

CHAMBERS COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2019

Prepared by:
County Auditor's Office

Tony Sims
County Auditor

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CHAMBERS COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

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INTRODUCTORY SECTION

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CHAMBERS COUNTY, TEXAS

LETTER OF TRANSMITTAL For the Year Ended December 31, 2019

September 29, 2020

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, 2019.

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 Pattillo, Brown & Hill, L.L.P., 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, 2019 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, 2019 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 43,900 in 2019.

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.

NOTE: The COVID-19 Pandemic has impacted cost advantages previously enjoyed by the County's midstream and downstream petrochemical sectors over the past several years. The ethane advantage over naphtha-derived feedstock has dissipated. This, combined with upstream volatility and COVID-depressed consumer demand has created the need to rationalize and stabilize capital expenditures in the near-term. Nevertheless, the Chambers County economy can be characterized as stable and poised for recovery and growth.

At year's end, Chambers County remained the hub of stability on the east side of the Houston metroplex, particularly in the midstream petrochemical sector. The Mont Belvieu fractionation complex, the geology of which provides significant competitive advantages, continues to fuel investment in projects along the Gulf Coast and in Chambers County. Mont Belvieu's salt dome formations and expansive integrated pipeline linkages with U.S. shale fields make Mont Belvieu the focal point of petrochemical investment.

Expansion and integration in natural gas liquids (NGL) fractionation and pipeline capacity are driven by takeaways from the Permian Basin and the Bakken, Marcellus, and Eagleford shale plays. ONEOK, Targa Resources, Enterprise Products, and Lone Star NGL/Energy Transfer Partners proceeded with a variety of midstream projects in 2019, investments in &/or linked to Chambers County. Notable developments during 2019 are summarized below:

Midstream Petrochemicals:

Enterprise Products Partners L.P.: The 50/50 joint venture between Enterprise Products Partners L.P. and Navigator Holdings Ltd. largely completed construction of an ethylene export terminal located at Enterprise's Morgan's Point facility on the Houston Ship Channel. The terminal will have the capacity to export approximately 2.2 billion pounds of ethylene per year. Enterprise completed a new ethylene pipeline from Mont Belvieu to Bayport, Texas, scheduled to begin service in 2020. The section from Mont Belvieu to Morgan's Point, placed in service in 2019, is linked to the high-capacity ethylene salt dome storage facility Enterprise is developing at its complex in Mont Belvieu, which began service in 2Q19. The new export terminal will facilitate continued growth of domestic ethylene production, which is expected to reach 90 billion pounds per year by 2021, promoting supply diversification for expanding markets like Asia. Additional projects include the following:

- Enterprise began construction of a DIB unit and 2 new NGL fractionators in the Chambers County Enterprise Reinvestment Zone adjacent to its Mont Belvieu complex. DIB #2, Fractionator 10, Units 1 & 2, are expected to come online 1Q20, 2Q20, & 3Q20, respectively. Capital investment is estimated to be \$1.16 billion and enroll 50 full-time employees.
- Feasibility analysis has been completed for 2 additional Propane Dehydrogenation (PDH) facilities, representing an additional \$2.4 billion in potential capital investment. Enterprise Products Partners L.P. and LyondellBasell Industries have announced their affiliates have executed long-term contracts that support the construction of Enterprise's second propane dehydrogenation plant, referred to as PDH 2. PDH 2 will have the capacity to consume up to 35,000 barrels per day of propane and produce up to 1.65 billion pounds per year of polymer grade propylene, a mainstay feedstock for production of various polymers. Enterprise has modified its 2020 capital expenditure forecast to ~ \$2.5 - \$3 billion, deferring \$1 billion to the 2021-2022 time frame. PDH 2 is now expected to start construction in 3Q 2021, creating ~ 1,500 to 2,000 construction jobs.

ONEOK, Inc. is proceeding with announced plans to invest \$1.94 billion through year 2020 to construct new pipeline and fractionation capacity:

- Arbuckle II, a 400,000 bpd NGL pipeline, will create additional transport capacity between the company's Mid-Continent NGL infrastructure in Oklahoma and existing facilities in Mont Belvieu (capital investment - \$1.36 billion).
- In addition, ONEOK will construct 2 new NGL fractionators in Mont Belvieu. Fractionator MB4 (75,000 bpd capacity) was completed in December 2019. MB5 (50,000 bpd capacity) is expected to be completed in 3Q20. Capital investment is estimated to be \$575 million.

Targa Resources is proceeding with its announced \$1.1 billion development joint venture with Stonepeak Infrastructure Partners:

- Integral components of the venture are the addition of 2-100,000 bpd fractionation trains at its Mont Belvieu complex. Fractionator 7 will begin operations in 1Q 2020 & Fractionator 8 is scheduled to be online mid-2021. The estimated capital investment totals \$550 million.

Lone Star NGL, LLC, a subsidiary of Energy Transfer LP, completed construction and began operation of its sixth fractionator in 2019, a \$265 million investment. The company has also started development and construction of its seventh and eighth fractionators, an additional \$530 million investment:

- Energy Transfer announced the expansion of its Lone Star Express NGL pipeline system by adding a new 352-mile, 400,000 bpd pipeline from the Permian Basin to the Fort Worth area. The existing pipeline network extends to Mont Belvieu. The project is expected to be completed by the end of 2020.

Downstream:

Covestro LLC continued development plans to construct a new world-scale \$1.7 billion MDI facility at its Chambers County / Baytown ETJ campus. The global MDI market is expected to grow by about 5% per year in the long-term, outgrowing the world's global domestic product (GDP) by about 2 percentage points.

- Total capacity of the new facility will be 500 kilotons per year. Construction start is expected in 2023, extending Covestro's regional and global MDI leadership position. The investment at the Chambers County site is the largest single investment in the history of the company.

Manufacturing:

JSW Steel (USA), Inc. started a significant upgrade at its facility in the Cedar Port Industrial Park, located in west Chambers County. JSW completed the first phase of a \$260 million investment in facility plate rolling, leveling, and cooling technology.

Logistics:

Increased plastics production continues to drive the agglomeration of logistics and distribution providers in Baytown-West Chambers County. Avera, Talke, Katoen Natie, Ravago, Vinmar, A&R-Plantgistix, Plastic Bagging & Packaging (PBP), DHL, and Palmer Logistics, have constructed several million square feet of warehouse space to accommodate the packaging and export of massive amounts of polyethylene through Port Houston. Gulf Coast chemical companies are continuing to ramp up resin production reaching an estimated 54 million metric tons of resin per year by 2020, much of which will be exported.

- PBP completed a new distribution center at Cedar Port Industrial Park. The 519,224 square-foot, rail-served distribution center is the second phase of PBP's plastic bagging and packaging services.
- Clay Development completed a 350,000 square-foot distribution center in the Cedar Port Industrial Park.
- As of 12/31/19, an additional 2.5 million square feet of warehouse space was under construction in the AmeriPort Industrial Park, the Cedar Port Industrial Park, and the Katoen Natie Complex. These expansions are driven by plastics and e-commerce supply chains.

Mixed-Use Development:

Major retail expansion continued on the west side of the County:

- Chambers Town Center, located at IH-10 & SH-146, continues to flourish.
- Fidelis Realty and H-E-B proceeded with additions to Mont Belvieu Crossing, the city's premier shopping center. The 87,000 square foot grocery center, which opened in April 2018, is the anchor of a planned 285,000 square foot retail center, encompassing 41 acres. A number of new stores are currently working to move into Mont Belvieu Crossings and are scheduled to open 1Q20.
- In addition to Mont Belvieu Crossing, development in the city has been focused along Interstate 10 with Floyd's Cajun Restaurant recently opening its doors, along with additions of Burger King, Popeye's and Taco Bell. At the corner of Eagle Drive and Lakes of Champions Boulevard, new development is slated to have two multi-tenant commercial buildings. The Mont Belvieu Professional and Retail Center will develop retail and office buildings on about 1.16 acres of land.
- Kilgore Park, a 200-acre mixed-use project by Kilgore Park LLC, is moving forward. The development includes 494 single-family residential lots, 34 acres of commercial allocation, 2 multi-family projects under construction (460 units), 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 2019 population estimate of 43,867 represented an additional 25 percent growth since 2010. Population growth has spurred a major increase in home developments on the west side of the County. The 2020 census will be conducted next year, providing us with an official population count.

The 2017 tax year property values were certified at just under \$8.78 billion, just under ten percent increase from 2016. The 2018 tax year property values were certified at \$9.47 billion, an 8% increase over the previous year. The 2019 tax year property values were certified at just under \$10.49 billion, a further 11% increase over the previous year. Increased growth in the County, along with numerous tax abatement expirations should 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 2019, 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 2019. The County depository contract was re-bid during 2019 and awarded to Anahuac National Bank, with branches in Mont Belvieu, Winnie, and Hardin, TX.

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 2019, 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, 2018. This was the fifth 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.

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

CREDIT RATING

In 2019, the County maintained its Standard & Poor's Rating of "AA." and its Moody's Investor Services rating of "Aa3".

OTHER INFORMATION

Financial Transparency – For 2019, Chambers County was proud to be recognized again by the Texas Comptroller of Public Accounts under the “Traditional Finances Transparency Star” and the “Debt Obligations Transparency Star” programs, and in 2017 added the award for “Public Pensions Transparency Star.” These programs recognize government entities that accomplish the following:

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

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

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

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

Respectfully submitted,



Tony Sims
County Auditor



Government Finance Officers Association

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

Presented to

**Chambers County,
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morrill

Executive Director/CEO

CHAMBERS COUNTY, TEXAS

LISTED OF ELECTED AND APPOINTED OFFICIALS

OFFICIALS AS OF DECEMBER 31, 2019

Commissioners' Court

Jimmy Sylvia	County Judge
Jimmy Gore	Commissioner, Precinct #1
Mark Tice	Commissioner, Precinct #2
Gary R. Nelson	Commissioner, Precinct #3
Billy Combs	Commissioner, Precinct #4

District Court

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
David Hatfield	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" Oklham	Constable, Precinct #5
Robert Barrow	Constable, Precinct #6

Financial Administration

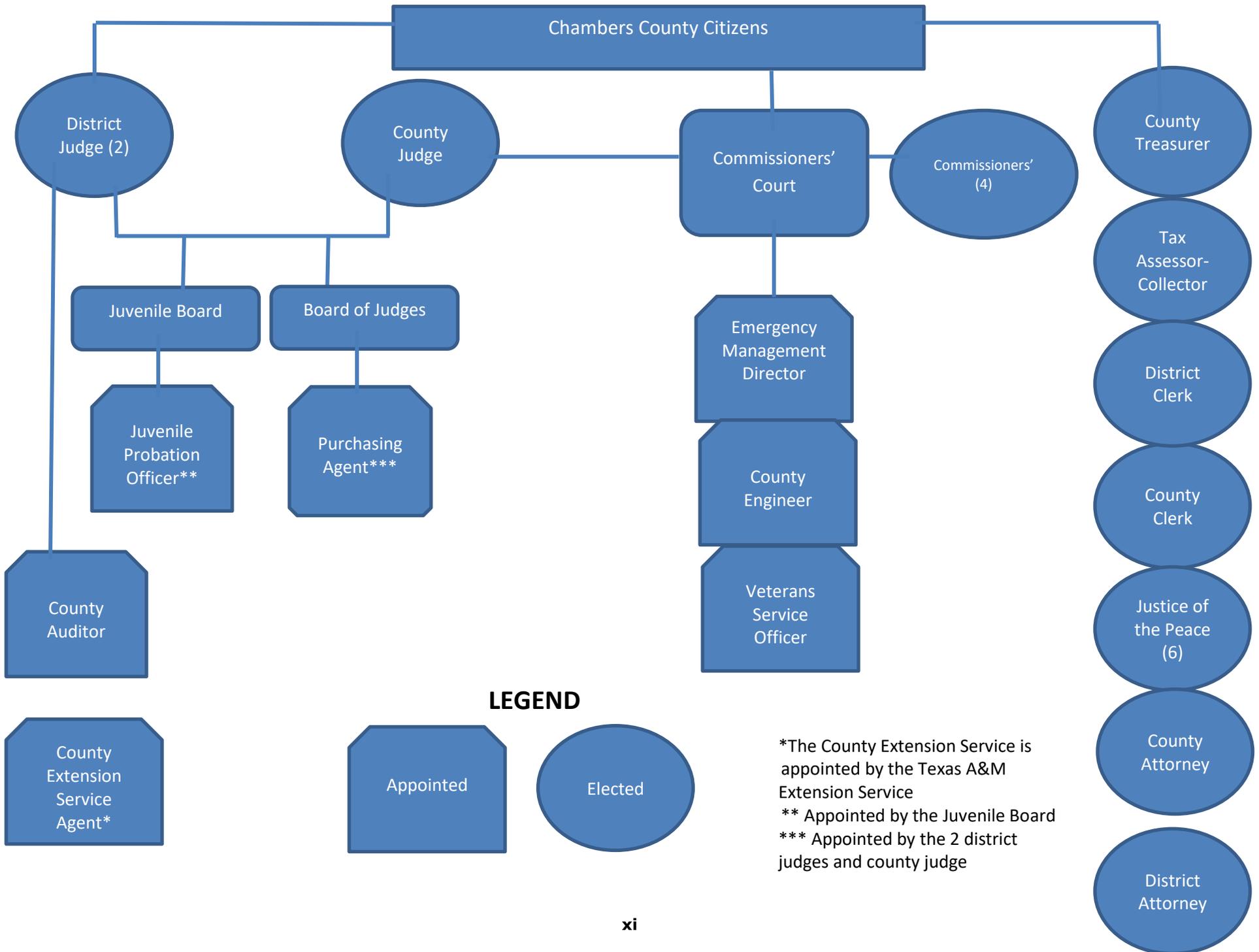
Denise Flutter	Tax Assessor/Collector
Nicole Wittington	County Treasurer
Tony Sims	County Auditor*
George Barrera	Purchasing Agent*

District Judges

Chap Cain	253 rd District Court
Randy McDonald	344 th District Court

*Designated appointed official. All others are elected.

CHAMBERS COUNTY ORGANIZATION CHART



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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Chambers County, Texas as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Chambers County, Texas' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Chamber County, Texas' 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.

Auditor's 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 auditor's judgement, 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 entity'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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and 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 Chambers County, Texas, as of December 31, 2019, 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 required supplementary information, as listed in the table of contents, to 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 operations, 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 obtain 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 purposes of forming opinions on the financial statements that collectively comprise Chambers County's basic financial statement. The introductory section, combining and individual nonmajor fund financial statements, and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements 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 and individual nonmajor fund financial statements 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 September 29, 2020, on our consideration of the Chambers County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of testing of internal controls 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 Chambers County, Texas' internal control over financial reporting and compliance.

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

Waco, Texas
September 29, 2020

**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

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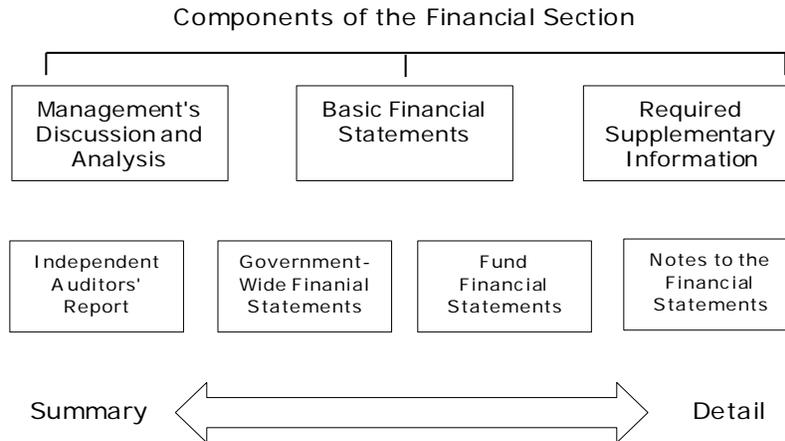
Management's Discussion and Analysis

The purpose of the Management's Discussion and Analysis (MD&A) is to give the readers an objective and easily readable analysis of the financial activities of Chambers County, Texas (the "County") for the year ending December 31, 2019. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the County's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Please read the MD&A in conjunction with the transmittal letter at the front of this report and the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at the close of the fiscal year by \$100,826,200 (net position). Of this amount, \$9,797,748 represents unrestricted net position, which may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$9,105,003 from operations.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$63,894,452, a decrease of \$9,592,969 from prior year. Approximately 27% of this amount, \$17,423,451 is available for spending at the County's discretion (unassigned fund balance).
- At the close of the current fiscal year, the County's business-type funds reported combined fund balances of \$7,070,591, an increase of \$622,012 from prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$18,881,000, or approximately 42% of total General Fund expenditures.
- The County's total outstanding long-term liabilities increased by \$3,373,892 during the current fiscal year reflective of a large increase in net pension liability partially offset by the principal payments on bonds and tax notes.
- The County's total capital assets increased by \$15,595,456 during the current fiscal year.

THE STRUCTURE OF OUR ANNUAL REPORT



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

GOVERNMENT-WIDE STATEMENTS

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

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

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

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

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

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

FUND FINANCIAL STATEMENTS

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

Governmental Funds

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

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

The County maintains 55 individual governmental funds, 6 major and 49 nonmajor. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, Road and Bridge, Debt Service, Capital Project 02 Construction, Health Services Tax, and Arboretum Funds, which are considered to be major funds for reporting purposes.

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

Proprietary Funds

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

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

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County maintains 18 agency funds. The County's fiduciary activities are reported separately and can be found just before the footnotes in this report.

Notes to Financial Statements

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

Other Information

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$100,826,200 as of December 31, 2019. This compares with \$91,721,197 from the prior fiscal year. A portion of the County's net position, 68%, reflects its investment in capital assets (e.g., construction in progress, building, equipment, and infrastructure) less any debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

Statement of Net Position

The following table reflects the condensed Statement of Net Position:

	Governmental Activities		Business-type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 126,817,820	\$ 136,214,397	\$ 555,060	\$ 318,097	\$ 127,372,880	\$ 136,532,494
Capital assets, net	<u>83,766,127</u>	<u>68,541,362</u>	<u>8,477,019</u>	<u>8,106,328</u>	<u>92,243,146</u>	<u>76,647,690</u>
Total assets	<u>210,583,947</u>	<u>204,755,759</u>	<u>9,032,079</u>	<u>8,424,425</u>	<u>219,616,026</u>	<u>213,180,184</u>
Deferred charge on refunding	134,078	145,251	-	-	134,078	145,251
Deferred outflows - pensions	<u>9,216,612</u>	<u>3,684,428</u>	<u>544,679</u>	<u>249,802</u>	<u>9,761,291</u>	<u>3,934,230</u>
Total deferred outflows of resources	<u>9,350,690</u>	<u>3,829,679</u>	<u>544,679</u>	<u>249,802</u>	<u>9,895,369</u>	<u>4,079,481</u>
Current liabilities	7,423,946	12,496,061	237,219	185,776	7,661,165	12,681,837
Long-term liabilities	<u>66,622,244</u>	<u>63,535,994</u>	<u>2,253,859</u>	<u>1,966,217</u>	<u>68,876,103</u>	<u>65,502,211</u>
Total liabilities	<u>74,046,190</u>	<u>76,032,055</u>	<u>2,491,078</u>	<u>2,151,993</u>	<u>76,537,268</u>	<u>78,184,048</u>
Deferred inflows - pensions	137,830	1,389,251	8,146	73,655	145,976	1,462,906
Deferred inflows - OPEB	101,386	-	6,943	-	108,329	-
Deferred inflows - property tax	<u>51,893,622</u>	<u>45,891,514</u>	<u>-</u>	<u>-</u>	<u>51,893,622</u>	<u>45,891,514</u>
Total deferred inflows of resources	<u>52,132,838</u>	<u>47,280,765</u>	<u>15,089</u>	<u>73,655</u>	<u>52,147,927</u>	<u>47,354,420</u>
Net position:						
Net investment in capital assets	60,038,630	44,344,717	8,477,019	8,106,328	68,515,649	52,451,045
Restricted	22,512,803	25,325,031	-	-	22,512,803	25,325,031
Unrestricted	<u>11,204,176</u>	<u>15,602,870</u>	<u>(1,406,428)</u>	<u>(1,657,749)</u>	<u>9,797,748</u>	<u>13,945,121</u>
Total net position	<u>\$ 93,755,609</u>	<u>\$ 85,272,618</u>	<u>\$ 7,070,591</u>	<u>\$ 6,448,579</u>	<u>\$ 100,826,200</u>	<u>\$ 91,721,197</u>

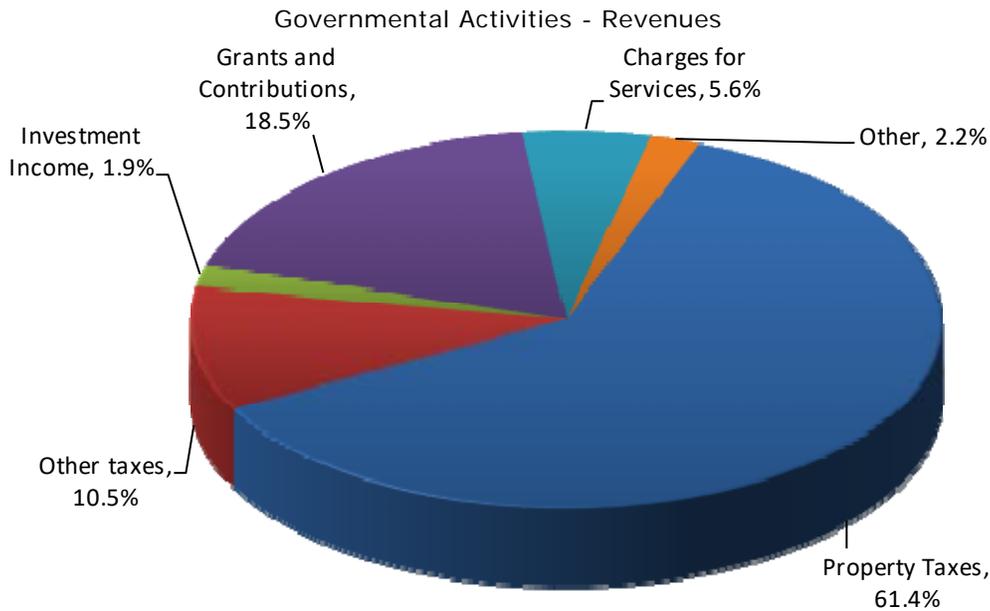
A portion of the County's net position, \$22,512,803 or 22%, represents resources that are subject to external restriction on how they may be used. The County's total net position increased by \$9,105,003 during the current fiscal year. The County had a large increase in capital assets during the year from the purchase and construction of additional assets. The County also had an increase in long-term liabilities due to an increase in net pension liability.

