u>(191,314)</u>
Law Enforcement and Public Safety:				
Emergency management	168,305	169,223	150,838	18,385
Safety department	69,500	69,500	26,634	42,866
Constable, Precinct #1	101,140	101,140	106,928	(5,788) *
Constable, Precinct #2	188,870	190,045	199,284	(9,239) *
Constable, Precinct #3	96,220	96,220	98,450	(2,230) *
Constable, Precinct #4	96,010	96,010	99,968	(3,958) *
Constable, Precinct #5	102,170	102,170	104,960	(2,790) *
Constable, Precinct #6	106,450	106,450	106,515	(65) *
Sheriff	9,428,785	9,426,570	9,717,449	(290,879) *
Total Law Enforcement and Public Safety	<u>10,357,450</u>	<u>10,357,328</u>	<u>10,611,026</u>	<u>(253,698)</u>
Capital Outlay	<u>2,321,292</u>	<u>3,191,027</u>	<u>3,177,348</u>	<u>13,679</u>
Debt Service:				
Principal	469,547	432,608	390,837	41,771
Interest and other	32,953	32,953	32,953	-
Total Debt Service	<u>502,500</u>	<u>465,561</u>	<u>423,790</u>	<u>41,771</u>
Total Expenditures	<u>33,629,207</u>	<u>34,921,415</u>	<u>35,348,017</u>	<u>(426,602)</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original Budget	Budget as Amended		
Excess of Revenues Over Expenditures	\$ 2,473,097	\$ 1,728,705	\$ 277,636	\$ (1,451,069)
<u>Other Financing Sources (Uses)</u>				
Capital leases	-	-	152,304	152,304
Transfers in	600,000	600,000	76,504	(523,496)
Transfers (out)	(3,073,097)	(3,119,282)	(2,873,824)	245,458
Total Other Financing (Uses)	(2,473,097)	(2,519,282)	(2,645,016)	(125,734)
Net Change in Fund Balance	\$ -	\$ (790,577)	(2,367,380)	\$ (1,576,803)
Beginning fund balance			21,844,641	
Ending Fund Balance			\$ 19,477,261	

Notes to Required Supplementary Information (RSI):

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
2. *Expenditures exceeded appropriations at the legal level of control.

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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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original Budget	Budget as Amended		
Revenues				
Taxes	\$ 7,271,453	\$ 7,271,453	\$ 7,094,459	\$ (176,994)
Fees	605,000	665,000	686,284	21,284
Fines and forfeitures	478,800	478,800	475,247	(3,553)
Investment income	10,000	10,000	11,150	1,150
Other	293,000	293,000	415,436	122,436
Total Revenues	<u>8,658,253</u>	<u>8,718,253</u>	<u>8,682,576</u>	<u>(35,677)</u>
Expenditures				
Current:				
Transportation	7,491,270	7,583,021	7,710,734	(127,713)
Capital Outlay	1,306,200	1,306,200	1,245,360	60,840
Debt Service:				
Principal	1,899	1,899	1,372	527
Interest	101	101	101	-
Total Expenditures	<u>8,799,470</u>	<u>8,891,221</u>	<u>8,957,567</u>	<u>(66,346) *</u>
(Deficiency) of Revenues (Under) Expenditures	(141,217)	(172,968)	(274,991)	(102,023)
Other Financing Sources (Uses)				
Transfers in	141,217	172,968	-	(172,968)
Total Other Financing Sources	<u>141,217</u>	<u>172,968</u>	<u>-</u>	<u>(172,968)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(274,991)	<u>\$ (274,991)</u>
Beginning fund balance			<u>1,158,410</u>	
Ending Fund Balance			<u>\$ 883,419</u>	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
2. *Expenditures exceeded appropriations at the legal level of control.

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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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original Budget	Budget as Amended		
Revenues				
Taxes	\$ 5,000,000	\$ 5,000,000	\$ 5,579,683	\$ 579,683
Investment income	20,000	20,000	43,359	23,359
Other	-	-	30,000	30,000
Total Revenues	<u>5,020,000</u>	<u>5,020,000</u>	<u>5,653,042</u>	<u>633,042</u>
Expenditures				
Current:				
Health and welfare	2,684,763	3,133,341	3,367,278	(233,937)
Capital Outlay	-	1,637,903	1,087,121	550,782
Debt Service:				
Principal	-	-	92,136	(92,136)
Interest and fiscal charges	-	-	7,864	(7,864)
Total Expenditures	<u>2,684,763</u>	<u>4,771,244</u>	<u>4,554,399</u>	<u>216,845</u>
Excess of Revenues Over Expenditures	2,335,237	248,756	1,098,643	849,887
Other Financing Sources (Uses)				
Transfers in	-	3,778	-	(3,778)
Transfers (out)	(600,000)	(17,298)	-	17,298
Total Other Financing (Uses)	<u>(600,000)</u>	<u>(13,520)</u>	<u>-</u>	<u>13,520</u>
Net Change in Fund Balance	<u>\$ 1,735,237</u>	<u>\$ 235,236</u>	1,098,643	<u>\$ 863,407</u>
Beginning fund balance			<u>10,761,100</u>	
Ending Fund Balance			<u>\$ 11,859,743</u>	

Notes to Required Supplementary Information:

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, 2016

	Measurement Year*	
	2014	2015
Total Pension Liability		
Service cost	\$ 2,311,920	\$ 2,466,440
Interest (on the total pension liability)	6,182,306	6,497,250
Changes of benefit terms	-	(406,914)
Difference between expected and actual experience	(634,661)	(314,455)
Change of assumptions	-	890,542
Benefit payments, including refunds of employee contributions	(4,210,024)	(4,361,367)
Net Change in Total Pension Liability	3,649,541	4,771,496
Beginning total pension liability	77,255,337	80,904,878
Ending Total Pension Liability	\$ 80,904,878	\$ 85,676,374
Plan Fiduciary Net Position		
Contributions - employer	\$ 2,276,446	\$ 2,404,661
Contributions - employee	1,095,952	1,183,734
Net investment income	4,872,265	(209,712)
Benefit payments, including refunds of employee contributions	(4,210,024)	(4,361,367)
Administrative expense	(57,180)	(54,430)
Other	(295,357)	255,923
Net Change in Plan Fiduciary Net Position	3,682,102	(781,191)
Beginning plan fiduciary net position	72,422,641	76,104,743
Ending Plan Fiduciary Net Position	\$ 76,104,743	\$ 75,323,552
Net Pension Liability	\$ 4,800,135	\$ 10,352,822
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	94.07%	87.92%
Covered Employee Payroll	\$ 15,656,460	\$ 16,917,628
Net Pension Liability as a Percentage of Covered Employee Payroll	30.66%	61.20%

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

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CHAMBERS COUNTY, TEXAS
SCHEDULE OF CONTRIBUTIONS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
For the Year Ended December 31, 2016

	Fiscal Year*		
	2014	2015	2016
Actuarially determined contribution	\$ 2,276,446	\$ 2,405,687	\$ 2,563,087
Contributions in relation to the actuarially determined contribution	2,276,446	2,404,661	2,644,926
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ 1,026</u>	<u>\$ (81,839)</u>
Covered employee payroll	\$ 15,656,460	\$ 16,917,628	\$ 18,600,048
Contributions as a percentage of covered employee payroll	14.54%	14.21%	14.22%

*Only three years of information is currently available. The County will build this schedule over the next seven-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, 2016

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
01/01/10	\$ -	\$ 5,530,610	\$ 5,530,610	0.0%	\$ 13,928,984	39.7%
01/01/12	\$ -	\$ 6,069,240	\$ 6,069,240	0.0%	\$ 13,626,001	44.5%
01/01/14	\$ -	\$ 7,469,654	\$ 7,469,654	0.0%	\$ 14,741,601	50.7%
01/01/16	\$ -	\$ 8,643,506	\$ 8,643,506	0.0%	\$ 21,285,773	40.6%

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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 prosecutor's office.

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

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

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.

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

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

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 state criminal alien assistance program 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 State Homeland Security Program down payment assistance DPA grant.

Grant: USDHHS BVCAA - This fund accounts for revenues and expenditures for the USDHHS Brazos Valley Community Actions Agency grant.

Grant: VAWA - This fund accounts for revenues and expenditures for the Violence Against Women Act (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.

Grant SETH: HTF - This fund accounts for revenues and expenditures for the housing trust fund 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.

NONMAJOR GOVERNMENTAL FUNDS (Continued)

Special Revenue Funds (continued)

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

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

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

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

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

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.

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

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

CCSO Solid Waste Grant - This fund accounts for revenues and expenditures for the solid waste grant.

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

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

Capital Projects Funds

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

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

Permanent Fund

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

CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 1 of 6)
December 31, 2016

	<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	\$ 103,984	\$ 43,944	\$ 15,083	\$ 44,701
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total Assets	\$ 103,984	\$ 43,944	\$ 15,083	\$ 44,701
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balances:				
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	-
Special projects	103,984	43,944	15,083	44,701
Capital projects	-	-	-	-
Total Fund Balances	103,984	43,944	15,083	44,701
Total Liabilities and Fund Balances	\$ 103,984	\$ 43,944	\$ 15,083	\$ 44,701

Special Revenue Funds

District Attorney Drug Prevention	Sheriff Forfeiture	Hotel Tax	District Attorney Seizure & Forfeiture	Election	LEOSE Allocation
\$ 71,894	\$ 183,271	\$ 664,598	\$ 593,399	\$ 19,496	\$ 25,444
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 71,894</u>	<u>\$ 183,271</u>	<u>\$ 664,598</u>	<u>\$ 593,399</u>	<u>\$ 19,496</u>	<u>\$ 25,444</u>
\$ -	\$ -	\$ 15	\$ 1,719	\$ -	\$ -
-	-	-	-	-	-
-	-	15	1,719	-	-
-	-	-	-	-	-
-	-	-	-	-	25,444
71,894	183,271	664,583	591,680	19,496	-
-	-	-	-	-	-
<u>71,894</u>	<u>183,271</u>	<u>664,583</u>	<u>591,680</u>	<u>19,496</u>	<u>25,444</u>
<u>\$ 71,894</u>	<u>\$ 183,271</u>	<u>\$ 664,598</u>	<u>\$ 593,399</u>	<u>\$ 19,496</u>	<u>\$ 25,444</u>

CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 2 of 6)
December 31, 2016

	Special Revenue Funds			
	Fallen Officer	County Clerk Records Archives	Justice Court Technology	Courthouse Security
Assets				
Cash and cash equivalents	\$ 10,945	\$ 294,679	\$ 54,416	\$ 100,590
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total Assets	\$ 10,945	\$ 294,679	\$ 54,416	\$ 100,590
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 980	\$ -
Due to other funds	-	-	-	-
Total Liabilities	-	-	980	-
Fund Balances:				
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	-
Special projects	10,945	294,679	53,436	100,590
Capital projects	-	-	-	-
Total Fund Balances	10,945	294,679	53,436	100,590
Total Liabilities and Fund Balances	\$ 10,945	\$ 294,679	\$ 54,416	\$ 100,590

Special Revenue Funds

Records Mgmt County Clerk	Records Mgmt District Clerk	Jail Commissary	Narcotics Task Force	Youth Activity	Available School
\$ 465,935	\$ 23,723	\$ 11,531	\$ 36,299	\$ 47,167	\$ 159,829
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 465,935</u>	<u>\$ 23,723</u>	<u>\$ 11,531</u>	<u>\$ 36,299</u>	<u>\$ 47,167</u>	<u>\$ 159,829</u>
\$ 47,788	\$ 157	\$ -	\$ 36,279	\$ -	\$ -
-	-	-	-	-	-
<u>47,788</u>	<u>157</u>	<u>-</u>	<u>36,279</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
418,147	23,566	11,531	20	47,167	159,829
-	-	-	-	-	-
<u>418,147</u>	<u>23,566</u>	<u>11,531</u>	<u>20</u>	<u>47,167</u>	<u>159,829</u>
<u>\$ 465,935</u>	<u>\$ 23,723</u>	<u>\$ 11,531</u>	<u>\$ 36,299</u>	<u>\$ 47,167</u>	<u>\$ 159,829</u>

CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 3 of 6)
December 31, 2016

	<u>Special Revenue Funds</u>			
	<u>Juvenile Probation</u>	<u>Indigent Defense Formula</u>	<u>WIC Peer Counseling</u>	<u>Airport Maintenance (Anahuac)</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 42,391	\$ -	\$ -	\$ -
Due from other governments	-	-	1,514	2,268
Restricted cash and cash equivalents	-	-	-	-
Total Assets	\$ 42,391	\$ -	\$ 1,514	\$ 2,268
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable and accrued liabilities	\$ 50	\$ -	\$ -	\$ 667
Due to other funds	-	-	259	1,601
Total Liabilities	50	-	259	2,268
Fund Balances:				
Restricted for:				
County schools	-	-	-	-
Grants	42,341	-	1,255	-
Special projects	-	-	-	-
Capital projects	-	-	-	-
Total Fund Balances	42,341	-	1,255	-
Total Liabilities and Fund Balances	\$ 42,391	\$ -	\$ 1,514	\$ 2,268

Special Revenue Funds

Airport Maintenance (Winnie)	SCAAP	Grant: Dpt of Jst: Vest Grant	Grant: SHSP DPA	Grant: USDHHS BVCAA	Grant: VAWA
\$ -	\$ 18,110	\$ -	\$ -	\$ 2	\$ 2
2,412	-	-	16,810	-	11,955
-	-	-	-	-	-
<u>\$ 2,412</u>	<u>\$ 18,110</u>	<u>\$ -</u>	<u>\$ 16,810</u>	<u>\$ 2</u>	<u>\$ 11,957</u>
\$ 736	\$ 2,550	\$ -	\$ -	\$ -	\$ 2
1,676	-	-	16,810	-	11,955
<u>2,412</u>	<u>2,550</u>	<u>-</u>	<u>16,810</u>	<u>-</u>	<u>11,957</u>
-	-	-	-	-	-
-	15,560	-	-	2	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>15,560</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>-</u>
<u>\$ 2,412</u>	<u>\$ 18,110</u>	<u>\$ -</u>	<u>\$ 16,810</u>	<u>\$ 2</u>	<u>\$ 11,957</u>

CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 4 of 6)
December 31, 2016

	Special Revenue Funds			
	Grant: USDHHS TDH WIC	FEMA United Way	Title IV	Grant: SETH: HTF
Assets				
Cash and cash equivalents	\$ 446	\$ 2,979	\$ 549	\$ 50,000
Due from other governments	21,956	4,927	-	-
Restricted cash and cash equivalents	-	-	-	-
Total Assets	<u>\$ 22,402</u>	<u>\$ 7,906</u>	<u>\$ 549</u>	<u>\$ 50,000</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities	\$ 446	\$ -	\$ -	\$ -
Due to other funds	21,956	4,927	-	-
Total Liabilities	<u>22,402</u>	<u>4,927</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Restricted for:				
County schools	-	-	-	-
Grants	-	2,979	549	50,000
Special projects	-	-	-	-
Capital projects	-	-	-	-
Total Fund Balances	<u>-</u>	<u>2,979</u>	<u>549</u>	<u>50,000</u>
Total Liabilities and Fund Balances	<u>\$ 22,402</u>	<u>\$ 7,906</u>	<u>\$ 549</u>	<u>\$ 50,000</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>
\$ 17,409	\$ 6,649	\$ 51,456	\$ 7,706	\$ 41,686	\$ 31,155
752,227	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 769,636</u>	<u>\$ 6,649</u>	<u>\$ 51,456</u>	<u>\$ 7,706</u>	<u>\$ 41,686</u>	<u>\$ 31,155</u>
\$ 17,409	\$ -	\$ -	\$ -	\$ -	\$ -
687,813	-	-	-	-	-
<u>705,222</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
64,414	6,649	-	-	-	-
-	-	51,456	7,706	41,686	31,155
-	-	-	-	-	-
<u>64,414</u>	<u>6,649</u>	<u>51,456</u>	<u>7,706</u>	<u>41,686</u>	<u>31,155</u>
<u>\$ 769,636</u>	<u>\$ 6,649</u>	<u>\$ 51,456</u>	<u>\$ 7,706</u>	<u>\$ 41,686</u>	<u>\$ 31,155</u>

CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 5 of 6)
December 31, 2016

	Special Revenue Funds			
	DC/CC Technology	District Attorney Federal Sharing	Child Abuse Prevention	PHEP Grant
Assets				
Cash and cash equivalents	\$ 9,342	\$ 12,806	\$ 568	\$ 163
Due from other governments	-	-	-	2,258
Restricted cash and cash equivalents	-	-	-	-
Total Assets	\$ 9,342	\$ 12,806	\$ 568	\$ 2,421
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ 163
Due to other funds	-	-	-	2,258
Total Liabilities	-	-	-	2,421
Fund Balances:				
Restricted for:				
County schools	-	-	-	-
Grants	-	-	568	-
Special projects	9,342	12,806	-	-
Capital projects	-	-	-	-
Total Fund Balances	9,342	12,806	568	-
Total Liabilities and Fund Balances	\$ 9,342	\$ 12,806	\$ 568	\$ 2,421

Special Revenue Funds					Capital Projects Fund
County Fire Marshal	CDBG Dis. Rec. Non-Housing	CCSO Solid Waste Grant	CDBG Disaster Recovery	Capital Prosecution Project	Capital Project 99 Construction
\$ 45,611	\$ 554,936	\$ -	\$ -	\$ -	\$ -
-	718,730	65,742	165,714	-	-
-	-	-	-	-	9,092,245
<u>\$ 45,611</u>	<u>\$ 1,273,666</u>	<u>\$ 65,742</u>	<u>\$ 165,714</u>	<u>\$ -</u>	<u>\$ 9,092,245</u>
\$ -	\$ 554,936	\$ -	\$ -	\$ -	\$ 321,268
-	718,730	65,742	165,714	-	22,594
-	1,273,666	65,742	165,714	-	343,862
-	-	-	-	-	-
45,611	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	8,748,383
<u>45,611</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,748,383</u>
<u>\$ 45,611</u>	<u>\$ 1,273,666</u>	<u>\$ 65,742</u>	<u>\$ 165,714</u>	<u>\$ -</u>	<u>\$ 9,092,245</u>

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CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 6 of 6)
December 31, 2016

	Capital Projects Fund	Permanent Fund	Total Nonmajor Governmental Funds
	Tax Notes Series 2016	Permanent	
<u>Assets</u>			
Cash and cash equivalents	\$ -	\$ -	\$ 3,864,894
Due from other governments	-	-	1,766,513
Restricted cash and cash equivalents	9,222,206	2,224,315	20,538,766
Total Assets	\$ 9,222,206	\$ 2,224,315	\$ 26,170,173
<u>Liabilities and Fund Balances</u>			
Liabilities:			
Accounts payable and accrued liabilities	\$ 962,724	\$ -	\$ 1,947,889
Due to other funds	-	-	1,722,035
Total Liabilities	962,724	-	3,669,924
Fund Balances:			
Restricted for:			
County schools	-	2,224,315	2,224,315
Grants	-	-	255,372
Special projects	-	-	3,012,697
Capital projects	8,259,482	-	17,007,865
Total Fund Balances	8,259,482	2,224,315	22,500,249
Total Liabilities and Fund Balances	\$ 9,222,206	\$ 2,224,315	\$ 26,170,173

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, 2016

<u>Special Revenue Funds</u>				
	<u>Lateral Road</u>	<u>County Court Fee</u>	<u>Worthless Check</u>	<u>County Attorney DWI</u>
Revenues				
Taxes	\$ 22,049	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Fees	-	4,850	334	3,756
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>22,049</u>	<u>4,850</u>	<u>334</u>	<u>3,756</u>
Expenditures				
Current:				
Personnel	-	-	-	-
Supplies	-	-	285	4,065
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
Debt Service:				
Issuance costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>285</u>	<u>4,065</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>22,049</u>	<u>4,850</u>	<u>49</u>	<u>(309)</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	22,049	4,850	49	(309)
Beginning fund balances	<u>81,935</u>	<u>39,094</u>	<u>15,034</u>	<u>45,010</u>
Ending Fund Balances	<u>\$ 103,984</u>	<u>\$ 43,944</u>	<u>\$ 15,083</u>	<u>\$ 44,701</u>

Special Revenue Funds

District Attorney Drug Prevention	Sheriff Forfeiture	Hotel Tax	District Attorney Seizure & Forfeiture	Election	LEOSE Allocation
\$ -	\$ -	\$ 465,456	\$ -	\$ -	\$ -
-	-	-	-	-	9,926
600	-	-	-	-	-
-	-	-	5,402	-	-
-	625	2,272	2,345	-	-
-	-	92,395	4,438	1,803	-
<u>600</u>	<u>625</u>	<u>560,123</u>	<u>12,185</u>	<u>1,803</u>	<u>9,926</u>
-	-	1,033	58,987	-	-
50	-	-	8,333	-	-
-	-	-	-	-	-
-	-	119,966	-	-	5,903
-	-	408,490	-	-	-
-	-	-	-	-	-
<u>50</u>	<u>-</u>	<u>529,489</u>	<u>67,320</u>	<u>-</u>	<u>5,903</u>
<u>550</u>	<u>625</u>	<u>30,634</u>	<u>(55,135)</u>	<u>1,803</u>	<u>4,023</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	(3,910)	-	-
-	-	-	(3,910)	-	-
<u>550</u>	<u>625</u>	<u>30,634</u>	<u>(59,045)</u>	<u>1,803</u>	<u>4,023</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>
<u>\$ 71,894</u>	<u>\$ 183,271</u>	<u>\$ 664,583</u>	<u>\$ 591,680</u>	<u>\$ 19,496</u>	<u>\$ 25,444</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, 2016

	Special Revenue Funds			
	Fallen Officer	County Clerk Records Archives	Justice Court Technology	Courthouse Security
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Fees	-	94,705	-	39,839
Fines and forfeitures	-	-	-	-
Investment income	-	926	-	-
Other	-	-	31,375	-
Total Revenues	-	95,631	31,375	39,839
Expenditures				
Current:				
Personnel	-	-	-	-
Supplies	-	-	26,847	1,854
Miscellaneous	-	-	-	-
Contractual services	-	34,740	-	-
Capital outlay	-	-	-	-
Debt Service:				
Issuance costs	-	-	-	-
Total Expenditures	-	34,740	26,847	1,854
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	60,891	4,528	37,985
Other Financing Sources (Uses)				
Debt issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	60,891	4,528	37,985
Beginning fund balances	10,945	233,788	48,908	62,605
Ending Fund Balances	\$ 10,945	\$ 294,679	\$ 53,436	\$ 100,590

Special Revenue Funds

Records Mgmt County Clerk	Records Mgmt District Clerk	Jail Commissary	Narcotics Task Force	Youth Activity	Available School
\$ -	\$ -	\$ -	\$ -	-	\$ -
-	-	-	-	-	-
126,545	18,673	-	-	-	-
-	-	-	-	-	-
1,591	-	-	-	-	538
-	-	-	-	625,421	38,180
<u>128,136</u>	<u>18,673</u>	<u>-</u>	<u>-</u>	<u>625,421</u>	<u>38,718</u>
72,639	13,463	-	-	-	-
54,677	5,890	-	-	24,511	-
-	-	-	-	-	-
-	-	-	-	553,743	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>127,316</u>	<u>19,353</u>	<u>-</u>	<u>-</u>	<u>578,254</u>	<u>-</u>
820	(680)	-	-	47,167	38,718
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	5,405
-	-	-	-	-	-
-	-	-	-	-	5,405
820	(680)	-	-	47,167	44,123
<u>417,327</u>	<u>24,246</u>	<u>11,531</u>	<u>20</u>	<u>-</u>	<u>115,706</u>
<u>\$ 418,147</u>	<u>\$ 23,566</u>	<u>\$ 11,531</u>	<u>\$ 20</u>	<u>47,167</u>	<u>\$ 159,829</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, 2016

	<u>Special Revenue Funds</u>			
	<u>Juvenile Probation</u>	<u>Indigent Defense Formula</u>	<u>WIC Peer Counseling</u>	<u>Airport Maintenance (Anahuac)</u>
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	248,793	35,019	-	7,251
Fees	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	17,279	-	6,850	-
Total Revenues	<u>266,072</u>	<u>35,019</u>	<u>6,850</u>	<u>7,251</u>
Expenditures				
Current:				
Personnel	218,877	-	6,850	-
Supplies	6,270	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	7,351
Capital outlay	-	-	-	-
Debt Service:				
Issuance costs	-	-	-	-
Total Expenditures	<u>225,147</u>	<u>-</u>	<u>6,850</u>	<u>7,351</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>40,925</u>	<u>35,019</u>	<u>-</u>	<u>(100)</u>
Other Financing Sources (Uses)				
Debt issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers in	-	-	-	100
Transfers (out)	-	(35,019)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(35,019)</u>	<u>-</u>	<u>100</u>
Net Change in Fund Balances	40,925	-	-	-
Beginning fund balances	1,416	-	1,255	-
Ending Fund Balances	<u>\$ 42,341</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5,989	11,593	-	97,629	25,000	49,791
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	2	-
<u>5,989</u>	<u>11,593</u>	<u>-</u>	<u>97,629</u>	<u>25,002</u>	<u>49,791</u>
-	-	-	-	-	49,791
-	-	-	59,470	25,000	-
-	1,032	-	-	-	-
6,089	2,550	-	-	-	-
-	-	-	-	-	-
<u>6,089</u>	<u>3,582</u>	<u>-</u>	<u>59,470</u>	<u>25,000</u>	<u>49,791</u>
(100)	8,011	-	38,159	2	-
-	-	-	-	-	-
-	-	-	-	-	-
100	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>(2,475)</u>	<u>(38,159)</u>	<u>-</u>	<u>-</u>
<u>100</u>	<u>-</u>	<u>(2,475)</u>	<u>(38,159)</u>	<u>-</u>	<u>-</u>
-	8,011	(2,475)	-	2	-
-	7,549	2,475	-	-	-
<u>\$ -</u>	<u>\$ 15,560</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</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, 2016

	Special Revenue Funds			
	Grant: USDHHS TDH WIC	FEMA United Way	Title IV	Grant: SETH: HTF
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	96,565	9,853	-	50,000
Fees	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	3	-
Other	-	-	-	-
Total Revenues	96,565	9,853	3	50,000
Expenditures				
Current:				
Personnel	82,420	-	467	-
Supplies	139	9,853	-	-
Miscellaneous	-	-	-	-
Contractual services	14,006	-	-	-
Capital outlay	-	-	-	-
Debt Service:				
Issuance costs	-	-	-	-
Total Expenditures	96,565	9,853	467	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(464)	50,000
Other Financing Sources (Uses)				
Debt issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	(464)	50,000
Beginning fund balances	-	2,979	1,013	-
Ending Fund Balances	\$ -	\$ 2,979	\$ 549	\$ 50,000

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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
800,443	2,370	-	-	-	-
-	-	6,081	7,128	15,500	8,560
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>800,443</u>	<u>2,370</u>	<u>6,081</u>	<u>7,128</u>	<u>15,500</u>	<u>8,560</u>
-	-	-	-	7,500	-
-	1,438	-	-	-	-
-	-	-	-	-	-
800,443	-	-	19,000	-	9,543
-	-	-	-	-	-
-	-	-	-	-	-
<u>800,443</u>	<u>1,438</u>	<u>-</u>	<u>19,000</u>	<u>7,500</u>	<u>9,543</u>
-	932	6,081	(11,872)	8,000	(983)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	932	6,081	(11,872)	8,000	(983)
<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>\$ 6,649</u>	<u>\$ 51,456</u>	<u>\$ 7,706</u>	<u>\$ 41,686</u>	<u>\$ 31,155</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, 2016

	Special Revenue Funds			
	DC/CC Technology	District Attorney Federal Sharing	Child Abuse Prevention	PHEP Grant
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	334	37,841
Fees	2,212	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	47	-	-
Other	-	-	-	-
Total Revenues	<u>2,212</u>	<u>47</u>	<u>334</u>	<u>37,841</u>
Expenditures				
Current:				
Personnel	-	-	-	22,067
Supplies	-	-	-	6,352
Miscellaneous	-	-	-	-
Contractual services	-	-	-	1,933
Capital outlay	-	-	-	14,870
Debt Service:				
Issuance costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,222</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	<u>2,212</u>	<u>47</u>	<u>334</u>	<u>(7,381)</u>
Other Financing Sources (Uses)				
Debt issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers in	-	-	-	6,530
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,530</u>
Net Change in Fund Balances	2,212	47	334	(851)
Beginning fund balances	<u>7,130</u>	<u>12,759</u>	<u>234</u>	<u>851</u>
Ending Fund Balances	<u>\$ 9,342</u>	<u>\$ 12,806</u>	<u>\$ 568</u>	<u>\$ -</u>

Special Revenue Funds					Capital Projects Fund
County Fire Marshal	CDBG Dis. Rec. Non-Housing	CCSO Solid Waste Grant	CDBG Disaster Recovery	Capital Prosecution Project	Capital Project 99 Construction
\$ -	\$ -	\$ -	\$ -	\$ -	-
-	5,425,798	100,751	950,510	22,340	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	33,509
41,476	-	-	-	-	1,744,035
<u>41,476</u>	<u>5,425,798</u>	<u>100,751</u>	<u>950,510</u>	<u>22,340</u>	<u>1,777,544</u>
-	-	58,901	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	950,510	26,250	-
-	5,425,798	41,850	-	-	2,724,444
-	-	-	-	-	-
-	<u>5,425,798</u>	<u>100,751</u>	<u>950,510</u>	<u>26,250</u>	<u>2,724,444</u>
41,476	-	-	-	(3,910)	(946,900)
-	-	-	-	-	-
-	-	-	-	-	-
4,135	-	-	-	3,910	-
-	-	-	-	-	-
<u>4,135</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,910</u>	<u>-</u>
45,611	-	-	-	-	(946,900)
-	-	-	-	-	9,695,283
<u>\$ 45,611</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>8,748,383</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, 2016

