

CHAMBERS COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT



FOR THE YEAR ENDED DECEMBER 31, 2021

CHAMBERS COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2021

Prepared by:
County Auditor's Office

Aaron Thomas
County Auditor

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CHAMBERS COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

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INTRODUCTORY SECTION

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Aaron Thomas
County Auditor



PO Box 910
Anahuac, Texas 77514
409-267-2405

The County of Chambers
Office of the County Auditor

June 28, 2022

To the Honorable District Judges of Chambers County
To the Members of the Chambers County Commissioners Court
To the Citizens of Chambers County, Texas

The County Auditor's office is pleased to submit the Annual Comprehensive Financial Report (ACFR) for Chambers County, Texas (the "County") for the fiscal year ended December 31, 2021.

This report was prepared to provide the District Judges, Commissioners Court, county staff, citizens, bondholders, and other interested parties with detailed information concerning the financial condition and activities of the County. 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, 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, 2021 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 auditors 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, 2021 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 auditors 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 ACFR.

PROFILE OF THE COUNTY

The county was created in 1858 and is located in southeast Texas bordered by Harris, Jefferson, Galveston, and Liberty Counties. The county occupies an area of 616 square miles of land and 294.4 square miles of water and serves a population of 46,571 based on the 2020 census. The county seat is the City of Anahuac, which is located at the northeast end of Trinity Bay and the south end of Lake Anahuac.

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

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

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

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

FACTORS AFFECTING FINANCIAL CONDITION

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

Local Economy – The County is diverse in its economic makeup. Government is a significant job source for the area, while traditional 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.

COVID impacts notwithstanding, oil and gas production throughout Texas continues to drive major plant expansion projects in Chambers County in the Mont Belvieu area. These expansions are complemented by a growing agglomeration of logistics and distribution providers, packaging and shipping product by rail, truck, and barge.

2021 began with Chambers County maintaining its position of economic stability on the east side of the Houston metroplex. The Mont Belvieu fractionation complex, the geology of which provides significant competitive advantages, continued to fuel investment in projects along the Gulf Coast and in Chambers County. Mont Belvieu’s salt dome formations and expansive integrated pipeline linkages make Mont Belvieu the focal point of petrochemical investment.

Petrochemicals proved their resilience in 2021. Despite unexpected challenges, such as new COVID-19 variants, rising commodity costs, and supply chain disruptions, the petrochemical market tightened, leading to unprecedented value creation. Overall, the industry has seen healthy demand growth, as well as significant momentum for plastics recycling and decarbonization. Chambers County’s integrated system of upstream OCTG, midstream feedstock production, downstream manufacturing, and distribution of finished products is substantial. At year’s end, improved market conditions across this upstream/midstream/downstream continuum resulted in several notable developments during 2021 and are summarized below:

Midstream Petrochemicals:

Enterprise Products L.P. continues its investment in Chambers County, completing and contemplating several projects in 2021:

- Enterprise Products’ construction of a second propane dehydrogenation (PDH) facility at its Hatcherville Road complex is well underway. 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. PDH 2 started construction in 2Q2021, creating ~ 1,500 to 2,000 construction jobs. The \$1.6 billion project is expected to be completed in 2023.
- Enterprise announced it is considering a \$425 million propane-propylene splitter unit with capacity purify up to 45,000 barrels per day of refinery-grade propylene into polymer-grade propylene. The higher-purity grade is necessary for production of polypropylene, one of the most-used plastics. Enterprise’s Mont Belvieu complex is already home to six propane/propylene splitter units. Construction for the splitter unit is slated to begin in 2022, with commercial operations starting up by 2024.

Energy Transfer GC NGLs, LLC (FKA Lone Star NGL, LLC), a subsidiary of Energy Transfer Partners, also continued its investment in the County.

- The company restarted development and construction of its eighth fractionator, an additional \$265 million investment. Frac. 8 is expected to be completed by 4Q2022.

ONEOK, Inc. is proceeding with previously announced plans to invest in new pipeline and fractionation capacity linked to Chambers County:

- ONEOK restarted construction of MB-5 in 2021, expected to be completed in 3Q2023. Capital investment is estimated to be \$265 million. The 125,000-bpd fractionator in Mont Belvieu, is fully contracted and will increase ONEOK's total NGL fractionation capacity to more than 1 million bpd.

