

Chambers County, Texas

Comprehensive Annual Financial Report

For the Year Ended December 31, 2017



*COMPREHENSIVE
ANNUAL FINANCIAL REPORT*

of

CHAMBERS COUNTY, TEXAS

For the Year Ended
December 31, 2017

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 22, 2018

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, 2017.

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.

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

The County financial statements were audited by 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, 2017 are free from material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial presentation. The independent auditor's concluded, based on the audit, that there was a reasonable basis for rendering an unmodified opinion that the financial statements for the year ended December 31, 2017 are fairly presented in conformity with Generally Accepted Accounting Principles (GAAP). The independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the County's financial statements was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor's to report not only on the fair representation of the financial statements, but also on the County's internal controls and compliance with legal requirements, with special emphasis on internal controls and compliance with legal requirements involving the administration of federal awards.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is

designed to complement the MD&A and should be read in conjunction with the MD&A. The MD&A can be found in the Financial Section of the 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 39,801 in 2017.

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

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

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

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

FACTORS AFFECTING FINANCIAL CONDITION

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

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

The increase in oil and gas production throughout Texas has resulted in several major plant expansion projects in west Chambers County in the Mont Belvieu area. While 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 2017 are summarized below:

- Enterprise Products announced and started construction of an Isobutane Dehydrogenation (iBDH) facility and its ninth fractionator, representing ~ \$1.9 billion dollars in capital investment.

- Enterprise is also completing construction of a Propane Dehydrogenation (PDH) facility, which will produce polymer-grade propylene, a mainstay feedstock for plastics manufacturing.
- ONEOK recently announced plans to invest \$2.3 billion through year 2020 to construct a new 400,000 bpd NGL pipeline that will create additional NGL transportation capacity between its Mid-Continent infrastructure in Oklahoma and its existing NGL facilities in Mont Belvieu. In complement, ONEOK will also invest in a new 125,000 bpd NGL fractionator in Mont Belvieu (MB4).
- Targa Resources announced its \$1.1 billion development joint venture with Stonepeak Infrastructure Partners, an integral component of which are the addition of four (4) 100,000 bpd fractionation trains at its Mont Belvieu complex. The estimated capital investment totals \$750 million.
- Lone Star NGL started construction of its fifth fractionator in August 2017, a \$385 million investment, representing continued growth in the midstream sector.
- Denbury Onshore continued CO2 capacity enhancements at its Oyster Bayou facility. The project is complemented by the completion of Air Products' \$395 million Hydrogen facility at the Covestro campus, continued incremental investments by Covestro LLC, and the aforementioned Enterprise PDH facility.
- ExxonMobil, having completed its substantial plastics plant expansion in Mont Belvieu, began production on the first of the two plastics facilities at its complex on Hatcherville Road. The two facilities will add 1.3 million metric tons of annual polyethylene (PE) manufacturing capacity to be shipped internationally to meet rapidly growing demand in nations with expanding middle classes, namely Asia, China, and India. Initial product export shipments from the Port of Houston occurred in October 2017. The project is a component of ExxonMobil's \$20 billion Growing the Gulf expansion initiative.
- ExxonMobil's PE production output will be managed by Talke USA. The German Talke Group announced a 10-year contract to manage and operate packaging and export logistics for the ExxonMobil Mont Belvieu Plastics Plant. Talke has also selected Mont Belvieu as the headquarters site for Talke USA. Talke joins the agglomeration of logistics, packaging, and distribution providers in west Chambers County. Katoen Natie, Ravago Americas, Vinmar, Plantgistix, PBP, DHL, and Palmer Logistics have constructed over 4 million square feet of warehouse space by the end of 2017 to accommodate the export of massive amounts of polyethylene through the Port of Houston.

Major retail expansion continues on the west side of the County with Fidelis and HEB proceeding with plans for a new 84,000 square foot grocery center as part of a planned 285,000 square foot retail center encompassing 41 acres, with HEB planned to open in the spring of 2018. The new Chambers Town Center in west Chambers County continues to flourish in the same vicinity.

Two additional mixed-use developments were announced in 2017. KM Realty has purchased 146 acres at IH-10 and SH-146 for a proposed mixed-use development. The site, located immediately across from NewQuest's Chambers Town Center, is envisioned to include additional grocery, hospitality, entertainment, and residential options.

Kilgore Park, a 200-acre mixed-use project by Kilgore Park LLC, is also moving forward. The development includes 494 single-family residential lots, 34 acres of commercial allocation, multi-family options, and sections set aside for luxury townhomes.

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 represented an additional 14 percent growth since 2010. Population growth has spurred a major increase in home developments on the west side of the County. Population estimates for 2017 remain stable at 39,801.

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. The 2016 tax year property values were certified at \$7.99 billion, a two percent decrease from 2015, and the 2017 tax year property values were certified at just under \$8.78 billion, just under ten percent increase from 2016. Increased growth in the County, along with numerous tax abatement expirations will provide a steady increase in revenues for the foreseeable future.

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

Long-Term Financial Planning – The County records reflect a modest debt level and a much improved reserve level that have resulted from conservative fiscal management practices. The County practices conservative budgeting and adopts a fund balance policy that requires the County to maintain an unassigned fund balance in the General Fund not less than 25 percent of annual expenditures. For fiscal year 2017, 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 2017. 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 provides recommendations for Commissioners’ Court consideration. The safety committee consists of at least one employee representative from each major County department. Additionally, in 2017, 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 CAFR for the fiscal year ended December 31, 2016. This was the third 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 2017, the County maintained its Standard & Poor's Rating of "AA."

OTHER INFORMATION

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

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

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

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

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

Respectfully submitted,



Tony Sims
County Auditor

CHAMBERS COUNTY, TEXAS

*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, 2016

Christopher P. Morrill

Executive Director/CEO

CHAMBERS COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
December 31, 2017

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:

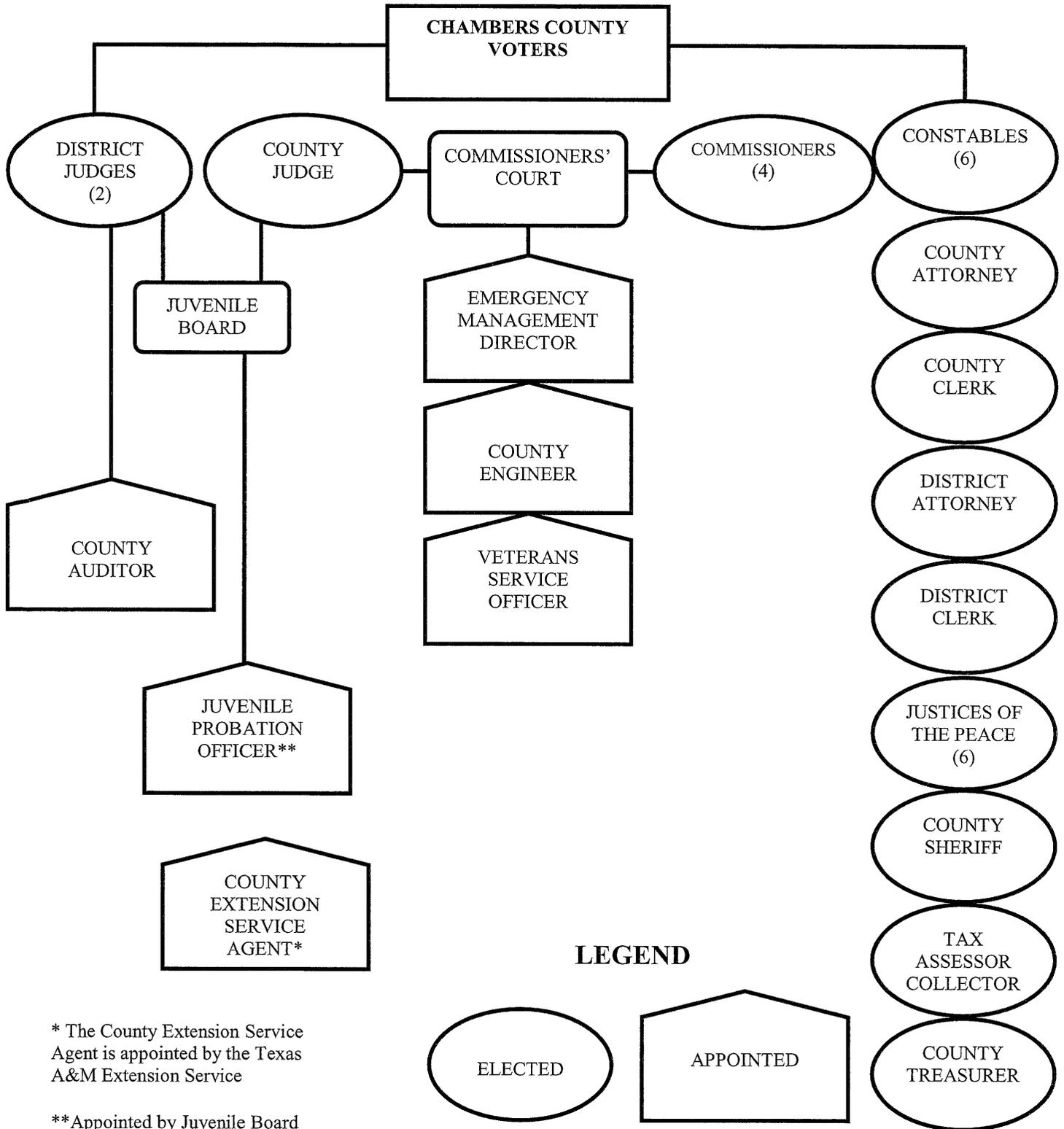
Denise Hutter	Tax Assessor/Collector
Nicole Whittington	County Treasurer
Tony Sims	County Auditor*

*Designated appointed official. All others are elected.

CHAMBERS COUNTY, TEXAS

ORGANIZATIONAL CHART

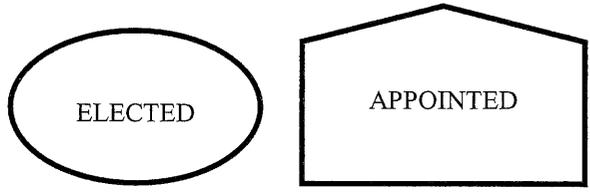
December 31, 2017



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

**Appointed by Juvenile Board

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FINANCIAL SECTION



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, 2017, 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, 2017, 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 22, 2018 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 22, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

CHAMBERS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2017

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 60 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, 2017

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 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 basic proprietary fund financial statements can be found in the basic financial statements of this report.

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

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County maintains 16 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 \$72,196,148 as of December 31, 2017. This compares with \$70,849,501 from the prior fiscal year. A portion of the County's net position, 60 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, 2017

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	2017			2016		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Current and other assets	\$ 126,086,685	\$ 44,759	\$ 126,131,444	\$ 131,052,471	\$ 145,870	\$ 131,198,341
Capital assets, net	63,066,626	6,204,626	69,271,252	54,395,845	6,303,536	60,699,381
Total Assets	<u>189,153,311</u>	<u>6,249,385</u>	<u>195,402,696</u>	<u>185,448,316</u>	<u>6,449,406</u>	<u>191,897,722</u>
Deferred charge on refunding	156,424	-	156,424	167,597	-	167,597
Deferred outflows - pensions	7,465,837	532,236	7,998,073	8,434,561	605,349	9,039,910
Total Deferred Outflows of Resources	<u>7,622,261</u>	<u>532,236</u>	<u>8,154,497</u>	<u>8,602,158</u>	<u>605,349</u>	<u>9,207,507</u>
Other liabilities	3,720,901	73,371	3,794,272	4,891,165	248,115	5,139,280
Long-term liabilities	80,909,436	2,095,933	83,005,369	82,925,819	1,957,596	84,883,415
Total Liabilities	<u>84,630,337</u>	<u>2,169,304</u>	<u>86,799,641</u>	<u>87,816,984</u>	<u>2,205,711</u>	<u>90,022,695</u>
Deferred inflows - pensions	704,490	49,330	753,820	516,914	36,258	553,172
Deferred inflows - property tax	43,807,584	-	43,807,584	39,679,861	-	39,679,861
Total Deferred Inflows of Resources	<u>44,512,074</u>	<u>49,330</u>	<u>44,561,404</u>	<u>40,196,775</u>	<u>36,258</u>	<u>40,233,033</u>
Net position:						
Net investment in capital assets	37,293,355	6,204,626	43,497,981	38,652,177	6,303,536	44,955,713
Restricted	24,796,255	-	24,796,255	18,950,795	-	18,950,795
Unrestricted	5,543,551	(1,641,639)	3,901,912	8,433,743	(1,490,750)	6,942,993
Total Net Position	<u>\$ 67,633,161</u>	<u>\$ 4,562,987</u>	<u>\$ 72,196,148</u>	<u>\$ 66,036,715</u>	<u>\$ 4,812,786</u>	<u>\$ 70,849,501</u>

A portion of the County's net position, \$24,796,255 or 34 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$3,901,912, or 5 percent, may be used to meet the County's ongoing obligation to citizens and creditors.

The County's total net position increased by \$1,346,647 during the current fiscal year. The County experienced increases in property tax revenue and interest income during the year; however, these increases were offset by large decreases in grants and contributions during the fiscal year. Overall expenses decreased due to the decrease in grants and contributions, but there were slight increases in expenses in both financial administration and the justice system, as well as law enforcement and public safety and transportation. The County also had a decrease in transfers from governmental activities to business-type activities of \$501,935 from the prior year.

CHAMBERS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2017

Statement of Activities

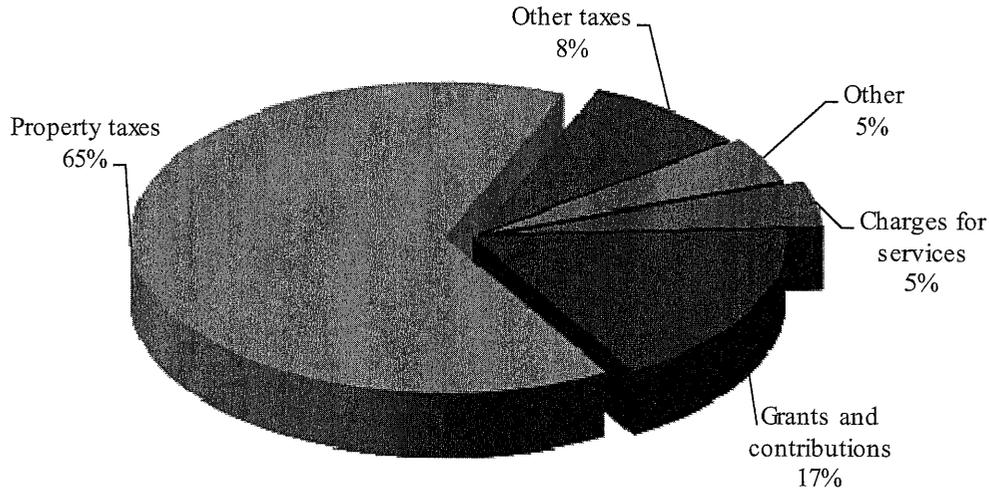
The following table provides a summary of the County's changes in net position:

	For the Year Ended December 31, 2017			For the Year Ended December 31, 2016		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
			Primary Government			Primary Government
Revenues						
Program revenues:						
Charges for services	\$ 3,260,732	\$ 842,357	\$ 4,103,089	\$ 4,401,251	\$ 744,579	\$ 5,145,830
Grants and contributions	12,008,375	-	12,008,375	21,015,554	1,714,122	22,729,676
General revenues:						
Property taxes	45,031,759	-	45,031,759	43,601,014	-	43,601,014
Other taxes	5,900,241	-	5,900,241	6,067,188	-	6,067,188
Investment income	466,708	-	466,708	362,655	-	362,655
Other	3,281,664	-	3,281,664	3,843,476	-	3,843,476
Gain/ (loss) on sale of asset	-	-	-	-	23,482	23,482
Total Revenues	69,949,479	842,357	70,791,836	79,291,138	2,482,183	81,773,321
Expenses						
General government	11,076,540	-	11,076,540	22,293,760	-	22,293,760
Financial administration	2,563,891	-	2,563,891	2,298,561	-	2,298,561
Justice system	7,226,382	-	7,226,382	7,011,113	-	7,011,113
Health and welfare	3,767,122	-	3,767,122	6,924,085	-	6,924,085
Culture and recreational	15,361,589	-	15,361,589	16,396,015	-	16,396,015
Law enforcement and public safety	12,660,908	-	12,660,908	11,360,140	-	11,360,140
Transportation	11,861,663	-	11,861,663	11,244,937	-	11,244,937
Interest and other	1,474,765	-	1,474,765	1,488,596	-	1,488,596
Solid waste	-	2,491,626	2,491,626	-	2,770,042	2,770,042
Airport	-	240,401	240,401	-	289,844	289,844
Golf course	-	720,302	720,302	-	772,333	772,333
Total Expenses	65,992,860	3,452,329	69,445,189	79,017,207	3,832,219	82,849,426
Change in Net Position Before Transfers	3,956,619	(2,609,972)	1,346,647	273,931	(1,350,036)	(1,076,105)
Transfers in (out)	(2,360,173)	2,360,173	-	(2,862,108)	2,862,108	-
Change in Net Position	1,596,446	(249,799)	1,346,647	(2,588,177)	1,512,072	(1,076,105)
Beginning net position	66,036,715	4,812,786	70,849,501	68,624,892	3,300,714	71,925,606
Ending Net Position	\$ 67,633,161	\$ 4,562,987	\$ 72,196,148	\$ 66,036,715	\$ 4,812,786	\$ 70,849,501

CHAMBERS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2017

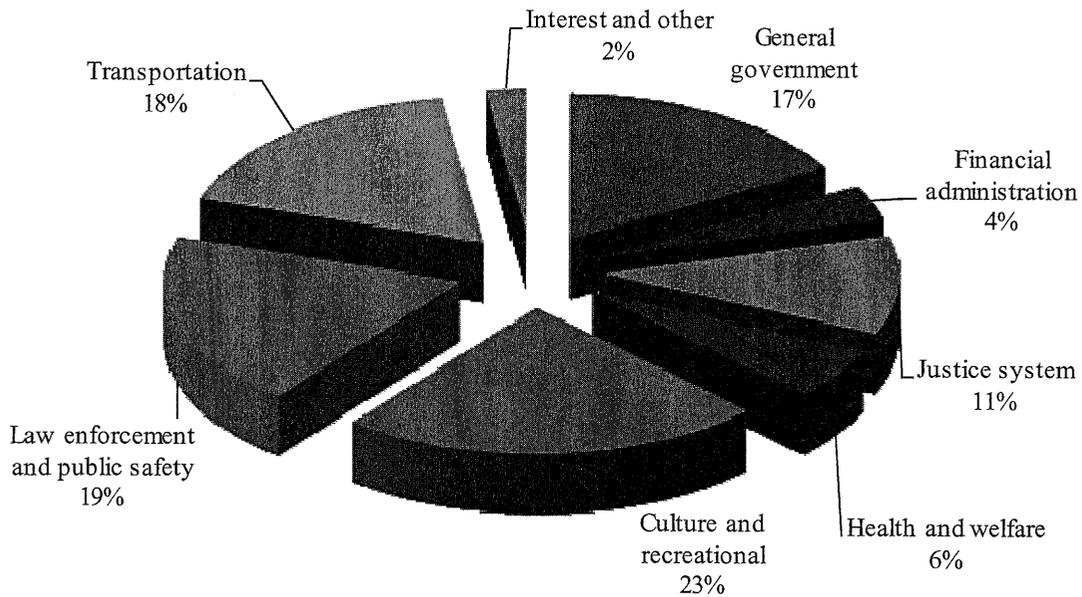
Graphic presentations of selected data from the summary tables follow to assist in the analysis of the County's activities.

Governmental Activities - Revenues



Total governmental activity revenues decreased \$9,341,659 from the prior year. This decrease is primarily due to the decrease in grants and contributions for the year.

Governmental Activities - Expenses

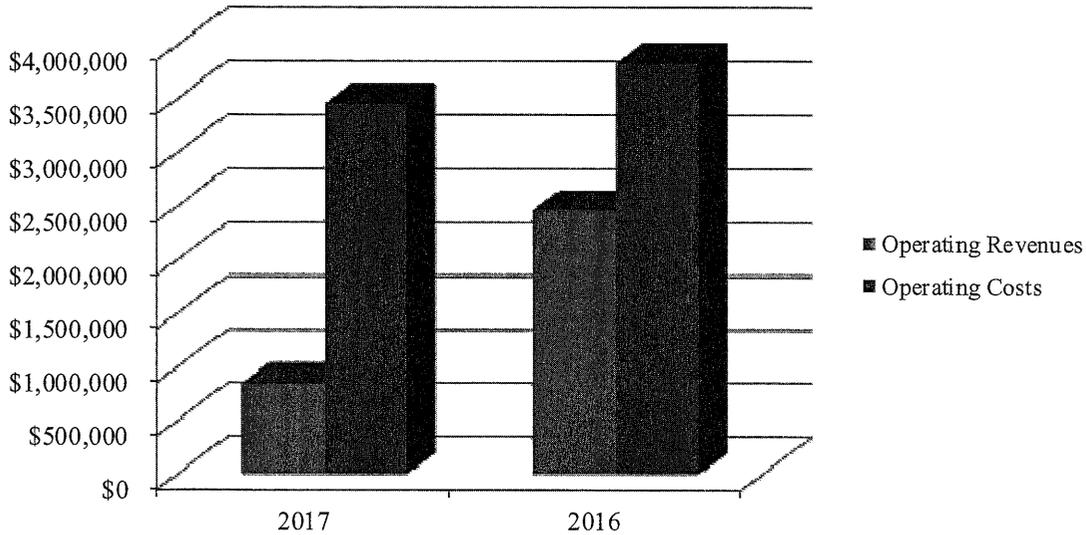


Governmental expenses decreased by \$13,024,347 from the prior year primarily due to the decreases in grant expenditures for the year.

CHAMBERS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2017

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, 2017, revenues from governmental activities totaled \$57,941,104, excluding \$12,008,375 in grants and contributions, compared with \$58,275,584 in the prior year, excluding \$21,015,554 in grants and contributions. This net decrease of \$334,480 occurred as the result of \$1,140,519 decrease in charges for services, which was offset by an increase in property tax revenue of \$1,430,745. The decrease in charges for services was due primarily to software changes and recording of revenue into undistributed collections fund. Grants and contributions decreased by \$9,007,179 due to a decrease in intergovernmental revenue. Investment earnings also increased in the current year by \$104,053, which is an increase of 29 percent from the prior year.