	<u>Capital Projects Fund</u>	<u>Permanent Fund</u>	<u>Total Nonmajor Governmental Funds</u>
	Tax Notes Series 2016	Permanent	
Revenues			
Taxes	-	\$ -	\$ 487,505
Intergovernmental	-	-	7,987,796
Fees	-	-	328,783
Fines and forfeitures	-	-	5,402
Investment income	6,046	12,852	60,754
Other	-	408,754	3,012,008
Total Revenues	<u>6,046</u>	<u>421,606</u>	<u>11,882,248</u>
Expenditures			
Current:			
Personnel	-	-	592,995
Supplies	-	-	235,034
Miscellaneous	-	1,242,195	1,243,227
Contractual services	-	-	2,552,027
Capital outlay	1,446,564	-	10,062,016
Debt Service:			
Issuance costs	210,620	-	210,620
Total Expenditures	<u>1,657,184</u>	<u>1,242,195</u>	<u>14,895,919</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,651,138)</u>	<u>(820,589)</u>	<u>(3,013,671)</u>
Other Financing Sources (Uses)			
Debt issued	9,370,000	-	9,370,000
Premium on bonds issued	540,620	-	540,620
Transfers in	-	-	20,180
Transfers (out)	-	(5,405)	(84,968)
Total Other Financing Sources (Uses)	<u>9,910,620</u>	<u>(5,405)</u>	<u>9,845,832</u>
Net Change in Fund Balances	8,259,482	(825,994)	6,832,161
Beginning fund balances	-	3,050,309	15,668,088
Ending Fund Balances	<u>8,259,482</u>	<u>\$ 2,224,315</u>	<u>\$ 22,500,249</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, 2016

	<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	\$ 4,393,749	\$ 4,393,749	\$ 4,310,543	\$ (83,206)
Miscellaneous revenue	7,300	7,300	15,871	8,571
Investment income	100	100	854	754
Total Revenues	<u>4,401,149</u>	<u>4,401,149</u>	<u>4,327,268</u>	<u>(73,881)</u>
<u>Expenditures</u>				
Principal	2,700,000	2,700,000	3,060,000	(360,000)
Interest and fiscal charges	465,326	465,326	1,403,195	(937,869)
Total Expenditures	<u>3,165,326</u>	<u>3,165,326</u>	<u>4,463,195</u>	<u>(1,297,869) *</u>
Net Change in Fund Balance	<u>\$ 1,235,823</u>	<u>\$ 1,235,823</u>	(135,927)	<u>\$ (1,371,750)</u>
Beginning fund balance			<u>1,364,534</u>	
Ending Fund Balance			<u>\$ 1,228,607</u>	

*Expenditures exceeded appropriations at the legal level of control.

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CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LATERAL ROAD FUND
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original Budget	Budget as Amended		
Revenues				
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>
Expenditures				
Capital Outlay	24,000	24,000	-	24,000
Total Expenditures	<u>24,000</u>	<u>24,000</u>	<u>-</u>	<u>24,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	22,049	<u>\$ 22,049</u>
Beginning fund balance			<u>81,935</u>	
Ending Fund Balance			<u>\$ 103,984</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original Budget	Budget as Amended		
<u>Revenues</u>				
Fees	\$ 2,000	\$ 2,000	\$ 4,850	\$ 2,850
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>4,850</u>	<u>2,850</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>\$ -</u>	<u>\$ -</u>	4,850	<u>\$ 4,850</u>
Beginning fund balance			<u>39,094</u>	
Ending Fund Balance			<u>\$ 43,944</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, 2016

	<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	\$ 1,000	\$ 1,000	\$ 334	\$ (666)
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>334</u>	<u>(666)</u>
<u>Expenditures</u>				
Current:				
Supplies	1,000	1,000	285	715
Total Expenditures	<u>1,000</u>	<u>1,000</u>	<u>285</u>	<u>715</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	49	<u>\$ 49</u>
Beginning fund balance			<u>15,034</u>	
Ending Fund Balance			<u>\$ 15,083</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, 2016

	<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	\$ 2,000	\$ 2,000	\$ 3,756	\$ 1,756
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>3,756</u>	<u>1,756</u>
<u>Expenditures</u>				
Current:				
Supplies	2,000	7,000	4,065	2,935
Capital Outlay	-	20,000	-	20,000
Total Expenditures	<u>2,000</u>	<u>27,000</u>	<u>4,065</u>	<u>22,935</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (25,000)</u>	(309)	<u>\$ 24,691</u>
Beginning fund balance			<u>45,010</u>	
Ending Fund Balance			<u>\$ 44,701</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, 2016

	<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	\$ 10,000	\$ 10,000	\$ 600	\$ (9,400)
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>600</u>	<u>(9,400)</u>
<u>Expenditures</u>				
Current:				
Supplies	10,000	10,000	50	9,950
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>50</u>	<u>9,950</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	550	<u>\$ 550</u>
Beginning fund balance			<u>71,344</u>	
Ending Fund Balance			<u>\$ 71,894</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, 2016

	<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	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Investment income	-	-	625	625
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>625</u>	<u>(19,375)</u>
<u>Expenditures</u>				
Current:				
Supplies	20,000	20,000	-	20,000
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	625	<u>\$ 625</u>
Beginning fund balance			<u>182,646</u>	
Ending Fund Balance			<u>\$ 183,271</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, 2016

	<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	\$ 350,000	\$ 350,000	\$ 465,456	\$ 115,456
Investment income	1,000	1,000	2,272	1,272
Other	-	198,700	92,395	(106,305)
Total Revenues	<u>351,000</u>	<u>549,700</u>	<u>560,123</u>	<u>10,423</u>
<u>Expenditures</u>				
Current:				
Personnel	5,400	5,400	1,033	4,367
Contractual services	129,500	125,375	119,966	5,409
Capital outlay	<u>155,000</u>	<u>357,825</u>	<u>408,490</u>	<u>(50,665)</u>
Total Expenditures	<u>289,900</u>	<u>488,600</u>	<u>529,489</u>	<u>(40,889) *</u>
Net Change in Fund Balance	<u>\$ 61,100</u>	<u>\$ 61,100</u>	30,634	<u>\$ (30,466)</u>
Beginning fund balance			<u>633,949</u>	
Ending Fund Balance			<u>\$ 664,583</u>	

*Expenditures exceeded appropriations at the legal level of control.

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, 2016

	<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	\$ 85,000	\$ 85,000	\$ 5,402	\$ (79,598)
Investment income	1,000	1,000	2,345	1,345
Other	-	-	4,438	4,438
Total Revenues	<u>86,000</u>	<u>86,000</u>	<u>12,185</u>	<u>(73,815)</u>
<u>Expenditures</u>				
Current:				
Personnel	44,800	35,500	58,987	(23,487)
Supplies	35,500	44,800	8,333	36,467
Total Expenditures	<u>80,300</u>	<u>80,300</u>	<u>67,320</u>	<u>12,980</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>5,700</u>	<u>5,700</u>	<u>(55,135)</u>	<u>(60,835)</u>
<u>Other Financing Sources (Uses)</u>				
Transfer out	-	-	(3,910)	(3,910)
Total Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>(3,910)</u>	<u>(3,910)</u>
Net Change in Fund Balance	<u>\$ 5,700</u>	<u>\$ 5,700</u>	<u>(59,045)</u>	<u>\$ (64,745)</u>
Beginning fund balance			<u>650,725</u>	
Ending Fund Balance			<u>\$ 591,680</u>	

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

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original Budget	Budget as Amended		
<u>Revenues</u>				
Other	\$ 2,000	\$ 2,000	\$ 1,803	\$ (197)
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>1,803</u>	<u>(197)</u>
<u>Expenditures</u>				
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>	1,803	<u>\$ 1,803</u>
Beginning fund balance			<u>17,693</u>	
Ending Fund Balance			<u>\$ 19,496</u>	

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

For the Year Ended December 31, 2016

	<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	\$ 9,926	\$ 485
Total Revenues	<u>9,441</u>	<u>9,441</u>	<u>9,926</u>	<u>485</u>
<u>Expenditures</u>				
Current:				
Contractual services	9,441	9,441	5,903	3,538
Total Expenditures	<u>9,441</u>	<u>9,441</u>	<u>5,903</u>	<u>3,538</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	4,023	<u>\$ 4,023</u>
Beginning fund balance			<u>21,421</u>	
Ending Fund Balance			<u>\$ 25,444</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FALLEN OFFICER FUND
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original Budget	Budget as Amended		
Revenues				
Other	\$ 200	\$ 200	\$ -	\$ (200)
Total Revenues	<u>200</u>	<u>200</u>	<u>-</u>	<u>(200)</u>
Expenditures				
Current:				
Miscellaneous	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 200</u>	<u>\$ 200</u>	<u>-</u>	<u>\$ (200)</u>
Beginning fund balance			<u>10,945</u>	
Ending Fund Balance			<u>\$ 10,945</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, 2016

	<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	\$ 94,705	\$ 44,705
Investment income	-	-	926	926
Total Revenues	<u>50,000</u>	<u>50,000</u>	<u>95,631</u>	<u>45,631</u>
<u>Expenditures</u>				
Current:				
Contractual services	50,000	50,000	34,740	15,260
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>34,740</u>	<u>15,260</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	60,891	<u>\$ 60,891</u>
Beginning fund balance			<u>233,788</u>	
Ending Fund Balance			<u>\$ 294,679</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, 2016

	<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	\$ 41,000	\$ 41,000	\$ 31,375	\$ (9,625)
Total Revenues	<u>41,000</u>	<u>41,000</u>	<u>31,375</u>	<u>(9,625)</u>
<u>Expenditures</u>				
Current:				
Supplies	34,000	45,800	26,847	18,953
Total Expenditures	<u>34,000</u>	<u>45,800</u>	<u>26,847</u>	<u>18,953</u>
Net Change in Fund Balance	<u>\$ 7,000</u>	<u>\$ (4,800)</u>	4,528	<u>\$ 9,328</u>
Beginning fund balance			<u>48,908</u>	
Ending Fund Balance			<u>\$ 53,436</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, 2016

	<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	\$ 35,000	\$ 35,000	\$ 39,839	\$ 4,839
Total Revenues	<u>35,000</u>	<u>35,000</u>	<u>39,839</u>	<u>4,839</u>
<u>Expenditures</u>				
Current:				
Supplies	35,000	35,000	1,854	33,146
Total Expenditures	<u>35,000</u>	<u>35,000</u>	<u>1,854</u>	<u>33,146</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	37,985	<u>\$ 37,985</u>
Beginning fund balance			<u>62,605</u>	
Ending Fund Balance			<u>\$ 100,590</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, 2016

	<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	\$ 84,000	\$ 84,000	\$ 126,545	\$ 42,545
Investment income	1,000	1,000	1,591	591
Total Revenues	<u>85,000</u>	<u>85,000</u>	<u>128,136</u>	<u>43,136</u>
<u>Expenditures</u>				
Current:				
Personnel	66,925	66,925	72,639	(5,714)
Supplies	15,500	61,500	54,677	6,823
Total Expenditures	<u>82,425</u>	<u>128,425</u>	<u>127,316</u>	<u>1,109</u>
Net Change in Fund Balance	<u>\$ 2,575</u>	<u>\$ (43,425)</u>	820	<u>\$ 44,245</u>
Beginning fund balance			<u>417,327</u>	
Ending Fund Balance			<u>\$ 418,147</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, 2016

	<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	\$ 20,300	\$ 18,673	\$ (1,627)
Total Revenues	<u>20,300</u>	<u>20,300</u>	<u>18,673</u>	<u>(1,627)</u>
<u>Expenditures</u>				
Current:				
Personnel	12,400	14,600	13,463	1,137
Supplies	2,500	5,950	5,890	60
Total Expenditures	<u>14,900</u>	<u>20,550</u>	<u>19,353</u>	<u>1,197</u>
Net Change in Fund Balance	<u>\$ 5,400</u>	<u>\$ (250)</u>	(680)	<u>\$ (430)</u>
Beginning fund balance			<u>24,246</u>	
Ending Fund Balance			<u>\$ 23,566</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YOUTH ACTIVITY FUND
For the Year Ended December 31, 2016

	<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 revenue	\$ -	\$ 605,774	\$ 625,421	\$ 19,647
Total Revenues	<u>-</u>	<u>605,774</u>	<u>625,421</u>	<u>19,647</u>
<u>Expenditures</u>				
Current:				
Supplies	-	55,774	24,511	31,263
Contractual services	-	550,000	553,743	(3,743)
Total Expenditures	<u>-</u>	<u>605,774</u>	<u>578,254</u>	<u>27,520</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	47,167	<u>\$ 47,167</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ 47,167</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, 2016

	<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	\$	\$	\$ 538	\$ 538
Other	51,000	51,000	38,180	(12,820)
Total Revenues	<u>51,000</u>	<u>51,000</u>	<u>38,718</u>	<u>(12,282)</u>
<u>Expenditures</u>				
Current:				
Miscellaneous	-	51,000	-	51,000
Total Expenditures	<u>-</u>	<u>51,000</u>	<u>-</u>	<u>51,000</u>
Excess of Revenues Over Expenditures	<u>51,000</u>	<u>-</u>	<u>38,718</u>	<u>38,718</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	21,000	21,000	5,405	(15,595)
Total Other Financing Sources	<u>21,000</u>	<u>21,000</u>	<u>5,405</u>	<u>(15,595)</u>
Net Change in Fund Balance	<u>\$ 72,000</u>	<u>\$ 21,000</u>	44,123	<u>\$ 23,123</u>
Beginning fund balance			<u>115,706</u>	
Ending Fund Balance			<u>\$ 159,829</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JUVENILE PROBATION FUND
For the Year Ended December 31, 2016

	<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	\$ -	\$ 220,170	\$ 248,793	\$ 28,623
Other	-	-	17,279	17,279
Total Revenues	<u>-</u>	<u>220,170</u>	<u>266,072</u>	<u>45,902</u>
<u>Expenditures</u>				
Current:				
Personnel	-	213,900	218,877	(4,977)
Supplies	-	6,270	6,270	-
Total Expenditures	<u>-</u>	<u>220,170</u>	<u>225,147</u>	<u>(4,977) *</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	40,925	<u>\$ 40,925</u>
Beginning fund balance			<u>1,416</u>	
Ending Fund Balance			<u>\$ 42,341</u>	

*Expenditures exceeded appropriations at the legal level of control.

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INDIGENT DEFENSE FORMULA FUND
For the Year Ended December 31, 2016

	<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	\$ -	\$ -	\$ 35,019	\$ 35,019
Total Revenues	<u>-</u>	<u>-</u>	<u>35,019</u>	<u>35,019</u>
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	-	-	(35,019)	(35,019)
Total Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>(35,019)</u>	<u>(35,019) *</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			-	
Ending Fund Balance			<u>\$ -</u>	

*Expenditures exceeded appropriations at the legal level of control.