Statement of Activities

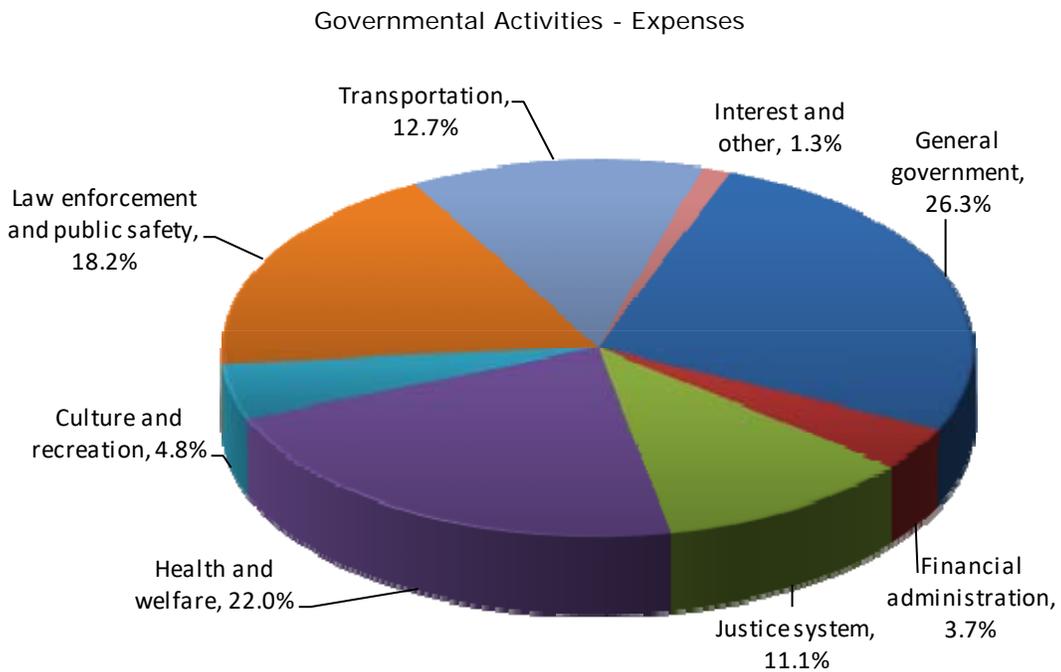
The following table provides a summary of the County's changes in net position:

	Governmental Activities		Business-type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues:						
Charges for services	\$ 5,169,013	\$ 5,168,615	\$ 811,880	\$ 839,815	\$ 5,980,893	\$ 6,008,430
Operating grants and contributions	11,462,226	9,882,213	-	-	11,462,226	9,882,213
Capital grants and contributions	5,641,301	1,320,699	472,500	1,769,869	6,113,801	3,090,568
General revenues:						
Property taxes	56,809,570	53,278,650	-	-	56,809,570	53,278,650
Other taxes	9,736,884	7,243,965	-	-	9,736,884	7,243,965
Investment income	1,717,612	1,072,430	-	-	1,717,612	1,072,430
Other	<u>1,998,224</u>	<u>7,620,954</u>	<u>90,861</u>	<u>-</u>	<u>2,089,085</u>	<u>7,620,954</u>
Total revenues	<u>92,534,830</u>	<u>85,587,526</u>	<u>1,375,241</u>	<u>2,609,684</u>	<u>93,910,071</u>	<u>88,197,210</u>
Expenses:						
General government	21,314,450	16,253,173	-	-	21,314,450	16,253,173
Financial administration	2,962,492	2,505,747	-	-	2,962,492	2,505,747
Justice system	8,999,668	7,119,033	-	-	8,999,668	7,119,033
Health and welfare	17,828,042	8,403,529	-	-	17,828,042	8,403,529
Culture and recreation	3,881,049	9,323,179	-	-	3,881,049	9,323,179
Law enforcement and public safety	14,739,129	4,621,308	-	-	14,739,129	4,621,308
Transportation	10,335,753	10,742,176	-	-	10,335,753	10,742,176
Interest and other	1,030,282	1,387,561	-	-	1,030,282	1,387,561
Solid waste	-	-	2,696,730	2,433,262	2,696,730	2,433,262
Airport	-	-	377,250	267,900	377,250	267,900
Golf course	-	-	640,223	646,834	640,223	646,834
Total expenses	<u>81,090,865</u>	<u>60,355,706</u>	<u>3,714,203</u>	<u>3,347,996</u>	<u>84,805,068</u>	<u>63,703,702</u>
Increases in net position before transfers	11,443,965	25,231,820	(2,338,962)	(738,312)	9,105,003	24,493,508
Transfers in (out)	<u>(2,960,974)</u>	<u>(3,038,966)</u>	<u>2,960,974</u>	<u>3,038,966</u>	<u>-</u>	<u>-</u>
Change in net position	8,482,991	22,192,854	622,012	2,300,654	9,105,003	24,493,508
Net position, beginning	<u>85,272,618</u>	<u>63,079,764</u>	<u>6,448,579</u>	<u>4,147,925</u>	<u>91,721,197</u>	<u>67,227,689</u>
Net position, ending	<u>\$ 93,755,609</u>	<u>\$ 85,272,618</u>	<u>\$ 7,070,591</u>	<u>\$ 6,448,579</u>	<u>\$ 100,826,200</u>	<u>\$ 91,721,197</u>

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

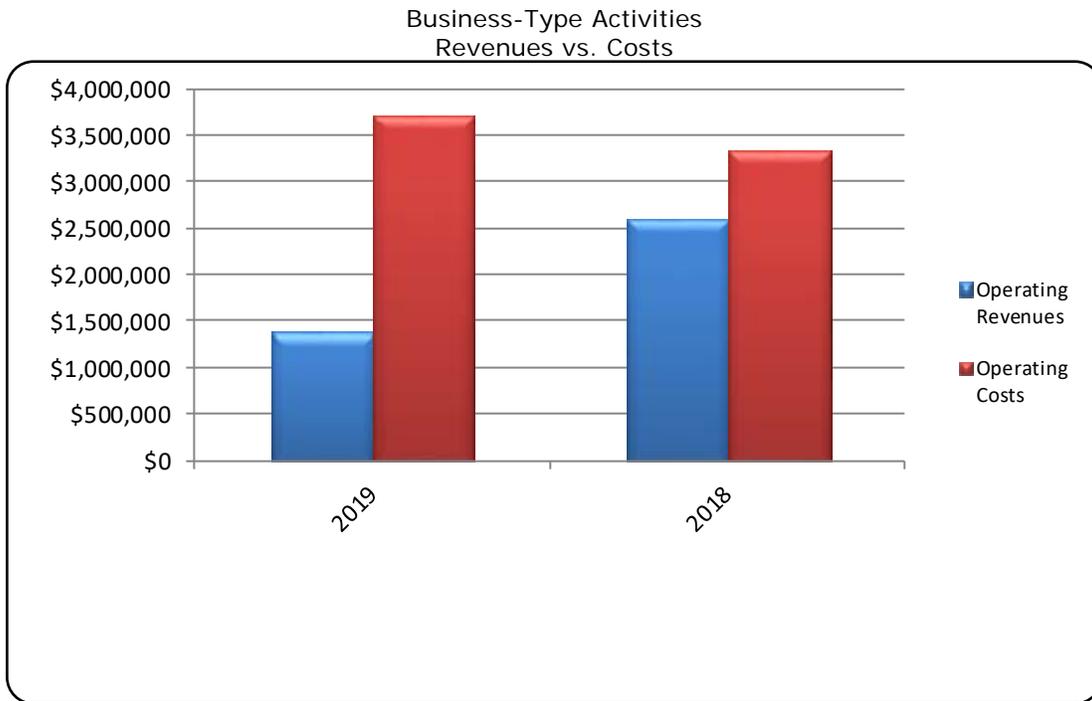


Total governmental activity revenues increased \$6,947,304 from the prior year. This increase is primarily due to an increase in property tax and other tax revenues for the year.



Governmental expenses increased by \$20,735,159 from the prior year. The largest change in the above allocation was in law enforcement and public safety due to a prior year \$8.7M de-obligation of reimbursement of FEMA funds. This change was reflected more in the government wide expenses than the fund expenditures due to the de-obligation adjusting a long-term payable.

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



For the year ended December 31, 2019, revenues from governmental activities totaled \$75,431,303, excluding \$17,103,527 in grants and contributions, compared with \$74,384,614 in the prior year, excluding \$11,202,912 in grants and contributions. This net increase of \$1,046,689 occurred as the result of \$5,900,615 increase in grants and contributions, along with an increase in property tax revenue of \$3,530,920. These increases were offset by a \$5,622,730 decrease in other revenue due to a prior year reimbursement of expenses to the funds from private sources for a local drainage project. Investment earnings also increased in the current year by \$645,182, which is an increase of 60% percent from the prior year.

Governmental expenses increased by \$20,735,159. There was an increase in general government by \$5,061,277 due to two separate incident cleanup events, the majority of expenditures being paid for by the County. Health and welfare and law enforcement and public safety expenses increased by \$9,424,513 and \$10,117,821, respectively. The increase in expenses were offset by a decrease in culture and recreational of \$5,442,130. The significant rise in expenses were due to grants and projects.

Overall, total business-type revenues decreased by \$1,234,443 from the prior year. This is due to grant and contributions for improvements made to the County's airport. Expenses remained about the same with a slight increase of \$366,207 from the prior year, primarily due to controlling expenses in the enterprise funds.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

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

The County's governmental funds reflect a combined fund balance of \$63,894,452. Of this, \$17,423,451 is unassigned and available for day-to-day operations of the County, \$1,477,197 is restricted for debt service, \$83,293 is restricted for grants, \$19,184,526 is restricted for special projects, and \$23,479,253 is restricted for capital projects. The County also has \$175,373 and \$512,904 classified as nonspendable for inventories and prepaids, respectively.

There was an decrease in the combined fund balance of \$9,592,969 from the prior year. The majority of this decrease coming from the general and capital projects funds.

The general fund is the chief operating fund of the County. The general fund experienced a decrease in fund balance of \$3,566,331 due to a large increase in transfers out to other funds. At the end of the current fiscal year, unassigned fund balance of the general fund was \$18,881,000 and total fund balance was \$19,526,547. 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 42% percent of total general fund expenditures, while total fund balance represents 44% percent of total fund expenditures.

All other major funds had changes in fund balance due to operations. The road and bridge fund had an ending fund balance of \$865,150, a decrease of \$309,180 from the prior year. The debt service fund had an ending fund balance of \$1,477,197, an increase of \$157,739 from the prior. The capital project 02 construction fund had an ending fund balance of \$20,867,760, a decrease of \$525,677 from the prior year. The health services sales tax fund had an ending fund balance of \$15,886,022, an increase of \$4,194,430 from the prior year. The arboretum fund balance remained \$0, the structure and operations of the fund causing revenues to equal expenditures each year.

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

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual general fund revenues were more than final budgeted revenues by \$1,263,426 during the year. This net positive variance is primarily attributable to more taxes and fees received than the anticipated amount in the final budget. Actual expenditures were \$1,606,463 less than budgeted. Overall, the general fund had a total positive budget variance of \$2,869,889 before capital leases and interfund transfers.

CAPITAL ASSETS

At the end of the year, the County's governmental and business-type activities had invested \$92,243,146 in a variety of capital assets and infrastructure (net of accumulated depreciation). This represents a net increase of \$15,595,456.

Major capital asset events during the year included the following:

- Multiple land purchases totaling \$4,202,812.
- New equipment for law enforcement and public safety of \$1,082,629.
- New equipment for transportation of \$1,271,571.
- Additions to construction in progress in the amount of \$10,295,760.
- Completion of CIP projects capitalized for \$11,550,080.

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 \$47,563,396, 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 2019. The County experienced an increase of approximately 4% in certified appraised value for budget year 2020. The County has continued its partnership strategy with local industrial taxpayers, adding an additional \$1.47M in budgeted revenue for direct payments under Ch. 381 for the 2020 budget year. We expect these partnerships to continue through fiscal year 2024 and beyond. The County suffered a major flood event with Tropical Storm Imelda in September, but the financial impact was minimal compared to other disaster events over the last decade. No long-term financial hardship is expected as a result of this storm.

Continued growth is expected in fiscal years 2020 through 2025 and beyond, spurred by expansions in the midstream and downstream petrochemicals sectors, heavy manufacturing, and logistics on the west side of Chambers County, largely driven by shale gas production, the fundamentals of which continue to change global dynamics. Along with the industrial development, we're continuing to see significant retail growth in West Chambers County, including major grocery store and restaurant investments. Middle Chambers County is starting to experience the effects of significant West Chambers County growth through new residential development start-ups. Infrastructure projects underway, such as SH 99 (Grand Parkway), FM 1409 Extension, and IH-10 improvements continue to pave the way for new growth and development.

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, 2019

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 48,544,554	\$ 452,098	\$ 48,996,652
Receivables, net	43,391,847	67,806	43,459,653
Due from other governments	6,367,758	-	6,367,758
Internal balances	55,499	(55,499)	-
Inventory	175,373	78,133	253,506
Prepaid items	512,904	12,522	525,426
Restricted cash and cash equivalents	27,769,885	-	27,769,885
Capital assets:			
Nondepreciable	34,363,337	4,491,307	38,854,644
Net depreciable	49,402,790	3,985,712	53,388,502
Total assets	<u>210,583,947</u>	<u>9,032,079</u>	<u>219,616,026</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	134,078	-	134,078
Deferred outflows - pensions	9,216,612	544,679	9,761,291
Total deferred outflows of resources	<u>9,350,690</u>	<u>544,679</u>	<u>9,895,369</u>
LIABILITIES			
Accounts payable and accrued liabilities	6,862,110	237,219	7,099,329
Accrued interest payable	459,833	-	459,833
Due to others	102,003	-	102,003
Noncurrent liabilities:			
Due within one year:			
Long-term debt	3,988,738	12,746	4,001,484
Due in more than one year:			
Long-term debt	44,272,586	1,107,403	45,379,989
Net pension liability	13,184,022	779,144	13,963,166
Net OPEB liability	5,176,898	354,566	5,531,464
Total liabilities	<u>74,046,190</u>	<u>2,491,078</u>	<u>76,537,268</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes	51,893,622	-	51,893,622
Deferred inflows - pensions	137,830	8,146	145,976
Deferred inflows - OPEB	101,386	6,943	108,329
Total deferred inflows of resources	<u>52,132,838</u>	<u>15,089</u>	<u>52,147,927</u>
NET POSITION			
Net investment in capital assets	60,038,630	8,477,019	68,515,649
Restricted for:			
Permanent funds			
Nonspendable	500,000	-	500,000
Expendable	236,035	-	236,035
Road and bridge	981,536	-	981,536
Debt service	1,527,413	-	1,527,413
Grants	83,293	-	83,293
Special projects	19,184,526	-	19,184,526
Unrestricted	<u>11,204,176</u>	<u>(1,406,428)</u>	<u>9,797,748</u>
Total net position	<u>\$ 93,755,609</u>	<u>\$ 7,070,591</u>	<u>\$ 100,826,200</u>

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

CHAMBERS COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2019

Functions/Programs	Expenses	Program Revenue		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 21,314,450	\$ 3,227,019	\$ 16,220	\$ 5,641,301
Financial administration	2,962,492	-	-	-
Justice system	8,999,668	489,577	352,115	-
Health and welfare	17,828,042	49,350	9,446,011	-
Culture and recreation	3,881,049	46,721	18,645	-
Law enforcement and public safety	14,739,129	240,059	1,629,235	-
Transportation	10,335,753	1,116,287	-	-
Interest and other	<u>1,030,282</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total governmental activities	<u>81,090,865</u>	<u>5,169,013</u>	<u>11,462,226</u>	<u>5,641,301</u>
Business-type activities:				
Solid waste	2,696,730	249,114	-	-
Airport	377,250	94,078	-	472,500
Golf course	<u>640,223</u>	<u>468,688</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>3,714,203</u>	<u>811,880</u>	<u>-</u>	<u>472,500</u>
Total primary government	<u>\$ 84,805,068</u>	<u>\$ 5,980,893</u>	<u>\$ 11,462,226</u>	<u>\$ 6,113,801</u>
General revenues:				
Property taxes				
Other taxes				
Investment income				
Gain on sale of capital assets				
Other				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position - beginning				
Net position - ending				

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

Net (Expense) Revenue and Changes in Position

Primary Government

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$(12,429,910)	\$ -	\$(12,429,910)
(2,962,492)	-	(2,962,492)
(8,157,976)	-	(8,157,976)
(8,332,681)	-	(8,332,681)
(3,815,683)	-	(3,815,683)
(12,869,835)	-	(12,869,835)
(9,219,466)	-	(9,219,466)
<u>(1,030,282)</u>	<u>-</u>	<u>(1,030,282)</u>
<u>(58,818,325)</u>	<u>-</u>	<u>(58,818,325)</u>
-	(2,447,616)	(2,447,616)
-	189,328	189,328
<u>-</u>	<u>(171,535)</u>	<u>(171,535)</u>
<u>-</u>	<u>(2,429,823)</u>	<u>(2,429,823)</u>
(58,818,325)	(2,429,823)	(61,248,148)
56,809,570	-	56,809,570
9,736,884	-	9,736,884
1,717,612	-	1,717,612
-	90,861	90,861
1,998,224	-	1,998,224
<u>(2,960,974)</u>	<u>2,960,974</u>	<u>-</u>
<u>67,301,316</u>	<u>3,051,835</u>	<u>70,353,151</u>
8,482,991	622,012	9,105,003
<u>85,272,618</u>	<u>6,448,579</u>	<u>91,721,197</u>
<u>\$ 93,755,609</u>	<u>\$ 7,070,591</u>	<u>\$ 100,826,200</u>

CHAMBERS COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

DECEMBER 31, 2019

	<u>General</u>	<u>Road and Bridge</u>	<u>Debt Service</u>
ASSETS			
Cash and cash equivalents	\$ 24,221,724	\$ 3,521,815	\$ 1,019,913
Receivables, net	30,477,208	7,025,194	3,755,865
Due from other funds	7,086,594	-	-
Due from other governments	-	-	-
Prepays	488,613	24,291	-
Inventory	156,934	18,439	-
Restricted cash and cash equivalents	-	-	1,714,087
Total assets	<u>62,431,073</u>	<u>10,589,739</u>	<u>6,489,865</u>
LIABILITIES			
Accounts payable and accrued liabilities	3,102,452	348,919	-
Due to other funds	-	72,224	31
Due to others	-	-	-
Total liabilities	<u>3,102,452</u>	<u>421,143</u>	<u>31</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue-property taxes	38,496,531	9,303,446	5,012,637
Unavailable revenue-court fines	1,305,543	-	-
Total deferred inflows of resources	<u>39,802,074</u>	<u>9,303,446</u>	<u>5,012,637</u>
FUND BALANCES			
Nonspendable:			
Inventory	156,934	18,439	-
Permanent fund	-	-	-
Prepays	488,613	24,291	-
Restricted:			
County schools	-	-	-
Debt service	-	-	1,477,197
Grants	-	-	-
Road and bridge	-	822,420	-
Special projects	-	-	-
Capital projects	-	-	-
Unassigned	18,881,000	-	-
Total fund balances	<u>19,526,547</u>	<u>865,150</u>	<u>1,477,197</u>
Total liabilities, fund balances, and deferred inflows of resources	<u>\$ 62,431,073</u>	<u>\$ 10,589,739</u>	<u>\$ 6,489,865</u>

<u>Capital Project 02 Construction</u>	<u>Health Service Sales Tax</u>	<u>Arboretum</u>	<u>Nonmajor Governmental</u>	<u>Total Governmental</u>
\$ -	\$ 13,069,465	\$ 286,898	\$ 4,582,564	\$ 46,702,379
-	2,130,584	-	2,996	43,391,847
441,853	851,572	-	831	8,380,850
-	-	851,572	5,516,186	6,367,758
-	-	-	-	512,904
-	-	-	-	175,373
<u>20,434,692</u>	<u>-</u>	<u>-</u>	<u>5,621,106</u>	<u>27,769,885</u>
<u>20,876,545</u>	<u>16,051,621</u>	<u>1,138,470</u>	<u>15,723,683</u>	<u>133,300,996</u>
7,954	165,599	184,895	3,051,214	6,861,033
831	-	851,572	7,400,693	8,325,351
-	-	102,003	-	102,003
<u>8,785</u>	<u>165,599</u>	<u>1,138,470</u>	<u>10,451,907</u>	<u>15,288,387</u>
-	-	-	-	52,812,614
-	-	-	-	1,305,543
-	-	-	-	54,118,157
-	-	-	-	175,373
-	-	-	500,000	500,000
-	-	-	-	512,904
-	-	-	236,035	236,035
-	-	-	-	1,477,197
-	-	-	83,293	83,293
-	-	-	-	822,420
-	15,886,022	-	3,298,504	19,184,526
20,867,760	-	-	2,611,493	23,479,253
-	-	-	(1,457,549)	17,423,451
<u>20,867,760</u>	<u>15,886,022</u>	<u>-</u>	<u>5,271,776</u>	<u>63,894,452</u>
\$ <u>20,876,545</u>	\$ <u>16,051,621</u>	\$ <u>1,138,470</u>	\$ <u>15,723,683</u>	\$ <u>133,300,996</u>

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CHAMBERS COUNTY, TEXAS

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

DECEMBER 31, 2019

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

Total fund balances - governmental funds balance sheet	\$ 63,894,452
Certain accounts receivable, net of related allowance, are not current financial resources and, therefore, are not reported in the governmental funds.	
Court fines receivable, net	1,305,543
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.	
Nondepreciable capital assets	34,363,337
Depreciable capital assets	96,319,977
Accumulated depreciation	(46,917,187)
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	918,992
The assets and liabilities of the internal service fund are included in the governmental activities Statement of Net Position.	
	1,841,098
Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for postretirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the Statement of Net Position.	
Deferred outflows - pension related	9,216,612
Deferred inflows - pension related	(137,830)
Deferred inflows - OPEB related	(101,386)
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	(459,833)
Deferred charge on refunding	134,078
Premium on bonds	(1,592,571)
Bonds payable	(34,800,000)
Tax notes payable	(10,595,000)
Capital leases payable	(575,825)
Compensated absences payable	(697,928)
Net pension liability	(13,184,022)
Net OPEB liability	<u>(5,176,898)</u>
Net position of governmental activities	\$ <u>93,755,609</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>General</u>	<u>Road and Bridge</u>	<u>Debt Service</u>	<u>Capital Project 02 Construction</u>
REVENUES				
Taxes:				
Property taxes	\$ 33,725,803	\$ 8,169,683	\$ 4,996,880	\$ -
Other taxes	9,175,163	8,491	-	-
Intergovernmental	165,460	-	-	-
Fees	3,175,839	768,807	-	-
Fines and forfeitures	537,452	347,480	-	-
Investment income	987,811	23,432	20,054	414,977
Other	<u>444,953</u>	<u>187,704</u>	<u>5,338</u>	<u>-</u>
Total revenues	<u>48,212,481</u>	<u>9,505,597</u>	<u>5,022,272</u>	<u>414,977</u>
EXPENDITURES				
Current:				
General government	10,492,503	-	-	940,654
Financial administration	2,977,484	-	-	-
Justice system	7,253,617	-	-	-
Health and welfare	3,700,251	-	-	-
Culture and recreation	3,157,639	-	-	-
Law enforcement and public safety	13,292,775	-	-	-
Transportation	-	8,543,213	-	-
Capital outlay	3,504,323	1,271,564	-	-
Debt service:				
Principal	381,373	-	3,410,000	-
Interest and fiscal charges	<u>29,515</u>	<u>-</u>	<u>1,459,113</u>	<u>-</u>
Total expenditures	<u>44,789,480</u>	<u>9,814,777</u>	<u>4,869,113</u>	<u>940,654</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>3,423,001</u>	<u>(309,180)</u>	<u>153,159</u>	<u>(525,677)</u>
OTHER FINANCING SOURCES (USES)				
Capital leases	253,355	-	-	-
Transfers in	44,446	-	4,580	-
Transfers out	<u>(7,287,133)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and uses	<u>(6,989,332)</u>	<u>-</u>	<u>4,580</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(3,566,331)</u>	<u>(309,180)</u>	<u>157,739</u>	<u>(525,677)</u>
FUND BALANCES, BEGINNING	<u>23,092,878</u>	<u>1,174,330</u>	<u>1,319,458</u>	<u>21,393,437</u>
FUND BALANCES, ENDING	<u>\$ 19,526,547</u>	<u>\$ 865,150</u>	<u>\$ 1,477,197</u>	<u>\$ 20,867,760</u>

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

<u>Health Service Sales Tax</u>	<u>Arboretum</u>	<u>Nonmajor Governmental</u>	<u>Total Governmental</u>
\$ 9,971,833	\$ -	\$ 22,387	\$ 56,886,586
-	-	553,230	9,736,884
-	8,918,551	8,019,516	17,103,527
-	-	339,435	4,284,081
-	-	-	884,932
159,295	-	101,481	1,707,050
7,788	-	1,303,941	1,949,724
<u>10,138,916</u>	<u>8,918,551</u>	<u>10,339,990</u>	<u>92,552,784</u>
-	-	7,446,330	18,879,487
-	-	-	2,977,484
-	-	972,561	8,226,178
4,182,918	8,918,551	450,349	17,252,069
-	-	153,680	3,311,319
-	-	617,396	13,910,171
-	-	-	8,543,213
1,761,568	-	14,520,757	21,058,212
-	-	-	3,791,373
-	-	-	1,488,628
<u>5,944,486</u>	<u>8,918,551</u>	<u>24,161,073</u>	<u>99,438,134</u>
<u>4,194,430</u>	<u>-</u>	<u>(13,821,083)</u>	<u>(6,885,350)</u>
-	-	-	253,355
-	-	4,326,313	4,375,339
-	-	(49,180)	(7,336,313)
-	-	4,277,133	(2,707,619)
4,194,430	-	(9,543,950)	(9,592,969)
<u>11,691,592</u>	<u>-</u>	<u>14,815,726</u>	<u>73,487,421</u>
\$ <u>15,886,022</u>	\$ <u>-</u>	\$ <u>5,271,776</u>	\$ <u>63,894,452</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, 2019

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

Net change in fund balances - total governmental funds	\$(9,592,969)
<p>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.</p>	
Capital outlay	19,879,537
Depreciation expense	(4,442,905)
Net effect of capital disposals	(211,867)
<p>Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenue in the funds.</p>	
Deferred revenue - delinquent property taxes	(77,016)
Deferred revenue - court fines	(760,075)
<p>Net pension and other postemployment benefit (OPEB) liability and deferred outflows and deferred inflows related to pensions and OPEB liability are not reported in the governmental funds</p>	
Net pension liability	(7,950,160)
Net OPEB liability	869,501
Deferred outflows - pensions	5,532,184
Deferred inflows - pensions	1,251,421
Deferred inflows - OPEB	(101,386)
<p>Bonds and capital leases provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position</p>	
Capital leases	(253,355)
Principal payments	3,791,373
Amortization of deferred charges	396,554
<p>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.</p>	
Interest payable, net change	61,792
Compensated absences, net change	48,664
<p>The internal service fund is used by management to charge the costs of health insurance to individual funds. The net revenue of certain activities of the internal service fund is reported with governmental activities.</p>	
	<u>41,698</u>
Change in net position of governmental activities	\$ <u>8,482,991</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

DECEMBER 31, 2019

	Business-Type Activities	
	Solid Waste	Airport
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 324,965	\$ 62,494
Receivables, net	65,151	196
Inventory	19,722	51,179
Prepaid expenses	4,944	3,997
Total current assets	414,782	117,866
Noncurrent assets:		
Capital assets:		
Nondepreciable	172,371	4,097,051
Net depreciable	1,908,630	1,680,422
Total noncurrent assets	2,081,001	5,777,473
Total assets	2,495,783	5,895,339
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows - pensions	403,141	10,737
Total deferred outflows of resources	403,141	10,737
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	139,206	63,949
Due to other funds	40,266	8,072
Compensated absences liability	7,879	-
Total current liabilities	187,351	72,021
Noncurrent liabilities:		
Net pension liability	576,679	15,359
Net OPEB liability	280,445	8,297
Compensated absences liability	23,636	-
Landfill closure and postclosure care	1,069,168	-
Total noncurrent liabilities	1,949,928	23,656
Total liabilities	2,137,279	95,677
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows - pensions	6,029	161
Deferred inflows - OPEB	5,492	162
Total deferred inflows of resources	11,521	323
NET POSITION		
Net investment in capital assets	2,081,001	5,777,473
Unrestricted	(1,330,877)	32,603
Total net position	\$ 750,124	\$ 5,810,076