Governmental expenses decreased by \$13,024,347. This decrease is primarily due to decreases in expenses related to grant expenditures; as general government decreased by \$11,217,220, as well as health and welfare and culture and recreational also experienced a decrease of \$3,156,963 and \$1,034,426, respectively. The significant drop in expenses is primarily the result of completed grant projects in the prior year. The decreases in expenses were offset by increases in financial administration, justice system and transportation of \$265,330, \$215,269 and \$616,726, respectively.

Overall, total business-type revenues decreased by \$1,639,826 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 made in the prior year. Expenses decreased by \$379,890 from the prior year, primarily due to controlling expenses in the enterprise funds.

CHAMBERS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2017

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 \$72,141,736. Of this, \$17,679,780 is unassigned and available for day-to-day operations of the County, \$1,232,838 is restricted for debt service, \$140,727 is restricted for grants, \$13,885,527 is restricted for special projects, and \$35,508,889 is restricted for capital projects. The County also has \$120,281 and \$260,232 classified as nonspendable for inventories and prepaids, respectively.

There was a decrease in the combined fund balance of \$8,991,211 from the prior year. The general, capital project 02 construction, and health services sales tax funds all experienced decreases in fund balance of \$422,280, \$1,644,733, and \$1,439,637, respectively. The road and bridge and debt service funds experienced increases in fund balance of \$663,576 and \$4,231, respectively. The decrease in the general fund is primarily due to a decrease in fines of \$240,832, as well as a decrease in fees of \$151,683. The decrease in revenue is attributed to the new software implemented to account for fines and fees for the County. The fines are recorded in a undistributed collections fund and then paid out to appropriate departments and agencies. The County has a large amount of cash remaining in the undistributed collections account. The road and bridge fund fund balance increase is due to less transportation and capital outlay costs during the year than last year. The fund balance in debt service fund increased slightly due to an increase in property tax revenue, offset by an increase in interest expense for 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 fund balance's decrease is primarily due to capital outlay made during the year. 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 \$18,689,050 and total fund balance was \$19,054,981. 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 53 percent of total general fund expenditures, while total fund balance represents 54 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 \$2,619,306 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 \$2,546,102 less than budgeted. Overall, the general fund had a total negative budget variance of \$73,204 before capital leases and interfund transfers.

CHAMBERS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2017

CAPITAL ASSETS

At the end of the year, the County's governmental and business type activities funds had invested \$69,271,252 in a variety of capital assets and infrastructure (net of accumulated depreciation). This represents a net increase of \$8,571,871.

Major capital asset events during the year included the following:

- New equipment and improvements for general government of \$1,858,361
- New equipment and improvements for law enforcement and public safety of \$658,640
- New equipment and improvements for culture and recreation of \$1,208,660
- Construction in progress in the amount of \$8,467,165

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 \$55,229,465, net of deferred amounts.

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

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Economic conditions continued to improve in the County in fiscal year 2017. The County experienced an increase of nine percent in certified appraised values for the 2018 budget year. Commissioners' Court was able to lower the tax rate for the 2018 budget year by 0.01. This resulted in an increase of budgeted revenues for fiscal year 2018 of \$2,520,896. Currently, 71 percent of property taxes in Chambers County are paid by industry, while the other 29 percent is paid by residential. Chapter 381 revenues continue to increase due to industrial investments and will remain strong through fiscal year 2024.

Continued growth is expected in fiscal years 2018 through 2020 spurred by expansions in the midstream and downstream petrochemicals sectors, heavy manufacturing, and logistics on the west side of Chambers County, largely driven by shale gas production, the fundamentals of which are changing global dynamics. Industrial growth is spurring significant retail growth in West Chambers County, including major grocery store and restaurant investments.

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, 2017

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and cash equivalents	\$ 41,602,764	\$ -	\$ 41,602,764
Receivables, net	40,468,298	53,496	40,521,794
Internal balances	85,675	(85,675)	-
Due from other units	528,710	-	528,710
Due from other governments	3,734,450	-	3,734,450
Inventory	120,281	66,592	186,873
Prepays	260,232	10,346	270,578
Restricted cash and cash equivalents	39,286,275	-	39,286,275
Total Current Assets	126,086,685	44,759	126,131,444
Noncurrent assets:			
Nondepreciable	26,313,845	3,687,519	30,001,364
Net depreciable capital assets	36,752,781	2,517,107	39,269,888
Total Noncurrent Assets	63,066,626	6,204,626	69,271,252
Total Assets	189,153,311	6,249,385	195,402,696
Deferred Outflows of Resources			
Deferred charge on refunding	156,424	-	156,424
Deferred outflows - pensions	7,465,837	532,236	7,998,073
Total Deferred Outflows of Resources	7,622,261	532,236	8,154,497
Liabilities			
Current liabilities:			
Accounts payable and accrued liabilities	3,199,276	73,371	3,272,647
Accrued interest payable	521,625	-	521,625
Total Current Liabilities	3,720,901	73,371	3,794,272
Noncurrent liabilities:			
Due within one year	4,177,750	39,103	4,216,853
Due in more than one year	76,731,686	2,056,830	78,788,516
Total Noncurrent Liabilities	80,909,436	2,095,933	83,005,369
Total Liabilities	84,630,337	2,169,304	86,799,641
Deferred Inflows of Resources			
Property taxes	43,807,584	-	43,807,584
Deferred inflows - pensions	704,490	49,330	753,820
	44,512,074	49,330	44,561,404
Net Position			
Net investment in capital assets	37,293,355	6,204,626	43,497,981
Restricted for:			
Permanent funds			
Nonspendable	500,000		500,000
Expendable	1,281,049	-	1,281,049
Road and bridge	1,546,995	-	1,546,995
Debt service	1,232,838	-	1,232,838
Grants	140,727	-	140,727
Special projects	13,885,527	-	13,885,527
Capital projects	6,209,119	-	6,209,119
Unrestricted	5,543,551	(1,641,639)	3,901,912
Total Net Position	\$ 67,633,161	\$ 4,562,987	\$ 72,196,148

See Notes to Financial Statements.

CHAMBERS COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2017

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 11,076,540	\$ 1,734,547	\$ 483,159	\$ -
Financial administration	2,563,891	-	-	-
Justice system	7,226,382	356,638	97,639	-
Health and welfare	3,767,122	-	142,995	-
Culture and recreational	15,361,589	-	9,572,963	-
Law enforcement and public safety	12,660,908	-	752,892	958,727
Transportation	11,861,663	1,169,547	-	-
Interest and other	1,474,765	-	-	-
Total Governmental Activities	65,992,860	3,260,732	11,049,648	958,727
Business-Type Activities				
Solid waste	2,491,626	233,084	-	-
Airport	240,401	136,267	-	-
Golf course	720,302	473,006	-	-
Total Business-Type Activities	3,452,329	842,357	-	-
Total Primary Government	\$ 69,445,189	\$ 4,103,089	\$ 11,049,648	\$ 958,727

General Revenues:

Property taxes
Other taxes
Investment income
Other

Transfers

Total General Revenues and Transfers

Change in Net Position

Beginning net position

Ending Net Position

See Notes to Financial Statements.

Net Revenue (Expense) and Changes in Net Position

Primary Government

Governmental Activities	Business-Type Activities	Total
\$ (8,858,834)	\$ -	\$ (8,858,834)
(2,563,891)	-	(2,563,891)
(6,772,105)	-	(6,772,105)
(3,624,127)	-	(3,624,127)
(5,788,626)	-	(5,788,626)
(10,949,289)	-	(10,949,289)
(10,692,116)	-	(10,692,116)
(1,474,765)	-	(1,474,765)
<u>(50,723,753)</u>	<u>-</u>	<u>(50,723,753)</u>
-	(2,258,542)	(2,258,542)
-	(104,134)	(104,134)
-	(247,296)	(247,296)
<u>-</u>	<u>(2,609,972)</u>	<u>(2,609,972)</u>
<u>(50,723,753)</u>	<u>(2,609,972)</u>	<u>(53,333,725)</u>
45,031,759	-	45,031,759
5,900,241	-	5,900,241
466,708	-	466,708
3,281,664	-	3,281,664
(2,360,173)	2,360,173	-
<u>52,320,199</u>	<u>2,360,173</u>	<u>54,680,372</u>
1,596,446	(249,799)	1,346,647
<u>66,036,715</u>	<u>4,812,786</u>	<u>70,849,501</u>
<u>\$ 67,633,161</u>	<u>\$ 4,562,987</u>	<u>\$ 72,196,148</u>

CHAMBERS COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

December 31, 2017

	General	Road and Bridge	Debt Service	Capital Project 02 Construction
<u>Assets</u>				
Cash and cash equivalents	\$ 22,842,871	\$ 2,949,707	\$ -	\$ -
Receivables, net	27,252,727	6,613,344	4,137,066	-
Due from other funds	998,535	-	-	441,853
Due from other units	390,019	90,105	-	-
Due from other governments	2,144,803	510,843	334,658	-
Prepays	260,232	-	-	-
Inventory	105,699	14,582	-	-
Restricted cash and cash equivalents	-	-	1,742,640	23,215,097
Total Assets	\$ 53,994,886	\$ 10,178,581	\$ 6,214,364	\$ 23,656,950
<u>Liabilities</u>				
Accounts payable and accrued liabilities	\$ 1,604,303	\$ 426,551	\$ -	\$ 74,843
Due to other funds	1,418,483	307,300	-	831
Total Liabilities	3,022,786	733,851	-	75,674
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	31,917,119	7,897,735	4,981,526	-
<u>Fund Balances</u>				
Nonspendable:				
Inventory	105,699	14,582	-	-
Permanent fund	-	-	-	-
Prepays	260,232	-	-	-
Restricted:				
County schools	-	-	-	-
Debt service	-	-	1,232,838	-
Grants	-	-	-	-
Road and bridge	-	1,532,413	-	-
Special projects	-	-	-	-
Capital projects	-	-	-	23,581,276
Unassigned	18,689,050	-	-	-
Total Fund Balances	19,054,981	1,546,995	1,232,838	23,581,276
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 53,994,886	\$ 10,178,581	\$ 6,214,364	\$ 23,656,950

See Notes to Financial Statements.

Health Services Sales Tax	Arboretum	Nonmajor Governmental	Total Governmental Funds
\$ 9,379,047	\$ 60,877	\$ 3,930,623	\$ 39,163,125
832,450	-	-	38,835,587
403,295	-	831	1,844,514
-	-	48,586	528,710
-	415,563	328,583	3,734,450
-	-	-	260,232
-	-	-	120,281
-	-	14,328,538	39,286,275
<u>\$ 10,614,792</u>	<u>\$ 476,440</u>	<u>\$ 18,637,161</u>	<u>\$ 123,773,174</u>

\$ 147,783	\$ 76,998	\$ 868,798	\$ 3,199,276
46,903	399,442	1,462,823	3,635,782
<u>194,686</u>	<u>476,440</u>	<u>2,331,621</u>	<u>6,835,058</u>

-	-	-	44,796,380
---	---	---	------------

-	-	-	120,281
-	-	500,000	500,000
-	-	-	260,232
-	-	1,281,049	1,281,049
-	-	-	1,232,838
-	-	140,727	140,727
-	-	-	1,532,413
10,420,106	-	3,465,421	13,885,527
-	-	11,927,613	35,508,889
-	-	(1,009,270)	17,679,780
<u>10,420,106</u>	<u>-</u>	<u>16,305,540</u>	<u>72,141,736</u>
<u>\$ 10,614,792</u>	<u>\$ 476,440</u>	<u>\$ 18,637,161</u>	<u>\$ 123,773,174</u>

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CHAMBERS COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
THE STATEMENT OF NET POSITION
December 31, 2017

Fund balances - total governmental funds	\$ 72,141,736
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Certain accounts receivable, net of related allowance, are not current financial resources and, therefore, are not reported in the governmental funds.	1,632,711
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.	
Nondepreciable capital assets	26,313,845
Depreciable capital assets	76,568,838
Accumulated depreciation	(39,816,057)
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	988,796
The assets and liabilities of the internal service fund are included in the governmental activities in the Statement of Net Position.	4,316,582
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	(521,625)
Deferred charge on refunding	156,424
Deferred outflows related to pensions	7,465,837
Deferred inflows related to pensions	(704,490)
Long-term liabilities due within one year	(4,177,750)
Long-term liabilities due in more than one year	(76,731,686)
Net Position of Governmental Activities	<u><u>\$ 67,633,161</u></u>

See Notes to Financial Statements.

CHAMBERS COUNTY, TEXAS

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

For the Year Ended December 31, 2017

	General	Road and Bridge	Debt Service	Capital Project 02 Construction
Revenues				
Taxes	\$ 33,608,664	\$ 6,865,295	\$ 4,617,954	\$ -
Intergovernmental	107,900	-	-	-
Fees	1,615,306	718,461	-	-
Fines and forfeitures	585,528	451,086	-	-
Investment income	178,729	16,925	6,359	99,672
Other	305,457	400,018	5,798	-
Total Revenues	36,401,584	8,451,785	4,630,111	99,672
Expenditures				
Current:				
General government	7,399,304	-	-	1,744,405
Financial administration	2,469,672	-	-	-
Justice system	6,064,711	-	-	-
Health and welfare	2,280,189	-	-	-
Culture and recreational	2,851,566	-	-	-
Law enforcement and public safety	11,271,431	-	-	-
Transportation	-	7,777,874	-	-
Capital outlay	2,653,206	10,089	-	-
Debt service:				
Principal	428,216	242	3,060,000	-
Interest and fiscal charges	28,234	4	1,565,880	-
Total Expenditures	35,446,529	7,788,209	4,625,880	1,744,405
Excess (Deficiency) of Revenues Over (Under) Expenditures	955,055	663,576	4,231	(1,644,733)
Other Financing Sources (Uses)				
Capital leases	854,188	-	-	-
Transfers in	128,650	-	-	-
Transfers (out)	(2,360,173)	-	-	-
Total Other Financing (Uses)	(1,377,335)	-	-	-
Net Change in Fund Balances	(422,280)	663,576	4,231	(1,644,733)
Beginning fund balances	19,477,261	883,419	1,228,607	25,226,009
Ending Fund Balances	\$ 19,054,981	\$ 1,546,995	\$ 1,232,838	\$ 23,581,276

See Notes to Financial Statements.

Health Services Sales Tax	Arboretum	Nonmajor Governmental	Total Governmental Funds
\$ 5,288,107	\$ -	\$ 612,134	\$ 50,992,154
-	9,551,142	2,349,333	12,008,375
-	-	340,093	2,673,860
-	-	123,387	1,160,001
76,150	-	79,836	457,671
-	-	2,570,391	3,281,664
<u>5,364,257</u>	<u>9,551,142</u>	<u>6,075,174</u>	<u>70,573,725</u>
-	-	1,330,340	10,474,049
-	-	-	2,469,672
-	-	900,734	6,965,445
3,313,060	-	926,992	6,520,241
-	9,551,142	87,171	12,489,879
-	-	1,318,763	12,590,194
-	-	-	7,777,874
3,390,834	-	7,534,892	13,589,021
95,988	-	-	3,584,446
4,012	-	-	1,598,130
<u>6,803,894</u>	<u>9,551,142</u>	<u>12,098,892</u>	<u>78,058,951</u>
(1,439,637)	-	(6,023,718)	(7,485,226)
-	-	-	854,188
-	-	1,443	130,093
-	-	(130,093)	(2,490,266)
-	-	(128,650)	(1,505,985)
(1,439,637)	-	(6,152,368)	(8,991,211)
<u>11,859,743</u>	<u>-</u>	<u>22,457,908</u>	<u>81,132,947</u>
<u>\$ 10,420,106</u>	<u>\$ -</u>	<u>\$ 16,305,540</u>	<u>\$ 72,141,736</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, 2017

Net changes in fund balances - total governmental funds \$ (8,991,211)

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	12,471,510
Depreciation expense	(3,341,365)
Net effect of capital disposals	(459,364)

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

Deferred revenue	(60,154)
Fines and fees receivable	(573,129)

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	(155,076)
Deferred outflows - pensions	(968,724)
Deferred inflows - pensions	(187,576)

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	(854,188)
Principal payment	3,584,716
Amortization of deferred charges	173,973

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	(50,608)
Net OPEB obligation	(676,976)
Compensated absences	(67,239)

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.

1,751,857

Change in Net Position of Governmental Activities **\$ 1,596,446**

See Notes to Financial Statements.

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CHAMBERS COUNTY, TEXAS

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

December 31, 2017

	Business-Type Activities			Governmental Activities
	Solid Waste	Nonmajor	Total Funds	Internal Service
<u>Assets</u>				
Current assets:				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 2,439,639
Receivables, net	53,496	-	53,496	-
Due from other funds	17,116	1,712	18,828	1,876,943
Inventory	17,103	49,489	66,592	-
Prepaid items	4,889	5,457	10,346	-
Total Current Assets	92,604	56,658	149,262	4,316,582
Noncurrent assets:				
Capital assets:				
Nondepreciable	172,370	3,515,149	3,687,519	-
Net depreciable	1,873,662	643,445	2,517,107	-
Total Noncurrent Assets	2,046,032	4,158,594	6,204,626	-
Total Assets	2,138,636	4,215,252	6,353,888	4,316,582
<u>Deferred Outflows of Resources</u>				
Deferred outflows - pensions	385,093	147,143	532,236	-
Total Deferred Outflows of Resources	385,093	147,143	532,236	-
<u>Liabilities</u>				
Current liabilities:				
Accounts payable and accrued liabilities	55,073	18,298	73,371	-
Compensated absences liability	26,716	12,387	39,103	-
Due to other funds	77,100	27,403	104,503	-
Total Current Liabilities	158,889	58,088	216,977	-
Noncurrent liabilities:				
Net OPEB obligation	358,181	113,110	471,291	-
Net pension liability	504,069	192,868	696,937	-
Compensated absences liability	16	4,329	4,345	-
Landfill closure and postclosure care	884,257	-	884,257	-
Total Noncurrent Liabilities	1,746,523	310,307	2,056,830	-
Total Liabilities	1,905,412	368,395	2,273,807	-
<u>Deferred Inflows of Resources</u>				
Deferred inflows - pensions	35,644	13,686	49,330	-
Total Deferred Inflows of Resources	35,644	13,686	49,330	-
<u>Net Position</u>				
Net investment in capital assets	2,046,032	4,158,594	6,204,626	-
Unrestricted	(1,463,359)	(178,280)	(1,641,639)	4,316,582
Total Net Position	\$ 582,673	\$ 3,980,314	\$ 4,562,987	\$ 4,316,582

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, 2017

	Business-Type Activities			Governmental
	Solid Waste	Nonmajor	Total Funds	Activities Internal Service
<u>Operating Revenues</u>				
Charges for services	\$ 233,049	\$ -	\$ 233,049	\$ 9,274,911
Other services	35	609,273	609,308	-
Total Operating Revenues	233,084	609,273	842,357	9,274,911
<u>Operating Expenses</u>				
Personnel	1,733,259	580,259	2,313,518	-
Supplies	508,986	301,121	810,107	-
Contractual services	-	10,904	10,904	-
Depreciation	235,079	68,419	303,498	-
Claims	-	-	-	7,500,004
HAS accounts	-	-	-	32,087
Total Operating Expenses	2,477,421	960,703	3,438,124	7,532,091
Operating Income (Loss)	(2,244,337)	(351,430)	(2,595,767)	1,742,820
<u>Nonoperating Revenues (Expenses)</u>				
Investment income	-	-	-	9,037
(Loss) on disposal of asset	(14,205)	-	(14,205)	-
Total Nonoperating Revenues (Expenses)	(14,205)	-	(14,205)	9,037
Income (Loss) Before Capital Contributions and Transfers	(2,258,542)	(351,430)	(2,609,972)	1,751,857
Transfers in	2,148,115	212,058	2,360,173	-
Change in Net Position	(110,427)	(139,372)	(249,799)	1,751,857
Beginning net position	693,100	4,119,686	4,812,786	2,564,725
Ending Net Position	\$ 582,673	\$ 3,980,314	\$ 4,562,987	\$ 4,316,582

See Notes to Financial Statements.

CHAMBERS COUNTY, TEXAS

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS (Page 1 of 2) For the Year Ended December 31, 2017

	Business-Type Activities			Governmental Activities
	Solid Waste	Nonmajor	Total Funds	Internal Service
<u>Cash Flows from Operating Activities</u>				
Receipts from customers	\$ 295,153	\$ 636,676	\$ 931,829	\$ -
Receipts from premium revenues	-	-	-	7,397,968
Payments to suppliers	(642,649)	(303,845)	(946,494)	-
Payments to employees	(1,554,270)	(539,063)	(2,093,333)	-
Payments for other expenses	-	-	-	(32,087)
Payments for claims	-	-	-	(7,500,574)
Net Cash (Used) by Operating Activities	(1,901,766)	(206,232)	(2,107,998)	(134,693)
<u>Cash Flows from Noncapital Financing Activities</u>				
Transfers	2,148,115	212,058	2,360,173	-
Net Cash Provided by Noncapital Financing Activities	2,148,115	212,058	2,360,173	-
<u>Cash Flows from Capital and Related Financing Activities</u>				
Disposal of capital assets	(14,205)	-	(14,205)	-
Capital purchases	(232,144)	(5,826)	(237,970)	-
Net Cash (Used) by Capital and Related Financing Activities	(246,349)	(5,826)	(252,175)	-
<u>Cash Flows from Investing Activities</u>				
Interest on investments	-	-	-	9,037
Net Cash Provided by Investing Activities	-	-	-	9,037
Net Decrease in Cash and Cash Equivalents	-	-	-	(125,656)
Beginning cash and cash equivalents	-	-	-	2,565,295
Ending Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ 2,439,639

CHAMBERS COUNTY, TEXAS

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS (Page 2 of 2) For the Year Ended December 31, 2017

	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)	\$ (2,244,337)	\$ (351,430)	\$ (2,595,767)	\$ 1,742,820
Adjustments to reconcile operating income (loss) to net cash (used) by operating activities:				
Depreciation	235,079	68,419	303,498	-
Changes in Operating Assets and Liabilities:				
(Increase) Decrease in:				
Receivables, net	(15,031)	-	(15,031)	-
Due from other funds	-	-	-	(1,876,943)
Inventory	1,395	12,544	13,939	-
Prepaid items	(2,141)	(159)	(2,300)	-
Deferred outflows - pensions	53,103	20,010	73,113	-
Increase (Decrease) in:				
Accounts payable and accrued liabilities	(132,820)	(4,205)	(137,025)	(570)
Landfill closure and postclosure care	35,728	-	35,728	-
Due to other funds	77,100	27,403	104,503	-
Net OPEB obligation	36,750	11,605	48,355	-
Net pension liability	7,806	3,000	10,806	-
Compensated absences liability	36,159	2,952	39,111	-
Deferred inflows - pensions	9,443	3,629	13,072	-
	Net Cash Provided (Used) by Operating Activities	\$ (1,901,766)	\$ (206,232)	\$ (2,107,998)
	\$ (1,901,766)	\$ (206,232)	\$ (2,107,998)	\$ (134,693)

See Notes to Financial Statements.