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WIC PEER COUNSELING FUND
For the Year Ended December 31, 2016

	<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	\$ -	\$ -	\$ 6,850	\$ 6,850
Total Revenues	<u>-</u>	<u>-</u>	<u>6,850</u>	<u>6,850</u>
<u>Expenditures</u>				
Current:				
Personnel	-	-	6,850	(6,850)
Total Expenditures	<u>-</u>	<u>-</u>	<u>6,850</u>	<u>(6,850) *</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>1,255</u>	
Ending Fund Balance			<u>\$ 1,255</u>	

*Expenditures exceeded appropriations at the legal level of control.

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, 2016

	<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	\$ 7,251	\$ (42,749)
Total Revenues	<u>-</u>	<u>50,000</u>	<u>7,251</u>	<u>(42,749)</u>
<u>Expenditures</u>				
Current:				
Contractual services	-	50,000	7,351	42,649
Total Expenditures	<u>-</u>	<u>50,000</u>	<u>7,351</u>	<u>42,649</u>
(Deficiency) of Revenues (Under) Expenditures	<u>-</u>	<u>-</u>	<u>(100)</u>	<u>(100)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	-	-	100	100
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>100</u>	<u>100</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
AIRPORT MAINTENANCE (WINNIE) FUND
For the Year Ended December 31, 2016

	<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	\$ 5,989	\$ (44,011)
Total Revenues	<u>-</u>	<u>50,000</u>	<u>5,989</u>	<u>(44,011)</u>
<u>Expenditures</u>				
Current:				
Contractual services	-	50,000	6,089	43,911
Total Expenditures	<u>-</u>	<u>50,000</u>	<u>6,089</u>	<u>43,911</u>
(Deficiency) of Revenues (Under) Expenditures	<u>-</u>	<u>-</u>	<u>(100)</u>	<u>(100)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	-	-	100	100
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>100</u>	<u>100</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
SCAAP FUND

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original Budget	Budget as Amended		
Revenues				
Intergovernmental	\$ -	\$ 8,000	\$ 11,593	\$ 3,593
Total Revenues	-	8,000	11,593	3,593
Expenditures				
Current:				
Miscellaneous	-	5,000	1,032	3,968
Contractual services	-	3,000	2,550	450
Total Expenditures	-	8,000	3,582	4,418
Net Change in Fund Balance	\$ -	\$ -	8,011	\$ 8,011
Beginning fund balance			7,549	
Ending Fund Balance			\$ 15,560	

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, 2016

	<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	\$ -	\$ 98,685	\$ 97,629	\$ (1,056)
Total Revenues	<u>-</u>	<u>98,685</u>	<u>97,629</u>	<u>(1,056)</u>
<u>Expenditures</u>				
Current:				
Supplies	-	98,685	59,470	39,215
Total Expenditures	<u>-</u>	<u>98,685</u>	<u>59,470</u>	<u>39,215</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>38,159</u>	<u>38,159</u>
<u>Other Financing Sources (Uses)</u>				
Transfer out	-	-	(38,159)	(38,159)
Total Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>(38,159)</u>	<u>(38,159)</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-BVCAA FUND
For the Year Ended December 31, 2016

	<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	\$ -	\$ 25,000	\$ 25,000	\$ -
	-	-	2	2
Total Revenues	<u>-</u>	<u>25,000</u>	<u>25,002</u>	<u>2</u>
<u>Expenditures</u>				
Current:				
Supplies	-	25,000	25,000	-
Total Expenditures	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>2</u>	<u>\$ 2</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ 2</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GRANT: VAWA FUND
For the Year Ended December 31, 2016

	<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	\$ -	\$ -	\$ 49,791	\$ 49,791
Total Revenues	<u>-</u>	<u>-</u>	<u>49,791</u>	<u>49,791</u>
<u>Expenditures</u>				
Current:				
Personnel	-	-	49,791	(49,791)
Total Expenditures	<u>-</u>	<u>-</u>	<u>49,791</u>	<u>(49,791) *</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

*Expenditures exceeded appropriations at the legal level of control.

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, 2016

	<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	\$ -	\$ -	\$ 96,565	\$ 96,565
Total Revenues	<u>-</u>	<u>-</u>	<u>96,565</u>	<u>96,565</u>
<u>Expenditures</u>				
Current:				
Personnel	-	1,064	82,420	(81,356)
Supplies	-	-	139	(139)
Contractual services	-	-	14,006	(14,006)
Total Expenditures	<u>-</u>	<u>1,064</u>	<u>96,565</u>	<u>(95,501) *</u>
(Deficiency) of Revenues (Under) Expenditures	<u>-</u>	<u>(1,064)</u>	<u>-</u>	<u>1,064</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	-	1,064	-	(1,064)
Total Other Financing Sources	<u>-</u>	<u>1,064</u>	<u>-</u>	<u>(1,064)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

*Expenditures exceeded appropriations at the legal level of control.

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, 2016

	<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	\$ -	\$ 19,705	\$ 9,853	\$ (9,852)
Total Revenues	<u>-</u>	<u>19,705</u>	<u>9,853</u>	<u>(9,852)</u>
<u>Expenditures</u>				
Current:				
Supplies	-	19,705	9,853	9,852
Total Expenditures	<u>-</u>	<u>19,705</u>	<u>9,853</u>	<u>9,852</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
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TITLE IV FUND

For the Year Ended December 31, 2016

	<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	\$ -	\$ -	\$ 3	\$ 3
Total Revenues	<u>-</u>	<u>-</u>	<u>3</u>	<u>3</u>
<u>Expenditures</u>				
Current:				
Personnel	-	-	467	(467)
Total Expenditures	<u>-</u>	<u>-</u>	<u>467</u>	<u>(467) *</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(464)</u>	<u>\$ (464)</u>
Beginning fund balance			<u>1,013</u>	
Ending Fund Balance			<u>\$ 549</u>	

*Expenditures exceeded appropriations at the legal level of control.

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GRANT: SETH: HTF FUND
For the Year Ended December 31, 2016

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

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

For the Year Ended December 31, 2016

	<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	\$ -	\$ 788,813	\$ 800,443	\$ 11,630
Total Revenues	<u>-</u>	<u>788,813</u>	<u>800,443</u>	<u>11,630</u>
<u>Expenditures</u>				
Current:				
Contractual services	-	788,813	800,443	(11,630)
Total Expenditures	<u>-</u>	<u>788,813</u>	<u>800,443</u>	<u>(11,630) *</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			64,414	
Ending Fund Balance			<u>\$ 64,414</u>	

*Expenditures exceeded appropriations at the legal level of control.

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CHAPTER NINETEEN FUND
For the Year Ended December 31, 2016

	<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	\$ 2,370	\$ (2,230)
Total Revenues	<u>4,600</u>	<u>4,600</u>	<u>2,370</u>	<u>(2,230)</u>
<u>Expenditures</u>				
Current:				
Supplies	4,600	4,600	1,438	3,162
Total Expenditures	<u>4,600</u>	<u>4,600</u>	<u>1,438</u>	<u>3,162</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	932	<u>\$ 932</u>
Beginning fund balance			<u>5,717</u>	
Ending Fund Balance			<u>\$ 6,649</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, 2016

	<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	\$ 6,500	\$ 6,500	\$ 6,081	\$ (419)
Total Revenues	<u>6,500</u>	<u>6,500</u>	<u>6,081</u>	<u>(419)</u>
<u>Expenditures</u>				
Current:				
Supplies	6,500	6,500	-	6,500
Total Expenditures	<u>6,500</u>	<u>6,500</u>	<u>-</u>	<u>6,500</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	6,081	<u>\$ 6,081</u>
Beginning fund balance			<u>45,375</u>	
Ending Fund Balance			<u>\$ 51,456</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, 2016

	<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	\$ 7,128	\$ 2,128
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>7,128</u>	<u>2,128</u>
<u>Expenditures</u>				
Current:				
Supplies	5,000	-	-	-
Contractual services	-	19,000	19,000	-
Total Expenditures	<u>5,000</u>	<u>19,000</u>	<u>19,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (14,000)</u>	<u>(11,872)</u>	<u>\$ 2,128</u>
Beginning fund balance			<u>19,578</u>	
Ending Fund Balance			<u>\$ 7,706</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, 2016

	<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	\$ 10,000	\$ 10,000	\$ 15,500	\$ 5,500
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>15,500</u>	<u>5,500</u>
<u>Expenditures</u>				
Current:				
Personnel	-	8,070	7,500	570
Supplies	10,000	1,930	-	1,930
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>7,500</u>	<u>2,500</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	8,000	<u>\$ 8,000</u>
Beginning fund balance			<u>33,686</u>	
Ending Fund Balance			<u>\$ 41,686</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, 2016

	<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	\$ 8,560	\$ (440)
Total Revenues	<u>9,000</u>	<u>9,000</u>	<u>8,560</u>	<u>(440)</u>
<u>Expenditures</u>				
Current:				
Supplies	9,000	-	-	-
Contractual services	-	9,544	9,543	1
Total Expenditures	<u>9,000</u>	<u>9,544</u>	<u>9,543</u>	<u>1</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (544)</u>	(983)	<u>\$ (439)</u>
Beginning fund balance			<u>32,138</u>	
Ending Fund Balance			<u>\$ 31,155</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, 2016

	<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	\$ 2,212	\$ (288)
Total Revenues	<u>2,500</u>	<u>2,500</u>	<u>2,212</u>	<u>(288)</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>	2,212	<u>\$ 712</u>
Beginning fund balance			<u>7,130</u>	
Ending Fund Balance			<u>\$ 9,342</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, 2016

	<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	\$ 100	\$ 100	\$ 47	\$ (53)
Total Revenues	<u>100</u>	<u>100</u>	<u>47</u>	<u>(53)</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>	47	<u>\$ 47</u>
Beginning fund balance			<u>12,759</u>	
Ending Fund Balance			<u>\$ 12,806</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, 2016

	<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	\$ 334	\$ 234
Total Revenues	<u>100</u>	<u>100</u>	<u>334</u>	<u>234</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>	334	<u>\$ 334</u>
Beginning fund balance			<u>234</u>	
Ending Fund Balance			<u>\$ 568</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, 2016

	<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	\$ -	\$ 212,196	\$ 37,841	\$ (174,355)
Total Revenues	<u>-</u>	<u>212,196</u>	<u>37,841</u>	<u>(174,355)</u>
<u>Expenditures</u>				
Current:				
Personnel	-	143,913	22,067	121,846
Supplies	-	19,230	6,352	12,878
Contractual services	-	18,971	1,933	17,038
Capital:				
Capital Outlay	-	30,082	14,870	15,212
Total Expenditures	<u>-</u>	<u>212,196</u>	<u>45,222</u>	<u>166,974</u>
(Deficiency) of Revenues (Under) Expenditures	<u>-</u>	<u>-</u>	<u>(7,381)</u>	<u>(7,381)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	-	-	6,530	6,530
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>6,530</u>	<u>6,530</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(851)</u>	<u>\$ (851)</u>
Beginning fund balance			<u>851</u>	
Ending Fund Balance			<u>\$ -</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY FIRE MARSHAL FUND
For the Year Ended December 31, 2016

	<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	\$ -	\$ -	\$ 41,476	\$ 41,476
Total Revenues	<u>-</u>	<u>-</u>	<u>41,476</u>	<u>41,476</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	-	-	4,135	4,135
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>4,135</u>	<u>4,135</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	45,611	<u>\$ 45,611</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ 45,611</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, 2016

	<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	\$ -	\$ 10,311,088	\$ 5,425,798	\$ (4,885,290)
Total Revenues	<u>-</u>	<u>10,311,088</u>	<u>5,425,798</u>	<u>(4,885,290)</u>
<u>Expenditures</u>				
Capital Outlay	-	10,311,088	5,425,798	4,885,290
Total Expenditures	<u>-</u>	<u>10,311,088</u>	<u>5,425,798</u>	<u>4,885,290</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
CCSO SOLID WASTE FUND
For the Year Ended December 31, 2016

	<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	\$ -	\$ 132,466	\$ 100,751	\$ (31,715)
Total Revenues	<u>-</u>	<u>132,466</u>	<u>100,751</u>	<u>(31,715)</u>
<u>Expenditures</u>				
Current:				
Personnel	-	87,016	58,901	28,115
Supplies	-	3,600	-	3,600
Capital Outlay	<u>-</u>	<u>41,850</u>	<u>41,850</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>132,466</u>	<u>100,751</u>	<u>31,715</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 DISASTER RECOVERY FUND
For the Year Ended December 31, 2016

	<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	\$ -	\$ 5,622,975	\$ 950,510	\$ (4,672,465)
Total Revenues	<u>-</u>	<u>5,622,975</u>	<u>950,510</u>	<u>(4,672,465)</u>
<u>Expenditures</u>				
Current:				
Supplies	-	2,717,323	-	2,717,323
Contractual services	-	2,905,652	950,510	1,955,142
Total Expenditures	<u>-</u>	<u>5,622,975</u>	<u>950,510</u>	<u>4,672,465</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
CAPITAL PROSECUTION PROJECT FUND
For the Year Ended December 31, 2016

	<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	\$ -	\$ 175,000	\$ 22,340	\$ (152,660)
Total Revenues	-	175,000	22,340	(152,660)
<u>Expenditures</u>				
Current:				
Supplies	-	15,000	-	15,000
Contractual services	-	160,000	26,250	133,750
Total Expenditures	-	175,000	26,250	148,750
(Deficiency) of Revenues (Under) Expenditures	-	-	(3,910)	(3,910)
<u>Other Financing Sources (Uses)</u>				
Transfers in	-	-	3,910	3,910
Total Other Financing Sources	-	-	3,910	3,910
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Beginning fund balance			-	
Ending Fund Balance			\$ -	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PERMANENT SCHOOL FUND
For the Year Ended December 31, 2016

	<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	\$ 8,000	\$ 8,000	\$ 12,852	\$ 4,852
Other income	600,000	600,000	408,754	(191,246)
Total Revenues	<u>608,000</u>	<u>608,000</u>	<u>421,606</u>	<u>(186,394)</u>
<u>Expenditures</u>				
Miscellaneous	-	2,096,461	1,242,195	854,266
Total Expenditures	<u>-</u>	<u>2,096,461</u>	<u>1,242,195</u>	<u>854,266</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>608,000</u>	<u>(1,488,461)</u>	<u>(820,589)</u>	<u>667,872</u>
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	-	-	(5,405)	(5,405)
Total Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>(5,405)</u>	<u>(5,405)</u>
Net Change in Fund Balance	<u>\$ 608,000</u>	<u>\$ (1,488,461)</u>	<u>(825,994)</u>	<u>\$ 662,467</u>
Beginning fund balance			<u>3,050,309</u>	
Ending Fund Balance			<u>\$ 2,224,315</u>	