Air Products announced a \$4.5 billion hydrogen/clean energy initiative, from which a portion of the blue hydrogen produced will be compressed and supplied to customers by Air Products' extensive U.S. Gulf Coast H2 pipeline network, the largest in the world, stretching more than 700-miles from Galveston Bay to New Orleans. This blue H2 capacity is in complement to the Chambers County-linked SMR project announced in 2020.

- Air Products announced a project with Gulf Coast Ammonia (GCA) in Texas City, Texas. Air Products will build, own, and operate its largest-ever steam methane reformer (SMR) to produce hydrogen which will be connected to and extend, to approximately 700 miles, its existing and the world's-largest hydrogen pipeline system in the Gulf Coast. The \$500 million project includes the addition of over 30 miles of hydrogen pipeline from Texas City to the SMR facility located in Chambers County, to be connected to Air Products' Gulf Coast Pipeline system.

Downstream:

Covestro LLC continued competitive development plans to construct a new world-scale \$1.7 billion MDI facility at its Chambers County 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.

Manufacturing:

Tenaris SA, the Luxembourg-based steel pipe manufacturer, restarted its Baytown plant in Cedar Port, which temporarily closed in April 2020 amid the height of COVID-related economic turmoil. Tenaris mills and sells OCTG pipe products primarily to the upstream oil and gas industry. The company acquired the plant when it purchased Houston-based IPSCO Tubulars Inc. from Russia-based PAO TMK in a nearly \$1.21 billion deal in 2019. There are currently about 180 employees at the plant with continued hiring through the end of the year.

DUNA-USA began a new stage of its multi-year expansion plan, designed to optimize efficiency, and further reduce lead times. This is the third chapter in three years for DUNA's facility in Chambers County and is part of the company's long term strategic growth initiative.

- Construction began in 1Q2021 and completed by 3Q2021. This expansion follows major previous updates including a land purchase, new building construction and company-wide ISO-9001 certification for both US plants. Planned plant improvements include an automated system for cutting and loading CORAFOAM® blocks to reduce fabrication time and manual handling. The investment also includes new processing equipment for producing low density composite core panels with state-of-the-art tolerances and accuracy.

Logistics:

Cargo volumes flowing through Port Houston rose in 2021, shaking off the early pandemic slowdown and having a positive effect on the surrounding industrial real estate market in Chambers County. As industrials gradually recovered and markets reopened after the initial shock of COVID-19 in 2020, demand for petrochemicals continued to grow. High demand in the packaging industry led to continued resilience for polyethylene and other plastics, all of which have rebounded at a rate higher than pre-COVID levels. This resilience continues to manifest in significant investment and job creation in Chambers County.

Plastic Express, a California-based plastics resin logistics company, brings 100 jobs to the County with its new \$75 million, 800,000 square foot Cedar Port Logistics Center. Plastic Express joins Ravago Americas, Vinmar International, Katoen Natie, Palmer Logistics, Talke USA, and Plastic Bagging & Packaging in operating several million square feet of warehouse space and employing hundreds to accommodate the packaging, containerization, and export of massive amounts of polyethylene produced by their customers. Most of their containerized product flows through Port Houston. These operations constitute one of the most significant logistics hubs on the Gulf Coast.

Growth in the Houston MSA increased the demand and diversification of retail logistics and distribution operations. Examples of this trend is evidenced in the Cedar Port Industrial Park.

- Atlanta-based **Floor and Décor Outlets of America** acquired 100 acres in the Cedar Port Industrial Park with plans to build a 1.5 million-square-foot distribution center, which will service the south-central United States. The project will be completed in 2Q2022.
- **Webstaurant Store, Inc.** signed a long-term lease for 643,940 square feet of distribution space. Webstaurant is the largest online restaurant supply store and offers a large selection of commercial equipment and wholesale supplies including healthcare, educational, food, beverage, office, parts, and hotel supplies.

The U.S. cold storage sector was already on the rise in the lead-up to the coronavirus pandemic. The U.S. had about 214M square feet of industrial cold storage space in 2019, and the market was expected to grow in value by 4% annually between 2018 and 2022, a 2019 CBRE report found. The pandemic intensified interest in the sector. A sharp pivot to online shopping by consumers has translated into a wave of end user and third-party logistics firms seeking to build more cold storage capacity in Chambers County to service the Houston MSA.

- **Blackline Cold Storage** brings this new business to the County, building one of the area's largest cold storage facilities, providing a transit point for U.S. food producers exporting their products to the world market. A growth signifier in the region, Blackline's 300,000 square foot project is scheduled complete construction in 2Q2022.