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CHAMBERS COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
December 31, 2017

		<u>Total Agency Funds</u>
<u>Assets</u>		
Cash and cash equivalents	\$	5,170,804
Due from other units		<u>3,477,533</u>
Total Assets		<u><u>\$ 8,648,337</u></u>
 <u>Liabilities</u>		
Due to other units		<u>\$ 8,648,337</u>
Total Liabilities		<u><u>\$ 8,648,337</u></u>

See Notes to Financial Statements.

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CHAMBERS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2017

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 2017: the Baytown/West Chambers Economic Industrial Development Corporation and the Chambers County Cedar Bayou Navigation District.

B. Government-Wide Financial Statements

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

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2017

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, 2017

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, 2017

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, 2017

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, 2017

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

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

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

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. The County has one item that qualifies for reporting in this category in the government-wide Statement of Net Position. 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, 2017

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, 2017

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, 2017

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, 2017

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, 2017.

A. Deficit Fund Equity

As of December 31, 2017, the Hurricane Harvey FEMA 4332 fund reported a deficit fund balance of \$1,009,270 as a result of costs incurred in the aftermath of Hurricane Harvey. The County has applied for assistance from Federal Emergency Management Agency (FEMA) and approval is pending.

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2017

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of December 31, 2017, 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, 2017, market values of pledged securities and FDIC insurance exceeded bank balances.

B. Receivables

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

The following comprise receivable balances at year end:

	<u>General</u>	<u>Road and Bridge</u>	<u>Debt Service</u>	<u>Health Services Sales Tax</u>	<u>Solid Waste</u>	<u>Total</u>
Property taxes	\$ 26,559,640	\$ 6,623,032	\$ 4,142,135	\$ -	\$ -	\$ 37,324,807
Other taxes	-	-	-	832,450	-	832,450
Other receivables	730,371	-	-	-	-	730,371
Accounts	-	-	-	-	53,496	53,496
(Allowance)	(37,284)	(9,688)	(5,069)	-	-	(52,041)
Total	<u>\$ 27,252,727</u>	<u>\$ 6,613,344</u>	<u>\$ 4,137,066</u>	<u>\$ 832,450</u>	<u>\$ 53,496</u>	<u>\$ 38,889,083</u>

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2017

C. Capital Assets

A summary of changes in capital assets for governmental activities for the year ended December 31, 2017 is as follows:

	Beginning Balance	Increases	(Decreases)	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 2,306,639	\$ -	\$ -	\$ 2,306,639
Construction in progress	15,663,914	8,467,165	(123,873)	24,007,206
Total capital assets not being depreciated	17,970,553	8,467,165	(123,873)	26,313,845
Other capital assets:				
Buildings and improvements	36,750,429	1,912,882	-	38,663,311
Machinery and equipment	26,243,091	2,154,136	(896,450)	27,500,777
Infrastructure	10,343,550	61,200	-	10,404,750
Total other capital assets	73,337,070	4,128,218	(896,450)	76,568,838
Less accumulated depreciation for:				
Buildings and improvements	(14,790,908)	(941,362)	-	(15,732,270)
Machinery and equipment	(15,819,559)	(2,084,108)	437,086	(17,466,581)
Infrastructure	(6,301,311)	(315,895)	-	(6,617,206)
Total accumulated depreciation	(36,911,778)	(3,341,365)	437,086	(39,816,057)
Other capital assets, net	36,425,292	786,853	(459,364)	36,752,781
Governmental Activities Capital Assets, Net	\$ 54,395,845	\$ 9,254,018	\$ (583,237)	63,066,626
			Less associated debt	(55,229,465)
			Plus unspent bond proceeds	29,299,770
			Plus deferred charge on refunding	156,424
			Net Investment in Capital Assets	\$ 37,293,355

Depreciation was charged to governmental functions as follows:

General government	\$ 684,569
Justice system	23,961
Health and welfare	168,076
Culture and recreational	470,613
Law enforcement/public safety	901,165
Transportation	1,092,981
Total Governmental Activities Depreciation Expense	\$ 3,341,365

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2017

A summary of changes in capital assets for business-type activities for the year ended December 31, 2017 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>(Decreases)</u>	<u>Ending Balance</u>
Business-Type Activities				
Capital assets not being depreciated:				
Land	\$ 1,782,939	\$ -	\$ -	\$ 1,782,939
Construction in progress	1,904,580	-	-	1,904,580
Total capital assets not being depreciated	<u>3,687,519</u>	<u>-</u>	<u>-</u>	<u>3,687,519</u>
Other capital assets:				
Buildings and improvements	5,340,291	-	-	5,340,291
Machinery and equipment	4,104,829	753,649	(590,486)	4,267,992
Total other capital assets	<u>9,445,120</u>	<u>753,649</u>	<u>(590,486)</u>	<u>9,608,283</u>
Less accumulated depreciation for:				
Buildings and improvements	(4,758,741)	(34,039)	-	(4,792,780)
Machinery and equipment	(2,070,362)	(269,459)	41,425	(2,298,396)
Total accumulated depreciation	<u>(6,829,103)</u>	<u>(303,498)</u>	<u>41,425</u>	<u>(7,091,176)</u>
Other capital assets, net	<u>2,616,017</u>	<u>450,151</u>	<u>(549,061)</u>	<u>2,517,107</u>
Business-Type Activities Capital Assets, Net	<u>\$ 6,303,536</u>	<u>\$ 450,151</u>	<u>\$ (549,061)</u>	<u>\$ 6,204,626</u>
		Net Investment in Capital Assets		<u>\$ 6,204,626</u>

Depreciation was charged to business-type functions as follows:

Solid waste	\$ 235,079
Airport	22,052
Golf course	46,367
Total Business-Type Activities Depreciation Expense	<u>\$ 303,498</u>

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2017

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, 2017. 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	\$ 37,760,000	\$ -	\$ (955,000)	\$ 36,805,000	\$ 975,000
Tax notes	17,415,000	-	(2,105,000)	15,310,000	2,335,000
Obligations under capital leases	599,549	854,188	(524,716)	929,021	320,357
Less deferred amounts:					
Premium	2,370,590	-	(185,146)	2,185,444	-
	<u>58,145,139</u>	<u>854,188</u>	<u>(3,769,862)</u>	<u>55,229,465</u>	<u>3,630,357</u>
Other:					
Net OPEB obligation	5,921,100	676,976	-	6,598,076	-
Net pension liability	9,666,691	155,076	-	9,821,767	-
Compensated absences	540,975	1,248,516	(1,181,277)	608,214	547,393
FEMA obligation	8,651,914	-	-	8,651,914	-
Total Governmental Activities	<u>\$ 82,925,819</u>	<u>\$ 2,934,756</u>	<u>\$ (4,951,139)</u>	<u>\$ 80,909,436</u>	<u>\$ 4,177,750</u>

Long-term liabilities due in more than one year \$ 76,731,686

**Debt associated with capital assets \$ 55,229,465

	<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	\$ 48,355	\$ -	\$ 471,291	\$ -
Net pension liability	686,131	10,806	-	696,937	-
Compensated absences	-	121,922	(78,474)	43,448	39,103
Landfill closure and post closure care costs	848,529	35,728	-	884,257	-
Total Business-Type Activities	<u>\$ 1,957,596</u>	<u>\$ 216,811</u>	<u>\$ (78,474)</u>	<u>\$ 2,095,933</u>	<u>\$ 39,103</u>

See note IV. C. for additional information regarding landfill closure and post closure care costs. See note IV. G. for additional information regarding the 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 Other Post Employment Benefits (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, 2017

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	\$ 2,760,000
Series 2014 Revenue and Limited Tax Bonds	2.00-4.00%	\$ 9,270,000	7,130,000
Series 2015 Certificates of Obligation	3.00-5.00%	\$ 8,240,000	7,940,000
Series 2015 Revenue and Limited Tax Bonds	3.00-5.00%	\$ 19,335,000	18,975,000
	Total General Obligation Bonds		<u>36,805,000</u>
Tax Notes			
Series 2012 Tax Notes	1.23%	\$ 7,000,000	1,205,000
Series 2013 Tax Notes	1.77%	\$ 9,750,000	4,735,000
Series 2016 Tax Notes	2.00-3.00%	\$ 9,370,000	9,370,000
		Total Tax Notes	<u>15,310,000</u>
Capital Leases	Various	\$ 3,662,833	<u>929,021</u>
		Total	<u><u>\$ 53,044,021</u></u>

The annual debt service requirements to maturity for general obligation bonds of the County as of December 31, 2017 are as follows:

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	2,395,000	1,011,544	3,406,544
2023-2027	12,705,000	3,586,337	16,291,337
2028-2032	14,080,000	1,394,502	15,474,502
2033-2035	1,880,000	100,276	1,980,276
Total	<u>\$ 36,805,000</u>	<u>\$ 10,790,184</u>	<u>\$ 47,595,184</u>

Annual debt service requirements for tax notes of the County as of December 31, 2017 are as follows:

<u>Fiscal Year</u>	<u>Tax Notes</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	2,940,000	89,300	3,029,300
2023-2026	2,995,000	29,950	3,024,950
	<u>\$ 15,310,000</u>	<u>\$ 1,053,576</u>	<u>\$ 16,363,576</u>

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2017

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

Fiscal Year	Capital Leases		
	Principal	Interest	Total
2018	\$ 320,357	\$ 29,790	\$ 350,147
2019	286,431	17,866	304,297
2020	259,397	7,886	267,283
2021	53,687	1,470	55,157
2022	9,149	44	9,193
Total	\$ 929,021	\$ 57,056	\$ 986,077

Machinery and equipment acquired under current capital lease obligations totaled \$535,200, net of depreciation.

Federal Arbitrage

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

E. Interfund Transfers and Receivables and Payables

Transfers between funds during 2017 were as follows:

	Transfers In	Transfers Out
Governmental Funds:		
Individual major governmental funds:		
General	\$ 128,650	\$ 2,360,173
Other nonmajor governmental funds	1,443	130,093
Total Governmental Funds	130,093	2,490,266
Proprietary Funds:		
Individual major enterprise funds:		
Solid waste	2,148,115	-
Nonmajor enterprise funds	212,058	-
Total Proprietary Funds	2,360,173	-
Total Transfers	\$ 2,490,266	\$ 2,490,266

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, 2017

The composition of interfund balances as of December 31, 2017 is as follows:

	<u>Due To</u>	<u>Due From</u>
Governmental Funds:		
General:		
Internal service	\$ 1,414,630	\$ -
Nonmajor governmental	3,853	-
Nonmajor enterprise	-	998,535
Capital project 02 construction:		
Nonmajor governmental	831	441,853
Internal service:		
General	-	1,414,630
Road and bridge	-	307,300
Nonmajor governmental	-	52,903
Solid waste	-	77,100
Nonmajor enterprise	-	25,010
Health services sales tax:		
General	-	3,853
Nonmajor governmental	-	399,442
Internal service	46,903	-
Road and bridge:		
Internal service	307,300	-
Arboretum		
Internal service	399,442	-
Nonmajor governmental:		
General	992,376	-
Internal service	6,000	-
Solid waste	17,116	-
Nonmajor governmental	445,619	831
Nonmajor enterprise	1,712	-
Enterprise Funds:		
Solid waste:		
Internal service	77,100	
Nonmajor governmental	-	17,116
Nonmajor enterprise:		
General	2,393	-
Internal service	25,010	-
Nonmajor governmental	-	1,712
	<u>\$ 3,740,285</u>	<u>\$ 3,740,285</u>

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

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2017

F. Restatement of Beginning Fund Balance/Net Position

Beginning fund balance/net position has been restated to reclassify juvenile probation funds to an agency fund. The beginning fund balance/net position was restated as follows:

	Juvenile Probation	Governmental Activities
Beginning fund balance/net position - as reported	\$ 42,341	\$ 66,079,056
Restatement - Juvenile probation funds	(42,341)	(42,341)
Beginning Net Position - Restated	\$ -	\$ 66,036,715

IV. OTHER INFORMATION

A. Risk Management

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

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

B. Contingent Liabilities

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

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2017

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 \$9,101,511. The \$884,257 reported as landfill closure and post closure care liability at December 31, 2017 is based on the use of 9.72 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$8,217,254 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 2017, it is estimated that the remaining capacity will be filled in 402 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, 2017. However, the actual cost of closure and post closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

D. Pension Plans

Texas County and District Retirement System

Plan Description

The Texas County and District Retirement System (TCDRS) is a statewide, agent multiple-employer, public employee retirement system. TCDRS serves 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.

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2017

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 2017. The Commissioners' Court may change the employee contribution rate and the County contribution rate within the options available in the TCDRS Act.

Employees Covered by Benefit Terms

At the December 31, 2016 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	255
Inactive employees entitled to, but not yet receiving, benefits	266
Active employees	425
Total	946

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.

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2017

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

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

Employees for the County were required to contribute seven percent of their annual gross earnings during the calendar year. The contribution rates for the County were 13.78 percent and 14.22 percent in calendar years 2016 and 2017, respectively. The County’s contributions to TCDRS for the calendar year ended December 31, 2017 were \$2,910,160, equal to the required contributions.

Net Pension Liability

The County’s Net Pension Liability (NPL) was measured as of December 31, 2016 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, 2016 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.

Key assumptions used in the December 31, 2016 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.

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2017

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	13.50%	4.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	16.00%	7.70%
Global Equities	MSCI World (net) Index	1.50%	5.00%
International Equities - Developed	MSCI World Ex USA (net)	10.00%	4.70%
International Equities - Emerging	MSCI World Ex USA (net)	7.00%	5.70%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	0.60%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.70%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	3.83%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	10.00%	8.15%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	6.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	3.85%
Commodities	Bloomberg Commodities Index		
Master Limited Partnerships (MLP)	Alerian MLP Index	3.00%	5.60%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	20.00%	3.85%

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 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.

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2017

Changes in the NPL

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(A)	(B)	(A) - (B)
Changes for the year:			
Service cost	\$ 2,755,099	\$ -	\$ 2,755,099
Interest	6,870,315	-	6,870,315
Changes in benefit terms	-	-	-
Difference between expected and actual experience	(583,902)	-	(583,902)
Changes in assumptions	-	-	-
Contributions - employer	-	2,644,926	(2,644,926)
Contributions - employee	-	1,302,007	(1,302,007)
Net investment income	-	5,557,196	(5,557,196)
Benefit payments, including refunds of employee contributions	(4,504,510)	(4,504,510)	-
Administrative expense	-	(60,515)	60,515
Other changes	-	(567,984)	567,984
Net Changes	4,537,001	4,371,119	165,882
Balance at December 31, 2015	85,676,374	75,323,552	10,352,822
Balance at December 31, 2016	\$ 90,213,374	\$ 79,694,671	\$ 10,518,703

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	\$ 21,199,188	\$ 10,518,703	\$ 1,517,106

Pension Plan Fiduciary Net Position

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

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

For the calendar year ended December 31, 2017, the County recognized pension expense of \$4,318,525.

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2017

At December 31, 2017, 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	\$ -	\$ 753,820
Changes in actuarial assumptions	445,271	-
Difference between projected and actual investment earnings	4,642,642	-
Contributions subsequent to the measurement date	2,910,160	-
Total	\$ 7,998,073	\$ 753,820

\$2,910,160 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, 2018. 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
2018	\$ 1,420,726
2019	1,579,392
2020	1,234,593
2021	99,382
Total	\$ 4,334,093

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, 2017

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 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		190,321
Adjustment to ARC		(314,241)
End of Year Annual OPEB Cost		1,368,468
Net Estimated Employer Contributions		(643,137)
Increase in Net OPEB Obligation		725,331
Net OPEB Obligation-beginning of year		6,344,036
Net OPEB Obligation-end of year	\$	7,069,367

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for 2017 and the two preceding years are as follows:

Fiscal Year	Annual OPEB	Percentage of AOC	Net OPEB Obligation	
	Cost (AOC)	Contributed	Beginning	Ending
2015	\$ 1,185,816	39.14%	\$ 4,734,962	\$ 5,456,607
2016	\$ 1,377,694	35.59%	\$ 5,456,607	\$ 6,344,036
2017	\$ 1,368,468	47.00%	\$ 6,344,036	\$ 7,069,367

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, 2017

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/Ultimate)	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 \$84,981 for the year ended December 31, 2017. 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 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, FEMA has not informed the County

CHAMBERS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2017

when the payment is due. As of December 31, 2017, the County has recorded the \$8.6 million of de-obligated funds as a long-term liability on the government-wide financial statements.

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.

H. Subsequent event

As of April 2018, the County has been involved in an ongoing lawsuit with an adverse judgement that could possibly range from \$150,000 to \$300,000. The County may appeal any such judgement and may aggressively defend any such judgement.

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REQUIRED SUPPLEMENTARY INFORMATION

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CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 1 of 3)
GENERAL FUND
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual</u>	
<u>Revenues</u>				
Taxes	\$ 34,819,490	\$ 34,819,490	\$ 33,608,664	\$ (1,210,826)
Intergovernmental	102,000	102,000	107,900	5,900
Fees	2,069,200	2,569,200	1,615,306	(953,894)
Fines and forfeitures	945,700	945,700	585,528	(360,172)
Investment income	150,000	150,000	178,729	28,729
Other	434,500	434,500	305,457	(129,043)
Total Revenues	38,520,890	39,020,890	36,401,584	(2,619,306)
<u>Expenditures</u>				
General Government:				
Commissioners' court	1,457,236	1,166,748	1,157,104	9,644
Nondepartmental	2,638,910	3,115,410	3,008,449	106,961
Data processing	1,824,490	1,568,495	1,494,597	73,898
Communications	252,580	257,880	257,836	44
Economic development	391,230	391,230	376,273	14,957
Elections	140,820	140,820	59,556	81,264
Maintenance	1,183,960	1,084,430	1,045,489	38,941
Total General Government	7,889,226	7,725,013	7,399,304	325,709
Financial Administration:				
County auditor	736,573	736,573	682,904	53,669
County treasurer	333,125	333,125	329,845	3,280
Tax assessor	1,100,095	1,150,983	1,134,329	16,654
Purchasing	310,900	322,600	322,594	6
Total Financial Administration	2,480,693	2,543,281	2,469,672	73,609
Justice System:				
County court	105,500	124,900	124,878	22
District court	800,600	1,002,500	961,563	40,937
District clerk	564,260	564,260	549,790	14,470
County clerk	972,570	972,570	877,230	95,340
Justice of the Peace, Pct #1	320,580	320,580	319,613	967
Justice of the Peace, Pct #2	323,690	323,690	321,426	2,264
Justice of the Peace, Pct #3	120,290	120,290	93,251	27,039
Justice of the Peace, Pct #4	262,710	262,710	261,998	712
Justice of the Peace, Pct #5	292,405	292,405	292,219	186
Justice of the Peace, Pct #6	381,645	386,645	382,678	3,967
Juvenile probation	53,650	184,405	138,886	45,519
County attorney	752,370	752,370	737,434	14,936
District attorney	1,001,360	1,003,760	1,003,745	15
Total Justice System	5,951,630	6,311,085	6,064,711	246,374

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, 2017

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual</u>	
<u>Expenditures (continued)</u>				
Health and Welfare:				
Environmental health	\$ 349,186	\$ 349,186	\$ 328,907	\$ 20,279
Health department	332,770	332,770	321,056	11,714
Indigent health care	771,340	771,340	749,545	21,795
Nurse practitioner	215,590	215,590	137,751	77,839
Welfare	38,000	38,000	28,990	9,010
Rehabilitation	53,380	53,380	15,000	38,380
Mosquito control	892,130	892,902	698,940	193,962
Total Health and Welfare	<u>2,652,396</u>	<u>2,653,168</u>	<u>2,280,189</u>	<u>372,979</u>
Culture and Recreational:				
Libraries	1,052,000	1,077,500	1,077,471	29
Agricultural extension	276,540	276,540	269,462	7,078
Parks and recreation	1,505,810	1,536,310	1,498,685	37,625
Historical commission	12,225	12,225	5,948	6,277
Total Culture and Recreational	<u>2,846,575</u>	<u>2,902,575</u>	<u>2,851,566</u>	<u>51,009</u>
Law Enforcement and Public Safety:				
Emergency management	157,525	176,425	176,393	32
Safety department	69,800	69,800	42,969	26,831
Constable, Precinct #1	109,750	109,750	107,025	2,725
Constable, Precinct #2	206,490	206,490	203,652	2,838
Constable, Precinct #3	110,430	110,430	100,094	10,336
Constable, Precinct #4	111,420	111,420	103,844	7,576
Constable, Precinct #5	112,080	112,080	106,952	5,128
Constable, Precinct #6	112,460	112,460	110,350	2,110
Sheriff	10,507,817	10,507,817	10,320,152	187,665
Total Law Enforcement and Public Safety	<u>11,497,772</u>	<u>11,516,672</u>	<u>11,271,431</u>	<u>245,241</u>
Capital Outlay	<u>2,684,928</u>	<u>3,699,337</u>	<u>2,653,206</u>	<u>1,046,131</u>
Debt Service:				
Principal	407,874	596,874	428,216	168,658
Interest and other	44,626	44,626	28,234	16,392
Total Debt Service	<u>452,500</u>	<u>641,500</u>	<u>456,450</u>	<u>185,050</u>
Total Expenditures	<u>36,455,720</u>	<u>37,992,631</u>	<u>35,446,529</u>	<u>2,546,102</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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original Budget	Budget as Amended	Actual	
Excess of Revenues Over Expenditures	\$ 2,065,170	\$ 1,028,259	\$ 955,055	\$ (73,204)
<u>Other Financing Sources (Uses)</u>				
Capital leases	-	1,049,511	854,188	(195,323)
Transfers in	600,000	600,000	128,650	(471,350)
Transfers (out)	(2,665,170)	(11,065,170)	(2,360,173)	8,704,997
Total Other Financing (Uses)	(2,065,170)	(9,415,659)	(1,377,335)	8,038,324
Net Change in Fund Balance	\$ -	\$ (8,387,400)	(422,280)	\$ 7,965,120
Beginning fund balance			19,477,261	
Ending Fund Balance			\$ 19,054,981	