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

December 31, 2016

	<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	55,949	6,084	62,033
Prepaid items	2,602	2,696	5,298
Total Current Assets	<u>59,122</u>	<u>9,921</u>	<u>69,043</u>
Noncurrent assets:			
Capital assets:			
Nondepreciable	3,374,149	141,000	3,515,149
Net depreciable	297,047	408,991	706,038
Total Noncurrent Assets	<u>3,671,196</u>	<u>549,991</u>	<u>4,221,187</u>
Total Assets	<u>3,730,318</u>	<u>559,912</u>	<u>4,290,230</u>
<u>Deferred Outflows of Resources</u>			
Deferred outflows - pension	13,702	153,451	167,153
Total Deferred Outflows of Resources	<u>13,702</u>	<u>153,451</u>	<u>167,153</u>
<u>Liabilities</u>			
Current liabilities:			
Accounts payable and accrued liabilities	3,704	32,563	36,267
Total Current Liabilities	<u>3,704</u>	<u>32,563</u>	<u>36,267</u>
Noncurrent liabilities:			
Net OPEB obligation	-	101,505	101,505
Net pension liability	15,480	174,388	189,868
Total Noncurrent Liabilities	<u>15,480</u>	<u>275,893</u>	<u>291,373</u>
Total Liabilities	<u>19,184</u>	<u>308,456</u>	<u>327,640</u>
<u>Deferred Inflows of Resources</u>			
Deferred inflows - pension	815	9,242	10,057
Total Deferred Inflows of Resources	<u>815</u>	<u>9,242</u>	<u>10,057</u>
<u>Net Position</u>			
Net investment in capital assets	3,671,196	549,991	4,221,187
Unrestricted	52,825	(154,326)	(101,501)
Total Net Position	<u>\$ 3,724,021</u>	<u>\$ 395,665</u>	<u>\$ 4,119,686</u>

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
NONMAJOR PROPRIETARY FUNDS

For the Year Ended December 31, 2016

	<u>Airport</u>	<u>Golf Course</u>	<u>Total Nonmajor Funds</u>
<u>Operating Revenues</u>			
Other services	\$ 169,712	\$ 483,994	\$ 653,706
Total Operating Revenues	<u>169,712</u>	<u>483,994</u>	<u>653,706</u>
<u>Operating Expenses</u>			
Personnel	47,917	593,461	641,378
Supplies	177,314	139,629	316,943
Contractual services	5,448	5,262	10,710
Depreciation	59,165	33,981	93,146
Total Operating Expenses	<u>289,844</u>	<u>772,333</u>	<u>1,062,177</u>
Operating (Loss)	<u>(120,132)</u>	<u>(288,339)</u>	<u>(408,471)</u>
<u>Nonoperating Revenues (Expenses)</u>			
(Loss) on disposal of asset	-	(32,202)	(32,202)
Total Nonoperating (Expenses)	<u>-</u>	<u>(32,202)</u>	<u>(32,202)</u>
(Loss) Before Capital Contributions and Transfers	<u>(120,132)</u>	<u>(320,541)</u>	<u>(440,673)</u>
Capital contribution	1,714,122	-	1,714,122
Transfers in	212,711	372,875	585,586
Change in Net Position	<u>1,806,701</u>	<u>52,334</u>	<u>1,859,035</u>
Beginning net position	<u>1,917,320</u>	<u>343,331</u>	<u>2,260,651</u>
Ending Net Position	<u>\$ 3,724,021</u>	<u>\$ 395,665</u>	<u>\$ 4,119,686</u>

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS (Page 1 of 2)
For the Year Ended December 31, 2016

	<u>Airport</u>	<u>Golf Course</u>	<u>Total Nonmajor Funds</u>
<u>Cash Flows from Operating Activities</u>			
Receipts from customers	\$ 165,099	\$ 432,722	\$ 597,821
Payments to suppliers	(179,547)	(154,429)	(333,976)
Payments to employees	(48,469)	(496,951)	(545,420)
Net Cash (Used) by Operating Activities	<u>(62,917)</u>	<u>(218,658)</u>	<u>(281,575)</u>
<u>Cash Flows from Noncapital Financing Activities</u>			
Transfers from other funds	212,711	372,875	585,586
Net Cash Provided by Noncapital Financing Activities	<u>212,711</u>	<u>372,875</u>	<u>585,586</u>
<u>Cash Flows from Capital and Related Financing Activities</u>			
Disposal of capital assets	-	104,500	104,500
Capital purchases	(149,794)	(258,717)	(408,511)
Net Cash (Used) by Capital and Related Financing Activities	<u>(149,794)</u>	<u>(154,217)</u>	<u>(304,011)</u>
Net Change in Cash and Cash Equivalents	-	-	-
Beginning cash and cash equivalents	-	-	-
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, 2016

	<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)	\$ (120,132)	\$ (288,339)	\$ (408,471)
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:			
Depreciation	59,165	33,981	93,146
Changes in Operating Assets and Liabilities			
Assets and Liabilities:			
(Increase) Decrease in:			
Inventory	7,417	1,172	8,589
Prepaid expenses	(63)	14	(49)
Deferred outflows - pension	(8,824)	(98,900)	(107,724)
Increase (Decrease) in:			
Accounts payable and accrued liabilities	(4,139)	(10,724)	(14,863)
Due to other funds	(4,613)	(51,272)	(55,885)
Net OPEB obligation	-	101,505	101,505
Net pension liability	8,181	92,758	100,939
Deferred inflows - pension	91	1,147	1,238
Net Cash (Used) by Operating Activities	<u>\$ (62,917)</u>	<u>\$ (218,658)</u>	<u>\$ (281,575)</u>
Schedule of Noncash Capital and Related Financing Activities:			
Contribution of capital assets	<u>\$ 1,714,122</u>	<u>\$ -</u>	<u>\$ 1,714,122</u>

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (page 1 of 2)
December 31, 2016

	<u>Undistributed Collections</u>	<u>Sheriff's Bond Escrow</u>	<u>Officials Escrow</u>	<u>Holding</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 207,859	\$ 43,251	\$ 87,271	\$ 101,921
Due from other units	-	-	-	-
Total Assets	<u>\$ 207,859</u>	<u>\$ 43,251</u>	<u>\$ 87,271</u>	<u>\$ 101,921</u>
<u>Liabilities</u>				
Due to other units	\$ 207,859	\$ 43,251	\$ 87,271	\$ 101,921
Total Liabilities	<u>\$ 207,859</u>	<u>\$ 43,251</u>	<u>\$ 87,271</u>	<u>\$ 101,921</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>
\$ 4,290,655	\$ 17,739	\$ 486,334	\$ 1,602,358	\$ 595,123	\$ 7,030
-	-	-	-	3,077,746	-
<u>\$ 4,290,655</u>	<u>\$ 17,739</u>	<u>\$ 486,334</u>	<u>\$ 1,602,358</u>	<u>\$ 3,672,869</u>	<u>\$ 7,030</u>
<u>\$ 4,290,655</u>	<u>\$ 17,739</u>	<u>\$ 486,334</u>	<u>\$ 1,602,358</u>	<u>\$ 3,672,869</u>	<u>\$ 7,030</u>
<u>\$ 4,290,655</u>	<u>\$ 17,739</u>	<u>\$ 486,334</u>	<u>\$ 1,602,358</u>	<u>\$ 3,672,869</u>	<u>\$ 7,030</u>

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (page 2 of 2)
December 31, 2016

	<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	\$ 326,493	\$ 36,263	\$ 142,323	\$ 17,169
Due from other units	-	-	-	-
Total Assets	<u>\$ 326,493</u>	<u>\$ 36,263</u>	<u>\$ 142,323</u>	<u>\$ 17,169</u>
<u>Liabilities</u>				
Due to other units	\$ 326,493	\$ 36,263	\$ 142,323	\$ 17,169
Total Liabilities	<u>\$ 326,493</u>	<u>\$ 36,263</u>	<u>\$ 142,323</u>	<u>\$ 17,169</u>

<u>Library Donations</u>	<u>Total Agency Funds</u>
\$ 135,816	\$ 8,097,605
-	3,077,746
<u>\$ 135,816</u>	<u>\$ 11,175,351</u>
<u>\$ 135,816</u>	<u>\$ 11,175,351</u>
<u>\$ 135,816</u>	<u>\$ 11,175,351</u>

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Page 1 of 4)
For the Year Ended December 31, 2016

	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016
<u>Undistributed Collections</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 271,071	\$ -	\$ (63,212)	\$ 207,859
Total Assets	\$ 271,071	\$ -	\$ (63,212)	\$ 207,859
<u>Liabilities</u>				
Due to other units	\$ 271,071	\$ -	\$ (63,212)	\$ 207,859
Total Liabilities	\$ 271,071	\$ -	\$ (63,212)	\$ 207,859
<u>Sheriff's Bond Escrow</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 81,320	\$ -	\$ (38,069)	\$ 43,251
Total Assets	\$ 81,320	\$ -	\$ (38,069)	\$ 43,251
<u>Liabilities</u>				
Due to other units	\$ 81,320	\$ -	\$ (38,069)	\$ 43,251
Total Liabilities	\$ 81,320	\$ -	\$ (38,069)	\$ 43,251
<u>Officials Escrow</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 82,648	\$ 4,623	\$ -	\$ 87,271
Total Assets	\$ 82,648	\$ 4,623	\$ -	\$ 87,271
<u>Liabilities</u>				
Due to other units	\$ 82,648	\$ 4,623	\$ -	\$ 87,271
Total Liabilities	\$ 82,648	\$ 4,623	\$ -	\$ 87,271
<u>Holding</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 93,904	\$ 8,017	\$ -	\$ 101,921
Total Assets	\$ 93,904	\$ 8,017	\$ -	\$ 101,921
<u>Liabilities</u>				
Due to other units	\$ 93,904	\$ 8,017	\$ -	\$ 101,921
Total Liabilities	\$ 93,904	\$ 8,017	\$ -	\$ 101,921

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS (Page 2 of 4)

For the Year Ended December 31, 2016

	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016
<u>VIT Escrow</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 5,004,375	\$ -	\$ (713,720)	\$ 4,290,655
Total Assets	\$ 5,004,375	\$ -	\$ (713,720)	\$ 4,290,655
<u>Liabilities</u>				
Due to other units	\$ 5,004,375	\$ -	\$ (713,720)	\$ 4,290,655
Total Liabilities	\$ 5,004,375	\$ -	\$ (713,720)	\$ 4,290,655
<u>Historical Commission</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 18,142	\$ -	\$ (403)	\$ 17,739
Total Assets	\$ 18,142	\$ -	\$ (403)	\$ 17,739
<u>Liabilities</u>				
Due to other units	\$ 18,142	\$ -	\$ (403)	\$ 17,739
Total Liabilities	\$ 18,142	\$ -	\$ (403)	\$ 17,739
<u>County Clerk Trust</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 517,404	\$ -	\$ (31,070)	\$ 486,334
Total Assets	\$ 517,404	\$ -	\$ (31,070)	\$ 486,334
<u>Liabilities</u>				
Due to other units	\$ 517,404	\$ -	\$ (31,070)	\$ 486,334
Total Liabilities	\$ 517,404	\$ -	\$ (31,070)	\$ 486,334
<u>District Clerk Trust</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 1,391,745	\$ 210,613	\$ -	\$ 1,602,358
Total Assets	\$ 1,391,745	\$ 210,613	\$ -	\$ 1,602,358
<u>Liabilities</u>				
Due to other units	\$ 1,391,745	\$ 210,613	\$ -	\$ 1,602,358
Total Liabilities	\$ 1,391,745	\$ 210,613	\$ -	\$ 1,602,358
<u>Equalization School Tax</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 487,436	\$ 107,687	\$ -	\$ 595,123
Due from other units	3,101,575	-	(23,829)	3,077,746
Total Assets	\$ 3,589,011	\$ 107,687	\$ (23,829)	\$ 3,672,869
<u>Liabilities</u>				
Due to other units	\$ 3,589,011	\$ 107,687	\$ (23,829)	\$ 3,672,869
Total Liabilities	\$ 3,589,011	\$ 107,687	\$ (23,829)	\$ 3,672,869

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS (Page 3 of 4)

For the Year Ended December 31, 2016

	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016
<u>Co. Attorney Seizures / Forfeitures</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 1,479	\$ 5,551	\$ -	\$ 7,030
Total Assets	\$ 1,479	\$ 5,551	\$ -	\$ 7,030
<u>Liabilities</u>				
Due to other units	\$ 1,479	\$ 5,551	\$ -	\$ 7,030
Total Liabilities	\$ 1,479	\$ 5,551	\$ -	\$ 7,030
<u>State Fees</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 389,427	\$ -	\$ (62,934)	\$ 326,493
Total Assets	\$ 389,427	\$ -	\$ (62,934)	\$ 326,493
<u>Liabilities</u>				
Due to other units	\$ 389,427	\$ -	\$ (62,934)	\$ 326,493
Total Liabilities	\$ 389,427	\$ -	\$ (62,934)	\$ 326,493
<u>Chambers County Connection</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 52,832	\$ -	\$ (16,569)	\$ 36,263
Total Assets	\$ 52,832	\$ -	\$ (16,569)	\$ 36,263
<u>Liabilities</u>				
Due to other units	\$ 52,832	\$ -	\$ (16,569)	\$ 36,263
Total Liabilities	\$ 52,832	\$ -	\$ (16,569)	\$ 36,263
<u>District Attorney Seizure & Forfeiture</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 101,831	\$ 40,492	\$ -	\$ 142,323
Total Assets	\$ 101,831	\$ 40,492	\$ -	\$ 142,323
<u>Liabilities</u>				
Due to other units	\$ 101,831	\$ 40,492	\$ -	\$ 142,323
Total Liabilities	\$ 101,831	\$ 40,492	\$ -	\$ 142,323

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Page 4 of 4)
For the Year Ended December 31, 2016

	<u>Balance January 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2016</u>
<u>Frozen Sick Leave</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 17,232	\$ -	\$ (63)	\$ 17,169
Total Assets	<u>\$ 17,232</u>	<u>\$ -</u>	<u>\$ (63)</u>	<u>\$ 17,169</u>
<u>Liabilities</u>				
Due to other units	\$ 17,232	\$ -	\$ (63)	\$ 17,169
Total Liabilities	<u>\$ 17,232</u>	<u>\$ -</u>	<u>\$ (63)</u>	<u>\$ 17,169</u>
<u>Library Donations</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 100,353	\$ 35,463	\$ -	\$ 135,816
Total Assets	<u>\$ 100,353</u>	<u>\$ 35,463</u>	<u>\$ -</u>	<u>\$ 135,816</u>
<u>Liabilities</u>				
Due to other units	\$ 100,353	\$ 35,463	\$ -	\$ 100,363
Total Liabilities	<u>\$ 100,353</u>	<u>\$ 35,463</u>	<u>\$ -</u>	<u>\$ 100,363</u>

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STATISTICAL SECTION

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

Contents

Financial Trends (Page 190)

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 200)

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

Debt Capacity (Page 210)

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 218)

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 224)

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			
	2007	2008	2009	2010
Governmental Activities				
Net investment in capital assets	\$ 754,602	\$ 2,165,138	\$ 17,491,681	\$ 19,686,141
Restricted	7,647,943	20,256,998	7,845,880	12,335,576
Unrestricted	12,696,681	27,434,699	25,972,537	25,918,761
Total Governmental Activities Net Position	\$ 21,099,226	\$ 49,856,835	\$ 51,310,098	\$ 57,940,478
Business-Type Activities				
Net investment in capital assets	\$ 13,760,086	\$ 4,459,285	\$ 4,158,030	\$ 5,317,418
Unrestricted	(3,588,001)	(2,471,886)	(2,235,372)	(5,719,120)
Total Business-Type Activities Net Position	\$ 10,172,085	\$ 1,987,399	\$ 1,922,658	\$ (401,702)
Primary Government				
Net investment in capital assets	\$ 14,514,688	\$ 6,624,423	\$ 21,649,711	\$ 25,003,559
Restricted	7,647,943	20,256,998	7,845,880	12,335,576
Unrestricted	9,108,680	24,962,813	23,737,165	20,199,641
Total Primary Government Net Position	\$ 31,271,311	\$ 51,844,234	\$ 53,232,756	\$ 57,538,776

* Restated balances.