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

Business-Type Activities		Governmental Activities
Golf Course	Total Funds	Internal Service
\$ 64,639	\$ 452,098	\$ 1,842,175
2,459	67,806	-
7,232	78,133	-
3,581	12,522	-
<u>77,911</u>	<u>610,559</u>	<u>1,842,175</u>
221,885	4,491,307	-
396,660	3,985,712	-
<u>618,545</u>	<u>8,477,019</u>	<u>-</u>
<u>696,456</u>	<u>9,087,578</u>	<u>1,842,175</u>
130,801	544,679	-
<u>130,801</u>	<u>544,679</u>	<u>-</u>
34,064	237,219	1,077
7,161	55,499	-
4,867	12,746	-
<u>46,092</u>	<u>305,464</u>	<u>1,077</u>
187,106	779,144	-
65,824	354,566	-
14,599	38,235	-
-	1,069,168	-
<u>267,529</u>	<u>2,241,113</u>	<u>-</u>
<u>313,621</u>	<u>2,546,577</u>	<u>1,077</u>
1,956	8,146	-
1,289	6,943	-
<u>3,245</u>	<u>15,089</u>	<u>-</u>
618,545	8,477,019	-
(108,154)	(1,406,428)	1,841,098
<u>\$ 510,391</u>	<u>\$ 7,070,591</u>	<u>\$ 1,841,098</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET POSITION

PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

	Business-Type Activities	
	Solid Waste	Airport
OPERATING REVENUES		
Charges for services	\$ 249,114	\$ 94,078
Total operating revenues	249,114	94,078
OPERATING EXPENSES		
Personnel	1,773,912	51,491
Supplies	531,251	188,702
Contractual services	-	6,827
Depreciation	391,567	130,230
Premiums	-	-
HAS accounts	-	-
Total operating expenses	2,696,730	377,250
OPERATING INCOME (LOSS)	(2,447,616)	(283,172)
NONOPERATING REVENUES (EXPENSES)		
Investment income	-	-
Gain on disposal of asset	90,861	-
Total nonoperating revenues (expenses)	90,861	-
Operating (loss) before capital contributions and transfers	(2,356,755)	(283,172)
Capital contributions	-	472,500
Transfers in	2,501,388	165,497
CHANGE IN NET POSITION	144,633	354,825
TOTAL NET POSITION, BEGINNING	605,491	5,455,251
TOTAL NET POSITION, ENDING	\$ 750,124	\$ 5,810,076

Business-Type Activities		Governmental Activities
Golf Course	Total Funds	Internal Service
\$ 468,688	\$ 811,880	\$ 8,477,375
<u>468,688</u>	<u>811,880</u>	<u>8,477,375</u>
433,501	2,258,904	-
141,811	861,764	-
6,455	13,282	-
58,456	580,253	-
-	-	8,420,648
-	-	<u>25,591</u>
<u>640,223</u>	<u>3,714,203</u>	<u>8,446,239</u>
(171,535)	(2,902,323)	<u>31,136</u>
-	-	10,562
-	<u>90,861</u>	-
-	<u>90,861</u>	<u>10,562</u>
(171,535)	(2,811,462)	41,698
-	472,500	-
<u>294,089</u>	<u>2,960,974</u>	-
122,554	622,012	41,698
<u>387,837</u>	<u>6,448,579</u>	<u>1,799,400</u>
\$ <u>510,391</u>	\$ <u>7,070,591</u>	\$ <u>1,841,098</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

	Business-Type Activities	
	Solid Waste	Airport
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 245,017	\$ 93,882
Receipts from premium revenues	-	-
Payments to suppliers	(360,465)	(164,811)
Payments to employees	(1,840,800)	9,048
Payments for other expenses	-	-
Payments for premiums	-	-
Net cash used by operating activities	(1,956,248)	(61,881)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers	2,501,388	165,497
Net cash provided by noncapital financing activities	2,501,388	165,497
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital purchases	(525,147)	(52,500)
Proceeds from disposal of capital assets	257,930	-
Net cash used by capital and related financing activities	(267,217)	(52,500)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	-	-
Net cash provided by investing activities	-	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	277,923	51,116
CASH AND CASH EQUIVALENTS, BEGINNING	47,042	11,378
CASH AND CASH EQUIVALENTS, ENDING	\$ 324,965	\$ 62,494

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

Business-Type Activities		Governmental Activities
Golf Course	Total Funds	Internal Service
\$ 466,229	\$ 805,128	\$ -
-	-	8,477,375
(140,763)	(666,039)	-
(572,431)	(2,404,183)	(3,999,727)
-	-	(25,591)
-	-	(8,420,648)
<u>(246,965)</u>	<u>(2,265,094)</u>	<u>(3,968,591)</u>
<u>294,089</u>	<u>2,960,974</u>	<u>-</u>
<u>294,089</u>	<u>2,960,974</u>	<u>-</u>
(67,866)	(645,513)	-
<u>-</u>	<u>257,930</u>	<u>-</u>
<u>(67,866)</u>	<u>(387,583)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>10,562</u>
<u>-</u>	<u>-</u>	<u>10,562</u>
(20,742)	308,297	(3,958,029)
<u>85,381</u>	<u>143,801</u>	<u>5,800,204</u>
<u>\$ 64,639</u>	<u>\$ 452,098</u>	<u>\$ 1,842,175</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

	Business-Type Activities	
	Solid Waste	Airport
RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES		
Operating income (loss)	\$(2,447,616)	\$(283,172)
Adjustments to reconcile operating income to net cash used by operating activities:		
Depreciation	391,567	130,230
Assets and liabilities:		
Decrease (increase) in receivables, net	(4,097)	(196)
Decrease (increase) in due from other funds	40,266	8,072
Decrease (increase) in inventory	311	23,891
Decrease (increase) in prepaid expenses	(712)	(1,245)
Decrease (increase) in deferred outflows related to pensions	(219,711)	(5,778)
Increase (decrease) in accounts payable and accrued liabilities	63,465	52,648
Increase (decrease) in landfill closure and postclosure care	130,921	-
Increase (decrease) in net OPEB liability	(171,324)	8,297
Increase (decrease) in net pension liability	299,160	5,627
Increase (decrease) in compensated absences liability	7,135	-
Increase (decrease) in deferred inflows - pensions	(51,105)	(417)
Increase (decrease) in deferred inflows - OPEB	<u>5,492</u>	<u>162</u>
Net cash provided by operating activities	<u>\$(1,956,248)</u>	<u>\$(61,881)</u>
SCHEDULE OF NONCASH CAPITAL TRANSACTIONS		
Contributed capital	<u>\$ -</u>	<u>\$ 472,500</u>

Business-Type Activities		Governmental Activities
Golf Course	Total Funds	Internal Service
\$(171,535)	\$(2,902,323)	\$ 31,136
58,456	580,253	-
(2,459)	(6,752)	-
7,161	55,499	-
1,048	25,250	-
(706)	(2,663)	-
(69,388)	(294,877)	-
(64,670)	51,443	(3,999,727)
-	130,921	-
(79,672)	(242,699)	-
85,393	390,180	-
2,105	9,240	-
(13,987)	(65,509)	-
<u>1,289</u>	<u>6,943</u>	<u>-</u>
<u>\$(246,965)</u>	<u>\$(2,265,094)</u>	<u>\$(3,968,591)</u>
<u>\$ -</u>	<u>\$ 472,500</u>	<u>\$ -</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS

DECEMBER 31, 2019

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 31,617,362
Taxes receivable	<u>3,474,491</u>
Total assets	\$ <u>35,091,853</u>
LIABILITIES	
Due to other units	\$ <u>35,091,853</u>
Total liabilities	\$ <u>35,091,853</u>

CHAMBERS COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2019

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 2019: the Baytown/West Chambers Economic Industrial Development Corporation and the Chambers County Cedar Bayou Navigation District.

B. Government-Wide Financial Statements

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

C. Basis of Presentation - Government-Wide Financial Statements

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

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

D. Basis of Presentation - Fund Financial Statements

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

The County reports the following governmental funds:

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

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

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

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

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

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

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

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

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

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.

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

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

Additionally, the County reports the following fund types:

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

Fiduciary funds are used to account for and report resources held for the benefits of parties outside the County. The County maintains agency funds, as well as a trust fund. The agency funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that the County holds for others in an agency capacity.

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

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

E. Measurement Focus and Basis of Accounting

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

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

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

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

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

1. Cash and Cash Equivalents

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

2. Investments

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

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

3. Inventories and Prepaid Items

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

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

4. Restricted Assets

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

5. Capital Assets

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

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

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

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

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

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 on the government-wide Statement of Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Deferred outflow of resources have been recognized as a result of the change in actuarial assumptions and for differences between the expected and the actual economic experience related to the County's defined benefit pension plan. These amounts are deferred and amortized over the average of the expected service lives of pension plan members. A deferred charge has been recognized for employer pension plan contributions that were made subsequent to the measurement date through the end of the County's fiscal year. This amount is deferred and recognized as a reduction to the net pension liability during the measurement period in which the contributions were made.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net 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 three items that qualify for reporting in this category in the government-wide Statement of Net Position. Deferred charges have been recognized as a result of differences between the actuarial expectations and the actual economic experience related to the County's defined benefit pension plan. This amount is deferred and amortized over the average of the expected service lives of pension plan members. Deferred charges have also been recognized as a result of the difference between the projected and actual investments earnings on the pension and OPEB plan assets. This amount is deferred and amortized over a period of five years. At the fund level, the County has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

7. Compensated Employee Absences

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

8. Long-Term Obligations

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

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

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

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

9. Net Position Flow Assumption

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

10. Fund Balance Flow Assumptions

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

11. Fund Balance Policies

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

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 and District Retirement System (TCDRS) and additions to/deductions from TCDRS's fiduciary net position have been determined on the same basis as they are reported by TCDRS. 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.

14. Other Postemployment Benefits

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

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

G. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Property Taxes

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

The property tax calendar dates are:

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

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

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

3. Proprietary Funds Operating and Nonoperating Revenues and Expenses

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

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

Budgets are adopted on a GAAP basis for all budgeted funds. Several supplemental budget appropriations were made for the year ended December 31, 2019.

A. Deficit Fund Equity

As of December 31, 2019, the Hurricane Harvey FEMA 4332 fund reported a deficit fund balance of \$1,274,314 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.

As of December 31, 2019, the Capital Project 99 Construction fund reported a deficit fund balance of \$183,235 as a result of expenditures in excess of revenues and existing fund balance. The County expects this to be resolved by future revenues.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of December 31, 2019, the County had the following investments:

<u>Investment Type</u>	<u>Value</u>	<u>Weighted Average Maturity (Days)</u>
External Investment Pools		
TexPool	\$ 15,701,665	35
Texas CLASS	<u>37,089,800</u>	52
Total	<u>\$ 52,791,465</u>	
Portfolio weighted average maturity		47

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

Credit risk. State law and the County’s investment policy limit investments to obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than “A” or its equivalent. Further, commercial paper must be rated not less than “A-1” or “P-1” or an equivalent rating by at least two nationally recognized credit rating agencies. As of December 31, 2019, the County’s investments in TexPool were rated “AAAm” and Texas CLASS were rated “AAA” by Standard & Poor’s.

Custodial credit risk - deposits. In the case of deposits, this is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. The County’s investment policy requires funds on deposit at the depository bank to be collateralized by securities and FDIC insurance. As of December 31, 2019, bank balances did not exceed the market values of pledged securities and FDIC insurance.

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

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

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

B. Receivables

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

The following comprise receivable balances at year end:

	Governmental activities				
	General	Road and Bridge	Debt Service	Health Service Sales Tax	Nonmajor
Property taxes	\$ 29,061,449	\$ 7,064,973	\$ 3,768,419	\$ -	\$ -
Other taxes	156,121	-	-	2,126,238	-
Accounts	132,260	-	-	4,346	2,996
Fines & fees	13,055,424	-	-	-	-
(Allowance)	(11,928,046)	(39,779)	(12,554)	-	-
Total	<u>\$ 30,477,208</u>	<u>\$ 7,025,194</u>	<u>\$ 3,755,865</u>	<u>\$ 2,130,584</u>	<u>\$ 2,996</u>
	Business-type activities				
	Solid Waste	Airport	Golf Course	Total	
Property taxes	\$ -	\$ -	\$ -	\$ 39,894,841	
Other taxes	-	-	-	2,282,359	
Accounts	65,151	196	2,459	207,408	
(Allowance)	-	-	-	(11,980,379)	
Total	<u>\$ 65,151</u>	<u>\$ 196</u>	<u>\$ 2,459</u>	<u>\$ 30,404,229</u>	

C. Capital Assets

A summary of changes in capital assets for governmental activities for the year ended December 31, 2019 is as follows:

Primary Government

	Beginning Balance	Additions	Deletions	Reclassifications	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 2,368,120	\$ 4,202,812	\$ -	\$ -	\$ 6,570,932
Construction in progress	29,046,725	10,295,760	-	(11,550,080)	27,792,405
Total assets not being depreciated	31,414,845	14,498,572	-	(11,550,080)	34,363,337
Capital assets, being depreciated:					
Buildings and improvements	39,610,379	1,739,357	(220,886)	1,130,454	42,259,304
Machinery and equipment	29,822,260	3,641,608	(234,371)	452,152	33,681,649
Infrastructure	10,411,550	-	-	9,967,474	20,379,024
Total capital assets being depreciated	79,844,189	5,380,965	(455,257)	11,550,080	96,319,977
Less accumulated depreciation:					
Buildings and improvements	16,635,527	1,250,719	(95,844)	-	17,790,402
Machinery and equipment	19,143,153	2,538,767	(147,546)	-	21,534,374
Infrastructure	6,938,992	653,419	-	-	7,592,411
Total accumulated depreciation	42,717,672	4,442,905	(243,390)	-	46,917,187
Total capital assets being depreciated, net	37,126,517	938,060	(211,867)	11,550,080	49,402,790
Governmental activities capital assets, net	\$ 68,541,362	\$ 15,436,632	\$ (211,867)	\$ -	\$ 83,766,127
					Less associated debt (47,563,396)
					Plus unspent bond proceeds 23,701,821
					Plus deferred charge on refunding 134,078
					Net investment in Capital Assets \$ 60,038,630

Depreciation was charged to governmental functions as follows:

Governmental activities:	
General government	\$ 817,427
Financial Administration	1,864
Justice system	27,626
Health and welfare	371,110
Culture and recreation	581,401
Law enforcement and public safety	857,426
Transportation	1,786,051
Total	\$ 4,442,905

A summary of changes in capital assets for business-type activities for the year ended December 31, 2019 is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 1,782,939	\$ -	\$ -	\$ 1,782,939
Construction in progress	2,175,806	532,562	-	2,708,368
Total assets not being depreciated	3,958,745	532,562	-	4,491,307
Capital assets, being depreciated:				
Buildings and improvements	7,081,242	47,000	-	7,128,242
Machinery and equipment	4,699,274	838,451	(590,535)	4,947,190
Total capital assets being depreciated	11,780,516	885,451	(590,535)	12,075,432
Less accumulated depreciation:				
Buildings and improvements	4,937,333	148,041	-	5,085,374
Machinery and equipment	2,695,600	432,212	(123,466)	3,004,346
Total accumulated depreciation	7,632,933	580,253	(123,466)	8,089,720
Total capital assets being depreciated, net	4,147,583	305,198	(467,069)	3,985,712
Business-type activities capital assets, net	\$ 8,106,328	\$ 837,760	\$ (467,069)	\$ 8,477,019
				Net investment in Capital Assets \$ 8,477,019

The annual debt service requirements for bonds of the County as of December 31, 2019 are as follows:

Year Ending December 31,	General Obligation Bonds		Total Requirements
	Principal	Interest	
2020	\$ 1,670,000	\$ 1,162,544	\$ 2,832,544
2021	2,070,000	1,101,719	3,171,719
2022	2,395,000	1,011,544	3,406,544
2023	2,340,000	908,919	3,248,919
2024	2,460,000	803,507	3,263,507
2025-2029	13,590,000	2,702,450	16,292,450
2030-2034	9,625,000	655,117	10,280,117
2035-2036	650,000	11,375	661,375
Total	\$ 34,800,000	\$ 8,357,175	\$ 43,157,175

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

Annual debt service requirements for tax notes of the County as of December 31, 2019 are as follows. The Series 2013 Tax Notes (private placement) have remaining debt service of principal and interest in the amounts of \$1,605,000 and \$14,204, respectively, in fiscal year 2020.

Year Ending December 31,	Tax Notes		Total Requirements
	Principal	Interest	
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	2,995,000	29,950	3,024,950
Total	\$ 10,595,000	\$ 501,679	\$ 11,096,679

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

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

Year Ending December 31,	Capital Leases		Total Requirements
	Principal	Interest	
2020	\$ 349,256	\$ 24,618	\$ 373,874
2021	149,050	10,205	159,255
2022	77,519	3,637	81,156
Total	\$ 575,825	\$ 38,460	\$ 614,285

The County's capital leases (direct borrowings) are secured by the underlying asset. Machinery and equipment acquired under current capital lease obligations totaled \$401,400, 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 2019 were as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Solid Waste	General Fund	\$ 2,501,388
Airport	General Fund	165,497
Golf Course	General Fund	294,089
Nonmajor Governmental	General Fund	4,326,159
General Fund	Nonmajor Governmental	44,446
Debt Service	Nonmajor Governmental	4,580
Nonmajor Governmental	Nonmajor Governmental	<u>154</u>
Total		\$ <u>7,336,313</u>

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

The composition of interfund balances as of December 31, 2019 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental	\$ 6,958,840
General Fund	Debt Service	31
General Fund	Road and Bridge	72,224
General Fund	Solid waste	40,266
General Fund	Airport	8,072
General Fund	Golf Course	7,161
Capital Project 02 Construction	Nonmajor Governmental	441,853
Health Service Sales Tax	Arboretum	851,572
Nonmajor Governmental	Capital Project 02 Construction	<u>831</u>
Total		\$ <u>8,380,850</u>

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

IV. OTHER INFORMATION

A. Risk Management

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

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

B. Contingent Liabilities

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

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

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

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

C. Landfill Closure and Post Closure Care Cost

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

The County's estimate of the total cost of closure and post closure care for 30 years, under permits and regulations currently in effect, is \$9,310,846. The \$1,069,168 reported as landfill closure and post closure care liability at December 31, 2019 is based on the use of 10.08 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$8,241,678 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 2019, it is estimated that the remaining capacity will be filled in 248.8 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, 2019. However, the actual cost of closure and post closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

D. Pension Plans

Texas County and District Retirement System

Plan Description

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

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

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

Benefits Provided

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

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

The Commissioner’s Court adopted the rate of seven percent as the contributed rate payable by the employee members for calendar year 2019. 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, 2018: valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	266
Inactive employees entitled to but not yet receiving benefits	294
Active employees	440
Total	1,000

Contributions

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

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

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

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

Employees for the County were required to contribute seven percent of their annual gross earnings during the calendar year. The contribution rate for the County was 14.22 percent in calendar year 2019. The County's contributions to TCDRS for the calendar year ended December 31, 2019 were \$3,464,828 equal to the required contributions.

Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2018 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, 2018 were based on the results of an actuarial experience study for the period January 1, 2013 through December 31, 2016, except where required to be different by GASB 68.

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

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return (Expected minus Inflation) ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	10.50%	5.40%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	18.00%	8.40%
Global Equities	MSCI World (net) Index	2.50%	5.70%
International Equities - Developed	MSCI World Ex USA (net)	10.00%	5.40%
International Equities - Emerging	MSCI EM Standard (net)	7.00%	5.90%
Investment-Grade Bonds	Bloomberg Barclays Capital Aggregate Bond Index	3.00%	1.60%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	4.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.95%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽⁴⁾	2.00%	7.20%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	6.30%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	13.00%	3.90%

⁽¹⁾ Target asset allocation adopted at the April 2018 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return minus the assumed inflation rate of 1.95%, per Cliffwater's 2019 capital market assumptions

⁽³⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

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.

Changes in the NPL

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2017	\$ 96,366,984	\$ 90,744,158	\$ 5,622,826
Changes for the year:			
Service cost	2,990,881	-	2,990,881
Interest on total pension liability ⁽¹⁾	7,851,899	-	7,851,899
Effect of economic/demographic gains or losses	292,353	-	292,353
Refund of contributions	(157,987)	(157,987)	-
Benefit payments	(4,779,820)	(4,779,820)	-
Administrative expenses	-	(71,165)	71,165
Member contributions	-	1,505,005	(1,505,005)
Net investment income	-	(1,694,735)	1,694,735
Employer contributions	-	3,057,316	(3,057,316)
Other ⁽²⁾	-	(1,628)	1,628
Balance at 12/31/2018	<u>\$ 102,564,310</u>	<u>\$ 88,601,144</u>	<u>\$ 13,963,166</u>

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

⁽²⁾ Relates to allocation of system-wide items.

Sensitivity of the NPL to Changes in the Discount Rate

The following presents the NPL of the County, calculated using the discount rate of 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 7.1%	Current Discount Rate 8.1%	1% Increase 9.1%
County's Net Pension Liability	<u>\$ 26,249,221</u>	<u>\$ 13,963,166</u>	<u>\$ 3,497,982</u>

Pension Plan Fiduciary Net Position

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

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

For the calendar year ended December 31, 2019, the County recognized pension expense of \$4,661,176.

At December 31, 2019, 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	\$ 342,829	\$ 145,976
Changes in actuarial assumptions	367,145	-
Difference between projected and actual investment earnings	5,586,490	-
Contributions subsequent to the measurement date	3,464,827	-
Total	<u>\$ 9,761,291</u>	<u>\$ 145,976</u>

\$3,464,827 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, 2020. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

For the Year Ended December 31,	
2020	\$ 2,238,283
2021	1,103,072
2022	1,003,690
2023	1,805,443

E. Other Postemployment Benefits

Healthcare Plan

Plan Description

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

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

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

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

The following provides a summary of the number of participants in the plan as of December 31, 2019:

Inactive employees or beneficiaries currently receiving benefits	22
Active members	<u>434</u>
Total	<u>456</u>

Net OPEB Liability

The County's net OPEB liability of \$5,531,464 was determined by an actuarial valuation as of January 1, 2018 which was rolled forward to a measurement date of December 31, 2019.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Valuation Date	December 31, 2018
Actuarial Cost Method	Individual Entry Age
Inflation Rate	2.25%
Salary Increases	.50% to 5.00%, not including wage inflation of 3.25%
Demographic Assumptions	Based on the experience study covering the four-year period ending December 31, 2016 as conducted for the Texas County and District Retirement System (TCDRS).
Mortality	For healthy retirees, the gender-distinct RP-2014 Healthy Annuitant Mortality Tables are used with male rates multiplied by 130% and female rates multiplied by 110%. Those rates are projected on a fully generational basis based on 110% of the ultimate rates of Scale MP-2014.
Health care cost trend rates	Pre-65: Initial rate of 7.50% declining to an ultimate rate of 5.25% after 11 years; Pre-65: Ultimate trend rate includes a 1.00% adjustment for the excise tax; Post-65: Initial rate of 6.50% declining to an ultimate rate of 4.25% after 15 years
Participation rates	85% for non-Medicare eligible retirees; 60% for Medicare eligible retirees
Discount rate	2.25% as of December 31, 2018

Funding Policy

The County has elected to finance the County's Plan on a pay-as-you-go basis, paying an amount each year equal to the claims paid. The County established a trust for the 2019 fiscal year.

Investments

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

Discount Rate

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

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

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

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Balance at 12/31/2018	\$ 10,643,664	\$ 4,000,000	\$ 6,643,664
Changes for the year:			
Service cost	939,796	-	939,796
Interest on the total liability	567,001	-	567,001
Contributions - employer	-	2,282,427	(2,282,427)
Net investment income	-	354,907	(354,907)
Benefit payments	(669,097)	(669,097)	-
Administrative expense	-	(18,337)	18,337
Net changes	<u>837,700</u>	<u>1,949,900</u>	<u>(1,112,200)</u>
Balance at 12/31/2019	<u>\$ 11,481,364</u>	<u>\$ 5,949,900</u>	<u>\$ 5,531,464</u>

Differences in projected and actual earnings over the measurement period are recognized over a 5-year period. At December 31, 2019, the County reported deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Inflows of Resources</u>
Earnings on Postretirement Plan Investments	\$ <u>108,329</u>
Total	\$ <u>108,329</u>

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

	<u>For the Year Ended December 31,</u>
2020	\$(27,083)
2021	(27,083)
2022	(27,083)
2023	(27,080)

For the year ended December 31, 2019, the County recognized OPEB expense of \$1,278,556.

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

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

	<u>1% Decrease in Discount Rate (4.50%)</u>	<u>Discount Rate (5.50%)</u>	<u>1% Increase in Discount Rate (6.50%)</u>
County's net OPEB liability	\$ 6,425,866	\$ 5,531,464	\$ 4,719,071

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

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

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate Assumption</u>	<u>1% Increase</u>
County's net OPEB liability	\$ 4,236,706	\$ 5,531,464	\$ 7,062,156

F. Deferred Compensation Plans

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

Federal law requires all assets and income of Section 457 plans to be held in trust, custodial accounts, or annuity contracts for the exclusive benefit of the participants and their beneficiaries. The County's Plans are administered by private corporations under contract with the County. Total participant contributions were approximately \$87,658 for the year ended December 31, 2019. The County does not contribute to the Plans.

G. Related Party Transactions

During the 2019 fiscal year, the County received services from a company owned by a member of Commissioners Court. The contract was approved by Commissioners Court and the Commissioner abstained from that vote. Total payments to the vendor for the fiscal year were \$9,852.

H. Tax Abatements

The County has entered into various tax abatement agreements for the 2019 fiscal year. The County has adopted policies to offer these programs to industry to promote economic growth within the County for a long-term investment on future revenue and they typically involve a ten year abatement program in exchange for activities and investments that promote an increase to the overall tax base as well as job growth opportunities for residents of the County. All tax abatement agreements provide for recapture in the event of default.

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

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

For the fiscal year ended December 31, 2019, the County abated property taxes totaling \$27,612,246, including the following tax abatement agreements that each exceeded 10 percent of the total amount abated:

- A 100 percent property tax abatement to a petrochemical industry leader for continued investment in the County through creation and retention of jobs and increasing tax revenues for the County. The abatement amounted to \$4,491,028.
- A 100 percent property tax abatement to a petrochemical industry leader for continued investment in the County through creation and retention of jobs and increasing tax revenues for the County. The abatement amounted to \$6,578,800.