Notes to Required Supplementary Information (RSI):

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

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CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2017

	<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	\$ 7,094,500	\$ 7,094,500	\$ 6,865,295	\$ (229,205)
Fees	705,000	705,000	718,461	13,461
Fines and forfeitures	478,800	478,800	451,086	(27,714)
Investment income	10,000	10,000	16,925	6,925
Other	123,000	123,000	400,018	277,018
Total Revenues	8,411,300	8,411,300	8,451,785	40,485
<u>Expenditures</u>				
Current:				
Transportation	8,412,990	8,402,901	7,777,874	625,027
Capital Outlay	-	10,089	10,089	-
Debt Service:				
Principal	1,899	1,899	242	1,657
Interest	101	101	4	97
Total Expenditures	8,414,990	8,414,990	7,788,209	626,781
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,690)	(3,690)	663,576	667,266
<u>Other Financing Sources (Uses)</u>				
Transfers in	3,690	3,690	-	(3,690)
Total Other Financing Sources	3,690	3,690	-	(3,690)
Net Change in Fund Balance	\$ -	\$ -	663,576	\$ 663,576
Beginning fund balance			883,419	
Ending Fund Balance			\$ 1,546,995	

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 REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HEALTH SERVICES SALES TAX FUND
For the Year Ended December 31, 2017

	<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	\$ 5,500,000	\$ 5,500,000	\$ 5,288,107	\$ (211,893)
Investment income	30,000	30,000	76,150	46,150
Total Revenues	<u>5,530,000</u>	<u>5,530,000</u>	<u>5,364,257</u>	<u>(165,743)</u>
<u>Expenditures</u>				
Current:				
Health and welfare	2,870,683	3,313,117	3,313,060	57
Capital Outlay	4,025,700	3,980,250	3,390,834	589,416
Debt Service:				
Principal	-	96,000	95,988	12
Interest and fiscal charges	-	6,200	4,012	2,188
Total Expenditures	<u>6,896,383</u>	<u>7,395,567</u>	<u>6,803,894</u>	<u>591,673</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,366,383)	(1,865,567)	(1,439,637)	425,930
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	(600,000)	(255,000)	-	255,000
Total Other Financing (Uses)	<u>(600,000)</u>	<u>(255,000)</u>	<u>-</u>	<u>255,000</u>
Net Change in Fund Balance	<u>\$ (1,966,383)</u>	<u>\$ (2,120,567)</u>	(1,439,637)	<u>\$ 680,930</u>
Beginning fund balance			<u>11,859,743</u>	
Ending Fund Balance			<u>\$ 10,420,106</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, 2017

	Measurement Year*		
	2014	2015	2016
Total Pension Liability			
Service cost	\$ 2,311,920	\$ 2,466,440	\$ 2,755,099
Interest (on the total pension liability)	6,182,306	6,497,250	6,870,315
Changes in benefit terms	-	(406,914)	-
Difference between expected and actual experience	(634,661)	(314,455)	(583,902)
Change in assumptions	-	890,542	-
Benefit payments, including refunds of employee contributions	(4,210,024)	(4,361,367)	(4,504,510)
Net Change in Total Pension Liability	3,649,541	4,771,496	4,537,000
Beginning total pension liability	77,255,337	80,904,878	85,676,374
Ending Total Pension Liability	\$ 80,904,878	\$ 85,676,374	\$ 90,213,374
Plan Fiduciary Net Position			
Contributions - employer	\$ 2,276,446	\$ 2,404,661	\$ 2,644,926
Contributions - employee	1,095,952	1,183,734	1,302,007
Net investment income	4,872,265	(209,712)	5,557,196
Benefit payments, including refunds of employee contributions	(4,210,024)	(4,361,367)	(4,504,510)
Administrative expense	(57,180)	(54,430)	(60,515)
Other	(295,357)	255,923	(567,984)
Net Change in Plan Fiduciary Net Position	3,682,102	(781,191)	4,371,119
Beginning plan fiduciary net position	72,422,641	76,104,743	75,323,552
Ending Plan Fiduciary Net Position	\$ 76,104,743	\$ 75,323,552	\$ 79,694,671
Net Pension Liability	\$ 4,800,135	\$ 10,352,822	\$ 10,518,703
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	94.07%	87.92%	88.34%
Covered Employee Payroll	\$ 15,656,460	\$ 16,917,628	\$ 18,600,097
Net Pension Liability as a Percentage of Covered Employee Payroll	30.66%	61.20%	56.55%

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

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CHAMBERS COUNTY, TEXAS
SCHEDULE OF CONTRIBUTIONS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
For the Year Ended December 31, 2017

	Fiscal Year*			
	2014	2015	2016	2017
Actuarially determined contribution	\$ 2,276,446	\$ 2,404,661	\$ 2,563,093	\$ 2,910,160
Contributions in relation to the actuarially determined contribution	2,276,446	2,404,661	2,644,926	2,910,160
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (81,833)</u>	<u>\$ -</u>
Covered employee payroll	\$ 15,656,460	\$ 16,910,492	\$ 18,600,097	\$ 20,465,254
Contributions as a percentage of covered employee payroll	14.54%	14.22%	14.22%	14.22%

*Only four years of information is currently available. The County will build this schedule over the next six-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, 2017

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]
01/01/12	\$ -	\$ 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***

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.

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.

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.

TSLAC Grant - This fund accounts for revenues and expenditures for the Texas State Library and Commission 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.

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.

NONMAJOR GOVERNMENTAL FUNDS (Continued)

Special Revenue Funds (continued)

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.

CDBG Mayhaw Bayou - This fund accounts for revenues and expenditures for the Department of Housing and Urban Development Community Block Grant for development of the the Mayhaw Bayou.

Hurricane Harvey FEMA 4332 - This fund accounts for revenues and expenditures for the Federal Emergency Management Agency funds related to Hurrican Harvey.

Body Camera Grant - This fund accounts for revenues and expenditures related to the Body Camera grant.

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, 2017

	Special Revenue Funds			
	Lateral Road	County Court Fee	Worthless Check	County Attorney DWI
Assets				
Cash and cash equivalents	\$ 126,032	\$ 46,493	\$ 15,497	\$ 37,991
Due from other funds	-	-	-	-
Due from others	-	80	-	131
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total Assets	\$ 126,032	\$ 46,573	\$ 15,497	\$ 38,122
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 113	\$ -
Due to other funds	-	-	-	-
Total Liabilities	-	-	113	-
Fund Balances:				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	-
Special projects	126,032	46,573	15,384	38,122
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	126,032	46,573	15,384	38,122
Total Liabilities and Fund Balances	\$ 126,032	\$ 46,573	\$ 15,497	\$ 38,122

Special Revenue Funds

District Attorney Drug Prevention	Sheriff Forfeiture	Hotel Tax	District Attorney Seizure & Forfeiture	Election	LEOSE Allocation
\$ 82,129	\$ 159,698	\$ 1,163,405	\$ 601,484	\$ 11,993	\$ 29,797
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 82,129</u>	<u>\$ 159,698</u>	<u>\$ 1,163,405</u>	<u>\$ 601,484</u>	<u>\$ 11,993</u>	<u>\$ 29,797</u>
\$ -	\$ 24,510	\$ 137,977	\$ 1,626	\$ -	\$ -
-	-	-	3,400	-	-
-	24,510	137,977	5,026	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	29,797
82,129	135,188	1,025,428	596,458	11,993	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>82,129</u>	<u>135,188</u>	<u>1,025,428</u>	<u>596,458</u>	<u>11,993</u>	<u>29,797</u>
\$ 82,129	\$ 159,698	\$ 1,163,405	\$ 601,484	\$ 11,993	\$ 29,797

CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 2 of 6)
December 31, 2017

	Special Revenue Funds			
	Fallen Officer	County Clerk Records Archives	Justice Court Technology	Courthouse Security
Assets				
Cash and cash equivalents	\$ 10,945	\$ 394,449	\$ 38,264	\$ 118,394
Due from other funds	-	-	-	-
Due from others	-	5,243	7,569	7,994
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total Assets	\$ 10,945	\$ 399,692	\$ 45,833	\$ 126,388
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 180	\$ -
Due to other funds	-	-	-	-
Total Liabilities	-	-	180	-
Fund Balances:				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	-
Special projects	10,945	399,692	45,653	126,388
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	10,945	399,692	45,653	126,388
Total Liabilities and Fund Balances	\$ 10,945	\$ 399,692	\$ 45,833	\$ 126,388

Special Revenue Funds

Records Mgmt County Clerk	Records Mgmt District Clerk	Jail Commissary	Narcotics Task Force	Youth Activity	Available School
\$ 432,663	\$ 13,102	\$ 37,950	\$ 36,302	\$ 63,976	\$ 50,586
-	-	-	-	-	-
4,250	12,940	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 436,913</u>	<u>\$ 26,042</u>	<u>\$ 37,950</u>	<u>\$ 36,302</u>	<u>\$ 63,976</u>	<u>\$ 50,586</u>
\$ 3,289	\$ 3	\$ -	\$ 36,279	\$ 504	\$ -
2,600	-	-	-	-	-
<u>5,889</u>	<u>3</u>	<u>-</u>	<u>36,279</u>	<u>504</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
431,024	26,039	37,950	23	63,472	50,586
-	-	-	-	-	-
-	-	-	-	-	-
<u>431,024</u>	<u>26,039</u>	<u>37,950</u>	<u>23</u>	<u>63,472</u>	<u>50,586</u>
<u>\$ 436,913</u>	<u>\$ 26,042</u>	<u>\$ 37,950</u>	<u>\$ 36,302</u>	<u>\$ 63,976</u>	<u>\$ 50,586</u>

CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 3 of 6)
December 31, 2017

	Special Revenue Funds			
	Heavy Hauling Permit	Indigent Defense Formula	WIC Peer Counseling	Airport Maintenance (Anahuac)
Assets				
Cash and cash equivalents	\$ 560	\$ -	\$ -	\$ 100
Due from other funds	-	-	-	-
Due from others	-	-	-	-
Due from other governments	-	-	1,589	3,704
Restricted cash and cash equivalents	-	-	-	-
Total Assets	\$ 560	\$ -	\$ 1,589	\$ 3,804
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ 100
Due to other funds	-	-	334	3,704
Total Liabilities	-	-	334	3,804
Fund Balances:				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	560	-	1,255	-
Special projects	-	-	-	-
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	560	-	1,255	-
Total Liabilities and Fund Balances	\$ 560	\$ -	\$ 1,589	\$ 3,804

Special Revenue Funds

Airport Maintenance (Winnie)	SCAAP	TSLAC	Grant: SHSP DPA	Grant: USDHHS BVCAA	Grant: VAWA
\$ 1,033	\$ 8,795	\$ -	\$ -	\$ 1,720	\$ 151
-	-	-	-	-	-
-	-	-	-	-	-
2,170	-	-	26,507	-	11,804
-	-	-	-	-	-
<u>\$ 3,203</u>	<u>\$ 8,795</u>	<u>\$ -</u>	<u>\$ 26,507</u>	<u>\$ 1,720</u>	<u>\$ 11,955</u>
\$ 1,033	\$ -	\$ -	\$ -	\$ 1,720	\$ -
2,170	-	-	26,507	-	11,955
<u>3,203</u>	<u>-</u>	<u>-</u>	<u>26,507</u>	<u>1,720</u>	<u>11,955</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	8,795	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>8,795</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 3,203</u>	<u>\$ 8,795</u>	<u>\$ -</u>	<u>\$ 26,507</u>	<u>\$ 1,720</u>	<u>\$ 11,955</u>

CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 4 of 6)
December 31, 2017

	Special Revenue Funds			
	Grant: USDHHS TDH WIC	FEMA United Way	Title IV	Grant: SETH HTF
Assets				
Cash and cash equivalents	\$ 5,271	\$ 4,856	\$ 551	\$ 50,000
Due from other funds	-	-	-	-
Due from others	-	-	-	-
Due from other governments	17,014	5,942	-	-
Restricted cash and cash equivalents	-	-	-	-
Total Assets	\$ 22,285	\$ 10,798	\$ 551	\$ 50,000
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities	\$ 329	\$ 7,835	\$ -	\$ -
Due to other funds	21,956	2,963	-	-
Total Liabilities	22,285	10,798	-	-
Fund Balances:				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	551	50,000
Special projects	-	-	-	-
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	-	-	551	50,000
Total Liabilities and Fund Balances	\$ 22,285	\$ 10,798	\$ 551	\$ 50,000

Special Revenue Funds

CIAP	Chapter Nineteen	Justice Court Building Security	DC Records Technology	Pretrial Intervention Programs	CC/DC Record Preservation
\$ -	\$ 5,070	\$ 54,595	\$ 10,781	\$ 60,686	\$ 36,328
-	-	-	-	-	-
-	-	1,980	4,233	-	3,591
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 5,070</u>	<u>\$ 56,575</u>	<u>\$ 15,014</u>	<u>\$ 60,686</u>	<u>\$ 39,919</u>
\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	3	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	5,067	-	-	-	-
-	-	56,575	15,014	60,686	39,919
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>5,067</u>	<u>56,575</u>	<u>15,014</u>	<u>60,686</u>	<u>39,919</u>
<u>\$ -</u>	<u>\$ 5,070</u>	<u>\$ 56,575</u>	<u>\$ 15,014</u>	<u>\$ 60,686</u>	<u>\$ 39,919</u>

CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 5 of 6)
December 31, 2017

	Special Revenue Funds			
	DC/CC Technology	District Attorney Federal Sharing	Child Abuse Prevention	PHEP Grant
Assets				
Cash and cash equivalents	\$ 10,944	\$ 12,851	\$ 616	\$ 509
Due from other funds	-	-	-	-
Due from others	353	-	222	-
Due from other governments	-	-	-	18,664
Restricted cash and cash equivalents	-	-	-	-
Total Assets	\$ 11,297	\$ 12,851	\$ 838	\$ 19,173
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ 509
Due to other funds	-	-	-	18,664
Total Liabilities	-	-	-	19,173
Fund Balances:				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	838	-
Special projects	11,297	12,851	-	-
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	11,297	12,851	838	-
Total Liabilities and Fund Balances	\$ 11,297	\$ 12,851	\$ 838	\$ 19,173

Special Revenue Funds

County Fire Marshal	CDBG Dis. Rec. Non-Housing	CCSO Solid Waste Grant	CDBG Disaster Recovery	CDBG Mayhaw Bayou	Hurrincane Harvey FEMA 4332
\$ 45,720	\$ 88,005	\$ -	\$ -	\$ 60,331	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	66,416	-	174,773	-	-
-	-	-	-	62,244	-
<u>\$ 45,720</u>	<u>\$ 154,421</u>	<u>\$ -</u>	<u>\$ 174,773</u>	<u>\$ 122,575</u>	<u>\$ -</u>
\$ 1,856	\$ 88,005	\$ -	\$ 174,773	\$ 60,331	\$ 233,807
-	66,416	-	-	62,244	775,463
<u>1,856</u>	<u>154,421</u>	<u>-</u>	<u>174,773</u>	<u>122,575</u>	<u>1,009,270</u>
-	-	-	-	-	-
-	-	-	-	-	-
43,864	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	(1,009,270)
<u>43,864</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,009,270)</u>
<u>\$ 45,720</u>	<u>\$ 154,421</u>	<u>\$ -</u>	<u>\$ 174,773</u>	<u>\$ 122,575</u>	<u>\$ -</u>

CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 6 of 6)
December 31, 2017

	Special Revenue Funds	Capital Projects Funds		Permanent Fund
	Body Camera Grant	Capital Project 99 Construction	Tax Notes Series 2016	Permanent
Assets				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	831	-	-
Due from others	-	-	-	-
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	5,700,992	6,784,253	1,781,049
Total Assets	\$ -	\$ 5,701,823	\$ 6,784,253	\$ 1,781,049
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities	\$ -	\$ 37,527	\$ 56,489	\$ -
Due to other funds	-	464,447	-	-
Total Liabilities	-	501,974	56,489	-
Fund Balances:				
Nonspendable:				
Permanent fund	-	-	-	500,000
Restricted for:				
County schools	-	-	-	1,281,049
Grants	-	-	-	-
Special projects	-	-	-	-
Capital projects	-	5,199,849	6,727,764	-
Unassigned	-	-	-	-
Total Fund Balances	-	5,199,849	6,727,764	1,781,049
Total Liabilities and Fund Balances	\$ -	\$ 5,701,823	\$ 6,784,253	\$ 1,781,049

**Total
Nonmajor
Governmental
Funds**

\$ 3,930,623
831
48,586
328,583
14,328,538
\$ 18,637,161

\$ 868,798
1,462,823
2,331,621

500,000
1,281,049
140,727
3,465,421
11,927,613
(1,009,270)
16,305,540
\$ 18,637,161

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, 2017

	Special Revenue Funds			
	Lateral Road	County Court Fee	Worthless Check	County Attorney DWI
Revenues				
Taxes	\$ 22,048	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Fees	-	2,629	414	4,062
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>22,048</u>	<u>2,629</u>	<u>414</u>	<u>4,062</u>
Expenditures				
Current:				
Personnel	-	-	-	-
Supplies	-	-	113	10,641
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>113</u>	<u>10,641</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>22,048</u>	<u>2,629</u>	<u>301</u>	<u>(6,579)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>22,048</u>	<u>2,629</u>	<u>301</u>	<u>(6,579)</u>
Beginning fund balances	<u>103,984</u>	<u>43,944</u>	<u>15,083</u>	<u>44,701</u>
Ending Fund Balances	<u>\$ 126,032</u>	<u>\$ 46,573</u>	<u>\$ 15,384</u>	<u>\$ 38,122</u>

Special Revenue Funds

District Attorney Drug Prevention	Sheriff Forfeiture	Hotel Tax	District Attorney Seizure & Forfeiture	Election	LEOSE Allocation
\$ -	\$ -	\$ 590,086	\$ -	\$ -	\$ -
-	-	-	-	-	9,842
10,235	-	-	-	-	-
-	31,271	-	92,116	-	-
-	641	3,192	2,135	-	-
-	-	-	4,439	3,018	-
<u>10,235</u>	<u>31,912</u>	<u>593,278</u>	<u>98,690</u>	<u>3,018</u>	<u>9,842</u>
-	-	3,792	71,070	-	-
-	79,995	-	22,842	10,521	-
-	-	-	-	-	-
-	-	61,558	-	-	5,489
-	-	167,083	-	-	-
<u>-</u>	<u>79,995</u>	<u>232,433</u>	<u>93,912</u>	<u>10,521</u>	<u>5,489</u>
<u>10,235</u>	<u>(48,083)</u>	<u>360,845</u>	<u>4,778</u>	<u>(7,503)</u>	<u>4,353</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
10,235	(48,083)	360,845	4,778	(7,503)	4,353
<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>\$ 82,129</u>	<u>\$ 135,188</u>	<u>\$ 1,025,428</u>	<u>\$ 596,458</u>	<u>\$ 11,993</u>	<u>\$ 29,797</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, 2017

	<u>Special Revenue Funds</u>			
	<u>Fallen Officer</u>	<u>County Clerk Records Archives</u>	<u>Justice Court Technology</u>	<u>Courthouse Security</u>
<u>Revenues</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Fees	-	103,799	-	30,147
Fines and forfeitures	-	-	-	-
Investment income	-	1,214	-	-
Other	-	-	20,598	-
Total Revenues	-	105,013	20,598	30,147
<u>Expenditures</u>				
Current:				
Personnel	-	-	-	-
Supplies	-	-	28,381	4,349
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	28,381	4,349
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	105,013	(7,783)	25,798
<u>Other Financing Sources (Uses)</u>				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	105,013	(7,783)	25,798
Beginning fund balances	10,945	294,679	53,436	100,590
Ending Fund Balances	\$ 10,945	\$ 399,692	\$ 45,653	\$ 126,388

Special Revenue Funds

Records Mgmt County Clerk	Records Mgmt District Clerk	Jail Commissary	Narcotics Task Force	Youth Activity	Available School
\$ -	\$ -	\$ -	\$ -	-	\$ -
-	-	-	-	-	-
126,245	20,416	-	-	-	-
-	-	-	-	-	-
1,489	-	-	-	-	485
-	-	70,488	3	615,419	-
<u>127,734</u>	<u>20,416</u>	<u>70,488</u>	<u>3</u>	<u>615,419</u>	<u>485</u>
77,289	14,464	-	-	-	-
7,295	3,479	-	-	54,131	-
-	-	44,069	-	-	111,171
-	-	-	-	538,947	-
30,273	-	-	-	6,036	-
<u>114,857</u>	<u>17,943</u>	<u>44,069</u>	<u>-</u>	<u>599,114</u>	<u>111,171</u>
<u>12,877</u>	<u>2,473</u>	<u>26,419</u>	<u>3</u>	<u>16,305</u>	<u>(110,686)</u>
-	-	-	-	-	1,443
-	-	-	-	-	-
-	-	-	-	-	1,443
12,877	2,473	26,419	3	16,305	(109,243)
418,147	23,566	11,531	20	47,167	159,829
<u>\$ 431,024</u>	<u>\$ 26,039</u>	<u>\$ 37,950</u>	<u>\$ 23</u>	<u>63,472</u>	<u>\$ 50,586</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, 2017

	<u>Special Revenue Funds</u>			
	<u>Heavy Hauling Permit</u>	<u>Indigent Defense Formula</u>	<u>WIC Peer Counseling</u>	<u>Airport Maintenance (Anahuac)</u>
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	34,748	-	9,894
Fees	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	560	-	7,261	-
Total Revenues	<u>560</u>	<u>34,748</u>	<u>7,261</u>	<u>9,894</u>
Expenditures				
Current:				
Personnel	-	-	7,261	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	9,894
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>7,261</u>	<u>9,894</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>560</u>	<u>34,748</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	(34,748)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(34,748)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	560	-	-	-
Beginning fund balances	-	-	1,255	-
Ending Fund Balances	<u>\$ 560</u>	<u>\$ -</u>	<u>\$ 1,255</u>	<u>\$ -</u>