Fiscal Year					
2011*	2012*	2013	2014	2015*	2016
\$ 15,878,972	\$ 28,984,858	\$ 25,989,418	\$ 28,117,984	\$ 32,057,484	\$ 38,652,177
10,741,387	12,362,622	22,712,444	27,608,607	27,342,203	18,993,136
20,516,078	6,502,177	2,884,698	6,762,754	9,267,546	8,433,743
<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>	<u>\$ 66,079,056</u>
\$ 5,592,325	\$ 3,995,536	\$ 4,745,715	\$ 4,761,696	\$ 4,465,595	\$ 6,303,536
(5,337,927)	(3,105,295)	(2,682,073)	378,996	(1,164,881)	(1,490,750)
<u>\$ 254,398</u>	<u>\$ 890,241</u>	<u>\$ 2,063,642</u>	<u>\$ 5,140,692</u>	<u>\$ 3,300,714</u>	<u>\$ 4,812,786</u>
\$ 21,471,297	\$ 32,980,394	\$ 30,735,133	\$ 32,879,680	\$ 36,523,079	\$ 44,955,713
10,741,387	12,362,622	22,712,444	27,608,607	27,342,203	18,993,136
15,178,151	3,396,882	202,625	7,141,750	8,102,665	6,942,993
<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>	<u>\$ 70,891,842</u>

CHAMBERS COUNTY, TEXAS

CHANGES IN NET POSITION (page 1 of 2)

Last Ten Years

(Accrual basis of accounting)

	Fiscal Year			
	2007	2008	2009	2010
Expenses				
Governmental Activities				
General government	\$ 2,813,797	\$ 18,190,543	\$ 45,780,669	\$ 6,963,070
Financial administration	1,494,969	1,629,787	1,723,522	1,730,065
Justice system	3,592,479	3,924,560	3,684,905	3,878,547
Health and welfare	2,889,646	3,569,169	3,908,902	5,118,872
Culture and recreational	2,095,927	2,369,221	3,581,539	2,450,393
Law enforcement and public safety	6,561,730	7,340,958	7,526,732	7,533,751
Transportation	5,702,232	6,695,333	8,255,562	8,280,240
Interest and other	782,778	881,036	1,257,918	304,405
Total Governmental Activities Expenses	25,933,558	44,600,607	75,719,749	36,259,343
Business-Type Activities				
Solid waste	5,949,704	6,733,334	3,473,765	2,461,387
Airport	362,934	460,504	252,556	295,217
Golf course	493,472	550,015	580,033	552,321
Total Business-Type Activities Expenses	6,806,110	7,743,853	4,306,354	3,308,925
Total Expenses	\$ 32,739,668	\$ 52,344,460	\$ 80,026,103	\$ 39,568,268
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	8,923,149	5,337,561	21,392,673	44,062,095
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	-	-	-
Capital grants and contributions	-	-	-	-
Total Business-Type Activities	2,469,471	3,175,859	6,241,157	3,962,969
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

	2011*	2012*	2013	2014	2015	2016
\$	13,754,580	\$ 12,685,354	\$ 14,427,659	\$ 21,380,594	\$ 18,342,515	\$ 22,293,760
	1,739,692	1,811,306	1,631,657	1,646,336	2,041,973	2,298,561
	4,216,681	4,684,814	4,621,953	4,834,788	5,693,429	7,011,113
	9,596,597	16,544,385	14,260,690	8,368,085	4,754,832	6,924,085
	2,349,623	2,722,581	210,665	1,433,719	6,238,849	16,396,015
	7,143,761	6,878,454	4,739,784	5,578,142	9,282,122	11,360,140
	8,280,498	7,275,869	5,406,673	745,855	6,626,954	11,244,937
	216,371	252,296	182,628	396,776	861,872	1,488,596
	<u>47,297,803</u>	<u>52,855,059</u>	<u>45,481,709</u>	<u>44,384,295</u>	<u>53,842,546</u>	<u>79,017,207</u>
	2,485,020	3,786,197	2,310,814	2,263,693	2,505,374	2,770,042
	402,626	462,586	369,615	483,224	311,752	289,844
	547,417	562,585	578,257	604,280	659,582	772,333
	<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>3,832,219</u>
\$	<u>50,732,866</u>	<u>57,666,427</u>	<u>48,740,395</u>	<u>47,735,492</u>	<u>57,319,254</u>	<u>82,849,426</u>
\$	2,127,495	\$ 1,657,098	\$ 1,668,043	\$ 1,732,731	\$ 2,160,779	\$ 3,005,424
	-	-	-	-	-	-
	376,091	288,612	264,223	328,078	592,095	234,296
	-	-	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	1,161,531
	6,952,745	5,790,836	14,045,706	10,153,534	3,357,488	15,589,756
	-	-	-	-	-	5,425,798
	<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>25,416,805</u>
	223,988	293,394	270,020	438,446	5,202,767	90,873
	114,893	206,635	284,641	161,126	208,962	169,712
	413,932	393,648	419,002	435,590	492,132	483,994
	-	-	-	-	-	-
	-	-	-	-	-	1,714,122
	<u>752,813</u>	<u>893,677</u>	<u>973,663</u>	<u>1,035,162</u>	<u>5,903,861</u>	<u>2,458,701</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>27,875,506</u>

CHAMBERS COUNTY, TEXAS

CHANGES IN NET POSITION (page 2 of 2)

Last Ten Years

(Accrual basis of accounting)

	2007	2008	2009	2010
Net (Expense)/Revenue				
Governmental activities	\$ (17,010,409)	\$ (39,263,046)	\$ (54,327,076)	\$ 7,802,752
Business-Type activities	(4,336,639)	(4,567,994)	1,934,803	654,044
Total Net (Expense)	\$ (21,347,048)	\$ (43,831,040)	\$ (52,392,273)	\$ 8,456,796
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property taxes	\$ 26,315,379	\$ 27,663,150	\$ 28,747,445	\$ 26,218,721
Other taxes	2,254,567	2,503,386	2,379,367	2,153,214
Investment income	1,195,703	991,117	716,789	734,974
Other	2,612,312	1,636,837	1,512,758	4,197,643
Transfers	(4,070,735)	18,676,197	(245,442)	-
Total Governmental Activities	28,307,226	51,470,687	33,110,917	33,304,552
Business-Type Activities				
Other	39,695	45,427	33,202	15,594
Gain on sale of asset	-	11,948,780	-	-
Transfers	4,070,735	(18,676,197)	245,442	-
Total Business-Type Activities	4,110,430	(6,681,990)	278,644	15,594
Total Primary Government	\$ 32,417,656	\$ 44,788,697	\$ 33,389,561	\$ 33,320,146
Change in Net Position				
Governmental activities	\$ 11,296,817	\$ 12,207,641	\$ (21,216,159)	\$ 41,107,304
Business-type activities	(226,209)	(11,249,984)	2,213,447	669,638
Total Change in Net Position	\$ 11,070,608	\$ 957,657	\$ (19,002,712)	\$ 41,776,942

* Restated balances.

Fiscal Year

2011*	2012*	2013	2014	2015	2016
\$ (36,634,936)	\$ (43,755,400)	\$ (28,332,349)	\$ (31,020,746)	\$ (46,554,805)	\$ (53,600,402)
(2,682,250)	(3,917,691)	(2,285,023)	(2,316,035)	2,427,153	(1,373,518)
<u>\$ (39,317,186)</u>	<u>\$ (47,673,091)</u>	<u>\$ (30,617,372)</u>	<u>\$ (33,336,781)</u>	<u>\$ (44,127,652)</u>	<u>\$ (54,973,920)</u>
\$ 25,584,582	\$ 28,139,419	\$ 31,699,105	\$ 37,911,380	\$ 42,186,276	\$ 43,601,014
3,023,597	3,883,005	5,106,583	5,811,192	5,962,220	6,067,188
759,574	879,903	496,431	245,731	270,876	362,655
1,223,836	5,279,970	1,949,869	4,299,036	2,835,172	3,843,476
(3,197,486)	(5,247,056)	(3,396,925)	(268,000)	(1,038,253)	(2,862,108)
<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>	<u>51,012,225</u>
-	-	-	-	-	-
-	-	-	256,386	-	23,482
3,197,486	5,247,056	3,396,925	268,000	1,038,253	2,862,108
<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>2,885,590</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>	<u>\$ 53,897,815</u>
\$ (9,240,833)	\$ (10,820,159)	\$ 7,522,714	\$ 16,978,593	\$ 3,661,486	\$ (2,588,177)
515,236	1,329,365	1,111,902	(1,791,649)	3,465,406	1,512,072
<u>\$ (8,725,597)</u>	<u>\$ (9,490,794)</u>	<u>\$ 8,634,616</u>	<u>\$ 15,186,944</u>	<u>\$ 7,126,892</u>	<u>\$ (1,076,105)</u>

CHAMBERS COUNTY, TEXAS

FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years

(Modified accrual basis of accounting)

	Fiscal Year			
	2007	2008	2009	2010
General Fund				
Nonspendable	\$ 88,019	\$ 77,257	\$ 50,233	\$ 107,364
Unassigned	3,669,373	17,979,181	17,588,870	23,509,804
Total General Fund	<u>\$ 3,757,392</u>	<u>\$ 18,056,438</u>	<u>\$ 17,639,103</u>	<u>\$ 23,617,168</u>
All Other Governmental Funds				
Nonspendable	\$ 25,570	\$ 25,570	\$ 25,570	\$ 30,741
Restricted	7,647,943	20,488,608	7,928,862	7,737,959
Unassigned	6,910,609	6,667,287	5,224,946	4,566,876
Total All Other Governmental Funds	<u>\$ 14,584,122</u>	<u>\$ 27,181,465</u>	<u>\$ 13,179,378</u>	<u>\$ 12,335,576</u>

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$ 113,553	354,137	\$ 445,408	\$ 412,664	\$ 432,082	\$ 346,964
19,672,758	14,276,001	15,045,691	19,955,849	21,412,559	19,130,297
<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>	<u>\$ 19,477,261</u>
\$ 21,385	18,526	\$ 18,342	\$ 34,359	\$ 11,662	\$ 13,860
10,720,002	12,341,380	22,712,444	27,725,057	55,989,271	61,684,167
-	-	-	-	-	-
<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>	<u>\$ 61,698,027</u>

CHAMBERS COUNTY, TEXAS

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years
(Modified accrual basis of accounting)

	Fiscal Year			
	2007	2008	2009	2010
Revenues				
Taxes	\$ 28,571,145	\$ 30,123,805	\$ 31,152,106	\$ 28,406,050
Intergovernmental	1,797,945	18,324,842	41,031,266	6,952,745
Fees	1,842,470	1,867,254	1,765,410	2,157,561
Fines and forfeitures	1,625,745	1,283,934	1,142,177	1,263,045
Investment income	1,186,093	967,206	661,055	697,093
Other	2,612,312	1,636,837	1,512,758	4,197,643
Total Revenues	37,635,710	54,203,878	77,264,772	43,674,137
Expenditures				
General government	2,849,942	18,794,280	46,677,197	6,903,188
Financial administration	1,491,384	1,627,854	1,722,241	1,730,065
Justice system	3,535,911	3,873,870	3,663,954	3,878,543
Health and welfare	2,859,724	3,538,549	3,899,167	5,067,746
Culture and recreational	1,896,436	2,276,468	3,374,515	2,077,377
Law enforcement and public safety	6,056,286	6,943,197	7,119,456	6,711,480
Transportation	6,835,253	6,192,160	7,311,032	7,239,418
Capital outlay	2,974,034	3,449,249	2,385,553	5,388,979
Debt service				
Principal	1,791,875	2,135,873	1,492,292	1,481,314
Interest and paying agent	652,232	691,135	289,737	262,003
Debt issuance costs	34,150	40,037	46,941	-
Payment to refunded bond escrow agent	-	-	-	-
Advance refunding escrow	-	-	-	-
Total Expenditures	30,977,227	49,562,672	77,982,085	40,740,113
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,658,483	4,641,206	(717,313)	2,934,024
Other Financing Sources (Uses)				
Transfers in	1,835,688	18,963,533	8,022,484	2,165,129
Transfers (out)	(5,906,423)	(287,336)	(7,989,282)	(2,165,129)
Debt issued	2,000,000	3,000,000	-	-
Capital leases	302,637	84,131	344,497	2,346,062
Payment to refunded bond escrow agent	-	-	(14,079,808)	-
Premium on bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	(1,768,098)	21,760,328	(13,702,109)	2,346,062
Net Change in Fund Balances	\$ 4,890,385	\$ 26,401,534	\$ (14,419,422)	\$ 5,280,086
Debt service as a percentage of noncapital expenditures	8.73%	6.13%	2.36%	4.93%