- South Carolina-based **Realty Link**, joined Blackline, announced plans to build a 272,000 square foot cold storage facility in Cedar Port. Blackline and Realty Link join Pro-Citrus Network in this important sector.

Mixed-Use Development:

Major retail and residential expansion continued in the County.

- Chambers Town Center, located at IH-10 & SH-146, continues to flourish and is 98% built out. KM Realty continues with its Chambers Commons project, a 146-acre mixed used development across from Chambers Town Center.
- Fidelis Realty Partners' H-E-B-anchored Mont Belvieu Crossing, the City's premier shopping center, continues to thrive. The 285,000 square foot retail center encompasses 41 acres and added several new tenants in 2021, one of which is T.J. Maxx.
- Houston-based McGrath Real Estate Partners announced plans to break ground on its 1,400-acre Riceland master-planned Mont Belvieu development in 2022. McGrath is working with four builders for the development, which envisions 3,800 to 4,000 homes starting in the low \$300,000 range, a recreational building with a pool, a lake with a fish camp, and a park system with 30 miles of hike and bike trails.
- Kilgore Park, a 200-acre mixed-use project by Kilgore Park LLC, continues. 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.
- Dutton Lake Development continued its Lake Way and Cypress Point developments in Anahuac, further signifying economic expansion in Chambers County.

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 2021, the County's unassigned General Fund balance is sufficient to fund annual appropriated expenditures at well above this required level. In 2022, the county completed a 10-year financial and debt service plan.

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 2021.

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.

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 68/75 and they are discussed in detail in the notes section of this report.

AWARDS AND ACKNOWLEDGEMENT

The County also earned the GFOA’s Distinguished Budget Award for its 2019 Annual Budget. 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 2020, the County received a Moody’s Investor Services rating of “Aa3”, slightly weaker than the median rating of “Aa2” due to the robust financial position, large tax base and a strong wealth and income profile. The rating also reflects an affordable debt burden and moderate pension liability.

OTHER INFORMATION

Financial Transparency – For 2021, 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.

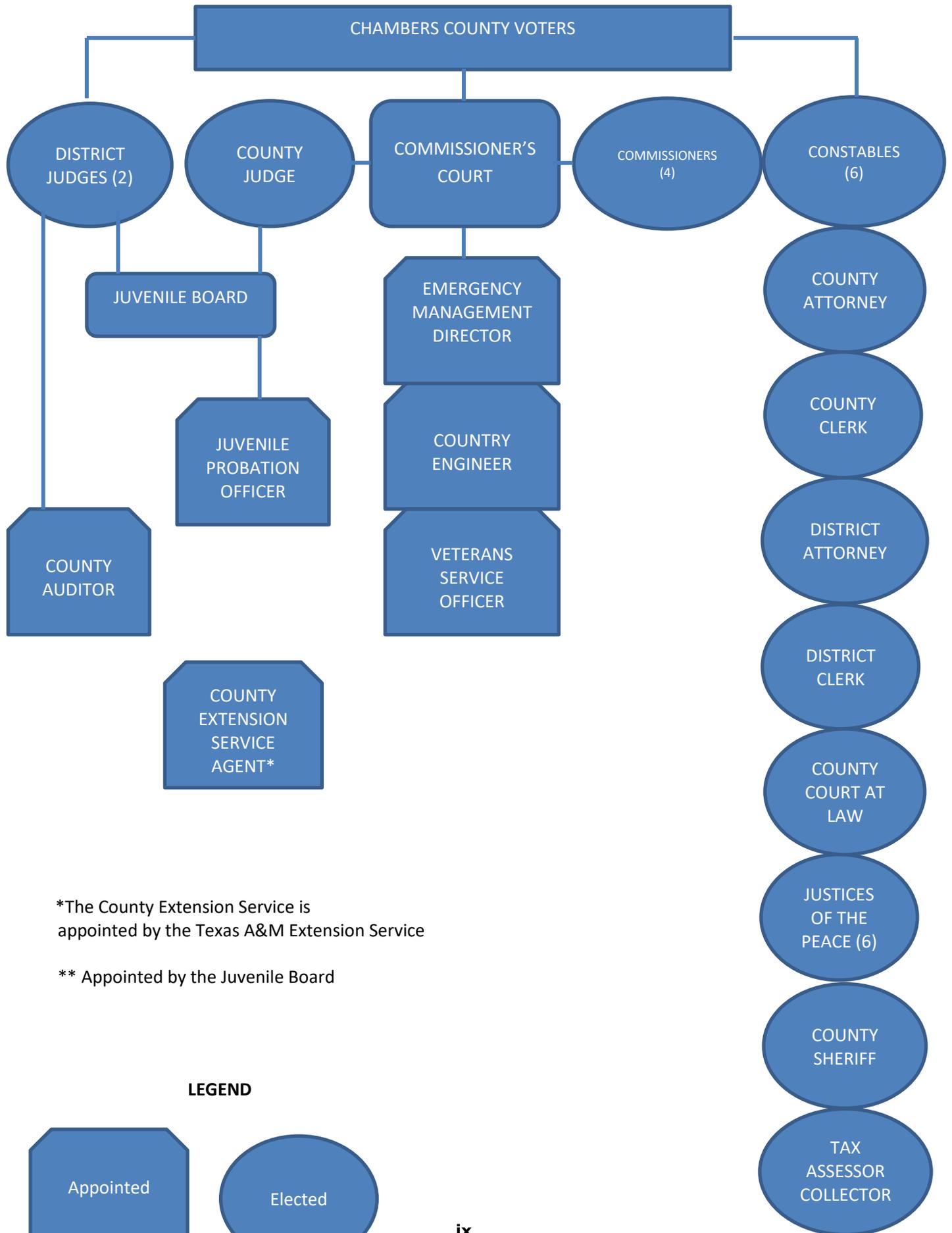
Independent Audit – In compliance with Texas Local Government Code Section 115.045, the County’s financial records have been audited by independent certified public accountants and their report has been included in this report.