Special Revenue Funds

Airport Maintenance (Winnie)	SCAAP	TSLAC	Grant: SHSP DPA	Grant: USDHHS BVCAA	Grant: VAWA
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11,927	-	647	26,507	125,000	42,829
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>11,927</u>	<u>-</u>	<u>647</u>	<u>26,507</u>	<u>125,000</u>	<u>42,829</u>
-	-	-	-	-	42,829
-	-	647	-	125,000	-
-	6,765	-	-	-	-
11,927	-	-	-	-	-
-	-	-	-	-	-
<u>11,927</u>	<u>6,765</u>	<u>647</u>	<u>-</u>	<u>125,000</u>	<u>42,829</u>
-	(6,765)	-	26,507	-	-
-	-	-	-	-	-
-	-	-	(26,507)	(2)	-
-	-	-	(26,507)	(2)	-
-	(6,765)	-	-	(2)	-
-	15,560	-	-	2	-
<u>\$ -</u>	<u>\$ 8,795</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (page 4 of 6)
For the Year Ended December 31, 2017

	Special Revenue Funds			
	Grant: USDHHS TDH WIC	FEMA United Way	Title IV	Grant: SETH: HTF
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	130,842	11,883	-	-
Fees	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	2	-
Other	-	-	-	-
Total Revenues	<u>130,842</u>	<u>11,883</u>	<u>2</u>	<u>-</u>
Expenditures				
Current:				
Personnel	119,071	-	-	-
Supplies	1,696	11,883	-	-
Miscellaneous	-	-	-	-
Contractual services	10,075	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>130,842</u>	<u>11,883</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>2</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	(2,979)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(2,979)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>-</u>	<u>(2,979)</u>	<u>2</u>	<u>-</u>
Beginning fund balances	<u>-</u>	<u>2,979</u>	<u>549</u>	<u>50,000</u>
Ending Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 551</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20,091	605	-	-	-	-
-	-	5,119	7,308	19,000	8,764
-	-	-	-	-	-
-	-	-	-	-	-
<u>20,091</u>	<u>605</u>	<u>5,119</u>	<u>7,308</u>	<u>19,000</u>	<u>8,764</u>
-	-	-	-	-	-
-	2,187	-	-	-	-
-	-	-	-	-	-
20,091	-	-	-	-	-
-	-	-	-	-	-
<u>20,091</u>	<u>2,187</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	(1,582)	5,119	7,308	19,000	8,764
-	-	-	-	-	-
(64,414)	-	-	-	-	-
(64,414)	-	-	-	-	-
(64,414)	(1,582)	5,119	7,308	19,000	8,764
<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>\$ -</u>	<u>\$ 5,067</u>	<u>\$ 56,575</u>	<u>\$ 15,014</u>	<u>\$ 60,686</u>	<u>\$ 39,919</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, 2017

	Special Revenue Funds			
	DC/CC Technology	District Attorney Federal Sharing	Child Abuse Prevention	PHEP Grant
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	270	101,850
Fees	1,955	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	45	-	-
Other	-	-	-	-
Total Revenues	1,955	45	270	101,850
Expenditures				
Current:				
Personnel	-	-	-	89,878
Supplies	-	-	-	2,992
Miscellaneous	-	-	-	-
Contractual services	-	-	-	8,980
Capital outlay	-	-	-	-
Total Expenditures	-	-	-	101,850
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,955	45	270	-
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	1,955	45	270	-
Beginning fund balances	9,342	12,806	568	-
Ending Fund Balances	\$ 11,297	\$ 12,851	\$ 838	\$ -

Special Revenue Funds

County Fire Marshal	CDBG Dis. Rec. Non-Housing	CCSO Solid Waste Grant	CDBG Disaster Recovery	CDBG Mayhaw Bayou	Hurrincane Harvey FEMA 4332
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	958,727	48,535	726,976	62,244	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
48,283	-	-	-	-	855,632
<u>48,283</u>	<u>958,727</u>	<u>48,535</u>	<u>726,976</u>	<u>62,244</u>	<u>855,632</u>
49,780	-	48,535	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
250	-	-	726,976	62,244	1,168,783
-	958,727	-	-	-	696,119
<u>50,030</u>	<u>958,727</u>	<u>48,535</u>	<u>726,976</u>	<u>62,244</u>	<u>1,864,902</u>
<u>(1,747)</u>	-	-	-	-	<u>(1,009,270)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(1,747)	-	-	-	-	(1,009,270)
<u>45,611</u>	-	-	-	-	-
<u>\$ 43,864</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,009,270)</u>

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (page 6 of 6)
For the Year Ended December 31, 2017

	Special Revenue Funds	Capital Projects Funds		Permanent Fund
	Body Camera Grant	Capital Project 99 Construction	Tax Notes Series 2016	Permanent
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	25,916	-	-	-
Fees	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	26,554	26,813	17,266
Other	-	543,035	-	401,655
Total Revenues	<u>25,916</u>	<u>569,589</u>	<u>26,813</u>	<u>418,921</u>
Expenditures				
Current:				
Personnel	-	-	-	-
Supplies	25,916	-	-	-
Miscellaneous	-	-	-	860,744
Contractual services	-	-	-	-
Capital outlay	-	4,118,123	1,558,531	-
Total Expenditures	<u>25,916</u>	<u>4,118,123</u>	<u>1,558,531</u>	<u>860,744</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(3,548,534)</u>	<u>(1,531,718)</u>	<u>(441,823)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	(1,443)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,443)</u>
Net Change in Fund Balances	<u>-</u>	<u>(3,548,534)</u>	<u>(1,531,718)</u>	<u>(443,266)</u>
Beginning fund balances	-	8,748,383	8,259,482	2,224,315
Ending Fund Balances	<u>\$ -</u>	<u>\$ 5,199,849</u>	<u>\$ 6,727,764</u>	<u>\$ 1,781,049</u>

**Total
Nonmajor
Governmental
Funds**

\$ 612,134
2,349,333
340,093
123,387
79,836
2,570,391
6,075,174

523,969
392,068
1,022,749
2,625,214
7,534,892
12,098,892

(6,023,718)

1,443
(130,093)

(128,650)

(6,152,368)

22,457,908

\$ 16,305,540

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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, 2017

	<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	\$ 4,713,752	\$ 4,713,752	\$ 4,617,954	\$ (95,798)
Miscellaneous revenue	7,300	7,300	5,798	(1,502)
Investment income	100	100	6,359	6,259
Total Revenues	<u>4,721,152</u>	<u>4,721,152</u>	<u>4,630,111</u>	<u>(91,041)</u>
<u>Expenditures</u>				
Principal	3,060,000	3,060,000	3,060,000	-
Interest and fiscal charges	1,661,152	1,661,152	1,565,880	95,272
Total Expenditures	<u>4,721,152</u>	<u>4,721,152</u>	<u>4,625,880</u>	<u>95,272</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	4,231	<u>\$ 4,231</u>
Beginning fund balance			<u>1,228,607</u>	
Ending Fund Balance			<u>\$ 1,232,838</u>	

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CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LATERAL ROAD FUND
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Taxes	\$ 24,000	\$ 24,000	\$ 22,048	\$ (1,952)
Total Revenues	<u>24,000</u>	<u>24,000</u>	<u>22,048</u>	<u>(1,952)</u>
<u>Expenditures</u>				
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>	22,048	<u>\$ 22,048</u>
Beginning fund balance			<u>103,984</u>	
Ending Fund Balance			<u>\$ 126,032</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, 2017

	<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	\$ 2,629	\$ 629
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>2,629</u>	<u>629</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>	2,629	<u>\$ 2,629</u>
Beginning fund balance			<u>43,944</u>	
Ending Fund Balance			<u>\$ 46,573</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original Budget	Budget as Amended		
Revenues				
Fees	\$ 1,000	\$ 1,000	\$ 414	\$ (586)
Total Revenues	1,000	1,000	414	(586)
Expenditures				
Current:				
Supplies	1,000	2,200	113	2,087
Total Expenditures	1,000	2,200	113	2,087
Net Change in Fund Balance	\$ -	\$ (1,200)	301	\$ 1,501
Beginning fund balance			15,083	
Ending Fund Balance			\$ 15,384	

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, 2017

	<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	\$ 3,500	\$ 3,500	\$ 4,062	\$ 562
Total Revenues	<u>3,500</u>	<u>3,500</u>	<u>4,062</u>	<u>562</u>
<u>Expenditures</u>				
Current:				
Supplies	3,500	10,641	10,641	-
Total Expenditures	<u>3,500</u>	<u>10,641</u>	<u>10,641</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (7,141)</u>	<u>(6,579)</u>	<u>\$ 562</u>
Beginning fund balance			<u>44,701</u>	
Ending Fund Balance			<u>\$ 38,122</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual</u>	
<u>Revenues</u>				
Fees	\$ 10,000	\$ 10,000	\$ 10,235	\$ 235
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>10,235</u>	<u>235</u>
<u>Expenditures</u>				
Current:				
Supplies	10,000	10,000	-	10,000
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	10,235	<u>\$ 10,235</u>
Beginning fund balance			<u>71,894</u>	
Ending Fund Balance			<u>\$ 82,129</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, 2017

	<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	\$ 31,271	\$ 11,271
Investment income	-	-	641	641
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>31,912</u>	<u>11,912</u>
<u>Expenditures</u>				
Current:				
Supplies	20,000	84,000	79,995	4,005
Total Expenditures	<u>20,000</u>	<u>84,000</u>	<u>79,995</u>	<u>4,005</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (64,000)</u>	<u>(48,083)</u>	<u>\$ 15,917</u>
Beginning fund balance			<u>183,271</u>	
Ending Fund Balance			<u>\$ 135,188</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, 2017

	<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	\$ 400,000	\$ 400,000	\$ 590,086	\$ 190,086
Investment income	1,000	1,000	3,192	2,192
Total Revenues	<u>401,000</u>	<u>401,000</u>	<u>593,278</u>	<u>192,278</u>
<u>Expenditures</u>				
Current:				
Personnel	5,400	5,300	3,792	1,508
Contractual services	129,500	129,600	61,558	68,042
Capital outlay	<u>266,100</u>	<u>266,100</u>	<u>167,083</u>	<u>99,017</u>
Total Expenditures	<u>401,000</u>	<u>401,000</u>	<u>232,433</u>	<u>168,567</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	360,845	<u>\$ 360,845</u>
Beginning fund balance			<u>664,583</u>	
Ending Fund Balance			<u>\$ 1,025,428</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT ATTORNEY SEIZURE AND FORFEITURE FUND
For the Year Ended December 31, 2017

	<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	\$ 92,116	\$ 7,116
Investment income	1,000	1,000	2,135	1,135
Other	-	-	4,439	4,439
Total Revenues	<u>86,000</u>	<u>86,000</u>	<u>98,690</u>	<u>12,690</u>
<u>Expenditures</u>				
Current:				
Personnel	44,800	64,200	71,070	(6,870)
Supplies	41,200	44,800	22,842	21,958
Total Expenditures	<u>86,000</u>	<u>109,000</u>	<u>93,912</u>	<u>15,088</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (23,000)</u>	4,778	<u>\$ 27,778</u>
Beginning fund balance			<u>591,680</u>	
Ending Fund Balance			<u>\$ 596,458</u>	

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

For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with
	Original Budget	Budget as Amended	Actual	Final Budget
				Positive
				(Negative)
Revenues				
Other	\$ 2,000	\$ 2,000	\$ 3,018	\$ 1,018
Total Revenues	2,000	2,000	3,018	1,018
Expenditures				
Current:				
Personnel	1,000	-	-	-
Supplies	1,000	12,400	10,521	1,879
Total Expenditures	2,000	12,400	10,521	1,879
Net Change in Fund Balance	\$ -	\$ (10,400)	(7,503)	\$ 2,897
Beginning fund balance			19,496	
Ending Fund Balance			\$ 11,993	

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

For the Year Ended December 31, 2017

	<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	\$ 9,842	\$ 401
Total Revenues	<u>9,441</u>	<u>9,441</u>	<u>9,842</u>	<u>401</u>
<u>Expenditures</u>				
Current:				
Contractual services	9,441	9,441	5,489	3,952
Total Expenditures	<u>9,441</u>	<u>9,441</u>	<u>5,489</u>	<u>3,952</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	4,353	<u>\$ 4,353</u>
Beginning fund balance			<u>25,444</u>	
Ending Fund Balance			<u>\$ 29,797</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, 2017

	<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	\$ 200	\$ 200	\$ -	\$ (200)
Total Revenues	<u>200</u>	<u>200</u>	<u>-</u>	<u>(200)</u>
<u>Expenditures</u>				
Current:				
Miscellaneous	200	200	-	200
Total Expenditures	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</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, 2017

	<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	\$ 103,799	\$ 53,799
Investment income	-	-	1,214	1,214
Total Revenues	<u>50,000</u>	<u>50,000</u>	<u>105,013</u>	<u>55,013</u>
<u>Expenditures</u>				
Current:				
Contractual services	50,000	50,000	-	50,000
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	105,013	<u>\$ 105,013</u>
Beginning fund balance			<u>294,679</u>	
Ending Fund Balance			<u>\$ 399,692</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, 2017

	<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	\$ 20,598	\$ (20,402)
Total Revenues	<u>41,000</u>	<u>41,000</u>	<u>20,598</u>	<u>(20,402)</u>
<u>Expenditures</u>				
Current:				
Supplies	41,000	41,000	28,381	12,619
Total Expenditures	<u>41,000</u>	<u>41,000</u>	<u>28,381</u>	<u>12,619</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(7,783)	<u>\$ (7,783)</u>
Beginning fund balance			<u>53,436</u>	
Ending Fund Balance			<u>\$ 45,653</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, 2017

	<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	\$ 38,000	\$ 38,000	\$ 30,147	\$ (7,853)
Total Revenues	<u>38,000</u>	<u>38,000</u>	<u>30,147</u>	<u>(7,853)</u>
<u>Expenditures</u>				
Current:				
Supplies	38,000	38,000	4,349	33,651
Total Expenditures	<u>38,000</u>	<u>38,000</u>	<u>4,349</u>	<u>33,651</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	25,798	<u>\$ 25,798</u>
Beginning fund balance			<u>100,590</u>	
Ending Fund Balance			<u>\$ 126,388</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, 2017

	<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	\$ 126,245	\$ 42,245
Investment income	1,000	1,000	1,489	489
Total Revenues	<u>85,000</u>	<u>85,000</u>	<u>127,734</u>	<u>42,734</u>
<u>Expenditures</u>				
Current:				
Personnel	66,925	66,925	77,289	(10,364)
Supplies	18,075	18,075	7,295	10,780
Capital Outlay	<u>-</u>	<u>148,500</u>	<u>30,273</u>	<u>118,227</u>
Total Expenditures	<u>85,000</u>	<u>233,500</u>	<u>114,857</u>	<u>118,643</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (148,500)</u>	<u>12,877</u>	<u>\$ 161,377</u>
Beginning fund balance			<u>418,147</u>	
Ending Fund Balance			<u>\$ 431,024</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, 2017

	<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	\$ 20,416	\$ 116
Total Revenues	<u>20,300</u>	<u>20,300</u>	<u>20,416</u>	<u>116</u>
<u>Expenditures</u>				
Current:				
Personnel	12,400	16,600	14,464	2,136
Supplies	7,900	3,700	3,479	221
Total Expenditures	<u>20,300</u>	<u>20,300</u>	<u>17,943</u>	<u>2,357</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	2,473	<u>\$ 2,473</u>
Beginning fund balance			<u>23,566</u>	
Ending Fund Balance			<u>\$ 26,039</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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original Budget	Budget as Amended	Actual	
<u>Revenues</u>				
Other revenue	\$ 610,000	\$ 640,000	\$ 615,419	\$ (24,581)
Total Revenues	610,000	640,000	615,419	(24,581)
<u>Expenditures</u>				
Current:				
Supplies	50,000	80,000	54,131	25,869
Contractual services	560,000	560,000	538,947	21,053
Capital outlay	-	-	6,036	(6,036)
Total Expenditures	610,000	640,000	599,114	40,886
Net Change in Fund Balance	\$ -	\$ -	16,305	\$ 16,305
Beginning fund balance			47,167	
Ending Fund Balance			\$ 63,472	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AVAILABLE SCHOOL FUND
For the Year Ended December 31, 2017

	<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	\$ -	\$ -	\$ 485	\$ 485
Other	51,000	51,000	-	(51,000)
Total Revenues	<u>51,000</u>	<u>51,000</u>	<u>485</u>	<u>(50,515)</u>
<u>Expenditures</u>				
Current:				
Miscellaneous	-	111,173	111,171	2
Total Expenditures	<u>-</u>	<u>111,173</u>	<u>111,171</u>	<u>2</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>51,000</u>	<u>(60,173)</u>	<u>(110,686)</u>	<u>(50,513)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	-	-	1,443	1,443
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>1,443</u>	<u>1,443</u>
Net Change in Fund Balance	<u>\$ 51,000</u>	<u>\$ (60,173)</u>	<u>(109,243)</u>	<u>\$ (49,070)</u>
Beginning fund balance			<u>159,829</u>	
Ending Fund Balance			<u>\$ 50,586</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AIRPORT MAINTENANCE (ANAHUAC) FUND
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Intergovernmental	\$ 40,000	\$ 40,000	\$ 9,894	\$ (30,106)
Total Revenues	<u>40,000</u>	<u>40,000</u>	<u>9,894</u>	<u>(30,106)</u>
<u>Expenditures</u>				
Current:				
Contractual services	40,000	40,000	9,894	30,106
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>9,894</u>	<u>30,106</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AIRPORT MAINTENANCE (WINNIE) FUND

For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Intergovernmental	\$ -	\$ 40,000	\$ 11,927	\$ (28,073)
Total Revenues	<u>-</u>	<u>40,000</u>	<u>11,927</u>	<u>(28,073)</u>
<u>Expenditures</u>				
Current:				
Contractual services	-	40,000	11,927	28,073
Total Expenditures	<u>-</u>	<u>40,000</u>	<u>11,927</u>	<u>28,073</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, 2017

	<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	\$ -	\$ 10,000	\$ -	\$ (10,000)
Total Revenues	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
<u>Expenditures</u>				
Current:				
Miscellaneous	-	7,000	6,765	235
Contractual services	-	3,000	-	3,000
Total Expenditures	<u>-</u>	<u>10,000</u>	<u>6,765</u>	<u>3,235</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(6,765)</u>	<u>\$ (6,765)</u>
Beginning fund balance			<u>15,560</u>	
Ending Fund Balance			<u>\$ 8,795</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, 2017

	<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	\$ -	\$ 125,000	\$ 125,000	\$ -
Total Revenues	<u>-</u>	<u>125,000</u>	<u>125,000</u>	<u>-</u>
<u>Expenditures</u>				
Current:				
Supplies	-	125,000	125,000	-
Total Expenditures	<u>-</u>	<u>125,000</u>	<u>125,000</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	-	(2)	(2)	-
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (2)</u>	<u>(2)</u>	<u>\$ -</u>
Beginning fund balance			<u>2</u>	
Ending Fund Balance			<u>\$ -</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GRANT: USDHHS-TDH WIC FUND
For the Year Ended December 31, 2017

	<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	\$ -	\$ 148,900	\$ 130,842	\$ (18,058)
Total Revenues	<u>-</u>	<u>148,900</u>	<u>130,842</u>	<u>(18,058)</u>
<u>Expenditures</u>				
Current:				
Personnel	-	133,900	119,071	14,829
Supplies	-	-	1,696	(1,696)
Contractual services	-	15,000	10,075	4,925
Total Expenditures	<u>-</u>	<u>148,900</u>	<u>130,842</u>	<u>18,058</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
FEMA - UNITED WAY FUND
For the Year Ended December 31, 2017

	<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	\$ -	\$ 11,883	\$ 11,883	\$ -
Total Revenues	<u>-</u>	<u>11,883</u>	<u>11,883</u>	<u>-</u>
<u>Expenditures</u>				
Current:				
Supplies	-	11,883	11,883	-
Total Expenditures	<u>-</u>	<u>11,883</u>	<u>11,883</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Other Financing Sources</u>				
Transfers (out)	-	(2,989)	(2,979)	10
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (2,989)</u>	<u>(2,979)</u>	<u>\$ 10</u>
Beginning fund balance			<u>2,979</u>	
Ending Fund Balance			<u>\$ -</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CHAPTER NINETEEN FUND
For the Year Ended December 31, 2017

	<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	\$ 3,000	\$ 3,000	\$ 605	\$ (2,395)
Total Revenues	<u>3,000</u>	<u>3,000</u>	<u>605</u>	<u>(2,395)</u>
<u>Expenditures</u>				
Current:				
Supplies	3,000	5,700	2,187	3,513
Total Expenditures	<u>3,000</u>	<u>5,700</u>	<u>2,187</u>	<u>3,513</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (2,700)</u>	(1,582)	<u>\$ 1,118</u>
Beginning fund balance			<u>6,649</u>	
Ending Fund Balance			<u>\$ 5,067</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, 2017

	<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	\$ 5,119	\$ (1,381)
Total Revenues	<u>6,500</u>	<u>6,500</u>	<u>5,119</u>	<u>(1,381)</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>	5,119	<u>\$ 5,119</u>
Beginning fund balance			<u>51,456</u>	
Ending Fund Balance			<u>\$ 56,575</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual</u>	
<u>Revenues</u>				
Fees	\$ 7,000	\$ 7,000	\$ 7,308	\$ 308
Total Revenues	<u>7,000</u>	<u>7,000</u>	<u>7,308</u>	<u>308</u>
<u>Expenditures</u>				
Current:				
Supplies	7,000	7,000	-	7,000
Total Expenditures	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	7,308	<u>\$ 7,308</u>
Beginning fund balance			<u>7,706</u>	
Ending Fund Balance			<u>\$ 15,014</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, 2017

	<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	\$ 19,000	\$ 9,000
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>19,000</u>	<u>9,000</u>
<u>Expenditures</u>				
Current:				
Personnel	7,500	7,500	-	7,500
Supplies	2,500	2,500	-	2,500
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	19,000	<u>\$ 19,000</u>
Beginning fund balance			<u>41,686</u>	
Ending Fund Balance			<u>\$ 60,686</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, 2017