For this reporting period, the County has received \$8,791,649 of scheduled payments in lieu of taxes related to the abatement agreements.

I. Subsequent Events

COVID-19

On January 30, 2020, the World Health Organization declared the coronavirus outbreak (COVID-19) a Public Health Emergency of International Concern and on March 10, 2020, declared COVID-19 a pandemic. The impact of COVID-19 could negatively affect the County's operations, suppliers or other vendors, as well as intergovernmental entities and citizens it collects fees from. Subsequent shelter in place orders, labor shortages or other disruptions to the County's operations, or that of its suppliers and vendors, may adversely affect the County's ability to provide services to citizens and taxpayers. In addition, the epidemic and its effects could result in a widespread health crisis that may lead to an economic downturn, negatively affecting tax revenues and demand for services. As of the date of this report, the impact of COVID-19 on the County's financial statements or operations cannot be fully determined. The extent to which COVID-19 may affect the County's results will depend on future developments, which are highly uncertain.

Debt Issuance

On March 9, 2020, the County issued Pass-Through Toll Revenue and Limited Tax Bonds, Series 2020, in the amount of \$9,405,000. The bonds carry an interest rates ranging from 2% to 5% and mature in March of 2045.

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**REQUIRED
SUPPLEMENTARY INFORMATION**

CHAMBERS COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	
REVENUES				
Taxes	\$ 33,297,000	\$ 33,297,000	\$ 33,725,803	\$ 428,803
Other taxes	105,690	10,092,519	9,175,163	(917,356)
Intergovernmental	105,690	148,690	165,460	16,770
Fees	1,878,100	1,974,746	3,175,839	1,201,093
Fines and forfeitures	751,100	751,100	537,452	(213,648)
Investment income	250,000	250,000	987,811	737,811
Other	435,000	435,000	444,953	9,953
Total revenues	<u>36,822,580</u>	<u>46,949,055</u>	<u>48,212,481</u>	<u>1,263,426</u>
EXPENDITURES				
General government:				
Commissioners' court	1,695,906	1,329,591	1,261,430	68,161
Nondepartmental	3,133,790	3,335,350	3,066,084	269,266
Data processing	1,461,510	1,464,893	1,376,978	87,915
Communications	305,000	312,963	307,842	5,121
Economic development	464,170	472,691	472,305	386
Elections	172,700	172,700	127,593	45,107
Maintenance	1,737,310	1,555,199	1,471,938	83,261
Human resources	-	750	743	7
Incident cleanup	-	2,408,500	2,407,590	910
Total general government	<u>8,970,386</u>	<u>11,052,637</u>	<u>10,492,503</u>	<u>560,134</u>
Financial administration:				
County auditor	1,084,787	1,084,787	1,017,713	67,074
County treasurer	360,875	362,674	361,079	1,595
Tax assessor	1,259,760	1,262,830	1,164,702	98,128
Purchasing	446,020	446,020	433,990	12,030
Total financial administration	<u>3,151,442</u>	<u>3,156,311</u>	<u>2,977,484</u>	<u>178,827</u>
Justice system:				
County court	136,500	160,500	157,492	3,008
District court	1,011,630	1,110,139	1,110,056	83
District clerk	698,210	700,783	688,045	12,738
County clerk	1,055,840	1,060,278	1,048,573	11,705
Justice of the peace, pct #1	344,010	344,845	339,036	5,809
Justice of the peace, pct #2	346,190	346,190	333,900	12,290
Justice of the peace, pct #3	101,240	101,240	98,470	2,770
Justice of the peace, pct #4	283,155	283,931	280,323	3,608
Justice of the peace, pct #5	325,585	332,785	332,721	64
Justice of the peace, pct #6	425,845	427,393	415,542	11,851
Juvenile probation	165,440	165,510	165,508	2
County attorney	975,230	982,061	937,938	44,123
District attorney	1,180,350	1,348,167	1,334,935	13,232
Pretrial services	-	18,730	11,078	7,652
Total justice system	<u>7,049,225</u>	<u>7,382,552</u>	<u>7,253,617</u>	<u>128,935</u>

CHAMBERS COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	
Health and welfare:				
Environmental health	426,556	428,694	399,829	28,865
Health department	504,980	536,896	476,554	60,342
Indigent health care	1,134,410	1,338,693	1,304,399	34,294
Nurse practitioner	300,380	300,620	286,394	14,226
Welfare	38,000	38,000	25,610	12,390
Rehabilitation	53,380	53,380	-	53,380
Mosquito control	1,010,560	1,172,166	1,171,305	861
Chambers county EMS	-	40,500	36,160	4,340
Total health and welfare	<u>3,468,266</u>	<u>3,908,949</u>	<u>3,700,251</u>	<u>208,698</u>
Culture and recreation:				
Libraries	1,262,610	1,265,387	1,189,890	75,497
Agricultural extension	322,600	322,600	269,980	52,620
Parks and recreation	2,052,520	1,819,481	1,685,248	134,233
Historical commission	16,125	16,125	12,521	3,604
Total culture and recreation	<u>3,653,855</u>	<u>3,423,593</u>	<u>3,157,639</u>	<u>265,954</u>
Law enforcement and public safety:				
Emergency management	388,050	389,846	340,022	49,824
Safety department	85,700	85,700	70,169	15,531
Constable, precinct #1	118,810	118,810	115,761	3,049
Constable, precinct #2	300,350	301,719	301,459	260
Constable, precinct #3	111,890	111,890	108,550	3,340
Constable, precinct #4	111,780	111,780	109,360	2,420
Constable, precinct #5	119,550	119,550	105,258	14,292
Constable, precinct #6	118,820	118,820	118,694	126
Sheriff	12,159,715	12,174,772	12,023,502	151,270
Total law enforcement and public safety	<u>13,514,665</u>	<u>13,532,887</u>	<u>13,292,775</u>	<u>240,112</u>
Capital outlay	<u>4,447,400</u>	<u>3,528,093</u>	<u>3,504,323</u>	<u>23,770</u>
Debt service				
Principal	574,500	410,921	381,373	29,548
Interest and other	-	-	29,515	(29,515)
Total debt service	<u>574,500</u>	<u>410,921</u>	<u>410,888</u>	<u>33</u>
Total expenditures	<u>44,829,739</u>	<u>46,395,943</u>	<u>44,789,480</u>	<u>1,606,463</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(8,007,159)</u>	<u>553,112</u>	<u>3,423,001</u>	<u>2,869,889</u>
OTHER FINANCING SOURCES (USES)				
Capital leases	-	-	253,355	253,355
Transfers in	1,942,770	2,036,270	44,446	(1,991,824)
Transfers out	(3,922,440)	(3,002,902)	(7,287,133)	(4,284,231)
Total other financing sources (uses)	<u>(1,979,670)</u>	<u>(966,632)</u>	<u>(6,989,332)</u>	<u>(6,022,700)</u>
NET CHANGE IN FUND BALANCES	<u>(9,986,829)</u>	<u>(413,520)</u>	<u>(3,566,331)</u>	<u>(3,152,811)</u>
FUND BALANCES, BEGINNING	<u>23,092,878</u>	<u>23,092,878</u>	<u>23,092,878</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 13,106,049</u>	<u>\$ 22,679,358</u>	<u>\$ 19,526,547</u>	<u>\$ (3,152,811)</u>

CHAMBERS COUNTY, TEXAS

ROAD AND BRIDGE FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 8,199,300	\$ 8,199,300	\$ 8,169,683	\$(29,617)
Other taxes	9,100	9,100	8,491	(609)
Fees	725,000	725,000	768,807	43,807
Fines and forfeitures	500,000	500,000	347,480	(152,520)
Investment income	15,000	15,000	23,432	8,432
Other	128,000	128,000	187,704	59,704
Total revenues	<u>9,576,400</u>	<u>9,576,400</u>	<u>9,505,597</u>	<u>(70,803)</u>
EXPENDITURES				
Current:				
Transportation	8,910,530	8,979,957	8,543,213	436,744
Capital outlay	1,255,000	1,545,600	1,271,564	274,036
Total expenditures	<u>10,165,530</u>	<u>10,525,557</u>	<u>9,814,777</u>	<u>710,780</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(589,130)	(949,157)	(309,180)	<u>639,977</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	581,130	606,557	-	(606,557)
Total other financing sources (uses)	<u>581,130</u>	<u>606,557</u>	<u>-</u>	<u>(606,557)</u>
NET CHANGE IN FUND BALANCES	(8,000)	(342,600)	(309,180)	33,420
FUND BALANCES, BEGINNING	<u>1,174,330</u>	<u>1,174,330</u>	<u>1,174,330</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,166,330</u>	<u>\$ 831,730</u>	<u>\$ 865,150</u>	<u>\$ 33,420</u>

CHAMBERS COUNTY, TEXAS

HEALTH SERVICE SALES TAX

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 5,500,000	\$ 5,500,000	\$ 9,971,833	\$ 4,471,833
Investment income	30,000	30,000	159,295	129,295
Other	-	-	7,788	7,788
Total revenues	<u>5,530,000</u>	<u>5,530,000</u>	<u>10,138,916</u>	<u>4,608,916</u>
EXPENDITURES				
Current:				
Health and welfare	4,502,769	4,907,396	4,182,918	724,478
Capital outlay	1,122,105	4,050,607	1,761,568	2,289,039
Total expenditures	<u>5,624,874</u>	<u>8,958,003</u>	<u>5,944,486</u>	<u>3,013,517</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(94,874)</u>	<u>(3,428,003)</u>	<u>4,194,430</u>	<u>7,622,433</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,942,770)	(1,945,570)	-	1,945,570
Total other financing sources (uses)	<u>(1,942,770)</u>	<u>(1,945,570)</u>	<u>-</u>	<u>1,945,570</u>
NET CHANGE IN FUND BALANCES	<u>(2,037,644)</u>	<u>(5,373,573)</u>	<u>4,194,430</u>	<u>9,568,003</u>
FUND BALANCES, BEGINNING	<u>11,691,592</u>	<u>11,691,592</u>	<u>11,691,592</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 9,653,948</u>	<u>\$ 6,318,019</u>	<u>\$ 15,886,022</u>	<u>\$ 9,568,003</u>

CHAMBERS COUNTY, TEXAS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS

FOR THE YEAR ENDED DECEMBER 31, 2019

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

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

<u>2016</u>	<u>2017</u>	<u>2018</u>
\$ 2,755,099	\$ 2,840,439	\$ 2,990,881
6,870,315	7,344,780	7,851,899
-	-	-
(583,902)	205,940	292,353
-	611,907	-
(4,504,510)	(4,849,456)	(4,937,806)
4,537,000	6,153,610	6,197,327
<u>85,676,374</u>	<u>90,213,374</u>	<u>96,366,984</u>
\$ <u>90,213,374</u>	\$ <u>96,366,984</u>	\$ <u>102,564,311</u>
\$ 2,644,926	\$ 2,910,160	\$ 3,057,316
1,302,007	1,432,571	1,505,005
5,557,196	11,624,481	(1,694,735)
(4,504,510)	(4,849,456)	(4,937,806)
(60,515)	(60,348)	(71,165)
(567,984)	(7,922)	(1,628)
4,371,119	11,049,487	(2,143,013)
<u>75,323,552</u>	<u>79,694,671</u>	<u>90,744,158</u>
\$ <u>79,694,671</u>	\$ <u>90,744,158</u>	\$ <u>88,601,145</u>
\$ <u>10,518,703</u>	\$ <u>5,622,826</u>	\$ <u>13,963,166</u>
88.34%	94.17%	86.39%
\$ 18,600,097	\$ 20,465,306	\$ 21,500,068
56.55%	27.47%	64.94%

CHAMBERS COUNTY, TEXAS

SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2019

<u>Fiscal Year Ended December 30</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Employer Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Pensionable Covered Payroll (1)</u>	<u>Actual Contribution as a % of Covered Payroll</u>
2014	\$ 2,276,446	\$ 2,276,446	\$ -	\$ 15,656,460	14.54%
2015	2,404,661	2,404,661	\$ -	16,910,492	14.22%
2016	2,563,093	2,644,926	\$(81,833)	18,600,097	14.22%
2017	2,910,160	2,910,160	\$ -	20,465,254	14.22%
2018	3,057,272	3,057,316	\$(44)	21,499,800	14.22%
2019	3,464,828	3,464,828	\$ -	24,365,881	14.22%

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

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

CHAMBERS COUNTY, TEXAS

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2019

Valuation Timing	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which the contributions are reported.
<u>Methods and assumptions used to determine contributions rates:</u>	
Actuarial Cost Method	Entry age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	10.6 years (based on contribution rate calculated in 12/31/2018 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.0%, net of investment expenses, including inflation.
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015: No changes in plan provisions were reflected. 2016: No changes in plan provisions were reflected. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the schedule

CHAMBERS COUNTY, TEXAS

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED DECEMBER 31, 2019

Measurement Date December 31,	<u>2018</u>	<u>2019</u>
Total OPEB Liability		
Service cost	\$ 890,802	\$ 939,796
Interest on total OPEB liability	524,901	567,001
Changes of benefit terms	-	-
Difference between expected and actual experience	-	-
Changes of assumptions	-	-
Benefit payments	<u>(631,365)</u>	<u>(669,097)</u>
Net change in total OPEB liability	784,338	837,700
Total OPEB liability - beginning	<u>9,859,326</u>	<u>10,643,664</u>
Total OPEB liability - ending	<u>\$ 10,643,664</u>	<u>\$ 11,481,364</u>
Plan Fiduciary Net Position		
Employer contributions	\$ 4,631,365	\$ 2,282,427
Member contributions	-	-
OPEB plan net investment income	-	354,907
Benefit payments	<u>(631,365)</u>	<u>(669,097)</u>
OPEB plan administrative expense	-	-
Other	<u>-</u>	<u>(18,337)</u>
Net change in plan fiduciary net position	4,000,000	1,949,900
Plan fiduciary net position - beginning	<u>-</u>	<u>4,000,000</u>
Plan fiduciary net position - ending	<u>\$ 4,000,000</u>	<u>\$ 5,949,900</u>
Net OPEB Liability	<u>\$ 6,643,664</u>	<u>\$ 5,531,464</u>
Plan fiduciary net position as a percentage of total pension liability	37.58%	37.77%
Covered-employee payroll	\$ 15,494,833	\$ 17,469,703
Total OPEB liability (asset) as a percentage of covered-employee payroll	42.88%	31.66%

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

Notes to Required Supplementary Information:

Changes in Assumptions

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

Changes in Benefits

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

**COMBINING STATEMENTS
AND SCHEDULES**

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Narcotics Task Force – This fund accounts for revenues and expenditures related to 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.

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

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

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

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

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

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

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 grant.

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

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

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

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

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

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

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

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

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

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

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

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

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

CDBG Mayhaw Bayou - This fund accounts for revenues and expenditures for the Department of Housing and Urban Community Development 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 Hurricane Harvey.

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

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

CCSO – Mental Health Grant - This fund accounts for revenues and expenditures related to the mental health grant operated by the Chambers County Sheriff's Office in partnership with the Spindletop Center.

CAPITAL PROJECTS FUND

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

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

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

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

PERMANENT FUND

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

CHAMBERS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2019

	Special Revenue			
	Lateral Road	County Court Fee	Worthless Check	County Attorney DWI
ASSETS				
Cash and cash equivalents	\$ 187,344	\$ 55,614	\$ 14,130	\$ 39,281
Receivables, net	-	-	3	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total assets	187,344	55,614	14,133	39,281
LIABILITIES				
Accounts payable and accrued liabilities	-	-	194	46
Due to other funds	-	-	-	-
Total liabilities	-	-	194	46
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	-
Special projects	187,344	55,614	13,939	39,235
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	187,344	55,614	13,939	39,235
Total liabilities, deferred inflows of resources and fund balances	\$ 187,344	\$ 55,614	\$ 14,133	\$ 39,281

Special Revenue

District Attorney Drug Prevention	Juvenile Probation	Hotel Tax	Election	LEOSE Allocation	Fallen Officer
\$ 86,571	\$ 508	\$ 1,244,887	\$ 19,001	\$ 40,894	\$ 10,945
-	-	14	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>86,571</u>	<u>508</u>	<u>1,244,901</u>	<u>19,001</u>	<u>40,894</u>	<u>10,945</u>
-	508	151,852	-	-	-
-	-	-	-	-	-
-	<u>508</u>	<u>151,852</u>	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
86,571	-	1,093,049	19,001	40,894	10,945
-	-	-	-	-	-
-	-	-	-	-	-
<u>86,571</u>	<u>-</u>	<u>1,093,049</u>	<u>19,001</u>	<u>40,894</u>	<u>10,945</u>
<u>\$ 86,571</u>	<u>\$ 508</u>	<u>\$ 1,244,901</u>	<u>\$ 19,001</u>	<u>\$ 40,894</u>	<u>\$ 10,945</u>

CHAMBERS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2019

	Special Revenue			
	County Clerk Records Archives	Justice Court Technology	Courthouse Security	Records Mgmt County Clerk
ASSETS				
Cash and cash equivalents	\$ 667,180	\$ 55,020	\$ 120,866	\$ 503,101
Receivables, net	-	-	-	171
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Restricted ash and cash equivalents	-	-	-	-
Total assets	667,180	55,020	120,866	503,272
LIABILITIES				
Accounts payable and accrued liabilities	-	256	-	242
Due to other funds	-	-	-	-
Total liabilities	-	256	-	242
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	-
Special projects	667,180	54,764	120,866	503,030
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	667,180	54,764	120,866	503,030
Total liabilities, deferred inflows of resources and fund balances	\$ 667,180	\$ 55,020	\$ 120,866	\$ 503,272

Special Revenue

Records Mgmt District Clerk	Jail Commissary	Narcotics Task Force	Youth Activity	Available School	Heavy Hauling Permit
\$ 41,924	\$ 123,188	\$ 23	\$ 84,723	\$ 50,406	\$ 418
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>41,924</u>	<u>123,188</u>	<u>23</u>	<u>84,723</u>	<u>50,406</u>	<u>418</u>
3,086	-	-	710	-	-
-	-	-	8,740	-	-
<u>3,086</u>	<u>-</u>	<u>-</u>	<u>9,450</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	418
38,838	123,188	23	75,273	50,406	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>38,838</u>	<u>123,188</u>	<u>23</u>	<u>75,273</u>	<u>50,406</u>	<u>418</u>
<u>\$ 41,924</u>	<u>\$ 123,188</u>	<u>\$ 23</u>	<u>\$ 84,723</u>	<u>\$ 50,406</u>	<u>\$ 418</u>

CHAMBERS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2019

	Special Revenue			
	Indigent Defense Formula	WIC Peer Counseling	Airport Maintenance (Anahuac)	Airport Maintenance (Winnie)
ASSETS				
Cash and cash equivalents	\$ -	\$ 354	\$ 806	\$ 5,156
Receivables, net	-	1,657	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	1,596	6,238
Restricted cash and cash equivalents	-	-	-	-
Total assets	-	2,011	2,402	11,394
LIABILITIES				
Accounts payable and accrued liabilities	-	-	806	5,156
Due to other funds	-	756	1,596	6,238
Total liabilities	-	756	2,402	11,394
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	1,255	-	-
Special projects	-	-	-	-
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	-	1,255	-	-
Total liabilities, deferred inflows of resources and fund balances	\$ -	\$ 2,011	\$ 2,402	\$ 11,394

Special Revenue

SCAAP	TSLAC	Grant: SHSP DPA	Grant: USDHHS BVCAA	Grant: USDHHS TDH WIC	FEMA United Way
\$ 17,476	\$ -	\$ -	\$ 29	\$ 234	\$ 6,261
-	-	-	-	-	-
-	-	-	-	-	-
4,031	-	-	-	19,272	-
-	-	-	-	-	-
<u>21,507</u>	<u>-</u>	<u>-</u>	<u>29</u>	<u>19,506</u>	<u>6,261</u>
-	-	-	-	235	-
-	-	-	-	19,271	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,506</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
21,507	-	-	29	-	6,261
-	-	-	-	-	-
-	-	-	-	-	-
<u>21,507</u>	<u>-</u>	<u>-</u>	<u>29</u>	<u>-</u>	<u>6,261</u>
<u>\$ 21,507</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29</u>	<u>\$ 19,506</u>	<u>\$ 6,261</u>

CHAMBERS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2019

	Special Revenue			
	Chapter Nineteen	Justice Court Building Security	DC Records Technology	Pretrial Intervention Programs
ASSETS				
Cash and cash equivalents	\$ 11,377	\$ 25,095	\$ 30,988	\$ 90,686
Receivables, net	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total assets	11,377	25,095	30,988	90,686
LIABILITIES				
Accounts payable and accrued liabilities	-	11,039	-	-
Due to other funds	-	-	-	-
Total liabilities	-	11,039	-	-
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	11,377	-	-	-
Special projects	-	14,056	30,988	90,686
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	11,377	14,056	30,988	90,686
Total liabilities, deferred inflows of resources and fund balances	\$ 11,377	\$ 25,095	\$ 30,988	\$ 90,686

Special Revenue

CC/DC Record Preservation	DC/CC Technology	Child Abuse Prevention	PHEP Grant	County Fire Marshal	CDBG Dis. Rec. Non-Housing
\$ 13,428	\$ 10,737	\$ 1,552	\$ 4,814	\$ 169,021	\$ 460,511
130	-	-	-	1,021	-
-	-	-	-	-	-
-	-	-	195,258	-	1,081,263
-	-	-	-	-	-
<u>13,558</u>	<u>10,737</u>	<u>1,552</u>	<u>200,072</u>	<u>170,042</u>	<u>1,541,774</u>
787	-	-	4,814	9,681	460,511
-	-	-	195,258	160,361	1,081,263
<u>787</u>	<u>-</u>	<u>-</u>	<u>200,072</u>	<u>170,042</u>	<u>1,541,774</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,552	-	-	-
12,771	10,737	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,771</u>	<u>10,737</u>	<u>1,552</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ <u>13,558</u>	\$ <u>10,737</u>	\$ <u>1,552</u>	\$ <u>200,072</u>	\$ <u>170,042</u>	\$ <u>1,541,774</u>

CHAMBERS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2019

	Special Revenue			
	CDBG Mayhaw Bayou	Hurricane Harvey FEMA 4332	Grant: Texas STEP Prog	CCSO - Port Security Grant
ASSETS				
Cash and cash equivalents	\$ -	\$ 651	\$ -	\$ 382,188
Receivables, net	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	3,139,389	771,866	-	290,340
Restricted cash and cash equivalents	<u>1,304,857</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>4,444,246</u>	<u>772,517</u>	<u>-</u>	<u>672,528</u>
LIABILITIES				
Accounts payable and accrued liabilities	1,304,858	13,797	-	382,188
Due to other funds	<u>3,139,388</u>	<u>2,033,034</u>	<u>-</u>	<u>290,340</u>
Total liabilities	<u>4,444,246</u>	<u>2,046,831</u>	<u>-</u>	<u>672,528</u>
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	-
Special projects	-	-	-	-
Capital projects	-	-	-	-
Unassigned	<u>-</u>	<u>(1,274,314)</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>-</u>	<u>(1,274,314)</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,444,246</u>	<u>\$ 772,517</u>	<u>\$ -</u>	<u>\$ 672,528</u>

Special Revenue	Capital Projects			Permanent Fund	Total Nonmajor Governmental Funds
	CCSO - Mental Health Grant	Capital Project 99 Construction	Tax Notes Series 2016	Cap Projs - Enterprise Prod Funding		Permanent
\$ 5,176	\$ -	\$ -	\$ -	\$ -	\$ 4,582,564
-	-	-	-	-	2,996
-	831	-	-	-	831
6,933	-	-	-	-	5,516,186
-	680,403	2,834,061	65,750	736,035	5,621,106
<u>12,109</u>	<u>681,234</u>	<u>2,834,061</u>	<u>65,750</u>	<u>736,035</u>	<u>15,723,683</u>
12,109	400,021	222,568	65,750	-	3,051,214
-	464,448	-	-	-	7,400,693
<u>12,109</u>	<u>864,469</u>	<u>222,568</u>	<u>65,750</u>	<u>-</u>	<u>10,451,907</u>
-	-	-	-	500,000	500,000
-	-	-	-	236,035	236,035
-	-	-	-	-	83,293
-	-	-	-	-	3,298,504
-	-	2,611,493	-	-	2,611,493
-	(183,235)	-	-	-	(1,457,549)
<u>-</u>	<u>(183,235)</u>	<u>2,611,493</u>	<u>-</u>	<u>736,035</u>	<u>5,271,776</u>
\$ <u>12,109</u>	\$ <u>681,234</u>	\$ <u>2,834,061</u>	\$ <u>65,750</u>	\$ <u>736,035</u>	\$ <u>15,723,683</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Revenue			
	Lateral Road	County Court Fee	Worthless Check	County Attorney DWI
REVENUES				
Taxes:				
Property taxes	\$ 22,387	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Fees	-	4,360	30	3,315
Investment earnings	-	-	-	-
Other	-	-	-	-
Total revenues	22,387	4,360	30	3,315
EXPENDITURES				
Current:				
General government				
Supplies	-	-	-	-
Contractual services	-	-	-	-
Justice system				
Personnel	-	-	404	-
Supplies	-	-	1,496	1,405
Contractual services	-	-	-	-
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	1,900	1,405
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	22,387	4,360	(1,870)	1,910
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	22,387	4,360	(1,870)	1,910
FUND BALANCE, BEGINNING	164,957	51,254	15,809	37,325
FUND BALANCE, ENDING	\$ 187,344	\$ 55,614	\$ 13,939	\$ 39,235