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, Certified Public Accountants, for sharing their knowledge and extending their cooperation and support to the County Auditor’s Office.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'A. Thomas', written in a cursive style.

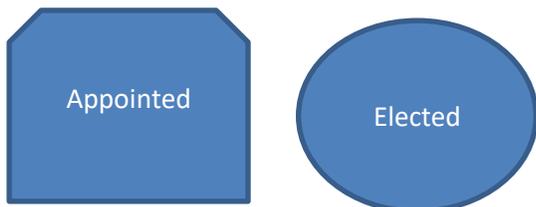
Aaron Thomas
County Auditor



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

** Appointed by the Juvenile Board

LEGEND



CHAMBERS COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
DECEMBER 31, 2021

Commissioners' Court

Jimmy Sylvia
Jimmy Gore
Mark Tice
Tommy Hammond
Billy Combs

County Judge
Commissioner, Precinct #1
Commissioner, Precinct #2
Commissioner, Precinct #3
Commissioner, Precinct #4

District Court

Cheryl Lieck
Patti Henry

District Attorney
District Clerk

County Court

Ashley Cain Land
Heather H. Hawthorne

County Attorney
County Clerk

County Court at law

Scott Peal

Judge, County Court at Law

Justice Courts

Celia Devillier
Randy Van Deventer
Tracy Woody
Blake Sylvia
David Hatfield
Larry Cryer

Justice of the Peace, Precinct #1
Justice of the Peace, Precinct #2
Justice of the Peace, Precinct#3
Justice of the Peace, Precinct #4
Justice of the Peace, Precinct #5
Justice of the Peace, Precinct #6

Law Enforcement/Safety

Brian Hawthorne
Dennis Dugat
John Mulryan
Donnie Standley
Ben L. "Butch" Bean
Brad W. Moon
Kirk W. Ritch

County Sheriff
Constable, Precinct #1
Constable, Precinct #2
Constable, Precinct #3
Constable, Precinct #4
Constable, Precinct #5
Constable, Precinct #6

Financial Administration

Denise Hutter
Nicole Whittington
Aaron Thomas
George Barrera

Tax Assessor Collector
County Treasurer
County Auditor*
Purchasing Agent*

District Judges

Chap Cain
Randy McDonald

253rd District Court
344th District Court

*Designated appointed official. All others are elected

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 Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Chambers County, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Chambers County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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, as of December 31, 2021, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Chambers County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Chambers County's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Chambers County's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Chambers County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Chambers County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Chambers County's basic financial statements. The combining nonmajor fund financial statements and schedules of revenues, expenditures, and changes in fund balance – budget and actual for funds with legally adopted budgets, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The above mentioned supplementary information is the responsibility of management and was derived from and relates 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 above mentioned supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2022 on our consideration of Chambers County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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's internal control over financial reporting and compliance.