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$ 28,603,777	\$ 31,007,654	\$ 36,832,832	\$ 43,946,280	\$ 47,888,638	\$ 49,880,967
5,790,836	14,045,706	10,153,534	3,357,488	7,899,215	21,015,554
1,868,134	1,897,977	2,049,592	2,238,717	2,858,081	2,782,056
1,338,729	1,056,547	1,273,691	1,570,221	1,566,257	1,307,009
727,126	864,957	492,043	244,576	269,235	354,467
1,223,836	5,279,970	1,949,869	4,299,036	2,835,172	3,843,476
<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>	<u>79,183,529</u>
9,311,512	9,317,773	8,085,443	6,784,300	9,337,407	12,197,364
1,738,607	1,810,232	1,630,526	1,645,152	2,060,886	2,310,347
4,195,311	4,663,720	4,599,741	4,811,552	5,768,194	6,989,520
9,269,950	16,354,680	14,049,298	8,139,320	5,844,018	6,765,820
2,156,542	2,562,172	2,076,580	2,200,638	6,415,232	15,698,897
7,018,016	7,045,465	6,993,389	7,657,831	9,845,171	10,611,026
7,087,193	6,273,924	6,459,284	6,490,363	7,058,808	7,710,734
1,560,474	2,960,960	7,056,210	12,507,733	9,868,480	15,571,845
1,903,929	1,304,225	3,524,504	3,605,585	4,313,429	3,544,345
195,845	247,715	176,888	354,298	548,060	1,444,113
-	193,433	150,675	227,503	772,363	210,620
-	1,439,417	-	-	-	-
-	75,000	-	-	-	-
<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>	<u>83,054,631</u>
(4,884,941)	(95,905)	(2,050,977)	1,232,043	1,484,550	(3,871,102)
2,136,701	604,333	690,333	688,845	49,479	96,684
(5,339,701)	(5,851,389)	(4,368,339)	(1,960,582)	(1,087,732)	(2,958,792)
2,555,000	5,270,000	9,750,000	9,270,000	27,575,000	9,370,000
107,895	172,457	210,824	202,730	207,931	152,304
-	(3,739,045)	-	-	-	-
-	101,895	-	473,008	1,488,417	540,620
<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>7,200,816</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>	<u>\$ 3,329,714</u>
4.90%	3.03%	7.75%	9.45%	8.81%	6.92%

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

<u>Function</u>	<u>Fiscal Year</u>			
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Property	\$ 26,315,379	\$ 27,663,150	\$ 28,747,445	\$ 26,218,721
Other taxes	2,254,267	2,503,386	2,379,367	2,153,214
Total Tax Revenues	<u>\$ 28,569,646</u>	<u>\$ 30,166,536</u>	<u>\$ 31,126,812</u>	<u>\$ 28,371,935</u>

Fiscal Year						Change
2011	2012	2013	2014	2015	2016	2015-2016
\$ 25,584,582	\$ 28,139,419	\$ 31,699,105	\$ 37,911,380	\$ 42,186,276	\$ 43,601,014	3.4%
3,023,597	3,883,005	5,106,583	5,811,192	5,962,220	6,067,188	1.8%
<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>	<u>\$ 49,668,202</u>	3.2%

CHAMBERS COUNTY, TEXAS
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 Last Ten Years

	Fiscal Year			
	2007	2008	2009	2010
Market Value	\$ 1,916,243,970	\$ 2,177,591,520	\$ 2,221,689,500	\$ 2,191,057,110
Less: Losses/Exemptions	(680,756,680)	(798,701,160)	(667,689,620)	(632,178,770)
Net Taxable Value	1,235,487,290	1,378,890,360	1,553,999,880	1,558,878,340
Mineral Value	4,534,468,260	4,699,266,850	4,844,684,370	4,231,569,290
Total Taxable Value (1)	\$ 5,769,955,550	\$ 6,078,157,210	\$ 6,398,684,250	\$ 5,790,447,630
Total Direct Tax Rate	\$ 0.49679	\$ 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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
\$ 2,345,153,700	\$ 2,017,214,620	\$ 2,064,062,940	\$ 2,606,552,860	\$ 2,940,746,160	\$ 3,101,710,050
(683,870,750)	(392,532,130)	(402,113,250)	(912,506,484)	(1,016,804,990)	(1,050,165,100)
1,661,282,950	1,624,682,490	1,661,949,690	1,694,046,376	1,923,941,170	2,051,544,950
4,001,378,830	4,264,138,053	5,193,631,585	5,025,085,139	5,626,838,662	6,064,885,299
<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>	<u>\$ 8,116,430,249</u>
\$ 0.49679	\$ 0.49679	\$ 0.49679	\$ 0.52215	\$ 0.53269	\$ 0.55268

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

	Fiscal Year			
	2007	2008	2009	2010
<u>Chambers County by fund:</u>				
General	\$ 0.32475	\$ 0.32475	\$ 0.32475	\$ 0.34207
Debt Service	0.03897	0.03897	0.03897	0.02165
Road and Bridge Special	0.00747	0.00747	0.00747	0.00747
Road and Bridge FMFC	0.08060	0.08060	0.08060	0.08060
School Equalization	0.04500	0.04500	0.04500	0.04500
Total Direct Rate	<u>0.49679</u>	<u>0.49679</u>	<u>0.49679</u>	<u>0.49679</u>
<u>Cities:</u>				
City of Mont Belvieu	0.38694	0.39265	0.39265	0.41265
City of Anahuac	0.62425	0.62425	0.62425	0.62425
City of Baytown	0.78703	0.78703	0.78703	0.78703
<u>School Districts:</u>				
Anahuac ISD	1.48250	1.16720	1.15190	1.17800
Barbers Hill ISD	1.61990	1.32990	1.32990	1.32990
East Chambers ISD	1.29025	1.04005	1.33960	1.28005
Goose Creek ISD	1.59562	1.28213	1.28213	1.30213
LaPorte ISD	n/a	n/a	n/a	n/a
Lee College	0.20228	0.20588	0.20588	0.25200
San Jacinto CCD	n/a	0.16341	0.17080	0.17628
<u>Utility Districts:</u>				
Chambers County MUD #1	0.82000	0.80500	0.80500	0.80500
Chambers County Public Hospital District	0.50000	0.50000	0.46000	0.52500
Chambers-Liberty Co. Navigation Dist.	0.01930	0.01810	0.01873	0.01873
Trinity Bay Conservation District	0.42505	0.43400	0.41210	0.41210
Cedar Bayou Navigation District	0.04800	0.04800	0.04800	0.02400
Chambers County Emergency District	-	-	-	-
Chambers County Improvement Dist. #1	0.19000	0.19000	0.42000	0.60000
Chambers County Improvement Dist. #2	-	-	-	-
Chambers County Improvement Dist. #3	-	-	-	-
Jefferson Co Drainage Dist. #6	-	-	-	-
Total Direct and Overlapping Rates	<u>\$ 10.48790</u>	<u>\$ 9.48439</u>	<u>\$ 9.94476</u>	<u>\$ 10.22391</u>

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

Fiscal Year						
2011	2012	2013	2014	2015	2016	
\$ 0.34207	\$ 0.34207	\$ 0.31734	\$ 0.33649	\$ 0.34352	\$ 0.36326	
0.02165	0.02165	0.05603	0.05603	0.05712	0.05413	
0.00747	0.00747	0.00693	0.00729	0.00744	0.00744	
0.08060	0.08060	0.07474	0.07843	0.07977	0.08222	
0.04500	0.04500	0.04175	0.04391	0.04485	0.04563	
0.49679	0.49679	0.49679	0.52215	0.53269	0.55268	
0.43671	0.43671	0.43671	0.43671	0.43671	0.43671	
0.62425	0.62425	0.62425	0.62425	0.62425	0.68806	
0.78703	0.82203	0.82203	0.82203	0.82203	0.82203	
1.35900	1.33900	1.34000	1.31000	1.23000	1.27000	
1.32980	1.32980	1.32980	1.32980	1.32980	1.32980	
1.28005	1.28005	1.28005	1.28005	1.22005	1.29000	
1.30213	1.33213	1.33213	1.38679	1.43189	1.43189	
n/a	n/a	n/a	n/a	1.45000	1.45000	
0.25200	0.25200	0.24100	0.26070	0.26070	0.25020	
0.18560	0.18560	0.18560	0.18560	0.18560	0.17578	
0.80500	0.94000	0.98000	0.98000	0.89000	0.79000	
0.48750	0.52500	0.47885	0.43383	0.33202	0.39641	
0.01806	0.01806	0.01810	0.01780	0.01780	0.01780	
0.41210	0.41210	0.41210	0.41210	0.40870	0.40870	
0.02400	0.02400	0.02000	0.02000	0.03000	0.03000	
0.01000	-	-	-	-	-	
0.62000	0.62000	0.60000	0.60000	0.60000	0.60000	
-	-	0.60000	0.60000	-	-	
-	-	-	1.00000	1.50000	1.00000	
-	-	0.22056	0.22059	0.22059	0.22059	
\$ 10.43002	\$ 10.63752	\$ 11.41797	\$ 12.44239	\$ 13.52283	\$ 13.16065	

CHAMBERS COUNTY, TEXAS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Property Taxpayer	2016			2007		
	2015 Taxable Assessed Value	Rank	% of Taxable Assessed Value	2006 Taxable Assessed Value	Rank	% of Taxable Assessed Value
Bayer Material Science	\$ 1,134,790,908	1	13.98%	\$ 646,894,300	1	11.21%
Enterprise Products Operating	589,999,867	2	7.27%	249,071,000	3	4.32%
Exxon Mobil Corp	354,282,632	3	4.37%	405,864,110	2	7.03%
Lone Star NGL Mt. Belvieu LP	283,508,539	4	3.49%	-	n/a	n/a
Wal-Mart Stores Inc.	212,859,212	5	2.62%	241,214,760	4	4.18%
Denbury Onshore LLC	196,616,647	6	2.42%	-	n/a	n/a
Cedar Bayou Fractionators LP	175,000,036	7	2.16%	-	n/a	n/a
Equistar Chemicals LP	150,627,273	8	1.86%	165,347,090	5	2.87%
Drillmec Inc.	150,000,000	9	1.85%	-	n/a	n/a
NRG Texas Power	137,086,300	10	1.69%	-	n/a	n/a
Baytown Energy Center LP	-	n/a	n/a	127,038,530	6	2.20%
Koch Supply & Trading LP	-	n/a	n/a	125,503,860	7	2.18%
Shell Chemical Co.	-	n/a	n/a	107,277,260	8	1.86%
Dow Hydrocarbon & Resources	-	n/a	n/a	94,636,450	9	1.64%
BP Products North America Inc.	-	n/a	n/a	90,264,440	10	1.56%
Subtotal	<u>3,384,771,414</u>		<u>41.70%</u>	<u>2,253,111,800</u>		<u>39.05%</u>
Other taxpayers	<u>4,731,658,835</u>		58.30%	<u>3,516,843,750</u>		60.95%
Total	<u><u>\$ 8,116,430,249</u></u>		<u>100.00%</u>	<u><u>\$ 5,769,955,550</u></u>		<u>100.00%</u>

Source: Chambers County Appraisal District

CHAMBERS COUNTY, TEXAS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Years

	Fiscal Year			
	2007	2008	2009	2010
Adjusted tax levy	\$ 20,989,714	\$ 22,110,877	\$ 23,276,878	\$ 21,072,505
Current tax collected	\$ 20,590,909	\$ 21,624,438	\$ 22,625,125	\$ 20,714,272
Percentage of current tax collections	98.10%	97.80%	97.20%	98.30%
Delinquent tax collections	\$ 365,091	\$ 448,338	\$ 598,591	\$ 292,931
Total tax collections	\$ 20,956,000	\$ 22,072,776	\$ 23,223,716	\$ 21,007,203
Total collections as a percentage of current levy	99.84%	99.83%	99.77%	99.69%
Outstanding delinquent taxes	\$ 33,714	\$ 38,101	\$ 53,162	\$ 65,302
Outstanding delinquent taxes as percentage of current levy	0.16%	0.17%	0.23%	0.31%

Source: Chambers County Tax Assessor/Collector

Fiscal Year						
2011	2012	2013	2014	2015	2016	
\$ 28,177,519	\$ 29,228,660	\$ 34,537,038	\$ 35,825,387	\$ 41,062,300	\$ 43,834,874	
\$ 27,872,842	\$ 29,062,257	\$ 34,392,409	\$ 35,695,501	\$ 40,698,920	\$ 43,473,937	
98.92%	99.43%	99.58%	99.64%	99.12%	99.18%	
\$ 239,134	\$ 111,517	\$ 72,248	\$ 46,217	\$ 224,619.15	\$ -	
\$ 28,111,976	\$ 29,173,774	\$ 34,464,657	\$ 35,741,718	\$ 40,923,539	\$ 43,473,937	
99.77%	99.81%	99.79%	99.77%	99.66%	99.18%	
\$ 65,543	\$ 54,886	\$ 72,381	\$ 83,669	\$ 138,761	\$ 360,937	
0.23%	0.19%	0.21%	0.23%	0.34%	0.82%	

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

	Fiscal Year			
	2007	2008	2009	2010
Net Taxable Assessed Value				
All property	\$ 5,769,955,550	\$ 6,078,157,210	\$ 6,398,684,250	\$ 5,790,447,630
Net Bonded Debt				
General bonded debt	\$ 18,562,663	\$ 19,704,700	\$ 6,031,811	\$ 4,765,000
Less debt service funds	636,090	13,161,222	426,260	638
Net Bonded Debt	<u>\$ 17,926,573</u>	<u>\$ 6,543,478</u>	<u>\$ 5,605,551</u>	<u>\$ 4,764,362</u>
Ratio of Net Bonded Debt				
To Assessed Value	0.3107%	0.1077%	0.0876%	0.0823%
Population (1)	28,816	29,366	31,431	35,096
Net Bonded Debt per Capita	\$ 622	\$ 223	\$ 178	\$ 136

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$ 5,662,661,780	\$ 5,888,820,543	\$ 6,855,581,275	\$ 6,719,131,515	\$ 7,550,779,832	\$ 8,116,430,249
\$ 6,005,000	\$ 12,518,000	\$ 19,031,705	\$ 25,664,618	\$ 50,880,117	\$ 57,545,590
-	303,478	761,834	1,272,396	1,364,534	1,228,607
<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>\$ 56,316,983</u>
0.1060%	0.2074%	0.2665%	0.3630%	0.6558%	0.6939%
35,597	36,388	37,215	38,145	38,863	39,899
\$ 169	\$ 336	\$ 491	\$ 639	\$ 1,274	\$ 1,411

CHAMBERS COUNTY, TEXAS

RATIO OF OUTSTANDING DEBT BY TYPE

Last Ten Years

	Fiscal Year			
	2007	2008	2009	2010
Governmental activities:				
General bonded debt	\$ 13,002,663	\$ 12,129,700	\$ -	\$ -
Certificates of obligation	2,255,000	1,875,000	1,476,811	1,390,000
Tax notes	3,305,000	5,700,000	4,555,000	3,375,000
Obligations under capital leases	303,605	252,239	390,911	2,541,477
Net Governmental Debt	\$ 18,866,268	\$ 19,956,939	\$ 6,422,722	\$ 7,306,477
 Percentage of Personal Income	1.58%	1.48%	0.45%	0.46%
 Net Bonded Debt per Capita	\$ 655	\$ 680	\$ 204	\$ 208