Special Revenue

District Attorney Drug Prevention	Juvenile Probation	Hotel Tax	Election	LEOSE Allocation	Fallen Officer
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	553,230	-	-	-
-	176,267	-	-	10,833	-
1,652	-	-	-	-	-
-	-	7,903	-	-	-
-	-	-	2,849	-	-
<u>1,652</u>	<u>176,267</u>	<u>561,133</u>	<u>2,849</u>	<u>10,833</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	2,276	-	-	-
-	-	132,759	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	176,267	-	-	4,003	-
-	-	711,699	-	-	-
<u>-</u>	<u>176,267</u>	<u>846,734</u>	<u>-</u>	<u>4,003</u>	<u>-</u>
<u>1,652</u>	<u>-</u>	<u>(285,601)</u>	<u>2,849</u>	<u>6,830</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,652	-	(285,601)	2,849	6,830	-
84,919	-	1,378,650	16,152	34,064	10,945
<u>\$ 86,571</u>	<u>\$ -</u>	<u>\$ 1,093,049</u>	<u>\$ 19,001</u>	<u>\$ 40,894</u>	<u>\$ 10,945</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Revenue			
	County Clerk Records Archives	Justice Court Technology	Courthouse Security	Records Mgmt County Clerk
REVENUES				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Fees	125,971	-	31,746	117,543
Investment earnings	3,596	-	-	2,852
Other	-	21,694	-	-
Total revenues	<u>129,567</u>	<u>21,694</u>	<u>31,746</u>	<u>120,395</u>
EXPENDITURES				
Current:				
General government				
Supplies	-	-	-	-
Contractual services	-	-	-	-
Justice system				
Personnel	-	-	-	32,609
Supplies	-	17,891	-	6,299
Contractual services	-	5,815	-	12,860
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	26,841	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>23,706</u>	<u>26,841</u>	<u>51,768</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>129,567</u>	<u>(2,012)</u>	<u>4,905</u>	<u>68,627</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	129,567	(2,012)	4,905	68,627
FUND BALANCE, BEGINNING	<u>537,613</u>	<u>56,776</u>	<u>115,961</u>	<u>434,403</u>
FUND BALANCE, ENDING	\$ <u>667,180</u>	\$ <u>54,764</u>	\$ <u>120,866</u>	\$ <u>503,030</u>

Special Revenue

Records Mgmt District Clerk	Jail Commissary	Narcotics Task Force	Youth Activity	Available School	Heavy Hauling Permit
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
17,118	-	-	-	-	-
-	-	-	-	695	-
-	51,250	-	734,762	38,180	35
<u>17,118</u>	<u>51,250</u>	<u>-</u>	<u>734,762</u>	<u>38,875</u>	<u>35</u>
-	-	-	-	-	-
-	-	-	-	43,577	-
-	-	-	-	-	-
8,333	-	-	68,636	-	-
-	-	-	688,030	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>8,333</u>	<u>-</u>	<u>-</u>	<u>756,666</u>	<u>43,577</u>	<u>-</u>
<u>8,785</u>	<u>51,250</u>	<u>-</u>	<u>(21,904)</u>	<u>(4,702)</u>	<u>35</u>
-	-	-	37,250	4,734	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>37,250</u>	<u>4,734</u>	<u>-</u>
8,785	51,250	-	15,346	32	35
<u>30,053</u>	<u>71,938</u>	<u>23</u>	<u>59,927</u>	<u>50,374</u>	<u>383</u>
\$ <u>38,838</u>	\$ <u>123,188</u>	\$ <u>23</u>	\$ <u>75,273</u>	\$ <u>50,406</u>	\$ <u>418</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Revenue			
	Indigent Defense Formula	WIC Peer Counseling	Airport Maintenance (Anahuac)	Airport Maintenance (Winnie)
REVENUES				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	36,371	5,951	12,407	6,238
Fees	-	-	-	-
Investment earnings	-	-	-	-
Other	-	-	-	-
Total revenues	<u>36,371</u>	<u>5,951</u>	<u>12,407</u>	<u>6,238</u>
EXPENDITURES				
Current:				
General government				
Supplies	-	-	-	-
Contractual services	-	-	-	-
Justice system				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Health and welfare				
Personnel	-	5,951	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	12,407	6,238
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>5,951</u>	<u>12,407</u>	<u>6,238</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>36,371</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(36,371)	-	-	-
Total other financing sources (uses)	<u>(36,371)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, BEGINNING	<u>-</u>	<u>1,255</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ 1,255</u>	<u>\$ -</u>	<u>\$ -</u>

Special Revenue

SCAAP	TSLAC	Grant: SHSP DPA	Grant: USDHHS BVCAA	Grant: USDHHS TDH WIC	FEMA United Way
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
4,031	990	7,991	25,000	121,374	6,261
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,031</u>	<u>990</u>	<u>7,991</u>	<u>25,000</u>	<u>121,374</u>	<u>6,261</u>
-	990	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	113,833	-
-	-	-	25,000	1,867	-
-	-	-	-	5,674	-
-	-	-	-	-	-
-	-	-	-	-	-
4,031	-	-	-	-	-
-	-	-	-	-	-
<u>4,031</u>	<u>990</u>	<u>-</u>	<u>25,000</u>	<u>121,374</u>	<u>-</u>
-	-	7,991	-	-	6,261
-	-	(7,991)	-	-	-
-	-	(7,991)	-	-	-
-	-	-	-	-	6,261
21,507	-	-	29	-	-
<u>\$ 21,507</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29</u>	<u>\$ -</u>	<u>\$ 6,261</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Revenue			
	Chapter Nineteen	Justice Court Building Security	DC Records Technology	Pretrial Intervention Programs
REVENUES				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	3,943	-	-	-
Fees	-	6,411	8,482	13,000
Investment earnings	-	-	-	-
Other	-	-	-	-
Total revenues	3,943	6,411	8,482	13,000
EXPENDITURES				
Current:				
General government				
Supplies	-	-	-	-
Contractual services	-	-	-	-
Justice system				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	-	11,039	-	-
Total expenditures	-	11,039	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	3,943	(4,628)	8,482	13,000
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	3,943	(4,628)	8,482	13,000
FUND BALANCE, BEGINNING	7,434	18,684	22,506	77,686
FUND BALANCE, ENDING	\$ 11,377	\$ 14,056	\$ 30,988	\$ 90,686

Special Revenue

CC/DC Record Preservation	DC/CC Technology	Child Abuse Prevention	PHEP Grant	County Fire Marshal	CDBG Dis. Rec. Non-Housing
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	296	368,874	-	2,158,655
8,136	1,671	-	-	-	-
-	-	-	-	-	-
-	-	-	-	86,940	-
<u>8,136</u>	<u>1,671</u>	<u>296</u>	<u>368,874</u>	<u>86,940</u>	<u>2,158,655</u>
-	-	-	-	-	-
-	-	-	-	-	2,295,570
20,388	-	-	-	-	-
665	475	-	-	-	-
-	-	-	-	-	-
-	-	-	74,503	-	-
-	-	-	18,635	-	-
-	-	-	204,886	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	220,889	-
-	-	-	-	7,875	-
-	-	-	-	585	-
-	-	-	-	2,850	-
-	-	-	70,850	-	-
<u>21,053</u>	<u>475</u>	<u>-</u>	<u>368,874</u>	<u>232,199</u>	<u>2,295,570</u>
(12,917)	1,196	296	-	(145,259)	(136,915)
-	-	-	-	115,021	-
-	-	-	-	-	-
-	-	-	-	<u>115,021</u>	<u>-</u>
(12,917)	1,196	296	-	(30,238)	(136,915)
<u>25,688</u>	<u>9,541</u>	<u>1,256</u>	<u>-</u>	<u>30,238</u>	<u>136,915</u>
<u>\$ 12,771</u>	<u>\$ 10,737</u>	<u>\$ 1,552</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Revenue			
	CDBG Mayhaw Bayou	Hurricane Harvey FEMA 4332	Grant: Texas STEP Prog	CCSO - Port Security Grant
REVENUES				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	3,482,646	1,047,925	11,287	382,188
Fees	-	-	-	-
Investment earnings	-	-	-	-
Other	-	403	-	-
Total revenues	<u>3,482,646</u>	<u>1,048,328</u>	<u>11,287</u>	<u>382,188</u>
EXPENDITURES				
Current:				
General government				
Supplies	-	-	-	-
Contractual services	3,482,646	-	-	-
Justice system				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	11,287	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	162,768	-	-
Capital outlay	-	82,610	-	382,188
Total expenditures	<u>3,482,646</u>	<u>245,378</u>	<u>11,287</u>	<u>382,188</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>802,950</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	802,950	-	-
FUND BALANCE, BEGINNING	<u>-</u>	<u>(2,077,264)</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$(1,274,314)</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Special Revenue</u>	<u>Capital Projects</u>			<u>Permanent Fund</u>	<u>Total Nonmajor Governmental Funds</u>
CCSO - Mental Health Grant	Capital Project 99 Construction	Tax Notes Series 2016	Cap Projs - Enterprise Prod Funding	Permanent	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,387
-	-	-	-	-	553,230
149,988	-	-	-	-	8,019,516
-	-	-	-	-	339,435
-	43,130	22,864	-	20,441	101,481
-	47,500	100,000	-	220,328	1,303,941
<u>149,988</u>	<u>90,630</u>	<u>122,864</u>	<u>-</u>	<u>240,769</u>	<u>10,339,990</u>
-	-	-	-	-	990
-	-	-	-	1,623,547	7,445,340
84,358	-	-	-	-	137,759
22,897	-	-	-	-	128,097
-	-	-	-	-	706,705
-	-	-	-	-	194,287
-	-	-	-	-	45,502
-	-	-	-	-	210,560
-	-	-	-	-	2,276
-	-	-	-	-	151,404
-	-	-	-	-	232,176
-	-	-	-	-	34,716
-	-	-	-	-	4,616
-	-	-	-	-	345,888
42,733	5,765,235	3,285,179	4,169,224	-	14,520,757
<u>149,988</u>	<u>5,765,235</u>	<u>3,285,179</u>	<u>4,169,224</u>	<u>1,623,547</u>	<u>24,161,073</u>
<u>-</u>	<u>(5,674,605)</u>	<u>(3,162,315)</u>	<u>(4,169,224)</u>	<u>(1,382,778)</u>	<u>(13,821,083)</u>
-	-	-	4,169,224	84	4,326,313
-	-	-	-	(4,818)	(49,180)
-	-	-	4,169,224	(4,734)	4,277,133
-	(5,674,605)	(3,162,315)	-	(1,387,512)	(9,543,950)
-	5,491,370	5,773,808	-	2,123,547	14,815,726
<u>\$ -</u>	<u>\$ (183,235)</u>	<u>\$ 2,611,493</u>	<u>\$ -</u>	<u>\$ 736,035</u>	<u>\$ 5,271,776</u>

CHAMBERS COUNTY, TEXAS

DEBT SERVICE

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Taxes	\$ 4,864,752	\$ 4,864,752	\$ 4,996,880	\$ 132,128
Investment income	100	100	20,054	19,954
Other	<u>6,300</u>	<u>6,300</u>	<u>5,338</u>	<u>(962)</u>
Total revenues	<u>4,871,152</u>	<u>4,871,152</u>	<u>5,022,272</u>	<u>151,120</u>
EXPENDITURES				
Debt service:				
Principal	3,410,000	3,410,000	3,410,000	-
Interest and fiscal charges	<u>1,461,152</u>	<u>1,461,152</u>	<u>1,459,113</u>	<u>2,039</u>
Total expenditures	<u>4,871,152</u>	<u>4,871,152</u>	<u>4,869,113</u>	<u>2,039</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>153,159</u>	<u>153,159</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>-</u>	<u>4,580</u>	<u>4,580</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>4,580</u>	<u>4,580</u>
NET CHANGE IN FUND BALANCES	-	-	157,739	157,739
FUND BALANCES, BEGINNING	<u>1,319,458</u>	<u>1,319,458</u>	<u>1,319,458</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,319,458</u>	<u>\$ 1,319,458</u>	<u>\$ 1,477,197</u>	<u>\$ 157,739</u>

CHAMBERS COUNTY, TEXAS

LATERAL ROAD FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 24,000	\$ 24,000	\$ 22,387	\$(1,613)
Total revenues	24,000	24,000	22,387	(1,613)
EXPENDITURES				
Capital outlay	24,000	24,000	-	24,000
Total expenditures	24,000	24,000	-	24,000
NET CHANGE IN FUND BALANCES	-	-	22,387	22,387
FUND BALANCES, BEGINNING	164,957	164,957	164,957	-
FUND BALANCES, ENDING	\$ 164,957	\$ 164,957	\$ 187,344	\$ 22,387

CHAMBERS COUNTY, TEXAS

COUNTY COURT FEE

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees	\$ 3,500	\$ 3,500	\$ 4,360	\$ 860
Total revenues	<u>3,500</u>	<u>3,500</u>	<u>4,360</u>	<u>860</u>
EXPENDITURES				
Current:				
Justice system				
Supplies	<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>3,500</u>
Total expenditures	<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>3,500</u>
NET CHANGE IN FUND BALANCES	-	-	4,360	4,360
FUND BALANCES, BEGINNING	<u>51,254</u>	<u>51,254</u>	<u>51,254</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>51,254</u>	\$ <u>51,254</u>	\$ <u>55,614</u>	\$ <u>4,360</u>

CHAMBERS COUNTY, TEXAS

WORTHLESS CHECK

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees	\$ 500	\$ 500	\$ 30	\$(470)
Total revenues	<u>500</u>	<u>500</u>	<u>30</u>	<u>(470)</u>
EXPENDITURES				
Current:				
Justice system				
Personnel	-	630	404	226
Supplies	<u>500</u>	<u>1,500</u>	<u>1,496</u>	<u>4</u>
Total expenditures	<u>500</u>	<u>2,130</u>	<u>1,900</u>	<u>230</u>
NET CHANGE IN FUND BALANCES	-	(1,630)	(1,870)	(240)
FUND BALANCES, BEGINNING	<u>15,809</u>	<u>15,809</u>	<u>15,809</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 15,809</u>	<u>\$ 14,179</u>	<u>\$ 13,939</u>	<u>\$(240)</u>

CHAMBERS COUNTY, TEXAS

COUNTY ATTORNEY DWI

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees	\$ <u>3,500</u>	\$ <u>3,500</u>	\$ <u>3,315</u>	\$ (<u>185</u>)
Total revenues	<u>3,500</u>	<u>3,500</u>	<u>3,315</u>	(<u>185</u>)
EXPENDITURES				
Current:				
Justice system				
Supplies	<u>3,500</u>	<u>29,600</u>	<u>1,405</u>	<u>28,195</u>
Total expenditures	<u>3,500</u>	<u>29,600</u>	<u>1,405</u>	<u>28,195</u>
NET CHANGE IN FUND BALANCES	-	(26,100)	1,910	28,010
FUND BALANCES, BEGINNING	<u>37,325</u>	<u>37,325</u>	<u>37,325</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>37,325</u>	\$ <u>11,225</u>	\$ <u>39,235</u>	\$ <u>28,010</u>

CHAMBERS COUNTY, TEXAS

DISTRICT ATTORNEY DRUG PREVENTION

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees	\$ 10,000	\$ 10,000	\$ 1,652	\$(8,348)
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>1,652</u>	<u>(8,348)</u>
EXPENDITURES				
Current:				
Justice system				
Supplies	5,000	5,000	-	5,000
Contractual services	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
NET CHANGE IN FUND BALANCES	-	-	1,652	1,652
FUND BALANCES, BEGINNING	<u>84,919</u>	<u>84,919</u>	<u>84,919</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 84,919</u>	<u>\$ 84,919</u>	<u>\$ 86,571</u>	<u>\$ 1,652</u>

CHAMBERS COUNTY, TEXAS

HOTEL TAX

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Taxes	\$ 550,000	\$ 550,000	\$ 553,230	\$ 3,230
Investment income	<u>5,000</u>	<u>5,000</u>	<u>7,903</u>	<u>2,903</u>
Total revenues	<u>555,000</u>	<u>555,000</u>	<u>561,133</u>	<u>6,133</u>
EXPENDITURES				
Current:				
Culture and Recreation				
Personnel	8,750	8,750	2,276	6,474
Contractual services	124,000	204,000	132,759	71,241
Capital Outlay	<u>596,500</u>	<u>759,063</u>	<u>711,699</u>	<u>47,364</u>
Total expenditures	<u>729,250</u>	<u>971,813</u>	<u>846,734</u>	<u>125,079</u>
NET CHANGE IN FUND BALANCES	(174,250)	(416,813)	(285,601)	131,212
FUND BALANCES, BEGINNING	<u>1,378,650</u>	<u>1,378,650</u>	<u>1,378,650</u>	<u>-</u>
FUND BALANCES, ENDING	<u>1,204,400</u>	<u>961,837</u>	<u>1,093,049</u>	<u>131,212</u>

CHAMBERS COUNTY, TEXAS

ELECTION FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Other	\$ 2,000	\$ 2,000	\$ 2,849	\$ 849
Total revenues	2,000	2,000	2,849	849
EXPENDITURES				
Current:				
General government				
Personnel	1,000	1,000	-	1,000
Supplies	1,000	1,000	-	1,000
Total expenditures	2,000	2,000	-	2,000
NET CHANGE IN FUND BALANCES	-	-	2,849	2,849
FUND BALANCES, BEGINNING	16,152	16,152	16,152	-
FUND BALANCES, ENDING	\$ 16,152	\$ 16,152	\$ 19,001	\$ 2,849

CHAMBERS COUNTY, TEXAS

LEOSE FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ 9,440	\$ 9,440	\$ 10,833	\$ 1,393
Total revenues	<u>9,440</u>	<u>9,440</u>	<u>10,833</u>	<u>1,393</u>
EXPENDITURES				
Current:				
Law enforcement and public safety				
Contractual services	<u>9,440</u>	<u>33,625</u>	<u>4,003</u>	<u>29,622</u>
Total expenditures	<u>9,440</u>	<u>33,625</u>	<u>4,003</u>	<u>29,622</u>
NET CHANGE IN FUND BALANCES	-	(24,185)	6,830	31,015
FUND BALANCES, BEGINNING	<u>34,064</u>	<u>34,064</u>	<u>34,064</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 34,064</u>	<u>\$ 9,879</u>	<u>\$ 40,894</u>	<u>\$ 31,015</u>

CHAMBERS COUNTY, TEXAS

FALLEN OFFICER FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Other	\$ <u>400</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total revenues	<u>400</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
Law enforcement and public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	400	-	-	-
FUND BALANCES, BEGINNING	<u>10,945</u>	<u>10,945</u>	<u>10,945</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 11,345</u>	<u>\$ 10,945</u>	<u>\$ 10,945</u>	<u>\$ -</u>

CHAMBERS COUNTY, TEXAS

COUNTY CLERK RECORDS ARCHIVES FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fees	\$ 100,000	\$ 100,000	\$ 125,971	\$ 25,971
Investment income	1,200	1,200	3,596	2,396
Total revenues	101,200	101,200	129,567	28,367
EXPENDITURES				
Current:				
Justice system				
Contractual services	101,200	101,200	-	101,200
Total expenditures	101,200	101,200	-	101,200
NET CHANGE IN FUND BALANCES	-	-	129,567	129,567
FUND BALANCES, BEGINNING	537,613	537,613	537,613	-
FUND BALANCES, ENDING	\$ 537,613	\$ 537,613	\$ 667,180	\$ 129,567

CHAMBERS COUNTY, TEXAS

JUSTICE COURT TECHNOLOGY FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Other	\$ 41,000	\$ 41,000	\$ 21,694	\$(19,306)
Total revenues	<u>41,000</u>	<u>41,000</u>	<u>21,694</u>	<u>(19,306)</u>
EXPENDITURES				
Current:				
Justice system				
Supplies	19,000	25,500	17,891	7,609
Contractual services	<u>22,000</u>	<u>16,000</u>	<u>5,815</u>	<u>10,185</u>
Total expenditures	<u>41,000</u>	<u>41,500</u>	<u>23,706</u>	<u>17,794</u>
NET CHANGE IN FUND BALANCES	-	(500)	(2,012)	(1,512)
FUND BALANCES, BEGINNING	<u>56,776</u>	<u>56,776</u>	<u>56,776</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 56,776</u>	<u>\$ 56,276</u>	<u>\$ 54,764</u>	<u>\$(1,512)</u>

CHAMBERS COUNTY, TEXAS

COURTHOUSE SECURITY FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees	\$ 38,000	\$ 38,000	\$ 31,746	\$(6,254)
Total revenues	<u>38,000</u>	<u>38,000</u>	<u>31,746</u>	<u>(6,254)</u>
EXPENDITURES				
Current:				
Law enforcement and public safety				
Supplies	<u>38,000</u>	<u>38,000</u>	<u>26,841</u>	<u>11,159</u>
Total expenditures	<u>38,000</u>	<u>38,000</u>	<u>26,841</u>	<u>11,159</u>
NET CHANGE IN FUND BALANCES	-	-	4,905	4,905
FUND BALANCES, BEGINNING	<u>115,961</u>	<u>115,961</u>	<u>115,961</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 115,961</u>	<u>\$ 115,961</u>	<u>\$ 120,866</u>	<u>\$ 4,905</u>

CHAMBERS COUNTY, TEXAS

RECORDS MANAGEMENT COUNTY CLERK FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees	\$ 121,500	\$ 121,500	\$ 117,543	\$(3,957)
Investment income	<u>1,500</u>	<u>1,500</u>	<u>2,852</u>	<u>1,352</u>
Total revenues	<u>123,000</u>	<u>123,000</u>	<u>120,395</u>	<u>(2,605)</u>
EXPENDITURES				
Current:				
Justice system				
Personnel	74,790	74,790	32,609	42,181
Supplies	6,325	11,125	6,299	4,826
Contractual services	<u>4,750</u>	<u>18,750</u>	<u>12,860</u>	<u>5,890</u>
Total expenditures	<u>85,865</u>	<u>104,665</u>	<u>51,768</u>	<u>52,897</u>
NET CHANGE IN FUND BALANCES	37,135	18,335	68,627	50,292
FUND BALANCES, BEGINNING	<u>434,403</u>	<u>434,403</u>	<u>434,403</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 471,538</u>	<u>\$ 452,738</u>	<u>\$ 503,030</u>	<u>\$ 50,292</u>

CHAMBERS COUNTY, TEXAS

RECORDS MANAGEMENT DISTRICT CLERK FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees	\$ 20,300	\$ 20,300	\$ 17,118	\$(3,182)
Total revenues	<u>20,300</u>	<u>20,300</u>	<u>17,118</u>	<u>(3,182)</u>
EXPENDITURES				
Current:				
Justice system				
Personnel	17,400	17,400	-	17,400
Supplies	<u>6,000</u>	<u>9,000</u>	<u>8,333</u>	<u>667</u>
Total expenditures	<u>23,400</u>	<u>26,400</u>	<u>8,333</u>	<u>18,067</u>
NET CHANGE IN FUND BALANCES	(3,100)	(6,100)	8,785	14,885
FUND BALANCES, BEGINNING	<u>30,053</u>	<u>30,053</u>	<u>30,053</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 26,953</u>	<u>\$ 23,953</u>	<u>\$ 38,838</u>	<u>\$ 14,885</u>

CHAMBERS COUNTY, TEXAS

YOUTH ACTIVITY FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Other	\$ <u>652,000</u>	\$ <u>652,000</u>	\$ <u>734,762</u>	\$ <u>82,762</u>
Total revenues	<u>652,000</u>	<u>652,000</u>	<u>734,762</u>	<u>82,762</u>
EXPENDITURES				
Current:				
Justice system				
Supplies	60,000	60,000	68,636	(8,636)
Contractual services	<u>622,000</u>	<u>702,000</u>	<u>688,030</u>	<u>13,970</u>
Total expenditures	<u>682,000</u>	<u>762,000</u>	<u>756,666</u>	<u>5,334</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(30,000)</u>	<u>(110,000)</u>	<u>(21,904)</u>	<u>88,096</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>30,000</u>	<u>-</u>	<u>37,250</u>	<u>37,250</u>
Total other financing sources (uses)	<u>30,000</u>	<u>-</u>	<u>37,250</u>	<u>37,250</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>(110,000)</u>	<u>15,346</u>	<u>(94,654)</u>
FUND BALANCES, BEGINNING	<u>59,927</u>	<u>59,927</u>	<u>59,927</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>59,927</u>	\$ <u>(50,073)</u>	\$ <u>75,273</u>	\$ <u>125,346</u>

CHAMBERS COUNTY, TEXAS

AIRPORT MAINTENANCE (ANAHUAC)

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ 30,000	\$ 30,000	\$ 12,407	\$(17,593)
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>12,407</u>	<u>(17,593)</u>
EXPENDITURES				
Current:				
Culture and recreation				
Contractual services	<u>30,000</u>	<u>30,000</u>	<u>12,407</u>	<u>17,593</u>
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>12,407</u>	<u>17,593</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHAMBERS COUNTY, TEXAS

AIRPORT MAINTENANCE (WINNIE)

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ 20,000	\$ 20,000	\$ 6,238	\$(13,762)
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>6,238</u>	<u>(13,762)</u>
EXPENDITURES				
Current:				
Culture and recreation				
Contractual services	<u>20,000</u>	<u>20,000</u>	<u>6,238</u>	<u>13,762</u>
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>6,238</u>	<u>13,762</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

CHAMBERS COUNTY, TEXAS

SCAAP FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ -	\$ 13,800	\$ 4,031	\$(9,769)
Total revenues	<u>-</u>	<u>13,800</u>	<u>4,031</u>	<u>(9,769)</u>
EXPENDITURES				
Current:				
Law enforcement and public safety				
Miscellaneous	<u>-</u>	<u>13,800</u>	<u>4,031</u>	<u>9,769</u>
Total expenditures	<u>-</u>	<u>13,800</u>	<u>4,031</u>	<u>9,769</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	<u>21,507</u>	<u>21,507</u>	<u>21,507</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 21,507</u>	<u>\$ 21,507</u>	<u>\$ 21,507</u>	<u>\$ -</u>

CHAMBERS COUNTY, TEXAS

GRANT: USDHHS-BVCAA FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ -	\$ 25,000	\$ 25,000	\$ -
Total revenues	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
EXPENDITURES				
Current:				
Health and welfare				
Supplies	-	25,000	25,000	-
Total expenditures	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	<u>29</u>	<u>29</u>	<u>29</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 29</u>	<u>\$ 29</u>	<u>\$ 29</u>	<u>\$ -</u>