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

Waco, Texas
June 28, 2022

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**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, 2021. 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 \$121,485,722 (net position). Of this amount, \$31,822,134 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 \$14,462,564 from operations.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$114,538,789, a increase of \$48,464,933 from prior year. Approximately 20% of this amount, \$23,075,090 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 net position of \$7,678,061, an increase of \$243,141 from prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$27,426,551, or approximately 56% of total General Fund expenditures.
- The County's total outstanding long-term liabilities increased by \$44,569,088 during the current fiscal year reflective of large decreases in pension and OPEB liabilities offset by an issuance of debt.
- The County's total capital assets increased by \$7,841,744 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 66 individual governmental funds, 6 major and 60 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 Certificates of Obligation Series 2021, 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 two Investment Trust Funds and seventeen custodial 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 \$121,485,722 as of December 31, 2021. This compares with \$107,023,158 from the prior fiscal year. A portion of the County's net position, 47%, 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	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 189,240,932	\$ 135,449,904	\$ 239,011	\$ 280,155	\$ 189,479,943	\$ 135,730,059
Capital assets, net	97,814,338	89,930,937	9,034,831	9,076,488	106,849,169	99,007,425
Total assets	287,055,270	225,380,841	9,273,842	9,356,643	296,329,112	234,737,484
Deferred charge on refunding	-	122,905	-	-	-	122,905
Deferred outflows - pensions	9,821,930	5,312,637	538,756	293,184	10,360,686	5,605,821
Total deferred outflows of resources	9,821,930	5,435,542	538,756	293,184	10,360,686	5,728,726
Current liabilities	14,952,522	7,349,068	92,534	325,755	15,045,056	7,674,823
Long-term liabilities	106,757,827	62,322,083	1,743,820	1,610,476	108,501,647	63,932,559
Total liabilities	121,710,349	69,671,151	1,836,354	1,936,231	123,546,703	71,607,382
Deferred inflows - pensions	3,493,494	2,334,153	191,627	128,813	3,685,121	2,462,966
Deferred inflows - OPEB	1,942,600	2,216,476	106,556	149,863	2,049,156	2,366,339
Deferred inflows - property tax	55,923,096	57,006,365	-	-	55,923,096	57,006,365
Total deferred inflows of resources	61,359,190	61,556,994	298,183	278,676	61,657,373	61,835,670
Net position:						
Net investment in capital assets	48,081,330	54,240,400	9,034,831	9,076,488	57,116,161	63,316,888
Restricted	32,547,427	26,766,511	-	-	32,547,427	26,766,511
Unrestricted	33,178,904	18,581,327	(1,356,770)	(1,641,568)	31,822,134	16,939,759
Total net position	\$ 113,807,661	\$ 99,588,238	\$ 7,678,061	\$ 7,434,920	\$ 121,485,722	\$ 107,023,158

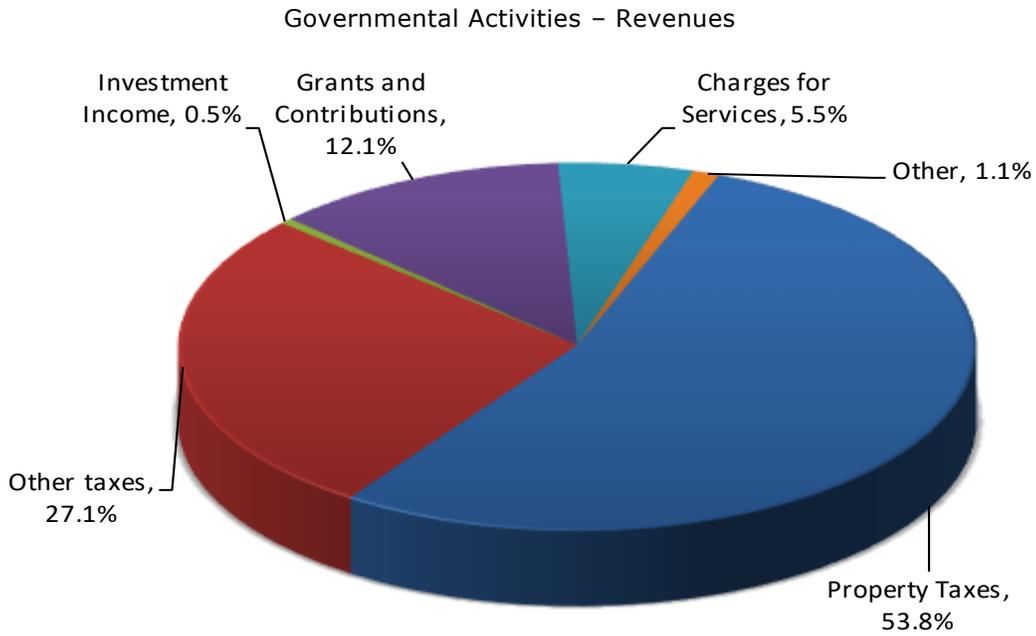
A portion of the County's net position, \$32,547,427 or 27%, represents resources that are subject to external restriction on how they may be used. The County's total net position increased by \$14,462,564 during the current fiscal year. The County had a large increase in capital assets during the year from the purchase and construction of additional assets. The County also had a decrease in long-term liabilities due a decrease in net pension and OPEB liabilities offset by a debt issuance.