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

Fiscal Year						
2011	2012	2013	2014	2015	2016	
\$ -	\$ 5,518,000	\$ 4,581,705	\$ 13,339,618	\$ 40,329,933	\$ 39,657,547	
1,300,000	-	-	-	-	-	
4,705,000	7,000,000	14,450,000	12,325,000	10,550,184	17,888,043	
2,169,315	1,828,408	1,519,943	1,222,088	931,590	599,549	
<u>\$ 8,174,315</u>	<u>\$ 14,346,408</u>	<u>\$ 20,551,648</u>	<u>\$ 26,886,706</u>	<u>\$ 51,811,707</u>	<u>\$ 58,145,139</u>	
0.45%	0.73%	1.02%	1.50%	2.89%	3.01%	
\$ 230	\$ 394	\$ 552	\$ 705	\$ 1,333	\$ 1,457	

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CHAMBERS COUNTY, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
December 31, 2016

Governmental Unit	Net Bonded Debt Outstanding(1)	Estimated Percentage Applicable (2)	Estimated Share of Overlapping Debt
Debt repaid with property taxes			
Cities:			
Anahuac	\$ 5,451,000	100.00%	\$ 5,451,000
Baytown	201,720,000	5.85%	11,800,620
Mont Belvieu	46,055,000.00	99.98%	46,045,789
School Districts:			
Anahuac ISD	22,605,000	100.00%	22,605,000
Barbers Hill ISD	205,040,000	100.00%	205,040,000
East Chambers ISD	17,370,000.00	100.00%	17,370,000
Goose Creek CISD	484,650,000.00	26.90%	130,370,850
La Porte ISD	371,335,000.00	0.01%	37,134
Lee College Dist	45,935,000.00	26.24%	12,053,344
San Jacinto CCD	405,062,618.20	**	-
Utility Districts:			
Chambers Co ID #1	57,825,000	100.00%	57,825,000
Chambers Co ID #2	6,485,000.00	100.00%	6,485,000
Chamber Co MUD #1	9,305,000.00	100.00%	9,305,000
Subtotal, overlapping debt	1,878,838,618		524,388,737
Chambers County direct debt	<u>57,545,590</u>	100.00%	<u>57,545,590</u>
Total direct and overlapping debt	<u>\$ 1,936,384,208</u>		<u>\$ 581,934,327</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			
	2007	2008	2009	2010
Debt limit	\$ 1,442,488,888	\$ 1,519,539,303	\$ 1,599,671,063	\$ 1,447,611,908
Total net debt applicable to limit	17,926,573	6,543,478	5,605,551	4,764,362
Legal Debt Margin	\$ 1,424,562,315	\$ 1,512,995,825	\$ 1,594,065,512	\$ 1,442,847,546
Total net debt applicable to the limit as a percentage of debt limit	1.24%	0.43%	0.35%	0.33%

Legal Debt Margin Calculation

Assessed value	\$ 5,769,955,550	\$ 6,078,157,210	\$ 6,398,684,250	\$ 5,790,447,630
Debt limit (25% of assessed value)	\$ 1,442,488,888	\$ 1,519,539,303	\$ 1,599,671,063	\$ 1,447,611,908
Debt applicable to limit:				
General obligation bonds	\$ 13,002,663	\$ 12,129,700	\$ -	\$ -
Certificates of obligation	2,255,000	1,875,000	1,476,811	1,390,000
Tax notes	3,305,000	5,700,000	4,555,000	3,375,000
Less: amount set aside for repayment of general obligation debt	(636,090)	(13,161,222)	(426,260)	(638)
Total net debt applicable to limit	17,926,573	6,543,478	5,605,551	4,764,362
Legal Debt Margin	\$ 1,424,562,315	\$ 1,512,995,825	\$ 1,594,065,512	\$ 1,442,847,546

Fiscal Year

<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
\$ 1,415,665,445	\$ 1,472,205,136	\$ 1,713,895,319	\$ 1,679,782,879	\$ 1,887,694,958	\$ 2,029,107,562
6,005,000	12,214,522	18,269,871	24,392,222	49,515,583	56,316,983
<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>	<u>\$ 1,972,790,579</u>
0.42%	0.83%	1.07%	1.45%	2.62%	2.78%
\$ 5,662,661,780	\$ 5,888,820,543	\$ 6,855,581,275	\$ 6,719,131,515	\$ 7,550,779,832	\$ 8,116,430,249
\$ 1,415,665,445	\$ 1,472,205,136	\$ 1,713,895,319	\$ 1,679,782,879	\$ 1,887,694,958	\$ 2,029,107,562
\$ -	\$ 5,518,000	\$ 4,581,705	\$ 13,339,618	\$ 40,329,933	\$ 39,657,547
1,300,000	-	-	-	-	-
4,705,000	7,000,000	14,450,000	12,325,000	10,550,184	17,888,043
-	(303,478)	(761,834)	(1,272,396)	(1,364,534)	(1,228,607)
6,005,000	12,214,522	18,269,871	24,392,222	49,515,583	56,316,983
<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>	<u>\$ 1,972,790,579</u>

CHAMBERS COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
 Last Ten Years

	Fiscal Year			
	2007	2008	2009	2010
Population (1,2,4)**	28,816	29,366	31,431	35,096
Personal income (1,4,5)**	\$ 1,192,357,000	\$ 1,348,846,000	\$ 1,431,103,000	\$ 1,600,068,000
Per capita personal income (1,4,5)**	\$ 38,821	\$ 42,659	\$ 41,808	\$ 45,366
Median age (1,4,5)**	n/a	n/a	37.0	36.0
School enrollment (2)	5,508	5,475	6,104	6,782
Unemployment rate (3)	4.90%	6.40%	9.70%	9.70%

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					
2011	2012	2013	2014	2015	2016
35,597	36,388	37,215	38,145	38,863	39,899
\$ 1,798,647,000	\$ 1,969,630,000	\$ 2,006,107,000	\$ 1,792,274,000	\$ 1,792,274,000	\$ 1,929,438,000
\$ 50,750	\$ 54,568	\$ 54,496	\$ 46,986	\$ 46,118	\$ 49,647
36.0	36.0	35.8	35.0	35.2	35.2
6,857	5,754	5,916	6,125	7,550	8,055
9.30%	8.00%	7.20%	5.70%	5.30%	6.10%

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CHAMBERS COUNTY, TEXAS

PRINCIPAL EMPLOYERS

Current Year and Two Years Ago(1)

Employer	Fiscal Year			Fiscal Year		
	2016			2014		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Bayer Material Science	1,093	1	6.45%	1,069	1	6.45%
Barber's Hill ISD	672	2	3.97%	670	3	4.04%
Jindal Steel Works	644	3	3.80%	650	4	3.92%
Chevron-Phillips	623	4	3.68%	685	2	4.13%
Wal-Mart Distribution Center	600	5	3.54%	600	5	3.62%
Lone Star Energy Fabricators	540	6	3.19%	540	6	3.26%
ExxonMobil	512	7	3.02%	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	<u>5,548</u>		<u>32.74%</u>	<u>5,559</u>		<u>33.53%</u>

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

(1) The requirement for statistical data is current year and nine years ago; only current year and two years ago were available.

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CHAMBERS COUNTY, TEXAS

COUNTY EMPLOYEES

Last Ten Years

<u>Function/Program</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General Government:										
Commissioners' court	8	9	8	8	8	8	8	9	9	6
Technology	1	3	2	2	2	1	2	2	2	2
Communications	1	1	2	2	2	1	1	1	1	2
Network security	-	-	-	-	-	1	1	1	2	2
Economic development	3	3	3	3	3	2	3	3	3	3
Maintenance	18	18	17	16	17	18	17	15	13	10
Transportation:										
Road and bridge	53	58	63	66	66	62	61	61	61	71
Financial Administration:										
County auditor	5	5	5	4	5	5	5	6	6	6
County treasurer	4	4	4	4	4	4	2	3	4	4
Tax assessor	10	11	11	11	11	11	11	11	11	11
Purchasing	2	2	2	2	2	2	2	2	3	3
Justice System:										
County court	4	4	4	4	4	3	3	3	3	4
District court	7	7	7	7	8	8	6	6	6	6
District clerk	6	6	6	6	6	6	8	6	7	7
County clerk	9	11	12	12	12	13	13	13	12	13
Justice of the Peace, Pct #1	3	3	3	3	3	3	3	4	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	1	1	1	1	1	1
Justice of the Peace, Pct #4	3	3	3	3	3	3	3	3	3	3
Justice of the Peace, Pct #5	3	3	3	3	2	2	2	3	3	4
Justice of the Peace, Pct #6	4	4	4	4	4	4	4	4	4	4
Juvenile probation	2	2	2	3	3	3	3	3	3	3
County attorney	3	3	3	3	4	4	4	5	6	8
District attorney	8	7	6	6	6	7	7	9	8	10
Health and Human Services:										
Environmental health	4	4	4	4	4	4	4	3	4	4
Health department	4	4	4	5	4	4	3	4	4	4
Indigent healthcare	2	2	2	2	2	2	2	2	2	2
Nurse practitioner	2	2	2	2	2	2	2	2	2	5
W.I.C.	2	2	2	2	3	2	2	2	2	2
Mosquito control	4	4	5	5	5	5	5	4	5	4
Veteran's service officer	1	1	1	1	1	1	1	1	1	1
Culture and Recreational:										
Libraries	8	8	8	8	8	9	10	10	11	11
Agricultural extension	5	4	4	5	5	5	4	5	5	5
Parks and recreation	16	16	16	16	16	15	14	14	15	16
Historical commission	-	-	1	1	1	1	1	1	-	-
Law Enforcement and Public Safety:										
Emergency management	2	2	2	2	2	2	3	3	3	2
Safety department	-	-	-	-	-	1	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	32	34	31	28	28	28	28	28	30
Sheriff	48	50	51	53	51	51	64	66	68	73
Enterprise Funds:										
Golf course	5	5	5	5	5	6	6	6	6	6
Airport	1	1	1	1	1	1	1	-	-	-
Solid waste										
Totals	<u>20</u>	<u>20</u>	<u>21</u>	<u>21</u>	<u>21</u>	<u>22</u>	<u>22</u>	<u>21</u>	<u>23</u>	<u>21</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>	<u>386</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			
	2007	2008	2009	2010
<u>County Court</u>				
Civil Cases				
Pending Beginning of Year	454	407	502	644
Docket Adjust	(100)	(6)	(1)	(8)
Added	174	193	202	216
Disposed	121	92	59	127
Pending End of Year	407	502	644	725
Criminal Cases				
Pending Beginning of Year	765	836	816	887
Docket Adjust	8	(34)	(29)	7
Added	805	872	783	680
Disposed	742	858	683	867
Pending End of Year	836	816	887	707
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	1,112	1,221	1,280	1,160
Docket Adjust	(58)	(31)	(92)	(173)
Added	855	755	716	941
Disposed	688	665	744	752
Pending End of Year	1,221	1,280	1,160	1,176
Criminal Cases				
Pending Beginning of Year	975	1,070	966	929
Docket Adjust	44	45	75	(12)
Added	590	500	495	580
Disposed	544	649	607	636
Pending End of Year	1,065	966	929	861
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

2011	2012	2013	2014	2015	2016
725	820	586	542	652	634
-	-	-	-	-	(328)
216	141	191	211	212	200
66	203	156	103	190	236
822	588	542	602	634	270
353	241	334	502	474	505
(69)	(9)	(55)	(72)	-	(71)
824	949	1,013	987	929	1,227
882	869	834	958	965	1,084
236	336	497	479	505	577
17	29	28	35	35	18
-	-	-	-	-	(15)
14	17	25	12	25	21
6	14	3	4	24	8
29	28	42	29	18	16
748	839	765	742	601	476
-	-	-	-	-	(24)
490	371	440	351	377	448
385	350	313	445	407	252
845	838	751	636	476	648
850	958	927	1,262	1,240	1,259
-	-	-	-	-	(361)
666	751	1,111	774	689	613
569	716	796	735	672	722
957	927	1,263	1,252	1,259	789
409	498	556	458	482	428
-	-	-	-	-	(5)
526	486	485	542	499	607
434	396	431	535	533	554
503	569	454	489	428	476
N/A	382	549	577	651	678
N/A	-	-	(1)	-	(41)
N/A	352	423	333	358	403
N/A	207	261	236	305	288
N/A	568	583	623	678	752

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

	Fiscal Year			
	2007	2008	2009	2010
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	6,009	10,164	8,376	7,452
Nontraffic	5,053	3,577	3,056	2,749
Small Claims Suits	53	63	64	75
Forcible Entry and Detainer	150	129	160	172
Other Civil Suits	98	117	119	92
Cases Disposed				
Traffic	6,855	9,293	7,570	6,588
Nontraffic	4,353	2,705	2,311	2,091
Small Claims Suits	28	44	38	54
Forcible Entry and Detainer	93	85	143	121
Other Civil Suits	31	62	86	73
Cases Appealed				
Traffic	2	6	2	1
Nontraffic	1	-	-	-
Small Claims Suits	1	-	1	1
Forcible Entry and Detainer	-	-	5	2
Other Civil Suits	-	-	1	1
Miscellaneous				
Examining Trials	-	1	-	-
Inquests	72	79	76	66

Fiscal Year

2011	2012	2013	2014	2015	2016
N/A	21,808	24,442	26,169	27,885	28,569
N/A	7	4	5	-	(1,520)
N/A	8,643	10,450	12,075	9,805	10,559
N/A	7,089	8,775	10,497	8,916	8,436
N/A	24,462	26,155	27,791	28,569	29,172
5,814	N/A	N/A	N/A	N/A	N/A
2,977	N/A	N/A	N/A	N/A	N/A
48	N/A	N/A	N/A	N/A	N/A
131	N/A	N/A	N/A	N/A	N/A
150	N/A	N/A	N/A	N/A	N/A
5,663	N/A	N/A	N/A	N/A	N/A
2,482	N/A	N/A	N/A	N/A	N/A
43	N/A	N/A	N/A	N/A	N/A
97	N/A	N/A	N/A	N/A	N/A
90	N/A	N/A	N/A	N/A	N/A
2	4	3	2	1	-
1	-	1	-	-	-
-	1	-	-	-	-
2	5	7	-	-	-
-	-	-	-	-	-
2	-	1	-	-	-
60	43	41	60	56	40

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

Function/program:	Fiscal Year						
	2010	2011	2012	2013	2014	2015	2016
<u>General Government</u>							
County buildings	102	103	107	110	111	111	112
County vehicles	75	71	73	73	73	80	81
<u>Culture and Recreation</u>							
County parks	20	20	20	20	20	20	20
County libraries	3	3	3	3	3	4	4
<u>Health and Welfare</u>							
Public health facilities	7	7	7	7	8	8	8
Volunteer fire departments	7	7	7	7	7	7	7
EMS stations	4	4	4	4	4	4	4
<u>Judicial/Law Enforcement</u>							
Judicial facilities	9	9	9	9	9	9	9
Law enforcement buildings	2	2	3	3	3	3	3
Law enforcement vehicles	58	57	60	77	76	85	100
<u>Transportation Infrastructure</u>							
Road and bridge vehicles	74	78	75	72	89	90	97
Road and bridge heavy equipment	n/a	n/a	n/a	77	85	86	97

Source: County inventory reports

(1)The requirement for statistical data is last ten years; only the last seven years were available.

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