CHAMBERS COUNTY, TEXAS

GRANT: USDHHS-TDH WIC FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ -	\$ 161,750	\$ 121,374	\$(40,376)
Total revenues	<u>-</u>	<u>161,750</u>	<u>121,374</u>	<u>(40,376)</u>
EXPENDITURES				
Current:				
Health and welfare				
Personnel	1,135	149,263	113,833	35,430
Supplies	-	1,500	1,867	(367)
Contractual services	-	13,000	5,674	7,326
Total expenditures	<u>1,135</u>	<u>163,763</u>	<u>121,374</u>	<u>42,389</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(1,135)</u>	<u>(2,013)</u>	<u>-</u>	<u>2,013</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	878	-	(878)
Total other financing sources (uses)	<u>-</u>	<u>878</u>	<u>-</u>	<u>(878)</u>
NET CHANGE IN FUND BALANCES	<u>(1,135)</u>	<u>(1,135)</u>	<u>-</u>	<u>1,135</u>
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$(1,135)</u>	<u>\$(1,135)</u>	<u>\$ -</u>	<u>\$ 1,135</u>

CHAMBERS COUNTY, TEXAS

FEMA - UNITED WAY FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 6,261	\$ 6,261
Total revenues	<u>-</u>	<u>-</u>	<u>6,261</u>	<u>6,261</u>
EXPENDITURES				
Current:				
Health and welfare				
Supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	-	6,261	6,261
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,261</u>	<u>\$ 6,261</u>

CHAMBERS COUNTY, TEXAS

CHAPTER NINETEEN

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ <u>3,000</u>	\$ <u>3,000</u>	\$ <u>3,943</u>	\$ <u>943</u>
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>3,943</u>	<u>943</u>
EXPENDITURES				
Current:				
General government				
Supplies	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
NET CHANGE IN FUND BALANCES	-	-	3,943	3,943
FUND BALANCES, BEGINNING	<u>7,434</u>	<u>7,434</u>	<u>7,434</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>7,434</u>	\$ <u>7,434</u>	\$ <u>11,377</u>	\$ <u>3,943</u>

CHAMBERS COUNTY, TEXAS

JUSTICE COURT BUILDING SECURITY FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees	\$ 6,500	\$ 6,500	\$ 6,411	\$(89)
Total revenues	<u>6,500</u>	<u>6,500</u>	<u>6,411</u>	<u>(89)</u>
EXPENDITURES				
Current:				
Law enforcement and public safety				
Supplies	6,500	-	-	-
Capital outlay	<u>-</u>	<u>11,050</u>	<u>11,039</u>	<u>11</u>
Total expenditures	<u>6,500</u>	<u>11,050</u>	<u>11,039</u>	<u>11</u>
NET CHANGE IN FUND BALANCES	-	(4,550)	(4,628)	(78)
FUND BALANCES, BEGINNING	<u>18,684</u>	<u>18,684</u>	<u>18,684</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 18,684</u>	<u>\$ 14,134</u>	<u>\$ 14,056</u>	<u>\$(78)</u>

CHAMBERS COUNTY, TEXAS

DISTRICT CLERK RECORDS TECHNOLOGY FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees	\$ <u>7,000</u>	\$ <u>7,000</u>	\$ <u>8,482</u>	\$ <u>1,482</u>
Total revenues	<u>7,000</u>	<u>7,000</u>	<u>8,482</u>	<u>1,482</u>
EXPENDITURES				
Current:				
Justice system				
Supplies	7,000	6,920	-	6,920
Contractual services	<u>10,000</u>	<u>10,080</u>	<u>-</u>	<u>10,080</u>
Total expenditures	<u>17,000</u>	<u>17,000</u>	<u>-</u>	<u>17,000</u>
NET CHANGE IN FUND BALANCES	(10,000)	(10,000)	8,482	18,482
FUND BALANCES, BEGINNING	<u>22,506</u>	<u>22,506</u>	<u>22,506</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>12,506</u>	\$ <u>12,506</u>	\$ <u>30,988</u>	\$ <u>18,482</u>

CHAMBERS COUNTY, TEXAS

PRETRIAL INTERVENTION PROGRAMS FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees	\$ 10,000	\$ 10,000	\$ 13,000	\$ 3,000
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>13,000</u>	<u>3,000</u>
EXPENDITURES				
Current:				
Justice system				
Personnel	7,500	7,500	-	7,500
Supplies	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
NET CHANGE IN FUND BALANCES	-	-	13,000	13,000
FUND BALANCES, BEGINNING	<u>77,686</u>	<u>77,686</u>	<u>77,686</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 77,686</u>	<u>\$ 77,686</u>	<u>\$ 90,686</u>	<u>\$ 13,000</u>

CHAMBERS COUNTY, TEXAS

DC/CC TECHNOLOGY FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees	\$ <u>2,500</u>	\$ <u>2,500</u>	\$ <u>1,671</u>	\$ (<u>829</u>)
Total revenues	<u>2,500</u>	<u>2,500</u>	<u>1,671</u>	(<u>829</u>)
EXPENDITURES				
Current:				
Justice system				
Supplies	<u>2,500</u>	<u>2,500</u>	<u>475</u>	<u>2,025</u>
Total expenditures	<u>2,500</u>	<u>2,500</u>	<u>475</u>	<u>2,025</u>
NET CHANGE IN FUND BALANCES	-	-	1,196	1,196
FUND BALANCES, BEGINNING	<u>9,541</u>	<u>9,541</u>	<u>9,541</u>	-
FUND BALANCES, ENDING	\$ <u>9,541</u>	\$ <u>9,541</u>	\$ <u>10,737</u>	\$ <u>1,196</u>

CHAMBERS COUNTY, TEXAS

CC/DC RECORD PRESERVATION FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees	\$ <u>9,000</u>	\$ <u>9,000</u>	\$ <u>8,136</u>	\$ (<u>864</u>)
Total revenues	<u>9,000</u>	<u>9,000</u>	<u>8,136</u>	(<u>864</u>)
EXPENDITURES				
Current:				
Justice system				
Personnel	20,000	20,000	20,388	(388)
Supplies	9,000	9,000	665	8,335
Contractual services	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total expenditures	<u>39,000</u>	<u>39,000</u>	<u>21,053</u>	<u>17,947</u>
NET CHANGE IN FUND BALANCES	(30,000)	(30,000)	(12,917)	17,083
FUND BALANCES, BEGINNING	<u>25,688</u>	<u>25,688</u>	<u>25,688</u>	<u>-</u>
FUND BALANCES, ENDING	\$ (<u>4,312</u>)	\$ (<u>4,312</u>)	\$ <u>12,771</u>	\$ <u>17,083</u>

CHAMBERS COUNTY, TEXAS

CHILD ABUSE PREVENTION FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ <u>100</u>	\$ <u>100</u>	\$ <u>296</u>	\$ <u>196</u>
Total revenues	<u>100</u>	<u>100</u>	<u>296</u>	<u>196</u>
EXPENDITURES				
Current:				
Justice system				
Supplies	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
Total expenditures	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
NET CHANGE IN FUND BALANCES	-	-	296	296
FUND BALANCES, BEGINNING	<u>1,256</u>	<u>1,256</u>	<u>1,256</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>1,256</u>	\$ <u>1,256</u>	\$ <u>1,552</u>	\$ <u>296</u>

CHAMBERS COUNTY, TEXAS

PHEP GRANT FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ 37,665	\$ 579,124	\$ 368,874	\$(210,250)
Total revenues	<u>37,665</u>	<u>579,124</u>	<u>368,874</u>	<u>(210,250)</u>
EXPENDITURES				
Current:				
Health and welfare				
Personnel	29,401	249,839	74,503	175,336
Supplies	8,263	33,852	18,635	15,217
Contractual services	-	233,324	204,886	28,438
Capital outlay	<u>-</u>	<u>70,850</u>	<u>70,850</u>	<u>-</u>
Total expenditures	<u>37,664</u>	<u>587,865</u>	<u>368,874</u>	<u>218,991</u>
NET CHANGE IN FUND BALANCES	1	(8,741)	-	8,741
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1</u>	<u>\$(8,741)</u>	<u>\$ -</u>	<u>\$ 8,741</u>

CHAMBERS COUNTY, TEXAS

COUNTY FIRE MARSHAL FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Other	\$ 60,000	\$ 60,000	\$ 86,940	\$ 26,940
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>86,940</u>	<u>26,940</u>
EXPENDITURES				
Current:				
Law enforcement and public safety				
Personnel	222,550	222,550	220,889	1,661
Supplies	6,500	8,000	7,875	125
Miscellaneous	5,000	600	585	15
Contractual services	<u>-</u>	<u>2,900</u>	<u>2,850</u>	<u>50</u>
Total expenditures	<u>234,050</u>	<u>234,050</u>	<u>232,199</u>	<u>1,851</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(174,050)	(174,050)	(145,259)	<u>28,791</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>174,050</u>	<u>174,050</u>	<u>115,021</u>	(59,029)
Total other financing sources (uses)	<u>174,050</u>	<u>174,050</u>	<u>115,021</u>	(59,029)
NET CHANGE IN FUND BALANCES	(174,050)	(174,050)	(30,238)	143,812
FUND BALANCES, BEGINNING	<u>30,238</u>	<u>30,238</u>	<u>30,238</u>	<u>-</u>
FUND BALANCES, ENDING	\$(<u>143,812</u>)	\$(<u>143,812</u>)	\$ <u>-</u>	\$ <u>143,812</u>

CHAMBERS COUNTY, TEXAS

CDBG DISASTER RECOVERY NON-HOUSING FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ 1,414,291	\$ 2,348,648	\$ 2,158,655	\$(189,993)
Total revenues	<u>1,414,291</u>	<u>2,348,648</u>	<u>2,158,655</u>	<u>(189,993)</u>
EXPENDITURES				
General Government	-	-	2,295,570	-
Total expenditures	<u>-</u>	<u>-</u>	<u>2,295,570</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	1,414,291	2,348,648	(136,915)	(189,993)
FUND BALANCES, BEGINNING	<u>136,915</u>	<u>136,915</u>	<u>136,915</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>1,551,206</u>	\$ <u>2,485,563</u>	\$ <u>-</u>	\$ <u>(2,485,563)</u>

CHAMBERS COUNTY, TEXAS

CDBG MAYHAW GRANT

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	\$ 1,382,447	\$ 3,544,396	\$ 3,482,646	\$(61,750)
Total revenues	1,382,447	3,544,396	3,482,646	(61,750)
EXPENDITURES				
Current:				
General government				
Contractual services	1,382,447	3,544,396	3,482,646	61,750
Total expenditures	1,382,447	3,544,396	3,482,646	61,750
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	-	-	-	-
FUND BALANCES, ENDING	\$ -	\$ -	\$ -	\$ -

CHAMBERS COUNTY, TEXAS

HURRICANE HARVEY - FEMA 4332

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

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ 2,550,000	\$ 2,578,222	\$ 1,047,925	\$(1,530,297)
Other	-	-	403	403
Total revenues	<u>2,550,000</u>	<u>2,578,222</u>	<u>1,048,328</u>	<u>(1,529,894)</u>
EXPENDITURES				
Current:				
Law enforcement and public safety				
Contractual services	550,000	578,222	162,768	-
Capital outlay	<u>2,000,000</u>	<u>2,000,000</u>	<u>82,610</u>	-
Total expenditures	<u>2,550,000</u>	<u>2,578,222</u>	<u>245,378</u>	-
NET CHANGE IN FUND BALANCES	-	-	802,950	802,950
FUND BALANCES, BEGINNING	<u>(2,077,264)</u>	<u>(2,077,264)</u>	<u>(2,077,264)</u>	-
FUND BALANCES, ENDING	<u>\$(2,077,264)</u>	<u>\$(2,077,264)</u>	<u>\$(1,274,314)</u>	<u>\$ 802,950</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

DECEMBER 31, 2019

	<u>Chambers County Connection</u>	<u>Co. Attorney Seizures / Forfeitures</u>	<u>County Sheriff Forfeitures</u>	<u>District Attorney Seizure & Forfeiture</u>	<u>Pending Seizures</u>	<u>District Attorney Federal Sharing</u>
ASSETS						
Cash and cash equivalents	\$ 28,555	\$ 13,662	\$ 29,243	\$ 413,253	\$ 365,383	\$ 13,021
Taxes receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 28,555</u>	<u>\$ 13,662</u>	<u>\$ 29,243</u>	<u>\$ 413,253</u>	<u>\$ 365,383</u>	<u>\$ 13,021</u>
LIABILITIES						
Due to other units	<u>\$ 28,555</u>	<u>\$ 13,662</u>	<u>\$ 29,243</u>	<u>\$ 413,253</u>	<u>\$ 365,383</u>	<u>\$ 13,021</u>
Total liabilities	<u>\$ 28,555</u>	<u>\$ 13,662</u>	<u>\$ 29,243</u>	<u>\$ 413,253</u>	<u>\$ 365,383</u>	<u>\$ 13,021</u>

<u>State Fees</u>	<u>Sheriff's Bond Escrow</u>	<u>Undistributed Collections</u>	<u>Holding</u>	<u>V.I.T Escrow</u>	<u>Historical Commission</u>	<u>Officials Escrow</u>
\$ 375,323	\$ 149,073	\$ 85,486	\$ 489,697	\$ 3,248,191	\$ 29,983	\$ 305,526
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 375,323</u>	<u>\$ 149,073</u>	<u>\$ 85,486</u>	<u>\$ 489,697</u>	<u>\$ 3,248,191</u>	<u>\$ 29,983</u>	<u>\$ 305,526</u>
<u>\$ 375,323</u>	<u>\$ 149,073</u>	<u>\$ 85,486</u>	<u>\$ 489,697</u>	<u>\$ 3,248,191</u>	<u>\$ 29,983</u>	<u>\$ 305,526</u>
<u>\$ 375,323</u>	<u>\$ 149,073</u>	<u>\$ 85,486</u>	<u>\$ 489,697</u>	<u>\$ 3,248,191</u>	<u>\$ 29,983</u>	<u>\$ 305,526</u>

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CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

DECEMBER 31, 2019

	<u>County Clerk Trust</u>	<u>District Clerk Trust</u>	<u>Frozen Sick Leave</u>	<u>Library Donations</u>	<u>Equalization School Tax</u>	<u>Total Agency Funds</u>
ASSETS						
Cash and cash equivalents	\$ 243,669	\$ 24,393,845	\$ 8,620	\$ 166,650	\$ 1,258,182	\$ 31,617,362
Taxes receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,474,491</u>	<u>3,474,491</u>
Total assets	<u>\$ 243,669</u>	<u>\$ 24,393,845</u>	<u>\$ 8,620</u>	<u>\$ 166,650</u>	<u>\$ 4,732,673</u>	<u>\$ 35,091,853</u>
LIABILITIES						
Due to other units	<u>\$ 243,669</u>	<u>\$ 24,393,845</u>	<u>\$ 8,620</u>	<u>\$ 166,650</u>	<u>\$ 4,732,673</u>	<u>\$ 35,091,853</u>
Total liabilities	<u>\$ 243,669</u>	<u>\$ 24,393,845</u>	<u>\$ 8,620</u>	<u>\$ 166,650</u>	<u>\$ 4,732,673</u>	<u>\$ 35,091,853</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND
LIABILITIES - ALL AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Balance January 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2019</u>
<u>CHAMBERS COUNTY CONNECTION</u>				
Assets:				
Cash and cash equivalents	\$ <u>28,555</u>	\$ <u>2,855</u>	\$ <u>2,855</u>	\$ <u>28,555</u>
Total assets	\$ <u>28,555</u>	\$ <u>2,855</u>	\$ <u>2,855</u>	\$ <u>28,555</u>
Liabilities:				
Due to other units	<u>28,555</u>	<u>2,855</u>	<u>2,855</u>	<u>28,555</u>
Total liabilities	\$ <u>28,555</u>	\$ <u>2,855</u>	\$ <u>2,855</u>	\$ <u>28,555</u>
<u>CO. ATTORNEY FORFEITURES</u>				
Assets:				
Cash and cash equivalents	\$ <u>13,245</u>	\$ <u>13,665</u>	\$ <u>13,248</u>	\$ <u>13,662</u>
Total assets	\$ <u>13,245</u>	\$ <u>13,665</u>	\$ <u>13,248</u>	\$ <u>13,662</u>
Liabilities:				
Due to other units	<u>13,245</u>	<u>13,665</u>	<u>13,248</u>	<u>13,662</u>
Total liabilities	\$ <u>13,245</u>	\$ <u>13,665</u>	\$ <u>13,248</u>	\$ <u>13,662</u>
<u>CO. SHERIFF FORFEITURES</u>				
Assets:				
Cash and cash equivalents	\$ <u>121,274</u>	\$ <u>126,235</u>	\$ <u>218,266</u>	\$ <u>29,243</u>
Total assets	\$ <u>121,274</u>	\$ <u>126,235</u>	\$ <u>218,266</u>	\$ <u>29,243</u>
Liabilities:				
Due to other units	<u>121,274</u>	<u>126,235</u>	<u>218,266</u>	<u>29,243</u>
Total liabilities	\$ <u>121,274</u>	\$ <u>126,235</u>	\$ <u>218,266</u>	\$ <u>29,243</u>
<u>DISTRICT ATTORNEY FORFEITURE</u>				
Assets:				
Cash and cash equivalents	\$ <u>541,885</u>	\$ <u>568,330</u>	\$ <u>696,962</u>	\$ <u>413,253</u>
Total assets	\$ <u>541,885</u>	\$ <u>568,330</u>	\$ <u>696,962</u>	\$ <u>413,253</u>
Liabilities:				
Due to other units	<u>541,885</u>	<u>568,330</u>	<u>696,962</u>	<u>413,253</u>
Total liabilities	\$ <u>541,885</u>	\$ <u>568,330</u>	\$ <u>696,962</u>	\$ <u>413,253</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND
LIABILITIES - ALL AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Balance January 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2019</u>
<u>PENDING SEIZURES FUND</u>				
Assets:				
Cash and cash equivalents	\$ <u>196,398</u>	\$ <u>718,165</u>	\$ <u>549,180</u>	\$ <u>365,383</u>
Total assets	\$ <u>196,398</u>	\$ <u>718,165</u>	\$ <u>549,180</u>	\$ <u>365,383</u>
Liabilities:				
Due to other units	<u>196,398</u>	<u>718,165</u>	<u>549,180</u>	<u>365,383</u>
Total liabilities	\$ <u>196,398</u>	\$ <u>718,165</u>	\$ <u>549,180</u>	\$ <u>365,383</u>
<u>DISTRICT ATTY'S FED. SHARING</u>				
Assets:				
Cash and cash equivalents	\$ <u>12,940</u>	\$ <u>13,084</u>	\$ <u>13,003</u>	\$ <u>13,021</u>
Total assets	\$ <u>12,940</u>	\$ <u>13,084</u>	\$ <u>13,003</u>	\$ <u>13,021</u>
Liabilities:				
Due to other units	<u>12,940</u>	<u>13,084</u>	<u>13,003</u>	<u>13,021</u>
Total liabilities	\$ <u>12,940</u>	\$ <u>13,084</u>	\$ <u>13,003</u>	\$ <u>13,021</u>
<u>STATE FEES</u>				
Assets:				
Cash and cash equivalents	\$ <u>332,565</u>	\$ <u>1,450,354</u>	\$ <u>1,407,596</u>	\$ <u>375,323</u>
Total assets	\$ <u>332,565</u>	\$ <u>1,450,354</u>	\$ <u>1,407,596</u>	\$ <u>375,323</u>
Liabilities:				
Due to other units	<u>332,565</u>	<u>1,450,354</u>	<u>1,407,596</u>	<u>375,323</u>
Total liabilities	\$ <u>332,565</u>	\$ <u>1,450,354</u>	\$ <u>1,407,596</u>	\$ <u>375,323</u>
<u>SHERIFF'S BOND ESCROW</u>				
Assets:				
Cash and cash equivalents	\$ <u>67,054</u>	\$ <u>82,019</u>	\$ <u>-</u>	\$ <u>149,073</u>
Total assets	\$ <u>67,054</u>	\$ <u>82,019</u>	\$ <u>-</u>	\$ <u>149,073</u>
Liabilities:				
Due to other units	<u>67,054</u>	<u>82,019</u>	<u>-</u>	<u>149,073</u>
Total liabilities	\$ <u>67,054</u>	\$ <u>82,019</u>	\$ <u>-</u>	\$ <u>149,073</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND
LIABILITIES - ALL AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance January 1, 2019	Additions	Deductions	Balance December 31, 2019
<u>UNDISTRIBUTED COLLECTIONS</u>				
Assets:				
Cash and cash equivalents	\$ 67,153	\$ 4,019,578	\$ 4,001,245	\$ 85,486
Total assets	\$ 67,153	\$ 4,019,578	\$ 4,001,245	\$ 85,486
Liabilities:				
Due to other units	67,153	4,019,578	4,001,245	85,486
Total liabilities	\$ 67,153	\$ 4,019,578	\$ 4,001,245	\$ 85,486
<u>HOLDING</u>				
Assets:				
Cash and cash equivalents	\$ 488,033	\$ 530,009	\$ 528,345	\$ 489,697
Total assets	\$ 488,033	\$ 530,009	\$ 528,345	\$ 489,697
Liabilities:				
Due to other units	488,033	530,009	528,345	489,697
Total liabilities	\$ 488,033	\$ 530,009	\$ 528,345	\$ 489,697
<u>VIT ESCROW</u>				
Assets:				
Cash and cash equivalents	\$ 1,375,681	\$ 1,872,510	\$ -	\$ 3,248,191
Total assets	\$ 1,375,681	\$ 1,872,510	\$ -	\$ 3,248,191
Liabilities:				
Due to other units	1,375,681	1,872,510	-	3,248,191
Total liabilities	\$ 1,375,681	\$ 1,872,510	\$ -	\$ 3,248,191
<u>HISTORICAL COMMISSION</u>				
Assets:				
Cash and cash equivalents	\$ 30,083	\$ 30,083	\$ 30,183	\$ 29,983
Total assets	\$ 30,083	\$ 30,083	\$ 30,183	\$ 29,983
Liabilities:				
Due to other units	30,083	30,083	30,183	29,983
Total liabilities	\$ 30,083	\$ 30,083	\$ 30,183	\$ 29,983

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND
LIABILITIES - ALL AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance January 1, 2019	Additions	Deductions	Balance December 31, 2019
<u>OFFICIALS ESCROW</u>				
Assets:				
Cash and cash equivalents	\$ 224,677	\$ 1,147,506	\$ 1,066,657	\$ 305,526
Total assets	\$ 224,677	\$ 1,147,506	\$ 1,066,657	\$ 305,526
Liabilities:				
Due to other units	224,677	1,147,506	1,066,657	305,526
Total liabilities	\$ 224,677	\$ 1,147,506	\$ 1,066,657	\$ 305,526
<u>COUNTY CLERK TRUST</u>				
Assets:				
Cash and cash equivalents	\$ 503,068	\$ -	\$ 259,399	\$ 243,669
Total assets	\$ 503,068	\$ -	\$ 259,399	\$ 243,669
Liabilities:				
Due to other units	503,068	-	259,399	243,669
Total liabilities	\$ 503,068	\$ -	\$ 259,399	\$ 243,669
<u>DISTRICT CLERK TRUST</u>				
Assets:				
Cash and cash equivalents	\$ 1,030,001	\$ 25,056,230	\$ 1,692,386	\$ 24,393,845
Total assets	\$ 1,030,001	\$ 25,056,230	\$ 1,692,386	\$ 24,393,845
Liabilities:				
Due to other units	1,030,001	25,056,230	1,692,386	24,393,845
Total liabilities	\$ 1,030,001	\$ 25,056,230	\$ 1,692,386	\$ 24,393,845
<u>FROZEN SICK LEAVE</u>				
Assets:				
Cash and cash equivalents	\$ 15,980	\$ 16,032	\$ 23,392	\$ 8,620
Total assets	\$ 15,980	\$ 16,032	\$ 23,392	\$ 8,620
Liabilities:				
Due to other units	15,980	16,032	23,392	8,620
Total liabilities	\$ 15,980	\$ 16,032	\$ 23,392	\$ 8,620

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND
LIABILITIES - ALL AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Balance January 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2019</u>
<u>LIBRARY DONATIONS</u>				
Assets:				
Cash and cash equivalents	\$ 160,137	\$ 171,442	\$ 164,929	\$ 166,650
Total assets	\$ 160,137	\$ 171,442	\$ 164,929	\$ 166,650
Liabilities:				
Due to other units	160,137	171,442	164,929	166,650
Total liabilities	\$ 160,137	\$ 171,442	\$ 164,929	\$ 166,650
<u>EQUALIZATION SCHOOL TAX</u>				
Assets:				
Cash and cash equivalents	\$ 223,103	\$ 22,165,556	\$ 21,130,477	\$ 1,258,182
Taxes receivable	3,869,954	4,559,839	4,955,302	3,474,491
Total assets	\$ 4,093,057	\$ 26,725,395	\$ 26,085,779	\$ 4,732,673
Liabilities:				
Due to other units	4,093,057	26,725,395	26,085,779	4,732,673
Total liabilities	\$ 4,093,057	\$ 26,725,395	\$ 26,085,779	\$ 4,732,673
<u>TOTALS - ALL AGENCY FUNDS</u>				
Assets:				
Cash and cash equivalents	\$ 5,431,832	\$ 57,983,653	\$ 31,798,123	\$ 31,617,362
Taxes receivable	3,869,954	4,559,839	4,955,302	3,474,491
Total assets	\$ 9,301,786	\$ 62,543,492	\$ 36,753,425	\$ 35,091,853
Liabilities:				
Due to other units	9,301,786	62,543,492	36,753,425	35,091,853
Total liabilities	\$ 9,301,786	\$ 62,543,492	\$ 36,753,425	\$ 35,091,853

STATISTICAL SECTION

(Unaudited)

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	Page
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	126
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, property taxes.	136
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future	147
Demographic and Economic Information These schedules offer economic and demographic information indicators to help the reader understand the environment within the County's financial activities take place.	152
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	157

CHAMBERS COUNTY, TEXAS

NET POSITION BY COMPONENT

Last Ten Years
(Accrual basis of accounting)

	Fiscal Year			
	2010	2011	2012	2013
Governmental Activities				
Net investment in capital assets	\$ 19,686,141	\$ 15,878,972	\$ 28,984,858	\$ 25,989,418
Restricted	12,335,576	10,741,387	12,362,622	22,712,444
Unrestricted	<u>25,918,761</u>	<u>20,516,078</u>	<u>6,502,177</u>	<u>2,884,698</u>
Total Governmental Activities Net Position	<u>\$ 57,940,478</u>	<u>\$ 47,136,437</u>	<u>\$ 47,849,657</u>	<u>\$ 51,586,560</u>
Business-Type Activities				
Net investment in capital assets	\$ 5,317,418	\$ 5,592,325	\$ 3,995,539	\$ 4,745,715
Unrestricted	(5,719,120)	(5,337,927)	(3,105,295)	(2,682,073)
Total Business-Type Activities Net Position	<u>\$(401,702)</u>	<u>\$ 254,398</u>	<u>\$ 890,241</u>	<u>\$ 2,063,642</u>
Primary Government				
Net investment in capital assets	\$ 25,003,559	\$ 21,471,297	\$ 32,980,394	\$ 30,735,133
Restricted	12,335,576	10,741,387	12,362,622	22,712,444
Unrestricted	<u>20,199,641</u>	<u>15,178,151</u>	<u>3,396,882</u>	<u>202,625</u>
Total Primary Government Net Position	<u>\$ 57,538,776</u>	<u>\$ 47,390,835</u>	<u>\$ 48,739,898</u>	<u>\$ 53,650,202</u>

*Restated balances.