	<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	\$ 8,764	\$ (236)
Total Revenues	<u>9,000</u>	<u>9,000</u>	<u>8,764</u>	<u>(236)</u>
<u>Expenditures</u>				
Current:				
Supplies	9,000	9,000	-	9,000
Total Expenditures	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>9,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	8,764	<u>\$ 8,764</u>
Beginning fund balance			<u>31,155</u>	
Ending Fund Balance			<u>\$ 39,919</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, 2017

	<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	\$ 1,955	\$ (545)
Total Revenues	<u>2,500</u>	<u>2,500</u>	<u>1,955</u>	<u>(545)</u>
<u>Expenditures</u>				
Current:				
Supplies	2,500	2,500	-	2,500
Total Expenditures	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	1,955	<u>\$ 1,955</u>
Beginning fund balance			<u>9,342</u>	
Ending Fund Balance			<u>\$ 11,297</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, 2017

	<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	\$ 45	\$ (55)
Total Revenues	<u>100</u>	<u>100</u>	<u>45</u>	<u>(55)</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>	45	<u>\$ 45</u>
Beginning fund balance			<u>12,806</u>	
Ending Fund Balance			<u>\$ 12,851</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, 2017

	<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	\$ 270	\$ 170
Total Revenues	<u>100</u>	<u>100</u>	<u>270</u>	<u>170</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>	270	<u>\$ 270</u>
Beginning fund balance			<u>568</u>	
Ending Fund Balance			<u>\$ 838</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, 2017

	<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	\$ -	\$ 67,268	\$ 101,850	\$ 34,582
Total Revenues	<u>-</u>	<u>67,268</u>	<u>101,850</u>	<u>34,582</u>
<u>Expenditures</u>				
Current:				
Personnel	-	76,646	89,878	(13,232)
Supplies	-	8,188	2,992	5,196
Contractual services	-	17,034	8,980	8,054
Total Expenditures	<u>-</u>	<u>101,868</u>	<u>101,850</u>	<u>18</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (34,600)</u>	<u>-</u>	<u>\$ 34,600</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
COUNTY FIRE MARSHAL FUND
For the Year Ended December 31, 2017

	<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	\$ -	\$ 52,350	\$ 48,283	\$ (4,067)
Total Revenues	<u>-</u>	<u>52,350</u>	<u>48,283</u>	<u>(4,067)</u>
<u>Expenditures</u>				
Current:				
Personnel	-	52,350	49,780	2,570
Contractual services	-	-	250	(250)
Total Expenditures	<u>-</u>	<u>52,350</u>	<u>50,030</u>	<u>2,320</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(1,747)</u>	<u>\$ (1,747)</u>
Beginning fund balance			<u>45,611</u>	
Ending Fund Balance			<u>\$ 43,864</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, 2017

	<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	\$ -	\$ 3,782,433	\$ 958,727	\$ (2,823,706)
Total Revenues	<u>-</u>	<u>3,782,433</u>	<u>958,727</u>	<u>(2,823,706)</u>
<u>Expenditures</u>				
Capital Outlay	-	3,782,433	958,727	2,823,706
Total Expenditures	<u>-</u>	<u>3,782,433</u>	<u>958,727</u>	<u>2,823,706</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, 2017

	<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	\$ -	\$ 48,535	\$ 48,535	\$ -
Total Revenues	<u>-</u>	<u>48,535</u>	<u>48,535</u>	<u>-</u>
<u>Expenditures</u>				
Current:				
Personnel	-	48,535	48,535	-
Total Expenditures	<u>-</u>	<u>48,535</u>	<u>48,535</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CDBG DISASTER RECOVERY FUND
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Intergovernmental	\$ -	\$ 1,203,120	\$ 726,976	\$ (476,144)
Total Revenues	<u>-</u>	<u>1,203,120</u>	<u>726,976</u>	<u>(476,144)</u>
<u>Expenditures</u>				
Current:				
Supplies	-	18,750	-	18,750
Contractual services	-	1,184,370	726,976	457,394
Total Expenditures	<u>-</u>	<u>1,203,120</u>	<u>726,976</u>	<u>476,144</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
HURRICANE HARVEY - FEMA 4332
For the Year Ended December 31, 2017

	<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>				
Other revenue	\$ -	\$ -	\$ 855,632	\$ 855,632
Total Revenues	<u>-</u>	<u>-</u>	<u>855,632</u>	<u>855,632</u>
<u>Expenditures</u>				
Current:				
Contractual services	-	7,703,000	1,168,783	6,534,217
Capital:				
Capital outlay	-	697,000	696,119	881
Total Expenditures	<u>-</u>	<u>8,400,000</u>	<u>1,864,902</u>	<u>6,535,098</u>
(Deficiency) of Revenues				
(Under) Expenditures	<u>-</u>	<u>(8,400,000)</u>	<u>(1,864,902)</u>	<u>6,535,098</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	-	8,400,000	-	(8,400,000)
Total Other Financing Sources	<u>-</u>	<u>8,400,000</u>	<u>-</u>	<u>(8,400,000)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(1,009,270)</u>	<u>\$ (1,009,270)</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ (1,009,270)</u>	

CHAMBERS COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BODY CAMERA GRANT
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual</u>	
<u>Revenues</u>				
Intergovernmental	\$ -	\$ 34,286	\$ 25,916	\$ (8,370)
Total Revenues	<u>-</u>	<u>34,286</u>	<u>25,916</u>	<u>(8,370)</u>
<u>Expenditures</u>				
Current:				
Supplies	-	42,858	25,916	16,942
Total Expenditures	<u>-</u>	<u>42,858</u>	<u>25,916</u>	<u>16,942</u>
(Deficiency) of Revenues (Under) Expenditures	<u>-</u>	<u>(8,572)</u>	<u>-</u>	<u>8,572</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	-	8,572	-	(8,572)
Total Other Financing Sources	<u>-</u>	<u>8,572</u>	<u>-</u>	<u>(8,572)</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 MAYHAW GRANT
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Budget as Amended</u>		
<u>Revenues</u>				
Intergovernmental	\$ -	\$ 1,444,691	\$ 62,244	\$ (1,382,447)
Total Revenues	<u>-</u>	<u>1,444,691</u>	<u>62,244</u>	<u>(1,382,447)</u>
<u>Expenditures</u>				
Current:				
Contractual services	-	1,444,691	62,244	1,382,447
Total Expenditures	<u>-</u>	<u>1,444,691</u>	<u>62,244</u>	<u>1,382,447</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
PERMANENT SCHOOL FUND
For the Year Ended December 31, 2017

	<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	\$ 17,266	\$ 9,266
Other income	600,000	600,000	401,655	(198,345)
Total Revenues	<u>608,000</u>	<u>608,000</u>	<u>418,921</u>	<u>(189,079)</u>
<u>Expenditures</u>				
Miscellaneous	-	861,000	860,744	256
Total Expenditures	<u>-</u>	<u>861,000</u>	<u>860,744</u>	<u>256</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>608,000</u>	<u>(253,000)</u>	<u>(441,823)</u>	<u>(188,823)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	-	(1,500)	(1,443)	57
Total Other Financing (Uses)	<u>-</u>	<u>(1,500)</u>	<u>(1,443)</u>	<u>57</u>
Net Change in Fund Balance	<u>\$ 608,000</u>	<u>\$ (254,500)</u>	<u>(443,266)</u>	<u>\$ (188,766)</u>
Beginning fund balance			<u>2,224,315</u>	
Ending Fund Balance			<u>\$ 1,781,049</u>	

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

December 31, 2017

	Airport	Golf Course	Total Nonmajor Funds
<u>Assets</u>			
Current assets:			
Due from other funds	\$ 571	\$ 1,141	\$ 1,712
Inventory	41,651	7,838	49,489
Prepaid items	2,366	3,091	5,457
Total Current Assets	44,588	12,070	56,658
Noncurrent assets:			
Capital assets:			
Nondepreciable	3,374,149	141,000	3,515,149
Net depreciable	274,995	368,450	643,445
Total Noncurrent Assets	3,649,144	509,450	4,158,594
Total Assets	3,693,732	521,520	4,215,252
<u>Deferred Outflows of Resources</u>			
Deferred outflows - pensions	12,025	135,118	147,143
Total Deferred Outflows of Resources	12,025	135,118	147,143
<u>Liabilities</u>			
Current liabilities:			
Accounts payable and accrued liabilities	1,752	16,546	18,298
Compensated absences	-	12,387	12,387
Due to other funds	2,393	25,010	27,403
Total Current Liabilities	4,145	53,943	58,088
Noncurrent liabilities:			
Net OPEB obligation	-	113,110	113,110
Net pension liability	15,723	177,145	192,868
Compensated absences	-	4,329	4,329
Total Noncurrent Liabilities	15,723	294,584	310,307
Total Liabilities	19,868	348,527	368,395
<u>Deferred Inflows of Resources</u>			
Deferred inflows - pensions	1,109	12,577	13,686
Total Deferred Inflows of Resources	1,109	12,577	13,686
<u>Net Position</u>			
Net investment in capital assets	3,649,144	509,450	4,158,594
Unrestricted	35,636	(213,916)	(178,280)
Total Net Position	\$ 3,684,780	\$ 295,534	\$ 3,980,314

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
NONMAJOR PROPRIETARY FUNDS
For the Year Ended December 31, 2017

	<u>Airport</u>	<u>Golf Course</u>	<u>Total Nonmajor Funds</u>
<u>Operating Revenues</u>			
Other services	\$ 136,267	\$ 473,006	\$ 609,273
Total Operating Revenues	<u>136,267</u>	<u>473,006</u>	<u>609,273</u>
<u>Operating Expenses</u>			
Personnel	46,204	534,055	580,259
Supplies	165,690	135,431	301,121
Contractual services	6,455	4,449	10,904
Depreciation	22,052	46,367	68,419
Total Operating Expenses	<u>240,401</u>	<u>720,302</u>	<u>960,703</u>
Operating (Loss)	<u>(104,134)</u>	<u>(247,296)</u>	<u>(351,430)</u>
(Loss) Before Capital Contributions and Transfers	<u>(104,134)</u>	<u>(247,296)</u>	<u>(351,430)</u>
Transfers in	<u>64,893</u>	<u>147,165</u>	<u>212,058</u>
Change in Net Position	<u>(39,241)</u>	<u>(100,131)</u>	<u>(139,372)</u>
Beginning net position	<u>3,724,021</u>	<u>395,665</u>	<u>4,119,686</u>
Ending Net Position	<u>\$ 3,684,780</u>	<u>\$ 295,534</u>	<u>\$ 3,980,314</u>

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS (Page 1 of 2)
For the Year Ended December 31, 2017

	<u>Airport</u>	<u>Golf Course</u>	<u>Total Nonmajor Funds</u>
<u>Cash Flows from Operating Activities</u>			
Receipts from customers	\$ 138,660	\$ 498,016	\$ 636,676
Payments to suppliers	(159,563)	(144,282)	(303,845)
Payments to employees	(43,990)	(495,073)	(539,063)
Net Cash (Used) by Operating Activities	<u>(64,893)</u>	<u>(141,339)</u>	<u>(206,232)</u>
<u>Cash Flows from Noncapital Financing Activities</u>			
Transfers from other funds	64,893	147,165	212,058
Net Cash Provided by Noncapital Financing Activities	<u>64,893</u>	<u>147,165</u>	<u>212,058</u>
<u>Cash Flows from Capital and Related Financing Activities</u>			
Capital purchases	-	(5,826)	(5,826)
Net Cash (Used) by Capital and Related Financing Activities	<u>-</u>	<u>(5,826)</u>	<u>(5,826)</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, 2017

	Airport	Golf Course	Total Nonmajor Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating (loss)	\$ (104,134)	\$ (247,296)	\$ (351,430)
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:			
Depreciation	22,052	46,367	68,419
Changes in Operating Assets and Liabilities			
Assets and Liabilities:			
(Increase) Decrease in:			
Inventory	14,298	(1,754)	12,544
Prepaid expenses	236	(395)	(159)
Deferred outflows - pensions	1,677	18,333	20,010
Increase (Decrease) in:			
Accounts payable and accrued liabilities	(1,952)	(2,253)	(4,205)
Due to other funds	2,393	25,010	27,403
Net OPEB obligation	-	11,605	11,605
Net pension liability	243	2,757	3,000
Compensated absences	-	2,952	2,952
Deferred inflows - pensions	294	3,335	3,629
Net Cash (Used) by Operating Activities	\$ (64,893)	\$ (141,339)	\$ (206,232)

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (page 1 of 2)
 December 31, 2017

	Undistributed Collections	Sheriff's Bond Escrow	Officials Escrow	Holding
<u>Assets</u>				
Cash and cash equivalents	\$ 1,038,279	\$ 45,844	\$ 91,361	\$ 483,191
Due from other units	4,423	-	-	-
Total Assets	\$ 1,042,702	\$ 45,844	\$ 91,361	\$ 483,191
<u>Liabilities</u>				
Due to other units	\$ 1,042,702	\$ 45,844	\$ 91,361	\$ 483,191
Total Liabilities	\$ 1,042,702	\$ 45,844	\$ 91,361	\$ 483,191

<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>
\$ 961,628	\$ 19,191	\$ 473,287	\$ 1,068,526	\$ 377,515	\$ 9,552
-	-	-	-	3,219,937	-
<u>\$ 961,628</u>	<u>\$ 19,191</u>	<u>\$ 473,287</u>	<u>\$ 1,068,526</u>	<u>\$ 3,597,452</u>	<u>\$ 9,552</u>
\$ 961,628	\$ 19,191	\$ 473,287	\$ 1,068,526	\$ 3,597,452	\$ 9,552
<u>\$ 961,628</u>	<u>\$ 19,191</u>	<u>\$ 473,287</u>	<u>\$ 1,068,526</u>	<u>\$ 3,597,452</u>	<u>\$ 9,552</u>

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (page 2 of 2)
December 31, 2017

	<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	\$ 257,517	\$ 28,311	\$ 146,867	\$ 15,980
Due from other units	253,173	-	-	-
Total Assets	<u>\$ 510,690</u>	<u>\$ 28,311</u>	<u>\$ 146,867</u>	<u>\$ 15,980</u>
<u>Liabilities</u>				
Due to other units	\$ 510,690	\$ 28,311	\$ 146,867	\$ 15,980
Total Liabilities	<u>\$ 510,690</u>	<u>\$ 28,311</u>	<u>\$ 146,867</u>	<u>\$ 15,980</u>

<u>Library Donations</u>	<u>Juvenile Probation</u>	<u>Total Agency Funds</u>
\$ 147,160	\$ 6,595	\$ 5,170,804
-	-	3,477,533
<u>\$ 147,160</u>	<u>\$ 6,595</u>	<u>\$ 8,648,337</u>
\$ 147,160	\$ 6,595	\$ 8,648,337
<u>\$ 147,160</u>	<u>\$ 6,595</u>	<u>\$ 8,648,337</u>

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Page 1 of 4)
For the Year Ended December 31, 2017

	Balance January 1, 2017	Additions	Deductions	Balance December 31, 2017
<u>Undistributed Collections</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 207,859	\$ 830,420	\$ -	\$ 1,038,279
Due from others units		4,423		4,423
Total Assets	\$ 207,859	\$ 834,843	\$ -	\$ 1,042,702
<u>Liabilities</u>				
Due to other units	\$ 207,859	\$ 830,420	\$ -	\$ 1,042,702
Total Liabilities	\$ 207,859	\$ 830,420	\$ -	\$ 1,042,702
<u>Sheriff's Bond Escrow</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 43,251	\$ 2,593	\$ -	\$ 45,844
Total Assets	\$ 43,251	\$ 2,593	\$ -	\$ 45,844
<u>Liabilities</u>				
Due to other units	\$ 43,251	\$ 2,593	\$ -	\$ 45,844
Total Liabilities	\$ 43,251	\$ 2,593	\$ -	\$ 45,844
<u>Officials Escrow</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 87,271	\$ 4,090	\$ -	\$ 91,361
Total Assets	\$ 87,271	\$ 4,090	\$ -	\$ 91,361
<u>Liabilities</u>				
Due to other units	\$ 87,271	\$ 4,090	\$ -	\$ 91,361
Total Liabilities	\$ 87,271	\$ 4,090	\$ -	\$ 91,361
<u>Holding</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 101,921	\$ 381,270	\$ -	\$ 483,191
Total Assets	\$ 101,921	\$ 381,270	\$ -	\$ 483,191
<u>Liabilities</u>				
Due to other units	\$ 101,921	\$ 381,270	\$ -	\$ 483,191
Total Liabilities	\$ 101,921	\$ 381,270	\$ -	\$ 483,191

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Page 2 of 4)
For the Year Ended December 31, 2017

	Balance January 1, 2017	Additions	Deductions	Balance December 31, 2017
<u>VIT Escrow</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 4,290,655	\$ -	\$ (3,329,027)	\$ 961,628
Total Assets	\$ 4,290,655	\$ -	\$ (3,329,027)	\$ 961,628
<u>Liabilities</u>				
Due to other units	\$ 4,290,655	\$ -	\$ (3,329,027)	\$ 961,628
Total Liabilities	\$ 4,290,655	\$ -	\$ (3,329,027)	\$ 961,628
<u>Historical Commission</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 17,739	\$ 1,452	\$ -	\$ 19,191
Total Assets	\$ 17,739	\$ 1,452	\$ -	\$ 19,191
<u>Liabilities</u>				
Due to other units	\$ 17,739	\$ 1,452	\$ -	\$ 19,191
Total Liabilities	\$ 17,739	\$ 1,452	\$ -	\$ 19,191
<u>County Clerk Trust</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 486,334	\$ -	\$ (13,047)	\$ 473,287
Total Assets	\$ 486,334	\$ -	\$ (13,047)	\$ 473,287
<u>Liabilities</u>				
Due to other units	\$ 486,334	\$ -	\$ (13,047)	\$ 473,287
Total Liabilities	\$ 486,334	\$ -	\$ (13,047)	\$ 473,287
<u>District Clerk Trust</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 1,602,358	\$ -	\$ (533,832)	\$ 1,068,526
Total Assets	\$ 1,602,358	\$ -	\$ (533,832)	\$ 1,068,526
<u>Liabilities</u>				
Due to other units	\$ 1,602,358	\$ -	\$ (533,832)	\$ 1,068,526
Total Liabilities	\$ 1,602,358	\$ -	\$ (533,832)	\$ 1,068,526
<u>Equalization School Tax</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 595,123	\$ -	\$ (217,608)	\$ 377,515
Due from other units	3,077,746	142,191	-	3,219,937
Total Assets	\$ 3,672,869	\$ 142,191	\$ (217,608)	\$ 3,597,452
<u>Liabilities</u>				
Due to other units	\$ 3,672,869	\$ 142,191	\$ (217,608)	\$ 3,597,452
Total Liabilities	\$ 3,672,869	\$ 142,191	\$ (217,608)	\$ 3,597,452

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Page 3 of 4)
For the Year Ended December 31, 2017

	Balance January 1, 2017	Additions	Deductions	Balance December 31, 2017
<u>Co. Attorney Seizures / Forfeitures</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 7,030	\$ 2,522	\$ -	\$ 9,552
Total Assets	\$ 7,030	\$ 2,522	\$ -	\$ 9,552
<u>Liabilities</u>				
Due to other units	\$ 7,030	\$ 2,522	\$ -	\$ 9,552
Total Liabilities	\$ 7,030	\$ 2,522	\$ -	\$ 9,552
<u>State Fees</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 326,493	\$ -	\$ (68,976)	\$ 257,517
Due from other units		253,173	-	253,173
Total Assets	\$ 326,493	\$ 253,173	\$ (68,976)	\$ 510,690
<u>Liabilities</u>				
Due to other units	\$ 326,493	\$ 184,197	\$ -	\$ 510,690
Total Liabilities	\$ 326,493	\$ 184,197	\$ -	\$ 510,690
<u>Chambers County Connection</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 36,263	\$ -	\$ (7,952)	\$ 28,311
Total Assets	\$ 36,263	\$ -	\$ (7,952)	\$ 28,311
<u>Liabilities</u>				
Due to other units	\$ 36,263	\$ -	\$ (7,952)	\$ 28,311
Total Liabilities	\$ 36,263	\$ -	\$ (7,952)	\$ 28,311
<u>District Attorney Seizure & Forfeiture</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 142,323	\$ 4,544	\$ -	\$ 146,867
Total Assets	\$ 142,323	\$ 4,544	\$ -	\$ 146,867
<u>Liabilities</u>				
Due to other units	\$ 142,323	\$ 4,544	\$ -	\$ 146,867
Total Liabilities	\$ 142,323	\$ 4,544	\$ -	\$ 146,867
<u>Frozen Sick Leave</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 17,169	\$ -	\$ (1,189)	\$ 15,980
Total Assets	\$ 17,169	\$ -	\$ (1,189)	\$ 15,980
<u>Liabilities</u>				
Due to other units	\$ 17,169	\$ -	\$ (1,189)	\$ 15,980
Total Liabilities	\$ 17,169	\$ -	\$ (1,189)	\$ 15,980

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Page 4 of 4)
For the Year Ended December 31, 2017

	Balance January 1, 2017	Additions	Deductions	Balance December 31, 2017
<u>Library Donations</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 135,816	\$ 11,344	\$ -	\$ 147,160
Total Assets	\$ 135,816	\$ 11,344	\$ -	\$ 147,160
<u>Liabilities</u>				
Due to other units	\$ 135,816	\$ 11,344	\$ -	\$ 147,160
Total Liabilities	\$ 135,816	\$ 11,344	\$ -	\$ 147,160
<u>Juvenile Probation</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 42,391	\$ -	\$ (35,796)	\$ 6,595
Total Assets	\$ 42,391	\$ -	\$ (35,796)	\$ 6,595
<u>Liabilities</u>				
Due to other units	\$ 42,391	\$ -	\$ (35,796)	\$ 6,595
Total Liabilities	\$ 42,391	\$ -	\$ (35,796)	\$ 6,595

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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 186)

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 196)

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

Debt Capacity (Page 206)

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 214)

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 220)

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			
	2008	2009	2010	2011*
Governmental Activities				
Net investment in capital assets	\$ 2,165,138	\$ 17,491,681	\$ 19,686,141	\$ 15,878,972
Restricted	20,256,998	7,845,880	12,335,576	10,741,387
Unrestricted	27,434,699	25,972,537	25,918,761	20,516,078
Total Governmental Activities Net Position	\$ 49,856,835	\$ 51,310,098	\$ 57,940,478	\$ 47,136,437
Business-Type Activities				
Net investment in capital assets	\$ 4,459,285	\$ 4,158,030	\$ 5,317,418	\$ 5,592,325
Unrestricted	(2,471,886)	(2,235,372)	(5,719,120)	(5,337,927)
Total Business-Type Activities Net Position	\$ 1,987,399	\$ 1,922,658	\$ (401,702)	\$ 254,398
Primary Government				
Net investment in capital assets	\$ 6,624,423	\$ 21,649,711	\$ 25,003,559	\$ 21,471,297
Restricted	20,256,998	7,845,880	12,335,576	10,741,387
Unrestricted	24,962,813	23,737,165	20,199,641	15,178,151
Total Primary Government Net Position	\$ 51,844,234	\$ 53,232,756	\$ 57,538,776	\$ 47,390,835

* Restated balances.