TABLE 1

Fiscal Year					
2014	2015	2016	2017*	2018	2019
\$ 28,117,984	\$ 32,057,484	\$ 38,652,177	\$ 36,742,656	\$ 44,344,717	\$ 60,038,630
27,608,607	27,342,203	18,993,136	24,796,255	25,995,339	22,512,803
<u>6,762,754</u>	<u>9,267,546</u>	<u>2,600,870</u>	<u>2,600,870</u>	<u>15,602,870</u>	<u>11,204,176</u>
<u>\$ 62,489,345</u>	<u>\$ 68,667,233</u>	<u>\$ 64,139,781</u>	<u>\$ 64,139,781</u>	<u>\$ 85,942,926</u>	<u>\$ 93,755,609</u>
\$ 4,761,696	\$ 6,303,536	\$ 6,303,536	\$ 62,044,626	\$ 8,106,328	\$ 8,477,019
378,996	(1,490,750)	(1,490,750)	(2,056,701)	(1,657,749)	(1,406,428)
<u>\$ 5,140,692</u>	<u>\$ 4,812,786</u>	<u>\$ 4,812,786</u>	<u>\$ 4,147,925</u>	<u>\$ 6,448,579</u>	<u>\$ 7,070,591</u>
\$ 32,879,680	\$ 36,523,079	\$ 44,955,713	\$ 42,947,282	\$ 52,451,045	\$ 68,515,649
27,608,607	27,342,203	18,993,136	24,796,255	25,995,339	22,512,803
<u>7,141,750</u>	<u>8,102,665</u>	<u>6,942,993</u>	<u>544,169</u>	<u>13,945,121</u>	<u>9,797,748</u>
<u>\$ 67,630,037</u>	<u>\$ 71,967,947</u>	<u>\$ 70,891,842</u>	<u>\$ 68,287,706</u>	<u>\$ 92,391,505</u>	<u>\$ 100,826,200</u>

CHAMBERS COUNTY, TEXAS

CHANGES IN NET POSITION

Last Ten Years
(Accrual basis of accounting)

Expenses	Fiscal Year			
	2010	2011	2012	2013
Governmental Activities				
General government	\$ 6,963,070	\$ 10,873,847	\$ 12,685,354	\$ 14,427,659
Financial administration	1,730,065	1,739,692	1,811,306	1,631,657
Justice system	3,878,547	4,216,681	4,684,814	4,621,953
Health and welfare	5,118,872	9,596,597	16,544,385	14,260,690
Culture and recreational	2,450,393	2,349,623	2,722,581	210,665
Law enforcement and public safety	7,533,751	7,143,761	6,878,454	4,739,784
Transportation	8,280,240	8,280,498	7,275,869	5,406,673
Interest and other	304,405	216,371	252,296	182,628
Total Governmental Activities Expenses	<u>36,259,343</u>	<u>44,417,070</u>	<u>52,855,059</u>	<u>45,481,709</u>
Business-Type Activities				
Solid waste	2,461,387	2,485,020	3,786,197	2,310,814
Airport	295,217	402,626	462,586	369,615
Golf course	552,321	547,417	562,585	578,257
Total Business-Type Activities Expenses	<u>3,308,925</u>	<u>3,435,063</u>	<u>4,811,368</u>	<u>3,258,686</u>
Total Expenses	<u>\$ 39,568,268</u>	<u>\$ 47,852,133</u>	<u>\$ 57,666,427</u>	<u>\$ 48,740,395</u>
Program Revenues Governmental Activities				
Charges for services				
General government	\$ 2,127,495	\$ 1,657,098	\$ 1,668,043	\$ 1,732,731
Justice system	376,091	288,612	264,223	328,078
Health and welfare	-	-	1,230	-
Culture and recreation	-	-	-	-
Law enforcement and public safety	94,765	237,361	24,211	58,838
Transportation	1,111,771	1,125,752	1,145,947	1,090,368
Operating grants and contributions	6,952,745	5,790,836	14,045,706	10,153,534
Capital grants and contributions	-	-	-	-
Total Governmental Activities	<u>10,662,867</u>	<u>9,099,659</u>	<u>17,149,360</u>	<u>13,363,549</u>
Program Revenues	<u>10,662,867</u>	<u>9,099,659</u>	<u>17,149,360</u>	<u>13,363,549</u>
Business-type Activities				
Charges for services				
Solid waste	223,988	293,394	270,020	438,446
Airport	114,893	206,635	284,641	161,126
Golf course	413,932	393,648	419,002	435,590
Capital grants and contributions	-	-	-	-
Total Business-Type Activities Program R	<u>752,813</u>	<u>893,677</u>	<u>973,663</u>	<u>1,035,162</u>
Total Program Revenues	<u>\$ 11,415,680</u>	<u>\$ 9,993,336</u>	<u>\$ 18,123,023</u>	<u>\$ 14,398,711</u>
Net (Expense)/Revenue				
Governmental activities	\$ (25,596,476)	\$ (35,317,411)	\$ (35,705,699)	\$ (32,118,160)
Business-Type activities	(2,556,112)	(2,541,386)	(3,837,705)	(2,223,524)
Total Net (Expense)	<u>\$ (28,152,588)</u>	<u>\$ (37,858,797)</u>	<u>\$ (39,543,404)</u>	<u>\$ (34,341,684)</u>

TABLE 2

		Fiscal Year									
		2014	2015	2016	2017*	2018	2019				
\$	21,380,594	\$	18,342,515	\$	22,293,760	\$	11,076,540	\$	16,253,173	\$	21,314,450
	1,646,336		2,041,973		2,298,561		2,563,891		2,505,747		2,962,492
	4,834,788		5,693,429		7,011,113		7,226,382		7,119,033		8,999,668
	8,368,085		4,754,832		6,924,085		3,767,122		8,403,529		17,828,042
	1,433,719		6,238,849		16,396,015		15,361,589		9,323,179		3,881,049
	5,578,142		9,282,122		11,360,140		12,660,908		4,741,241		14,739,129
	745,855		6,626,954		11,244,937		11,861,663		10,742,176		10,335,753
	396,776		861,872		1,488,596		1,474,765		1,387,561		1,030,282
	<u>44,384,295</u>		<u>53,842,546</u>		<u>79,017,207</u>		<u>65,992,860</u>		<u>60,475,639</u>		<u>81,090,865</u>
	2,263,693		2,505,374		2,770,042		2,491,626		2,433,262		2,696,730
	483,224		311,752		289,844		240,401		267,900		377,250
	604,280		659,582		772,333		720,302		646,834		640,223
	<u>3,351,197</u>		<u>3,476,708</u>		<u>3,832,219</u>		<u>3,452,329</u>		<u>3,347,996</u>		<u>3,714,203</u>
\$	<u>47,735,492</u>	\$	<u>57,319,254</u>	\$	<u>82,849,426</u>	\$	<u>69,445,189</u>	\$	<u>63,823,635</u>	\$	<u>84,805,068</u>
\$	2,160,779	\$	2,631,289	\$	3,005,424	\$	1,734,547	\$	3,800,557	\$	3,227,019
	592,095		474,629		234,296		356,638		260,051		489,577
	-		-		-		-		-		49,350
	-		-		-		-		-		46,721
	948		-		-		-		-		240,059
	1,176,431		1,183,667		1,161,531		1,169,547		1,144,508		1,116,287
	3,357,488		7,899,215		15,589,756		11,049,648		9,882,213		11,462,226
	-		-		5,425,798		958,727		1,320,699		5,641,301
	<u>7,287,741</u>		<u>12,188,800</u>		<u>25,416,805</u>		<u>15,269,107</u>		<u>16,408,028</u>		<u>22,272,540</u>
	5,202,767		118,117		90,873		233,084		195,423		249,114
	208,962		192,485		169,712		136,267		114,279		94,078
	492,132		459,469		483,994		473,006		530,113		468,688
	-		-		1,714,122		-		1,769,869		472,500
	<u>5,903,861</u>		<u>770,071</u>		<u>2,458,701</u>		<u>842,357</u>		<u>2,609,684</u>		<u>1,284,380</u>
\$	<u>13,191,602</u>	\$	<u>12,958,871</u>	\$	<u>27,875,506</u>	\$	<u>16,111,464</u>	\$	<u>19,017,712</u>	\$	<u>23,556,920</u>
\$(	37,096,554)	\$(	41,653,746)	\$(	53,600,402)	\$(	50,723,753)	\$(	44,067,611)	\$(	58,818,325)
	<u>2,552,664</u>		<u>(2,706,637)</u>		<u>(1,373,518)</u>		<u>(2,609,972)</u>		<u>(738,312)</u>		<u>(2,429,823)</u>
\$(	<u>34,543,890)</u>	\$(	<u>44,360,383)</u>	\$(	<u>54,973,920)</u>	\$(	<u>53,333,725)</u>	\$(	<u>44,805,923)</u>	\$(	<u>61,248,148)</u>

CHAMBERS COUNTY, TEXAS

CHANGES IN NET POSITION

Last Ten Years
(Accrual basis of accounting)

	Fiscal Year			
	2010	2011	2012	2013
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property taxes	\$ 26,218,721	\$ 25,584,582	\$ 28,139,419	\$ 31,699,105
Other taxes	2,153,214	3,023,597	3,883,005	5,106,583
Investment income	734,974	759,574	879,903	496,431
Other	4,197,643	1,223,836	5,279,970	1,949,869
Transfers	-	(3,197,486)	(5,247,056)	(3,396,925)
Total Governmental Activities	<u>33,304,552</u>	<u>27,394,103</u>	<u>32,935,241</u>	<u>35,855,063</u>
Business-Type Activities				
Other	15,594	-	-	-
Gain/(loss) on sale of asset	-	-	-	-
Transfers	-	3,197,486	5,247,056	3,396,925
Total Business-Type Activities	<u>15,594</u>	<u>3,197,486</u>	<u>5,247,056</u>	<u>3,396,925</u>
Total Primary Government	\$ <u>33,320,146</u>	\$ <u>30,591,589</u>	\$ <u>38,182,297</u>	\$ <u>39,251,988</u>
Change in Net Position				
Governmental activities	\$ 7,708,076	\$(7,923,308)	\$(2,770,458)	\$ 3,736,903
Business-type activities	(2,540,518)	656,100	1,409,351	1,173,401
Total Change in Net Position	\$ <u>5,167,558</u>	\$ <u>(7,267,208)</u>	\$ <u>(1,361,107)</u>	\$ <u>4,910,304</u>

*Restated balances.

TABLE 2

Fiscal Year					
2014	2015	2016	2017*	2018	2019
\$ 37,911,380	\$ 42,186,276	\$ 43,601,014	\$ 45,031,759	\$ 53,278,650	\$ 56,809,570
5,811,192	5,962,220	6,067,188	5,900,241	7,243,965	9,736,884
245,731	270,876	362,655	466,708	1,077,144	1,717,612
4,299,036	2,835,172	3,843,476	3,281,664	7,624,963	1,998,224
(268,000)	(1,038,253)	(2,862,108)	(2,360,173)	(3,038,966)	(2,960,974)
<u>47,999,339</u>	<u>50,216,291</u>	<u>51,012,225</u>	<u>52,320,199</u>	<u>66,185,756</u>	<u>67,301,316</u>
-	-	-	-	-	-
256,386	-	23,482	-	-	90,861
<u>268,000</u>	<u>1,038,253</u>	<u>2,862,108</u>	<u>2,360,173</u>	<u>3,038,966</u>	<u>2,960,974</u>
<u>524,386</u>	<u>1,038,253</u>	<u>2,885,590</u>	<u>2,360,173</u>	<u>3,038,966</u>	<u>3,051,835</u>
\$ <u>48,523,725</u>	\$ <u>51,254,544</u>	\$ <u>53,897,815</u>	\$ <u>54,680,372</u>	\$ <u>69,224,722</u>	\$ <u>70,353,151</u>
\$ 10,902,785	\$ 8,562,545	\$(2,588,177)	\$ 1,596,446	\$ 22,118,145	\$ 8,482,991
<u>3,077,050</u>	<u>(1,668,384)</u>	<u>1,512,072</u>	<u>(249,799)</u>	<u>2,300,654</u>	<u>622,012</u>
\$ <u>13,979,835</u>	\$ <u>6,894,161</u>	\$ <u>(1,076,105)</u>	\$ <u>1,346,647</u>	\$ <u>24,418,799</u>	\$ <u>9,105,003</u>

CHAMBERS COUNTY, TEXAS

FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years
(Modified accrual basis of accounting)

	Fiscal Year			
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
General Fund				
Nonspendable	\$ 107,364	\$ 113,553	\$ 354,137	\$ 445,408
Unassigned	<u>23,509,804</u>	<u>19,672,758</u>	<u>14,276,001</u>	<u>15,045,691</u>
Total General Fund	<u>\$ 23,617,168</u>	<u>\$ 19,786,311</u>	<u>\$ 14,630,138</u>	<u>\$ 15,491,099</u>
All Other Governmental Funds				
Nonspendable	\$ 25,570	\$ 21,385	\$ 18,526	\$ 18,342
Restricted	7,928,862	10,720,002	12,341,380	22,712,444
Unassigned	<u>5,224,946</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total All Other Governmental Funds	<u>\$ 13,179,378</u>	<u>\$ 10,741,387</u>	<u>\$ 12,359,906</u>	<u>\$ 22,730,786</u>

*Restated balances.

TABLE 3

Fiscal Year					
2014	2015	2016	2017*	2018	2019
\$ 412,664	\$ 432,082	\$ 346,964	\$ 365,931	\$ 430,628	\$ 645,547
<u>19,955,849</u>	<u>21,412,559</u>	<u>19,130,297</u>	<u>18,121,266</u>	<u>22,662,250</u>	<u>18,881,000</u>
<u>\$ 20,368,513</u>	<u>\$ 21,844,641</u>	<u>\$ 19,477,261</u>	<u>\$ 18,487,197</u>	<u>\$ 23,092,878</u>	<u>\$ 19,526,547</u>
\$ 34,359	\$ 11,662	\$ 13,860	\$ 514,582	\$ 535,135	\$ 542,730
26,248,929	58,356,651	61,684,167	53,581,443	52,606,980	45,282,724
-	-	-	(1,009,270)	(2,077,264)	(1,457,549)
<u>\$ 26,283,288</u>	<u>\$ 58,368,313</u>	<u>\$ 61,698,027</u>	<u>\$ 53,086,755</u>	<u>\$ 51,064,851</u>	<u>\$ 44,367,905</u>

CHAMBERS COUNTY, TEXAS

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years
(Modified accrual basis of accounting)

	Fiscal Year			
	2010	2011	2012	2013
Revenues				
Taxes	\$ 28,406,050	\$ 28,603,777	\$ 31,007,654	\$ 36,832,832
Intergovernmental	6,952,745	5,790,836	14,045,706	10,153,534
Fees	2,157,561	1,868,134	1,897,977	2,049,592
Fines and forfeitures	1,263,045	1,338,729	1,056,547	1,273,691
Investment income	697,093	727,126	864,957	492,043
Other	4,197,643	1,223,836	5,279,970	1,949,869
Total Revenues	<u>43,674,137</u>	<u>39,552,438</u>	<u>54,152,811</u>	<u>52,751,561</u>
Expenditures				
General government	6,903,188	9,311,512	9,317,773	8,085,443
Financial administration	1,730,065	1,738,607	1,810,323	1,630,526
Justice system	3,878,543	4,195,311	4,663,720	4,599,741
Health and welfare	5,067,746	9,269,950	16,354,680	14,049,298
Culture and recreational	2,077,377	2,156,542	2,562,172	2,076,580
Law enforcement and public safety	6,711,480	7,018,016	7,045,465	6,993,389
Transportation	7,239,418	7,087,193	6,273,924	6,459,284
Capital outlay	5,388,979	1,560,474	2,960,960	7,056,210
Debt service				
Principal	1,481,314	1,903,929	1,304,225	3,524,504
Interest and paying agent	262,033	195,845	247,715	176,888
Debt issuance costs	-	-	193,433	150,675
Payment to refunded bond escrow agent	-	-	1,439,417	-
Advance refunding escrow	-	-	75,000	-
Total Expenditures	<u>40,740,143</u>	<u>44,437,379</u>	<u>54,248,807</u>	<u>54,802,538</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,933,994	(4,884,941)	(95,996)	(2,050,977)
Other Financing Sources (Uses)				
Transfers in	2,165,129	2,136,701	604,333	690,333
Transfers (out)	(2,165,129)	(5,339,701)	(5,851,389)	(4,368,339)
Debt issues	-	2,555,000	5,270,000	9,750,000
Capital leases	2,346,062	107,895	172,457	210,824
Payment to refunded bond escro agent	-	-	(3,739,045)	-
Premium on bonds issued	-	-	101,895	-
Total Other Financing Sources (Uses)	<u>2,346,062</u>	<u>(540,105)</u>	<u>(3,441,749)</u>	<u>6,282,818</u>
Net Change in Fund Balance	<u>\$ 5,280,056</u>	<u>\$ (5,425,046)</u>	<u>\$ (3,537,745)</u>	<u>\$ 4,231,841</u>
Debt service as a percentage of noncapital expenditures	4.93%	4.90%	3.03%	7.75%

TABLE 4

		Fiscal Year									
		2014	2015	2016	2017*	2018	2019				
\$	43,946,280	\$	4,788,638	\$	49,880,967	\$	50,992,154	\$	60,515,403	\$	66,623,470
	3,357,488		7,899,215		21,015,554		12,008,375		11,202,912		17,103,527
	2,238,717		2,858,081		2,782,056		2,673,860		3,785,337		4,284,081
	1,570,221		1,566,257		1,307,009		1,160,001		986,872		884,932
	244,576		269,235		354,467		457,671		1,062,924		1,707,050
	4,299,036		2,835,172		3,843,476		3,281,664		7,624,963		1,949,724
	<u>55,656,318</u>		<u>20,216,598</u>		<u>79,183,529</u>		<u>70,573,725</u>		<u>85,178,411</u>		<u>92,552,784</u>
	6,784,300		9,337,407		12,197,364		10,474,049		12,400,507		18,879,487
	1,645,152		2,060,886		2,310,347		2,469,672		2,724,757		2,977,484
	4,811,552		5,768,194		6,989,520		6,965,445		7,645,927		8,226,178
	8,139,320		5,488,018		6,765,820		6,520,241		8,652,408		17,252,069
	220,638		6,415,323		15,698,897		12,489,879		10,780,780		3,311,319
	7,657,831		9,845,171		10,611,026		12,590,194		14,073,479		13,910,171
	6,490,363		7,058,808		7,710,734		7,777,874		8,306,245		8,543,213
	12,507,733		9,868,480		15,571,845		13,589,021		9,874,853		21,058,212
	3,605,585		4,313,429		3,544,345		3,584,446		3,676,587		3,791,373
	354,298		548,060		1,444,113		159,130		1,561,534		1,488,628
	227,503		772,363		210,620		-		-		-
	-		-		-		-		-		-
	-		-		-		-		-		-
	<u>52,444,275</u>		<u>61,476,139</u>		<u>83,054,631</u>		<u>76,619,951</u>		<u>79,697,077</u>		<u>99,438,134</u>
	3,212,043		(41,259,541)		(3,871,102)		(6,046,226)		5,481,334		(6,885,350)
	688,845		49,479		96,684		130,093		158,291		4,375,339
	(1,960,582)		(1,087,732)		(2,958,792)		(2,490,266)		(3,197,257)		(7,336,313)
	9,270,000		27,575,000		9,370,000		-		-		-
	202,730		207,931		152,304		854,188		141,409		253,355
	-		-		-		-		-		-
	473,008		1,488,417		540,620		-		-		-
	<u>8,674,001</u>		<u>28,233,095</u>		<u>7,200,816</u>		<u>(1,505,985)</u>		<u>(2,897,557)</u>		<u>(2,707,619)</u>
\$	<u>11,886,044</u>	\$	<u>(13,026,446)</u>	\$	<u>3,329,714</u>	\$	<u>(7,552,211)</u>	\$	<u>2,583,777</u>	\$	<u>(9,592,969)</u>
	9.45%		9.36%		7.39%		7.26%		7.50%		7.22%

CHAMBERS COUNTY, TEXAS

TAX REVENUES BY SOURCE, GOVERNMENTAL ACTIVITIES

Last Ten Years
(Accrual basis of accounting)

Function	Fiscal Year			
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Property	\$ 26,218,721	\$ 25,584,582	\$ 28,139,419	\$ 31,699,105
Other taxes	<u>2,153,214</u>	<u>3,023,597</u>	<u>3,883,005</u>	<u>5,106,583</u>
Total Tax Revenues	<u>\$ 28,371,935</u>	<u>\$ 28,608,179</u>	<u>\$ 32,022,424</u>	<u>\$ 36,805,688</u>

TABLE 5

Fiscal Year					
<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017*</u>	<u>2018</u>	<u>2019</u>
\$ 37,911,380	\$ 42,186,276	\$ 43,601,014	\$ 45,031,759	\$ 53,278,650	\$ 56,886,586
<u>5,811,192</u>	<u>5,962,220</u>	<u>6,067,188</u>	<u>5,900,241</u>	<u>7,243,965</u>	<u>9,736,884</u>
<u>\$ 43,722,572</u>	<u>\$ 48,148,496</u>	<u>\$ 49,668,202</u>	<u>\$ 50,932,000</u>	<u>\$ 60,522,615</u>	<u>\$ 66,623,470</u>

CHAMBERS COUNTY, TEXAS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN YEARS

	Fiscal Year			
	2010	2011	2012	2013
Market Value	\$ 2,191,057,110	\$ 2,345,153,700	\$ 2,017,214,620	\$ 2,064,062,940
Less: Losses/Exemptions	(632,178,770)	(683,870,750)	(392,532,130)	(402,113,250)
Net Taxable Value	1,558,878,340	1,661,282,950	1,624,682,490	1,661,949,690
Mineral Value	<u>4,231,569,290</u>	<u>4,001,378,830</u>	<u>4,264,138,053</u>	<u>5,193,631,585</u>
Total Taxable value	<u>\$ 5,790,447,630</u>	<u>\$ 5,662,661,780</u>	<u>\$ 5,888,820,543</u>	<u>\$ 6,855,581,275</u>
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 - Certified Values Report

TABLE 6

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ 2,606,552,860	\$ 2,940,746,160	\$ 3,101,710,050	\$ 3,319,094,310	\$ 3,613,206,910	\$ 3,716,234,670
(912,506,484)	(1,016,804,990)	(1,050,165,100)	(1,095,676,821)	(1,036,663,471)	(940,068,701)
1,694,046,376	1,923,941,170	2,051,544,950	2,223,417,489	2,576,543,439	2,776,165,969
<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>6,202,392,193</u>	<u>6,696,924,158</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>	<u>\$ 8,778,935,632</u>	<u>\$ 9,473,090,127</u>
0.52215	0.53269	0.55268	0.55268	0.54255	0.54206

CHAMBERS COUNTY, TEXAS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN YEARS

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>Chambers County by fund:</u>				
General	0.34210	0.34210	0.34210	0.31734
Debt Service	0.02170	0.02170	0.02170	0.05603
Road and Bridge Special	0.00750	0.00750	0.00750	0.00693
Road and Bridge FMFC	0.08060	0.08060	0.08060	0.07474
School Equalization	<u>0.04500</u>	<u>0.04500</u>	<u>0.04500</u>	<u>0.04175</u>
	<u>0.49690</u>	<u>0.49690</u>	<u>0.49690</u>	<u>0.49679</u>
<u>Cities:</u>				
City of Mont Belvieu	0.43671	0.43671	0.43671	0.43670
City of Anahuac	0.62425	0.62425	0.62425	0.62430
City of Baytown	0.78703	0.82203	0.82203	0.82200
<u>School Districts:</u>				
Anahuac ISD	1.35900	1.29900	1.34000	1.34000
Barbers Hill ISD	1.32990	1.32980	1.32980	1.32980
East Chambers ISD	1.22050	1.22000	1.22005	1.22010
Goose Creek ISD	1.30213	1.33213	1.33213	1.33210
LaPorte ISD			n/a	n/a
Lee College	0.25200	0.02520	0.24100	0.24100
San Jacinto CCD	0.17628	0.18560	0.18560	0.18560
<u>Utility Districts:</u>				
Chambers County MUD #1	0.80500	0.94000	-	-
Chambers County Public Hospital District	0.48750	0.52500	0.47885	0.47880
Chambers-Liberty Co. Navigation Dist.	0.01837	0.01806	0.01806	0.01810
Trinity Bay Conservation District	0.41210	0.41210	0.41210	0.41210
Cedar Bayou Navigation District	0.02400	0.02400	0.02000	0.02000
Chambers County Emergency District	0.01000	-	-	-
Chambers County Improvement Dist. #1	<u>0.62000</u>	<u>0.62000</u>	<u>0.60000</u>	<u>0.60000</u>
Chambers County Improvement Dist. #2				
Chambers County Improvement Dist. #3				
Jefferson Co Drainage Dist #6				
Total Direct and Overlapping Rates	<u>10.36158</u>	<u>10.31078</u>	<u>9.55748</u>	<u>9.55739</u>

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

TABLE 7

2014	2015	2016	2017	2018	2019
0.33649	0.34352	0.36326	0.35918	0.35540	0.35866
0.05603	0.05712	0.05413	0.05900	0.05563	0.05262
0.00729	0.00744	0.00744	0.00729	0.00679	0.00650
0.07843	0.07977	0.08222	0.08158	0.08172	0.08172
<u>0.04391</u>	<u>0.04485</u>	<u>0.04563</u>	<u>0.04563</u>	<u>0.04305</u>	<u>0.04305</u>
<u>0.52215</u>	<u>0.53269</u>	<u>0.55268</u>	<u>0.55269</u>	<u>0.54259</u>	<u>0.54255</u>
0.43670	0.43671	0.43671	0.43666	0.43666	0.43666
0.62425	0.62425	0.68806	0.68806	0.71023	0.71023
0.82203	0.82203	0.82203	0.82203	0.82203	0.81203
1.31000	1.23000	1.27000	1.47000	1.47000	1.47000
1.32980	1.32980	1.32980	1.32980	1.32980	1.32980
1.28005	1.22005	1.29000	1.29000	1.29000	1.29000
1.38679	1.43189	1.43189	1.43189	1.43189	1.43189
n/a	1.45000	1.45000	1.42000	1.38000	1.38000
0.26070	0.26070	0.25020	0.24530	0.25040	0.25010
0.18560	0.18560	0.17578	0.18238	0.18334	0.17933
0.98000	0.89000	0.79000	0.79000	0.79000	-
0.43383	0.33202	0.39641	0.54526	0.53423	0.53423
0.01780	0.01780	0.01780	0.01800	0.01525	0.01385
0.41210	0.40870	0.40870	0.40870	0.40870	0.40870
0.02000	0.03000	0.03000	0.03000	0.02400	0.02400
-	-	-	-	-	-
0.60000	0.60000	0.60000	0.66000	0.66000	0.66000
0.60000	-	-	-	0.65000	0.65000
1.00000	1.50000	1.00000	-	1.00000	1.00000
<u>0.22059</u>	<u>0.22059</u>	<u>0.22059</u>	<u>0.22059</u>	<u>0.22059</u>	<u>0.22059</u>
<u>12.44239</u>	<u>13.52283</u>	<u>13.16065</u>	<u>12.54135</u>	<u>14.14971</u>	<u>13.34396</u>

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CHAMBERS COUNTY, TEXAS

TABLE 8

PRINCIPAL PROPERTY TAXPAYERS

CURRENT AND NINE YEARS AGO

Property Taxpayer	2019			2010		
	2018 Taxable Assessed Value	Rank	% of Taxable Assessed Value	Taxable Assessed Value	Rank	% of Taxable Assessed Value
Covestro LLC	\$ 994,992,918	1	10.50%			0.00%
Enterprise Products Operating	761,144,606	2	8.03%	\$ 392,201,540	2	6.77%
Lone Star NGL Mt. Belvieu LP	536,127,235	3	5.66%			
Exxon Mobil Corp	359,962,062	4	3.80%	337,070,080	3	5.82%
Cedar Bayou Fractionators LP	311,117,579	5	3.28%			
Wal-Mart Stores Inc.	283,829,026	6	3.00%	201,996,860	4	3.49%
Oneok Hydrocarbon LP	228,839,324	7	2.42%			
Equistar Chemicals LP	163,290,527	8	1.72%	116,482,750	6	2.01%
Chevron Phillips Chemical Co.	148,293,132	9	1.57%	162,104,450	5	2.80%
NRG Texas Power	106,242,525	10	1.12%	-		
				-		
Bayer Material Science	-			1,074,884,400	1	18.56%
Dow Hydrocarbon & Resources	-			103,204,920	7	1.78%
Baytown Energy Center LP	-			102,219,910	8	1.77%
First Chemical Texas LLP	-			74,654,720	9	1.29%
Conoco Phillips Co.	-			65,293,110	10	1.13%
Subtotal	<u>3,893,838,934</u>		<u>41.10%</u>	<u>2,630,112,740</u>		<u>45.42%</u>
Other taxpayers	<u>5,579,251,193</u>		<u>58.90%</u>	<u>3,768,571,510</u>		<u>58.90%</u>
Total	<u>\$ 9,473,090,127</u>		<u>100.00%</u>	<u>\$ 6,398,684,250</u>		<u>104.32%</u>

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

CHAMBERS COUNTY, TEXAS

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN YEARS

	2010	2011	2012	2013
Adjusted tax levy	\$ 21,072,505	\$ 28,177,519	\$ 29,228,660	\$ 34,537,038
Current tax collected	\$ 20,714,272	\$ 27,872,842	\$ 29,062,257	\$ 34,392,409
Percent of current tax collections	98.30%	98.92%	99.43%	99.58%
Delinquent tax collections	\$ 297,501	\$ 244,601	\$ 118,343	\$ 79,994
Total tax collections	\$ 21,011,773	\$ 28,117,443	\$ 29,180,600	\$ 34,472,403
Total collections as a percentage of current levy	99.71%	99.79%	99.84%	99.81%
Outstanding delinquent taxes	\$ 60,732	\$ 60,076	\$ 48,060	\$ 64,635
Outstanding delinquent taxes as percentage of current levy	0.29%	0.21%	0.16%	0.19%

Source: Chambers County Tax Assessor/Collector

TABLE 9

	2014	2015	2016	2017	2018	2019
\$	35,825,387	\$ 41,062,300	\$ 43,834,874	\$ 43,723,801	\$ 47,658,838	\$ 51,017,608
\$	35,695,501	\$ 40,698,920	\$ 43,473,937	\$ 43,002,296	\$ 47,219,696	\$ 50,692,826
	99.64%	99.12%	99.18%	98.35%	99.08%	99.36%
\$	60,054	\$ 266,274	\$ 221,224	\$ 164,673	\$ 223,557	\$ 159,219
\$	35,755,555	\$ 40,965,194	\$ 43,695,161	\$ 43,166,969	\$ 47,443,254	\$ 50,852,045
	99.81%	99.76%	99.68%	98.73%	99.55%	99.68%
\$	69,832	\$ 97,106	\$ 139,713	\$ 556,831	\$ 215,585	\$ 165,562
	0.19%	0.24%	0.32%	1.27%	0.45%	0.32%

CHAMBERS COUNTY, TEXAS

RATIO OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN YEARS

	Fiscal Year			
	2010	2011	2012	2013
Net Taxable Assessed Value				
All property	\$ 5,790,447,630	\$ 5,662,661,780	\$ 5,888,820,543	\$ 6,855,581,275
Net Bonded Debt				
General bonded debt	4,765,000	6,005,000	12,518,000	19,031,705
Less debt service funds	<u>638</u>	<u>-</u>	<u>303,478</u>	<u>761,834</u>
Net Bonded Debt	\$ <u>4,764,362</u>	\$ <u>6,005,000</u>	\$ <u>12,214,522</u>	\$ <u>18,269,871</u>
Ratio of Net Bonded Debt To Assessed Value	0.0823%	0.1060%	0.2074%	0.2665%
Population	35,096	35,597	36,388	37,215
Net Bonded Debt per Capita	136	169	336	491

TABLE 10

2014	2015	2016	2017	2018	2019
\$ 6,719,131,515	\$ 7,550,779,832	\$ 8,116,430,249	\$ 7,989,409,468	\$ 8,778,935,632	\$ 9,473,090,127
25,664,618	50,880,117	57,545,590	54,300,444	50,805,297	46,987,571
<u>1,272,396</u>	<u>1,364,534</u>	<u>1,288,607</u>	<u>1,232,838</u>	<u>1,319,458</u>	<u>1,477,197</u>
<u>\$ 24,392,222</u>	<u>\$ 49,515,583</u>	<u>\$ 56,256,983</u>	<u>\$ 53,067,606</u>	<u>\$ 49,485,839</u>	<u>\$ 45,510,374</u>
0.3630%	0.6558%	0.6931%	0.6642%	0.5637%	0.4804%
38,145	38,863	39,899	41,441	42,454	43,867
639	1,274	1,410	1,281	1,166	1,037

CHAMBERS COUNTY, TEXAS

RATIO OF OUTSTANDING DEBT BY TYPE

LAST TEN YEARS

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Governmental activities:				
General bonded debt *	\$ -	\$ -	\$ 5,518,000	\$ 4,581,705
Certificates of obligation	1,390,000	1,300,000	-	-
Tax notes	3,375,000	4,705,000	7,000,000	14,450,000
Obligations under capital leases	<u>2,541,477</u>	<u>2,169,315</u>	<u>1,828,408</u>	<u>1,519,943</u>
Net Governmental Debt	\$ <u>7,306,477</u>	\$ <u>8,174,315</u>	\$ <u>14,346,408</u>	\$ <u>20,551,648</u>
Percentage of personal income	0.46%	0.45%	0.73%	1.02%
Net Bonded Debt per Capita	208	230	394	552

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

* Includes deferred premiums/discounts

TABLE 11

2014	2015	2016	2017	2018	2019
\$ 13,339,618	\$ 40,775,117	\$ 40,130,590	\$ 38,990,444	\$ 37,830,297	\$ 36,392,571
-	-	-	-	-	-
12,325,000	10,105,000	17,415,000	15,310,000	12,975,000	10,595,000
<u>1,222,088</u>	<u>931,589</u>	<u>599,546</u>	<u>935,057</u>	<u>703,841</u>	<u>575,824</u>
<u>\$ 26,886,706</u>	<u>\$ 51,811,706</u>	<u>\$ 58,145,136</u>	<u>\$ 55,235,501</u>	<u>\$ 51,509,138</u>	<u>\$ 47,563,395</u>
1.50%	2.89%	3.01%	2.86%	2.34%	2.09%
705	1,333	1,457	1,333	1,213	1,084

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CHAMBERS COUNTY, TEXAS

TABLE 12

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

DECEMBER 31, 2019

Governmental Unit	<u>Net Bonded Debt Outstanding(1)</u>	<u>Estimated Percentage Applicable (2)</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
Cities:			
Anahuac, City of	\$ 20,169,000	100.00%	\$ 20,169,000
Baytown, City of	206,530,000	4.46%	9,211,238
Mont Belview, City of	71,585,000	100.00%	71,585,000
School Districts:			
Anahuac ISD	23,485,000	100.00%	23,485,000
Barbers Hill ISD	271,080,000	100.00%	271,080,000
East Chambers ISD	14,761,000	100.00%	14,761,000
Goose Creek Cons ISD	584,910,000	24.06%	140,729,346
La Porte ISD	319,985,000	0.01%	31,999
Lee College Dist	41,115,000	25.88%	10,640,562
San Jacinto CCD	491,672,707	**	-
Utility Districts:			
Chambers Co ID #1	76,140,000	100.00%	76,140,000
Chambers Co ID #2	23,185,000	100.00%	23,185,000
Chamber Co MUD #1	11,495,000	100.00%	11,495,000
Subtotal, overlapping debt	2,156,112,707		672,513,145
Chambers County direct debt	<u>45,395,000</u>	100%	<u>45,395,000</u>
Total direct and overlapping debt	<u>\$ 2,201,507,707</u>		<u>\$ 717,908,145</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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Debt limit	\$ 1,447,611,908	\$ 1,415,665,445	\$ 1,472,205,136	\$ 1,713,895,319
Total net debt applicable to limit	<u>4,764,362</u>	<u>6,005,000</u>	<u>12,214,522</u>	<u>18,269,871</u>
Legal debt margin	<u>\$ 1,442,847,546</u>	<u>\$ 1,409,660,445</u>	<u>\$ 1,459,990,614</u>	<u>\$ 1,695,625,448</u>
Total net debt applicable to the limit as a percentage of debt limit	0.33%	0.42%	0.83%	1.07%

Legal Debt Margin Calculation

Assessed value	\$ 5,790,447,630	\$ 5,662,661,780	\$ 5,888,820,543	\$ 6,855,581,275
Debt limit (25% of assessed value)	1,447,611,908	1,415,665,445	1,472,205,136	1,713,895,319
Debt applicable to limit:				
General obligation bonds	-	-	5,518,000	4,581,705
Certificates of obligation	1,390,000	1,300,000	-	-
Tax Notes	3,375,000	4,705,000	7,000,000	14,450,000
Less: amount set aside for repayment of general obligation debt	(638)	-	(303,478)	(761,834)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net debt applicable to limit	<u>4,764,362</u>	<u>6,005,000</u>	<u>12,214,522</u>	<u>18,269,871</u>
Legal debt margin	<u>\$ 1,442,847,546</u>	<u>\$ 1,409,660,445</u>	<u>\$ 1,459,990,614</u>	<u>\$ 1,695,625,448</u>

TABLE 13

2014	2015	2016	2017	2018	2019
\$ 1,679,782,879	\$ 1,887,694,958	\$ 2,029,107,562	\$ 1,997,352,367	\$ 2,194,733,908	\$ 2,368,272,532
<u>24,392,222</u>	<u>49,515,583</u>	<u>56,256,983</u>	<u>53,067,606</u>	<u>49,485,839</u>	<u>46,987,571</u>
\$ <u>1,655,390,657</u>	\$ <u>1,838,179,375</u>	\$ <u>1,972,850,579</u>	\$ <u>1,944,284,761</u>	\$ <u>2,145,248,069</u>	\$ <u>2,321,284,961</u>
1.45%	2.62%	2.77%	2.66%	2.25%	1.98%
\$ 6,719,131,515	\$ 7,550,779,832	\$ 8,116,430,249	\$ 7,989,409,468	\$ 8,778,935,632	\$ 9,473,090,127
1,679,782,879	1,887,694,958	2,029,107,562	1,997,352,367	2,194,733,908	2,368,272,532
13,339,618	40,775,117	40,130,590	38,990,444	37,830,297	36,392,571
-	-	-	-	-	-
12,325,000	10,105,000	17,415,000	15,310,000	12,975,000	10,595,000
(1,272,396)	(1,364,534)	(1,288,607)	(1,232,838)	(1,319,458)	(1,477,197)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>24,392,222</u>	<u>49,515,583</u>	<u>56,256,983</u>	<u>53,067,606</u>	<u>49,485,839</u>	<u>45,510,374</u>
\$ <u>1,655,390,657</u>	\$ <u>1,838,179,375</u>	\$ <u>1,972,850,579</u>	\$ <u>1,944,284,761</u>	\$ <u>2,145,248,069</u>	\$ <u>2,322,762,158</u>

CHAMBERS COUNTY, TEXAS

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN YEARS

	2010	2011	2012	2013
Population (1,2,4)**	35,096	35,597	36,388	37,215
Personal income (1,4,5)**	\$ 1,600,068,000	\$ 1,798,647,000	\$ 1,969,630,000	\$ 2,006,107,000
Per capita personal income (1,4,5)**	\$ 45,366	\$ 50,750	\$ 54,568	\$ 54,496
Median age (1,4,5)**	36	36.0	36.0	35.8
School enrollment (2)	6,782	6,857	5,754	5,916
Unemployment rate (3)	9.70%	9.30%	8.00%	7.20%

Data sources:

(1) BEA** using most recent data

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

(3) Texas Workforce

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

(5) US Census Bureau**

**Most current information available from these data sources.

TABLE 14

2014	2015	2016	2017	2018	2019
38,145	38,863	39,899	41,441	42,454	43,867
\$ 1,792,274,000	\$ 1,792,274,000	\$ 1,929,438,000	\$ 1,929,438,000	\$ 2,200,475,728	\$ 2,278,642,000
\$ 46,986	\$ 46,118	\$ 49,647	\$ 46,559	\$ 51,832	\$ 53,673
35.0	35.2	35.2	35.5	35.1	35.4
6,125	7,550	8,055	8,246	8,568	9,136
5.70%	5.30%	6.10%	6.50%	6.50%	4.50%

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CHAMBERS COUNTY, TEXAS

TABLE 15

PRINCIPAL EMPLOYERS

CURRENT YEAR AND SIX YEARS AGO (1)

Employer*	Fiscal Year			Fiscal Year		
	2019			2013		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
ExxonMobil	3,800	1	20.19%	486	6	3.00%
Goose Creek CISD	3,015	2	16.02%	-	-	-
Houston Methodist San Jacinto Hospital	1,630	3	8.66%	-	-	-
Bayer Material Science- Covestro	1,000	4	5.31%	1,100	1	6.79%
Chevron-Phillips	970	5	5.15%	685	3	4.23%
Targa	950	6	5.05%	-	-	-
City of Baytown	800	7	4.25%	-	-	-
Lee College	750	8	3.99%	-	-	-
Barber's Hill ISD	685	9	3.64%	-	-	-
Wal-Mart Distribution Center	<u>600</u>	10	<u>3.19%</u>	600	4	3.70%
Jindal Steel Works				780	2	4.81%
Lone Star Energy Fabricators				540	5	3.33%
Enterprise Products				210	9	1.30%
TMK - Ipsco				250	7	1.54%
Borusan				250	8	1.54%
NRG Energy				<u>170</u>	10	<u>1.05%</u>
Total	<u>14,200</u>		<u>75.46%</u>	<u>5,071</u>		<u>31.30%</u>

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

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

CHAMBERS COUNTY, TEXAS

TABLE 16

COUNTY EMPLOYEES

LAST TEN YEARS

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government:										
Commissioners' court	8	8	8	8	9	9	6	8	11	8
Technology	2	2	1	2	2	2	2	2	2	5
Communications	2	2	1	1	1	1	2	2	2	2
Network Security	-	-	1	1	1	2	2	2	2	
Economic development	3	3	2	3	3	3	3	3	4	3
Human Resources										
Maintenance	16	17	18	17	15	13	10	17	13	22
Transportation										
Road & Bridge	66	66	62	61	61	61	71	58	53	58
Financial Admisistration										
County auditor	4	5	5	5	6	6	6	7	9	10
County treasurer	4	4	4	2	3	4	4	4	4	3
Tax assessor	11	11	11	11	11	11	11	11	10	11
Purchasing	2	2	2	2	2	3	3	3	4	4
Justice System										
County court	4	4	3	3	3	3	4	5	5	5
District court	7	8	8	6	6	6	6	6	6	8
District clerk	6	6	6	8	6	7	7	7	7	9
County clerk	12	12	13	13	13	12	13	13	13	13
Justice of the Peace, Pct #1	3	3	3	3	4	4	4	4	4	4
Justice of the Peace, Pct #2	4	4	4	4	4	4	4	4	3	4
Justice of the Peace, Pct #3	2	1	1	1	1	1	1	1	1	1
Justice of the Peace, Pct #4	3	3	3	3	3	3	3	3	3	3
Justice of the Peace, Pct #5	3	2	2	2	3	3	4	4	2	4
Justice of the Peace, Pct #6	4	4	4	4	4	4	4	4	4	4
Juvenile probation	3	3	3	3	3	3	3	3	3	3
County attorney	3	4	4	4	5	6	8	8	8	10
District attorney	6	6	7	7	9	8	10	10	11	11
Health and Human Services:										
Environmental health	4	4	4	4	3	4	4	4	5	5
Health department	5	4	4	3	4	4	4	5	9	14
EMS	-	-	-	-	-	-	-	-	-	2
Indigent health care	2	2	2	2	2	2	2	2	2	1
Nurse practitioner	2	2	2	2	2	2	5	5	5	2
W.I.C.	2	3	2	2	2	2	2	2	2	2
Mosquito control	5	5	5	5	4	5	4	3	4	5
Veteran's Service Officer	1	1	1	1	1	1	1	-	-	-

CHAMBERS COUNTY, TEXAS

TABLE 16

COUNTY EMPLOYEES

LAST TEN YEARS

Culture and Recreational:

Libraries	8	8	9	10	10	11	11	9	11	14
Agricultural extension	5	5	5	4	5	5	5	4	2	4
Parks and recreation	16	16	15	14	14	15	16	18	16	17
Historical commission	1	1	1	1	1	-	-	-	-	-

Law Enforcement and Public Safety:

Emergency management	2	2	2	3	3	3	2	2	3	2
Safety department / Fire Marshal	-	-	1	1	1	1	1	1	1	3
DPS Office	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	3	3	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
Sheriff	84	79	79	92	94	96	103	103	94	99

Enterprise Funds

Golf Course	5	5	6	6	6	6	6	6	5	6
Airport	1	1	1	1	-	-	-	-	-	-
Solid Waste	<u>21</u>	<u>21</u>	<u>22</u>	<u>22</u>	<u>21</u>	<u>23</u>	<u>21</u>	<u>18</u>	<u>21</u>	<u>23</u>

Totals:	<u>350</u>	<u>347</u>	<u>345</u>	<u>355</u>	<u>359</u>	<u>367</u>	<u>386</u>	<u>379</u>	<u>372</u>	<u>412</u>
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Source: Chambers County Human Resources (Based on Full Time Status)

CHAMBERS COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN YEARS

	Fiscal Year			
	2010	2011	2012	2013
<u>County Court</u>				
Civil Cases				
Pending Beginning of Year	644	725	820	586
Added	216	216	141	191
Disposed	127	66	203	156
Pending End of Year	725	822	588	542
Criminal Cases				
Pending Beginning of Year	887	353	241	334
Added	680	824	949	1,013
Disposed	867	882	869	834
Pending End of Year	707	236	336	497
Juvenile Cases				
Pending Beginning of Year	N/A	17	29	28
Added	N/A	14	17	25
Disposed	N/A	6	14	3
Pending End of Year	N/A	29	28	42
<u>District Court</u>				
Civil Cases				
Pending Beginning of Year	1,160	748	839	765
Added	941	490	371	440
Disposed	752	385	350	313
Pending End of Year	1,176	845	838	751
Criminal Cases				
Pending Beginning of Year	929	850	958	927
Added	580	666	751	1,111
Disposed	636	569	716	796
Pending End of Year	861	957	927	1,263
Family Cases				
Pending Beginning of Year	N/A	409	498	556
Added	N/A	526	486	485
Disposed	N/A	434	396	431
Pending End of Year	N/A	503	569	454
<u>Justice Of The Peace Courts</u>				
Civil Cases				
Pending Beginning of Year	N/A	N/A	382	549
Added	N/A	N/A	352	423
Disposed	N/A	N/A	207	261
Pending End of Year	N/A	N/A	568	583
Criminal Cases				
Pending Beginning of Year	N/A	N/A	21,808	24,442
Added	N/A	N/A	8,643	10,450
Disposed	N/A	N/A	7,089	8,775
Pending End of Year	N/A	N/A	24,462	26,155

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

TABLE 17

Fiscal Year					
2014	2015	2016	2017	2018	2019
542	652	634	277	368	*
211	212	200	147	162	*
103	190	236	49	87	*
602	634	270	368	281	*
502	474	505	577	521	*
987	929	1,227	933	1172	*
958	965	1,084	1,014	1135	*
479	505	577	518	548	*
35	35	18	16	31	*
12	25	21	23	25	*
4	24	8	12	24	*
29	18	16	31	29	*
742	601	476	647	734	*
351	377	448	360	420	*
445	407	252	264	422	*
636	476	648	734	706	*
1,262	1,240	1,259	789	734	*
774	689	613	693	674	*
735	672	722	677	603	*
1,252	1,259	789	733	799	*
458	482	428	478	579	*
542	499	607	534	533	*
535	533	554	434	535	*
489	428	476	579	558	*
577	651	678	747	951	*
333	358	403	424	557	*
236	305	288	288	372	*
623	678	752	952	1128	*
26,169	27,885	28,569	15,358	10834	*
12,075	9,805	10,559	6,103	10250	*
10,497	8,916	8,436	5,131	9291	*
27,791	28,569	29,172	10,668	11823	*

CHAMBERS COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

LAST TEN YEARS

Function/program:	Fiscal Year			
	2010	2011	2012	2013
<u>General Government</u>				
Number of County buildings:	102	103	107	110
Number of County vehicles:	75	71	73	73
<u>Culture and Recreation</u>				
Number of County Parks:	20	20	20	20
Number of County Libraries:	3	3	3	3
<u>Health & Welfare</u>				
Number of public health facilities:	7	7	7	7
Number of Volunteer Fire Departments	7	7	7	7
Number of EMS stations	4	4	4	4
<u>Judicial/Law Enforcement</u>				
Number of judicial facilities:	9	9	9	9
Number of law enforcement buildings:	2	2	3	3
Number of law enforcement vehicles:	58	57	60	77
<u>Transportation Infrastructure</u>				
Number of Road & Bridge vehicles:	74	78	75	72
Number of Road & Bridge heavy equipment:	n/a	n/a	n/a	77

Source: County Inventory Reports

(1)The Requirement for statistical data is the last 10 years.

TABLE 18

Fiscal Year					
2014	2015	2016	2017	2018	2019
111 73	111 80	112 81	112 83	112 83	112 87
20 3	20 4	20 4	20 4	20 4	20 4
8 7 4	8 7 4	8 7 4	8 7 4	8 7 4	8 7 4
9 3 76	9 3 85	9 3 100	9 3 109	9 3 100	9 3 100
89 85	90 86	97 97	95 97	95 100	99 101

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