Fiscal Year

<u>2012*</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>	<u>2016</u>	<u>2017</u>
\$ 28,984,858	\$ 25,989,418	\$ 28,117,984	\$ 32,057,484	\$ 38,652,177	\$ 37,293,355
12,362,622	22,712,444	27,608,607	27,342,203	18,993,136	24,796,255
6,502,177	2,884,698	6,762,754	9,267,546	8,433,743	5,543,551
<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>	<u>\$ 67,633,161</u>
\$ 3,995,536	\$ 4,745,715	\$ 4,761,696	\$ 4,465,595	\$ 6,303,536	\$ 6,204,626
(3,105,295)	(2,682,073)	378,996	(1,164,881)	(1,490,750)	(1,641,639)
<u>\$ 890,241</u>	<u>\$ 2,063,642</u>	<u>\$ 5,140,692</u>	<u>\$ 3,300,714</u>	<u>\$ 4,812,786</u>	<u>\$ 4,562,987</u>
\$ 32,980,394	\$ 30,735,133	\$ 32,879,680	\$ 36,523,079	\$ 44,955,713	\$ 43,497,981
12,362,622	22,712,444	27,608,607	27,342,203	18,993,136	24,796,255
3,396,882	202,625	7,141,750	8,102,665	6,942,993	3,901,912
<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>	<u>\$ 72,196,148</u>

CHAMBERS COUNTY, TEXAS

CHANGES IN NET POSITION (page 1 of 2)

Last Ten Years

(Accrual basis of accounting)

	Fiscal Year			
	2008	2009	2010	2011*
Expenses				
Governmental Activities				
General government	\$ 18,190,543	\$ 45,780,669	\$ 6,963,070	\$ 13,754,580
Financial administration	1,629,787	1,723,522	1,730,065	1,739,692
Justice system	3,924,560	3,684,905	3,878,547	4,216,681
Health and welfare	3,569,169	3,908,902	5,118,872	9,596,597
Culture and recreational	2,369,221	3,581,539	2,450,393	2,349,623
Law enforcement and public safety	7,340,958	7,526,732	7,533,751	7,143,761
Transportation	6,695,333	8,255,562	8,280,240	8,280,498
Interest and other	881,036	1,257,918	304,405	216,371
Total Governmental Activities Expenses	44,600,607	75,719,749	36,259,343	47,297,803
Business-Type Activities				
Solid waste	6,733,334	3,473,765	2,461,387	2,485,020
Airport	460,504	252,556	295,217	402,626
Golf course	550,015	580,033	552,321	547,417
Total Business-Type Activities Expenses	7,743,853	4,306,354	3,308,925	3,435,063
Total Expenses	\$ 52,344,460	\$ 80,026,103	\$ 39,568,268	\$ 50,732,866
Program Revenues				
Governmental Activities				
Charges for services				
General government	\$ 1,675,255	\$ 1,529,752	\$ 1,692,210	\$ 2,127,495
Justice system	268,319	280,277	314,783	376,091
Law enforcement and public safety	577,659	146,571	6,154	94,765
Transportation	1,018,383	1,111,231	1,017,682	1,111,771
Operating grants and contributions	1,797,945	18,324,842	41,031,266	6,952,745
Capital grants and contributions	-	-	-	-
Total Governmental Activities Program Revenues	5,337,561	21,392,673	44,062,095	10,662,867
Business-type Activities				
Charges for services				
Solid waste	2,624,043	5,445,811	3,405,494	223,988
Airport	285,850	469,752	164,127	114,893
Golf course	265,966	325,594	393,348	413,932
Capital grants and contributions	-	-	-	-
Total Business-Type Activities Program Revenues	3,175,859	6,241,157	3,962,969	752,813
Total Program Revenues	\$ 8,513,420	\$ 27,633,830	\$ 48,025,064	\$ 11,415,680

Fiscal Year

	2012*	2013	2014	2015*	2016	2017
\$	12,685,354	\$ 14,427,659	\$ 21,380,594	\$ 18,342,515	\$ 22,293,760	\$ 11,076,540
	1,811,306	1,631,657	1,646,336	2,041,973	2,298,561	2,563,891
	4,684,814	4,621,953	4,834,788	5,693,429	7,011,113	7,226,382
	16,544,385	14,260,690	8,368,085	4,754,832	6,924,085	3,767,122
	2,722,581	210,665	1,433,719	6,238,849	16,396,015	15,361,589
	6,878,454	4,739,784	5,578,142	9,282,122	11,360,140	12,660,908
	7,275,869	5,406,673	745,855	6,626,954	11,244,937	11,861,663
	252,296	182,628	396,776	861,872	1,488,596	1,474,765
	<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>	<u>65,992,860</u>
	3,786,197	2,310,814	2,263,693	2,505,374	2,770,042	2,491,626
	462,586	369,615	483,224	311,752	289,844	240,401
	562,585	578,257	604,280	659,582	772,333	720,302
	<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>3,452,329</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>	<u>69,445,189</u>
\$	1,657,098	\$ 1,668,043	\$ 1,732,731	\$ 2,160,779	\$ 3,005,424	\$ 1,734,547
	288,612	264,223	328,078	592,095	234,296	356,638
	237,361	24,211	58,838	948	-	-
	1,125,752	1,145,947	1,090,368	1,176,431	1,161,531	1,169,547
	5,790,836	14,045,706	10,153,534	3,357,488	15,589,756	11,049,648
	-	-	-	-	5,425,798	958,727
	<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>	<u>15,269,107</u>
	293,394	270,020	438,446	5,202,767	90,873	233,084
	206,635	284,641	161,126	208,962	169,712	136,267
	393,648	419,002	435,590	492,132	483,994	473,006
	-	-	-	-	1,714,122	-
	<u>893,677</u>	<u>973,663</u>	<u>1,035,162</u>	<u>5,903,861</u>	<u>2,458,701</u>	<u>842,357</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>	<u>16,111,464</u>

CHAMBERS COUNTY, TEXAS

CHANGES IN NET POSITION (page 2 of 2)

Last Ten Years

(Accrual basis of accounting)

	Fiscal Year			
	2008	2009	2010	2011*
Net (Expense)/Revenue				
Governmental activities	\$ (39,263,046)	\$ (54,327,076)	\$ 7,802,752	\$ (36,634,936)
Business-Type activities	(4,567,994)	1,934,803	654,044	(2,682,250)
Total Net (Expense)	<u><u>\$ (43,831,040)</u></u>	<u><u>\$ (52,392,273)</u></u>	<u><u>\$ 8,456,796</u></u>	<u><u>\$ (39,317,186)</u></u>
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property taxes	\$ 27,663,150	\$ 28,747,445	\$ 26,218,721	\$ 25,584,582
Other taxes	2,503,386	2,379,367	2,153,214	3,023,597
Investment income	991,117	716,789	734,974	759,574
Other	1,636,837	1,512,758	4,197,643	1,223,836
Transfers	18,676,197	(245,442)	-	(3,197,486)
Total Governmental Activities	<u>51,470,687</u>	<u>33,110,917</u>	<u>33,304,552</u>	<u>27,394,103</u>
Business-Type Activities				
Other	45,427	33,202	15,594	-
Gain/(loss) on sale of asset	11,948,780	-	-	-
Transfers in (out)	(18,676,197)	245,442	-	3,197,486
Total Business-Type Activities	<u>(6,681,990)</u>	<u>278,644</u>	<u>15,594</u>	<u>3,197,486</u>
Total Primary Government	<u><u>\$ 44,788,697</u></u>	<u><u>\$ 33,389,561</u></u>	<u><u>\$ 33,320,146</u></u>	<u><u>\$ 30,591,589</u></u>
Change in Net Position				
Governmental activities	\$ 12,207,641	\$ (21,216,159)	\$ 41,107,304	\$ (9,240,833)
Business-type activities	(11,249,984)	2,213,447	669,638	515,236
Total Change in Net Position	<u><u>\$ 957,657</u></u>	<u><u>\$ (19,002,712)</u></u>	<u><u>\$ 41,776,942</u></u>	<u><u>\$ (8,725,597)</u></u>

* Restated balances.

Fiscal Year					
2012*	2013	2014	2015*	2016	2017
\$ (43,755,400)	\$ (28,332,349)	\$ (31,020,746)	\$ (46,554,805)	\$ (53,600,402)	\$ (50,723,753)
(3,917,691)	(2,285,023)	(2,316,035)	2,427,153	(1,373,518)	(2,609,972)
<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>	<u>\$ (53,333,725)</u>
\$ 28,139,419	\$ 31,699,105	\$ 37,911,380	\$ 42,186,276	\$ 43,601,014	\$ 45,031,759
3,883,005	5,106,583	5,811,192	5,962,220	6,067,188	5,900,241
879,903	496,431	245,731	270,876	362,655	466,708
5,279,970	1,949,869	4,299,036	2,835,172	3,843,476	3,281,664
(5,247,056)	(3,396,925)	(268,000)	(1,038,253)	(2,862,108)	(2,360,173)
<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>	<u>52,320,199</u>
-	-	-	-	-	-
-	-	256,386	-	23,482	-
5,247,056	3,396,925	268,000	1,038,253	2,862,108	2,360,173
<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>2,360,173</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>	<u>\$ 54,680,372</u>
\$ (10,820,159)	\$ 7,522,714	\$ 16,978,593	\$ 3,661,486	\$ (2,588,177)	\$ 1,596,446
1,329,365	1,111,902	(1,791,649)	3,465,406	1,512,072	(249,799)
<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>	<u>\$ 1,346,647</u>

CHAMBERS COUNTY, TEXAS

FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years

(Modified accrual basis of accounting)

	Fiscal Year			
	2008	2009	2010	2011
General Fund				
Nonspendable	\$ 77,257	\$ 50,233	\$ 107,364	\$ 113,553
Unassigned	17,979,181	17,588,870	23,509,804	19,672,758
Total General Fund	<u>\$ 18,056,438</u>	<u>\$ 17,639,103</u>	<u>\$ 23,617,168</u>	<u>\$ 19,786,311</u>
All Other Governmental Funds				
Nonspendable	\$ 25,570	\$ 25,570	\$ 30,741	\$ 21,385
Restricted	20,488,608	7,928,862	7,737,959	10,720,002
Unassigned	6,667,287	5,224,946	4,566,876	-
Total All Other Governmental Funds	<u>\$ 27,181,465</u>	<u>\$ 13,179,378</u>	<u>\$ 12,335,576</u>	<u>\$ 10,741,387</u>

Fiscal Year

2012	2013	2014	2015*	2016	2017
\$ 354,137	\$ 445,408	\$ 412,664	\$ 432,082	\$ 346,964	\$ 365,931
14,276,001	15,045,691	19,955,849	21,412,559	19,130,297	18,689,050
<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>	<u>\$ 19,054,981</u>
\$ 18,526	\$ 18,342	\$ 34,359	\$ 11,662	\$ 13,860	\$ 514,582
12,341,380	22,712,444	27,725,057	55,989,271	61,684,167	53,581,443
-	-	-	-	-	(1,009,270)
<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>	<u>\$ 53,086,755</u>

CHAMBERS COUNTY, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Years
(Modified accrual basis of accounting)

	Fiscal Year			
	2008	2009	2010	2011
Revenues				
Taxes	\$ 30,123,805	\$ 31,152,106	\$ 28,406,050	\$ 28,603,777
Intergovernmental	18,324,842	41,031,266	6,952,745	5,790,836
Fees	1,867,254	1,765,410	2,157,561	1,868,134
Fines and forfeitures	1,283,934	1,142,177	1,263,045	1,338,729
Investment income	967,206	661,055	697,093	727,126
Other	1,636,837	1,512,758	4,197,643	1,223,836
Total Revenues	54,203,878	77,264,772	43,674,137	39,552,438
Expenditures				
General government	18,794,280	46,677,197	6,903,188	9,311,512
Financial administration	1,627,854	1,722,241	1,730,065	1,738,607
Justice system	3,873,870	3,663,954	3,878,543	4,195,311
Health and welfare	3,538,549	3,899,167	5,067,746	9,269,950
Culture and recreational	2,276,468	3,374,515	2,077,377	2,156,542
Law enforcement and public safety	6,943,197	7,119,456	6,711,480	7,018,016
Transportation	6,192,160	7,311,032	7,239,418	7,087,193
Capital outlay	3,449,249	2,385,553	5,388,979	1,560,474
Debt service				
Principal	2,135,873	1,492,292	1,481,314	1,903,929
Interest and paying agent	691,135	289,737	262,003	195,845
Debt issuance costs	40,037	46,941	-	-
Payment to refunded bond escrow agent	-	-	-	-
Advance refunding escrow	-	-	-	-
Total Expenditures	49,562,672	77,982,085	40,740,113	44,437,379
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,641,206	(717,313)	2,934,024	(4,884,941)
Other Financing Sources (Uses)				
Transfers in	18,963,533	8,022,484	2,165,129	2,136,701
Transfers (out)	(287,336)	(7,989,282)	(2,165,129)	(5,339,701)
Debt issued	3,000,000	-	-	2,555,000
Capital leases	84,131	344,497	2,346,062	107,895
Payment to refunded bond escrow agent	-	(14,079,808)	-	-
Premium on bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	21,760,328	(13,702,109)	2,346,062	(540,105)
Net Change in Fund Balances	\$ 26,401,534	\$ (14,419,422)	\$ 5,280,086	\$ (5,425,046)
Debt service as a percentage of noncapital expenditures	6.13%	2.36%	4.93%	4.90%

Fiscal Year

2012	2013	2014	2015	2016	2017
\$ 31,007,654	\$ 36,832,832	\$ 43,946,280	\$ 47,888,638	\$ 49,880,967	\$ 50,992,154
14,045,706	10,153,534	3,357,488	7,899,215	21,015,554	12,008,375
1,897,977	2,049,592	2,238,717	2,858,081	2,782,056	2,673,860
1,056,547	1,273,691	1,570,221	1,566,257	1,307,009	1,160,001
864,957	492,043	244,576	269,235	354,467	457,671
5,279,970	1,949,869	4,299,036	2,835,172	3,843,476	3,281,664
54,152,811	52,751,561	55,656,318	63,316,598	79,183,529	70,573,725
9,317,773	8,085,443	6,784,300	9,337,407	12,197,364	10,474,049
1,810,232	1,630,526	1,645,152	2,060,886	2,310,347	2,469,672
4,663,720	4,599,741	4,811,552	5,768,194	6,989,520	6,965,445
16,354,680	14,049,298	8,139,320	5,844,018	6,765,820	6,520,241
2,562,172	2,076,580	2,200,638	6,415,232	15,698,897	12,489,879
7,045,465	6,993,389	7,657,831	9,845,171	10,611,026	12,590,194
6,273,924	6,459,284	6,490,363	7,058,808	7,710,734	7,777,874
2,960,960	7,056,210	12,507,733	9,868,480	15,571,845	13,589,021
1,304,225	3,524,504	3,605,585	4,313,429	3,544,345	3,584,446
247,715	176,888	354,298	548,060	1,444,113	1,598,130
193,433	150,675	227,503	772,363	210,620	-
1,439,417	-	-	-	-	-
75,000	-	-	-	-	-
54,248,716	54,802,538	54,424,275	61,832,048	83,054,631	78,058,951
(95,905)	(2,050,977)	1,232,043	1,484,550	(3,871,102)	(7,485,226)
604,333	690,333	688,845	49,479	96,684	130,093
(5,851,389)	(4,368,339)	(1,960,582)	(1,087,732)	(2,958,792)	(2,490,266)
5,270,000	9,750,000	9,270,000	27,575,000	9,370,000	-
172,457	210,824	202,730	207,931	152,304	854,188
(3,739,045)	-	-	-	-	-
101,895	-	473,008	1,488,417	540,620	-
(3,441,749)	6,282,818	8,674,001	28,233,095	7,200,816	(1,505,985)
\$ (3,537,654)	\$ 4,231,841	\$ 9,906,044	\$ 29,717,645	\$ 3,329,714	\$ (8,991,211)
3.03%	7.75%	9.45%	9.36%	6.53%	7.90%

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

<u>Function</u>	<u>Fiscal Year</u>			
	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Property	\$ 27,663,150	\$ 28,747,445	\$ 26,218,721	\$ 25,584,582
Other taxes	2,503,386	2,379,367	2,153,214	3,023,597
Total Tax Revenues	\$ 30,166,536	\$ 31,126,812	\$ 28,371,935	\$ 28,608,179

Fiscal Year						Change
2012	2013	2014	2015	2016	2017	2016-2017
\$ 28,139,419	\$ 31,699,105	\$ 37,911,380	\$ 42,186,276	\$ 43,601,014	\$ 45,031,759	3.3%
3,883,005	5,106,583	5,811,192	5,962,220	6,067,188	5,900,241	-2.8%
<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>	<u>\$ 50,932,000</u>	2.5%

CHAMBERS COUNTY, TEXAS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Years

	Fiscal Year			
	2008	2009	2010	2011
Market Value	\$ 2,177,591,520	\$ 2,221,689,500	\$ 2,191,057,110	\$ 2,345,153,700
Less: Losses/Exemptions	(798,701,160)	(667,689,620)	(632,178,770)	(683,870,750)
Net Taxable Value	1,378,890,360	1,553,999,880	1,558,878,340	1,661,282,950
Mineral Value	4,699,266,850	4,844,684,370	4,231,569,290	4,001,378,830
Total Taxable Value (1)	\$ 6,078,157,210	\$ 6,398,684,250	\$ 5,790,447,630	\$ 5,662,661,780
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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
\$ 2,017,214,620	\$ 2,064,062,940	\$ 2,606,552,860	\$ 2,940,746,160	\$ 3,101,710,050	\$ 3,319,094,310
(392,532,130)	(402,113,250)	(912,506,484)	(1,016,804,990)	(1,050,165,100)	(1,095,676,821)
<u>1,624,682,490</u>	<u>1,661,949,690</u>	<u>1,694,046,376</u>	<u>1,923,941,170</u>	<u>2,051,544,950</u>	<u>2,223,417,489</u>
<u>4,264,138,053</u>	<u>5,193,631,585</u>	<u>5,025,085,139</u>	<u>5,626,838,662</u>	<u>6,064,885,299</u>	<u>5,765,991,979</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>	<u>\$ 7,989,409,468</u>
\$ 0.49679	\$ 0.49679	\$ 0.52215	\$ 0.53269	\$ 0.55268	\$ 0.55268

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

	Fiscal Year			
	2008	2009	2010	2011
<u>Chambers County by fund:</u>				
General	\$ 0.32475	\$ 0.32475	\$ 0.34207	\$ 0.34207
Debt Service	0.03897	0.03897	0.02165	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	0.39265	0.39265	0.41265	0.43671
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	1.16720	1.15190	1.17800	1.35900
Barbers Hill ISD	1.32990	1.32990	1.32990	1.32980
East Chambers ISD	1.04005	1.33960	1.28005	1.28005
Goose Creek ISD	1.28213	1.28213	1.30213	1.30213
LaPorte ISD	n/a	n/a	n/a	n/a
Lee College	0.20588	0.20588	0.25200	0.25200
San Jacinto CCD	0.16341	0.17080	0.17628	0.18560
<u>Utility Districts:</u>				
Chambers County MUD #1	0.80500	0.80500	0.80500	0.80500
Chambers County Public Hospital District	0.50000	0.46000	0.52500	0.48750
Chambers-Liberty Co. Navigation Dist.	0.01810	0.01873	0.01873	0.01806
Trinity Bay Conservation District	0.43400	0.41210	0.41210	0.41210
Cedar Bayou Navigation District	0.04800	0.04800	0.02400	0.02400
Chambers County Emergency District	-	-	-	0.01000
Chambers County Improvement Dist. #1	0.19000	0.42000	0.60000	0.62000
Chambers County Improvement Dist. #2	-	-	-	-
Chambers County Improvement Dist. #3	-	-	-	-
Jefferson Co Drainage Dist. #6	-	-	-	-
Total Direct and Overlapping Rates	<u>\$ 9.48439</u>	<u>\$ 9.94476</u>	<u>\$ 10.22391</u>	<u>\$ 10.43002</u>

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

Fiscal Year

	2012	2013	2014	2015	2016	2017
\$	0.34207	\$ 0.31734	\$ 0.33649	\$ 0.34352	\$ 0.36326	\$ 0.35918
	0.02165	0.05603	0.05603	0.05712	0.05413	0.05900
	0.00747	0.00693	0.00729	0.00744	0.00744	0.00729
	0.08060	0.07474	0.07843	0.07977	0.08222	0.08158
	0.04500	0.04175	0.04391	0.04485	0.04563	0.04563
	<u>0.49679</u>	<u>0.49679</u>	<u>0.52215</u>	<u>0.53269</u>	<u>0.55268</u>	<u>0.55268</u>
	0.43671	0.43671	0.43671	0.43671	0.43671	0.43666
	0.62425	0.62425	0.62425	0.62425	0.68806	0.68806
	0.82203	0.82203	0.82203	0.82203	0.82203	0.82203
	1.33900	1.34000	1.31000	1.23000	1.27000	1.47000
	1.32980	1.32980	1.32980	1.32980	1.32980	1.32980
	1.28005	1.28005	1.28005	1.22005	1.29000	1.29000
	1.33213	1.33213	1.38679	1.43189	1.43189	1.43189
	n/a	n/a	n/a	1.45000	1.45000	1.42000
	0.25200	0.24100	0.26070	0.26070	0.25020	0.24530
	0.18560	0.18560	0.18560	0.18560	0.17578	0.18238
	0.94000	0.98000	0.98000	0.89000	0.79000	0.79000
	0.52500	0.47885	0.43383	0.33202	0.39641	0.54526
	0.01806	0.01810	0.01780	0.01780	0.01780	0.01800
	0.41210	0.41210	0.41210	0.40870	0.40870	0.40870
	0.02400	0.02000	0.02000	0.03000	0.03000	0.03000
	-	-	-	-	-	-
	0.62000	0.60000	0.60000	0.60000	0.60000	0.66000
	-	0.60000	0.60000	-	-	-
	-	-	1.00000	1.50000	1.00000	-
	-	0.22056	0.22059	0.22059	0.22059	0.22059
\$	<u>10.63752</u>	<u>\$ 11.41797</u>	<u>\$ 12.44239</u>	<u>\$ 13.52283</u>	<u>\$ 13.16065</u>	<u>\$ 12.54135</u>

CHAMBERS COUNTY, TEXAS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Property Taxpayer	2017			2008		
	2016 Taxable Assessed Value	Rank	% of Taxable Assessed Value	2007 Taxable Assessed Value	Rank	% of Taxable Assessed Value
Covestro LLC	\$ 1,108,568,302	1	13.88%	\$ 1,384,963,700	1	22.79%
Enterprise Products Operating	349,123,530	2	4.37%	315,871,230	3	5.20%
Lone Star NGL Mt. Belvieu LP	330,680,223	3	4.14%	-	-	-
Enterprise Prod. Operating LP	312,216,219	4	3.91%	-	-	-
Wal-Mart Stores Inc.	275,348,618	5	3.45%	233,860,260	4	3.85%
Cedar Bayou Fractionators LP	248,435,005	6	3.11%	-	-	-
Exxon Mobil Corp	240,040,037	7	3.00%	403,746,340	2	6.64%
NRG Texas Power	124,755,290	8	1.56%	-	-	-
J. Aron & Co.	118,957,606	9	1.49%	-	-	-
Oneok Hydrocarbon LP	117,021,905	10	1.46%	-	-	-
Dow Hydrocarbon & Resources	-	-	-	220,652,740	5	3.63%
Baytown Energy Center LP	-	-	-	165,223,490	6	2.72%
Chevron Phillips Chemical Co	-	-	-	132,846,820	7	2.19%
Equistar Chemicals LP	-	-	-	111,100,060	8	1.83%
Koch Supply & Trading LP	-	-	-	108,007,890	9	1.78%
Shell Chemical Co.	-	-	-	91,620,900	10	1.51%
Subtotal	<u>3,225,146,735</u>		<u>40.37%</u>	<u>3,167,893,430</u>		<u>52.12%</u>
Other taxpayers	<u>4,764,262,733</u>		<u>59.63%</u>	<u>2,910,263,780</u>		<u>47.88%</u>
Total	<u><u>\$ 7,989,409,468</u></u>		<u><u>100.00%</u></u>	<u><u>\$ 6,078,157,210</u></u>		<u><u>100.00%</u></u>

Source: Chambers County Appraisal District

CHAMBERS COUNTY, TEXAS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Years

	Fiscal Year			
	2008	2009	2010	2011
Adjusted tax levy	\$ 22,110,877	\$ 23,276,878	\$ 21,072,505	\$ 28,177,519
Current tax collected	\$ 21,624,438	\$ 22,625,125	\$ 20,714,272	\$ 27,872,842
Percentage of current tax collections	97.80%	97.20%	98.30%	98.92%
Delinquent tax collections	\$ 450,211	\$ 602,345	\$ 297,501	\$ 244,601
Total tax collections	\$ 22,074,649	\$ 23,227,470	\$ 21,011,773	\$ 28,117,443
Total collections as a percentage of current levy	99.84%	99.79%	99.71%	99.79%
Outstanding delinquent taxes	\$ 36,228	\$ 49,408	\$ 60,732	\$ 60,076
Outstanding delinquent taxes as percentage of current levy	0.16%	0.21%	0.29%	0.21%

Source: Chambers County Tax Assessor/Collector

Fiscal Year						
2012	2013	2014	2015	2016	2017	
\$ 29,228,660	\$ 34,537,038	\$ 35,825,387	\$ 41,062,300	\$ 43,834,874	\$ 47,451,789	
\$ 29,062,257	\$ 34,392,409	\$ 35,695,501	\$ 40,698,920	\$ 43,473,937	\$ 43,033,177	
99.43%	99.58%	99.64%	99.12%	99.18%	90.69%	
\$ 118,343	\$ 79,994	\$ 60,054	\$ 266,274	\$ 221,224	\$ 4,130,032	
\$ 29,180,600	\$ 34,472,403	\$ 35,755,555	\$ 40,965,194	\$ 43,695,161	\$ 47,163,209	
99.84%	99.81%	99.81%	99.76%	99.68%	99.39%	
\$ 48,060	\$ 64,635	\$ 69,832	\$ 97,106	\$ 139,713	\$ 288,580	
0.16%	0.19%	0.19%	0.24%	0.32%	0.61%	

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

	Fiscal Year			
	2008	2009	2010	2011
Net Taxable Assessed Value				
All property	\$ 6,078,157,210	\$ 6,398,684,250	\$ 5,790,447,630	\$ 5,662,661,780
Net Bonded Debt				
General bonded debt	\$ 19,704,700	\$ 6,031,811	\$ 4,765,000	\$ 6,005,000
Less debt service funds	13,161,222	426,260	638	-
Net Bonded Debt	<u>\$ 6,543,478</u>	<u>\$ 5,605,551</u>	<u>\$ 4,764,362</u>	<u>\$ 6,005,000</u>
Ratio of Net Bonded Debt				
To Assessed Value	0.1077%	0.0876%	0.0823%	0.1060%
Population (1)	29,366	31,431	35,096	35,597
Net Bonded Debt per Capita	\$ 223	\$ 178	\$ 136	\$ 169

Data Sources:

(1)US Census Bureau

Fiscal Year

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
\$ 5,888,820,543	\$ 6,855,581,275	\$ 6,719,131,515	\$ 7,550,779,832	\$ 8,116,430,249	\$ 7,989,409,468
\$ 12,518,000	\$ 19,031,705	\$ 25,664,618	\$ 50,880,117	\$ 57,545,590	\$ 54,300,444
303,478	761,834	1,272,396	1,364,534	1,228,607	1,232,838
<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>	<u>\$ 52,936,466</u>
0.2074%	0.2665%	0.3630%	0.6558%	0.6939%	0.6626%
36,388	37,215	38,145	38,863	39,899	41,441
\$ 336	\$ 491	\$ 639	\$ 1,274	\$ 1,411	\$ 1,277

CHAMBERS COUNTY, TEXAS

RATIO OF OUTSTANDING DEBT BY TYPE

Last Ten Years

	Fiscal Year			
	2008	2009	2010	2011
Governmental activities:				
General bonded debt	\$ 12,129,700	\$ -	\$ -	\$ -
Certificates of obligation	1,875,000	1,476,811	1,390,000	1,300,000
Tax notes	5,700,000	4,555,000	3,375,000	4,705,000
Obligations under capital leases	252,239	390,911	2,541,477	2,169,315
Net Governmental Activities Debt	\$ 19,956,939	\$ 6,422,722	\$ 7,306,477	\$ 8,174,315
Percentage of Personal Income	1.48%	0.45%	0.46%	0.45%
Net Bonded Debt per Capita	\$ 680	\$ 204	\$ 208	\$ 230

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

Fiscal Year

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
\$ 5,518,000	\$ 4,581,705	\$ 13,339,618	\$ 40,329,933	\$ 39,657,547	\$ 38,990,444
-	-	-	-	-	-
7,000,000	14,450,000	12,325,000	10,550,184	17,888,043	15,310,000
1,828,408	1,519,943	1,222,088	931,590	599,549	929,021
<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>	<u>\$ 55,235,501</u>

0.73% 1.02% 1.50% 2.89% 3.01% 2.86%

\$ 394 \$ 552 \$ 705 \$ 1,333 \$ 1,457 \$ 1,333

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CHAMBERS COUNTY, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
December 31, 2017

	<u>Net Bonded Debt Outstanding(1)</u>	<u>Estimated Percentage Applicable (2)</u>	<u>Estimated Share of Overlapping Debt</u>
Governmental Unit			
Debt repaid with property taxes			
Cities:			
Anahuac	\$ 21,670,000	100.00%	\$ 21,670,000
Baytown	205,600,000	4.10%	8,429,600
Mont Belview	59,240,000	99.98%	59,228,152
School Districts:			
Anahuac ISD	26,940,000	100.00%	26,940,000
Barbers Hill ISD	239,250,000	100.00%	239,250,000
East Chambers ISD	21,894,000	100.00%	21,894,000
Goose Creek CISD	467,885,000	26.90%	125,861,065
La Porte ISD	350,980,000	0.01%	35,098
Lee College Dist	44,355,000	24.64%	10,929,072
San Jacinto CCD	394,444,977	**	-
Utility Districts:			
Chambers Co ID #1	74,290,000	100.00%	74,290,000
Chambers Co ID #2	14,160,000	100.00%	14,160,000
Chamber Co MUD #1	12,185,000	100.00%	12,185,000
Subtotal, overlapping debt	1,932,893,977		614,871,987
Chambers County direct debt	<u>52,115,000</u>	100.00%	<u>55,229,465</u>
Total direct and overlapping debt	<u>\$ 1,985,008,977</u>		<u>\$ 666,986,987</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			
	2008	2009	2010	2011
Debt limit	\$ 1,519,539,303	\$ 1,599,671,063	\$ 1,447,611,908	\$ 1,415,665,445
Total net debt applicable to limit	6,543,478	5,605,551	4,764,362	6,005,000
Legal Debt Margin	\$ 1,512,995,825	\$ 1,594,065,512	\$ 1,442,847,546	\$ 1,409,660,445
Total net debt applicable to the limit as a percentage of debt limit	0.43%	0.35%	0.33%	0.42%

Legal Debt Margin Calculation

Assessed value	\$ 6,078,157,210	\$ 6,398,684,250	\$ 5,790,447,630	\$ 5,662,661,780
Debt limit (25% of assessed value)	\$ 1,519,539,303	\$ 1,599,671,063	\$ 1,447,611,908	\$ 1,415,665,445
Debt applicable to limit:				
General obligation bonds	\$ 12,129,700	\$ -	\$ -	\$ -
Certificates of obligation	1,875,000	1,476,811	1,390,000	1,300,000
Tax notes	5,700,000	4,555,000	3,375,000	4,705,000
Less: amount set aside for repayment of general obligation debt	(13,161,222)	(426,260)	(638)	-
Total net debt applicable to limit	6,543,478	5,605,551	4,764,362	6,005,000
Legal Debt Margin	\$ 1,512,995,825	\$ 1,594,065,512	\$ 1,442,847,546	\$ 1,409,660,445

Fiscal Year					
2012	2013	2014	2015	2016	2017
\$ 1,472,205,136	\$ 1,713,895,319	\$ 1,679,782,879	\$ 1,887,694,958	\$ 2,029,107,562	\$ 1,997,352,367
12,214,522	18,269,871	24,392,222	49,515,583	56,316,983	52,936,466
<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>	<u>\$ 1,944,415,901</u>
0.83%	1.07%	1.45%	2.62%	2.78%	2.65%
\$ 5,888,820,543	\$ 6,855,581,275	\$ 6,719,131,515	\$ 7,550,779,832	\$ 8,116,430,249	\$ 7,989,409,468
\$ 1,472,205,136	\$ 1,713,895,319	\$ 1,679,782,879	\$ 1,887,694,958	\$ 2,029,107,562	\$ 1,997,352,367
\$ 5,518,000	\$ 4,581,705	\$ 13,339,618	\$ 40,329,933	\$ 39,657,547	\$ 38,990,444
-	-	-	-	-	-
7,000,000	14,450,000	12,325,000	10,550,184	17,888,043	15,310,000
(303,478)	(761,834)	(1,272,396)	(1,364,534)	(1,228,607)	(1,232,838)
12,214,522	18,269,871	24,392,222	49,515,583	56,316,983	52,936,466
<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>	<u>\$ 1,944,415,901</u>

CHAMBERS COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Years

	Fiscal Year			
	2008	2009	2010	2011
Population (1,2,4)**	29,366	31,431	35,096	35,597
Personal income (1,4,5)**	\$ 1,348,846,000	\$ 1,431,103,000	\$ 1,600,068,000	\$ 1,798,647,000
Per capita personal income (1,4,5)**	\$ 42,659	\$ 41,808	\$ 45,366	\$ 50,750
Median age (1,4,5)**	n/a	37.0	36.0	36.0
School enrollment (2)	5,475	6,104	6,782	6,857
Unemployment rate (3)	6.40%	9.70%	9.70%	9.30%

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

2012	2013	2014	2015	2016	2017
36,388	37,215	38,145	38,863	39,899	41,441
\$ 1,969,630,000	\$ 2,006,107,000	\$ 1,792,274,000	\$ 1,792,274,000	\$ 1,929,438,000	\$ 1,929,438,000
\$ 54,568	\$ 54,496	\$ 46,986	\$ 46,118	\$ 49,647	\$ 46,559
36.0	35.8	35.0	35.2	35.2	35.5
5,754	5,916	6,125	7,550	8,055	8,246
8.00%	7.20%	5.70%	5.30%	6.10%	6.50%

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CHAMBERS COUNTY, TEXAS

PRINCIPAL EMPLOYERS

Current Year and Three Years Ago(1)

Employer	Fiscal Year			Fiscal Year		
	2017			2014		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
ExxonMobil	3,800	1	21.96%	486	7	2.93%
Goose Creek CISD	3,015	2	17.42%	-	-	-
Houston Methodist San Jacinto Hospital	1,630	3	9.42%	-	-	-
Bayer Material Science- Covestro	1,000	4	5.78%	1,069	1	6.45%
Chevron-Phillips	970	5	5.60%	685	2	4.13%
Targa	950	6	5.49%	-	-	-
City of Baytown	800	7	4.62%	-	-	-
Lee College	750	8	4.33%	-	-	-
Barber's Hill ISD	685	9	3.96%	670	3	4.04%
Wal-Mart Distribution Center	600	10	3.47%	600	5	3.62%
Jindal Steel Works	-	-	-	650	4	3.92%
Lone Star Energy Fabricators	-	-	-	540	6	3.26%
Chambers County	-	-	-	359	8	2.17%
TMK - Ipsco	-	-	-	250	9	1.51%
Borusan	-	-	-	250	10	1.51%
Total	14,200		82.05%	5,559		33.53%

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 three years ago were available.

CHAMBERS COUNTY, TEXAS

COUNTY EMPLOYEES

Last Ten Years

<u>Function/Program</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>	<u>2017</u>
General Government:										
Commissioners' court	9	8	8	8	8	8	9	9	6	8
Technology	3	2	2	2	1	2	2	2	2	2
Communications	1	2	2	2	1	1	1	1	2	2
Network security	-	-	-	-	1	1	1	2	2	2
Economic development	3	3	3	3	2	3	3	3	3	3
Maintenance	18	17	16	17	18	17	15	13	10	17
Transportation:										
Road and bridge	58	63	66	66	62	61	61	61	71	58
Financial Administration:										
County auditor	5	5	4	5	5	5	6	6	6	7
County treasurer	4	4	4	4	4	2	3	4	4	4
Tax assessor	11	11	11	11	11	11	11	11	11	11
Purchasing	2	2	2	2	2	2	2	3	3	3
Justice System:										
County court	4	4	4	4	3	3	3	3	4	5
District court	7	7	7	8	8	6	6	6	6	6
District clerk	6	6	6	6	6	8	6	7	7	7
County clerk	11	12	12	12	13	13	13	12	13	13
Justice of the Peace, Pct #1	3	3	3	3	3	3	4	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	1	1	1	1	1	1	1
Justice of the Peace, Pct #4	3	3	3	3	3	3	3	3	3	3
Justice of the Peace, Pct #5	3	3	3	2	2	2	3	3	4	4
Justice of the Peace, Pct #6	4	4	4	4	4	4	4	4	4	4
Juvenile probation	2	2	3	3	3	3	3		3	3
County attorney	3	3	3	4	4	4	5	6	8	8
District attorney	7	6	6	6	7	7	9	8	10	10
Health and Human Services:										
Environmental health	4	4	4	4	4	4	3	4	4	4
Health department	4	4	5	4	4	3	4	4	4	5
Indigent healthcare	2	2	2	2	2	2	2	2	2	2
Nurse practitioner	2	2	2	2	2	2	2	2	5	5
W.I.C.	2	2	2	3	2	2	2	2	2	2
Mosquito control	4	5	5	5	5	5	4	5	4	3
Veteran's service officer	1	1	1	1	1	1	1	1	1	-
Culture and Recreational:										
Libraries	8	8	8	8	9	10	10	11	11	9
Agricultural extension	4	4	5	5	5	4	5	5	5	4
Parks and recreation	16	16	16	16	15	14	14	15	16	18
Historical commission	-	1	1	1	1	1	1	-	-	-
Law Enforcement and Public Safety:										
Emergency management	2	2	2	2	2	3	3	3	2	2
Safety department	-	-	-	-	1	1	1	1	1	1
DPS office	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	3
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	32	34	31	28	28	28	28	28	30	103
Sheriff	50	51	53	51	51	64	66	68	73	
Enterprise Funds:										
Golf course	5	5	5	5	6	6	6	6	6	6
Airport	1	1	1	1	1	1	-	-	-	-
Solid waste	20	21	21	21	22	22	21	23	21	18
Totals	<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>	<u>379</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			
	2008	2009	2010	2011
<u>County Court</u>				
Civil Cases				
Pending Beginning of Year	407	502	644	725
Docket Adjust	(6)	(1)	(8)	-
Added	193	202	216	216
Disposed	92	59	127	66
Pending End of Year	502	644	725	822
Criminal Cases				
Pending Beginning of Year	836	816	887	707
Docket Adjust	(34)	(29)	7	(354)
Added	872	783	680	824
Disposed	858	683	867	882
Pending End of Year	816	887	707	236
Juvenile Cases				
Pending Beginning of Year	N/A	N/A	N/A	17
Docket Adjust	N/A	N/A	N/A	-
Added	N/A	N/A	N/A	14
Disposed	N/A	N/A	N/A	6
Pending End of Year	N/A	N/A	N/A	29
<u>District Court</u>				
Civil Cases				
Pending Beginning of Year	1,221	1,280	1,160	1,176
Docket Adjust	(31)	(92)	(173)	428
Added	755	716	941	490
Disposed	665	744	752	385
Pending End of Year	1,280	1,160	1,176	845
Criminal Cases				
Pending Beginning of Year	1,070	966	929	861
Docket Adjust	45	75	(12)	11
Added	500	495	580	666
Disposed	649	607	636	569
Pending End of Year	966	929	861	957
Family Cases				
Pending Beginning of Year	N/A	N/A	N/A	409
Docket Adjust	N/A	N/A	N/A	-
Added	N/A	N/A	N/A	526
Disposed	N/A	N/A	N/A	434
Pending End of Year	N/A	N/A	N/A	503
<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

2012	2013	2014	2015	2016	2017
820	586	542	652	634	270
-	-	-	-	(328)	7
141	191	211	212	200	147
203	156	103	190	236	49
588	542	602	634	270	368
236	336	497	479	505	577
(5)	2	(5)	5	(71)	-
949	1,013	987	929	1,227	933
869	834	958	965	1,084	1,014
336	497	479	505	577	518
29	28	35	35	18	16
-	-	-	-	(15)	-
17	25	12	25	21	23
14	3	4	24	8	12
28	42	29	18	16	31
845	838	751	636	476	648
6	73	9	35	(24)	1
371	440	351	377	448	360
350	313	445	407	252	264
838	751	636	476	648	734
957	927	1,263	1,240	1,259	789
(1)	-	1	12	(361)	-
751	1,111	774	689	613	693
716	796	735	672	722	677
927	1,263	1,252	1,259	789	733
503	569	454	489	428	476
5	13	(4)	7	(5)	(2)
486	485	542	499	607	534
396	431	535	533	554	434
569	454	489	428	476	579
382	568	583	623	678	747
-	19	6	(28)	(41)	(5)
352	423	333	358	403	424
207	261	236	305	288	288
568	583	623	678	752	952

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

	Fiscal Year			
	2008	2009	2010	2011
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	10,164	8,376	7,452	5,814
Nontraffic	3,577	3,056	2,749	2,977
Small Claims Suits	63	64	75	48
Forcible Entry and Detainer	129	160	172	131
Other Civil Suits	117	119	92	150
Cases Disposed				
Traffic	9,293	7,570	6,588	5,663
Nontraffic	2,705	2,311	2,091	2,482
Small Claims Suits	44	38	54	43
Forcible Entry and Detainer	85	143	121	97
Other Civil Suits	62	86	73	90
Cases Appealed				
Traffic	6	2	1	2
Nontraffic	-	-	-	1
Small Claims Suits	-	1	1	-
Forcible Entry and Detainer	-	5	2	2
Other Civil Suits	-	1	1	-
Miscellaneous				
Examining Trials	1	-	-	2
Inquests	79	76	66	60

Fiscal Year

2012	2013	2014	2015	2016	2017
21,808	24,462	26,155	27,791	28,569	29,172
7	4	5	(94)	(1,520)	13,814
8,643	10,450	12,075	9,805	10,559	6,103
7,089	8,775	10,497	8,916	8,436	5,131
24,462	26,155	27,791	28,569	29,172	10,668
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
4	3	2	1	-	-
-	1	-	-	-	-
1	-	-	-	-	-
5	7	-	-	-	-
-	-	-	-	-	-
-	1	-	-	-	-
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	2017
<u>General Government</u>								
County buildings	102	103	107	110	111	111	112	112
County vehicles	75	71	73	73	73	80	81	83
<u>Culture and Recreation</u>								
County parks	20	20	20	20	20	20	20	20
County libraries	3	3	3	3	3	4	4	4
<u>Health and Welfare</u>								
Public health facilities	7	7	7	7	8	8	8	8
Volunteer fire departments	7	7	7	7	7	7	7	7
EMS stations	4	4	4	4	4	4	4	4
<u>Judicial/Law Enforcement</u>								
Judicial facilities	9	9	9	9	9	9	9	9
Law enforcement buildings	2	2	3	3	3	3	3	3
Law enforcement vehicles	58	57	60	77	76	85	100	109
<u>Transportation Infrastructure</u>								
Road and bridge vehicles	74	78	75	72	89	90	97	95
Road and bridge heavy equipment	n/a	n/a	n/a	77	85	86	97	97

Source: County inventory reports

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