Statement of Activities

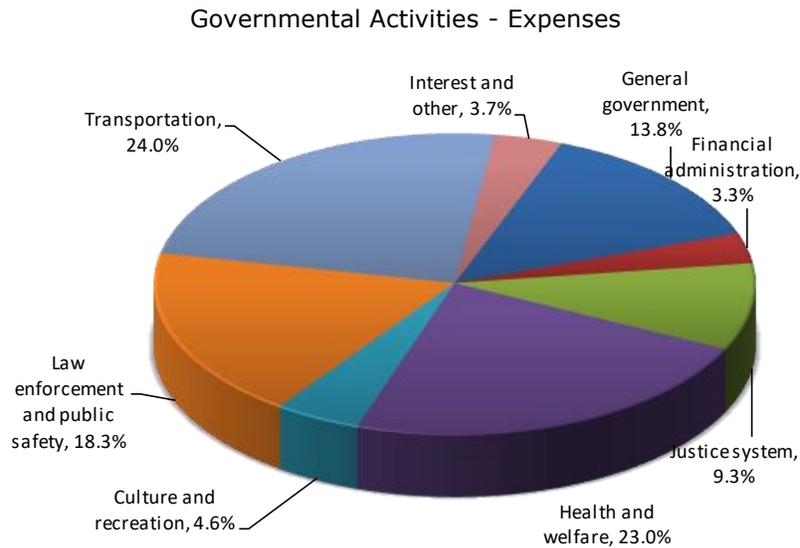
The following table provides a summary of the County's changes in net position:

	Governmental Activities		Business-type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	\$ 5,912,394	\$ 4,878,122	\$ 1,246,939	\$ 803,273	\$ 7,159,333	\$ 5,681,395
Operating grants and contributions	11,539,938	13,519,306	-	-	11,539,938	13,519,306
Capital grants and contributions	1,423,344	1,030,566	-	-	1,423,344	1,030,566
General revenues:						
Property taxes	57,640,222	52,040,163	-	-	57,640,222	52,040,163
Other taxes	29,022,254	26,494,148	-	-	29,022,254	26,494,148
Investment income	484,421	701,237	-	-	484,421	701,237
Other	1,166,067	2,545,252	-	56,988	1,166,067	2,602,240
Total revenues	<u>107,188,640</u>	<u>101,208,794</u>	<u>1,246,939</u>	<u>860,261</u>	<u>108,435,579</u>	<u>102,069,055</u>
Expenses:						
General government	12,403,382	13,014,679	-	-	12,403,382	13,014,679
Financial administration	2,930,976	3,088,958	-	-	2,930,976	3,088,958
Justice system	8,384,435	7,997,173	-	-	8,384,435	7,997,173
Health and welfare	20,672,605	20,289,644	-	-	20,672,605	20,289,644
Culture and recreation	4,129,238	3,760,063	-	-	4,129,238	3,760,063
Law enforcement and public safety	16,482,917	17,634,775	-	-	16,482,917	17,634,775
Transportation	21,550,969	24,913,049	-	-	21,550,969	24,913,049
Interest and other	3,302,092	1,729,749	-	-	3,302,092	1,729,749
Solid waste	-	-	2,873,864	2,754,669	2,873,864	2,754,669
Airport	-	-	478,339	376,970	478,339	376,970
Golf course	-	-	764,198	766,078	764,198	766,078
Total expenses	<u>89,856,614</u>	<u>92,428,090</u>	<u>4,116,401</u>	<u>3,897,717</u>	<u>93,973,015</u>	<u>96,325,807</u>
Increases in net position before transfers	17,332,026	8,780,704	(2,869,462)	(3,037,456)	14,462,564	5,743,248
Transfers in (out)	(3,112,603)	(3,401,785)	3,112,603	3,401,785	-	-
Change in net position	14,219,423	5,378,919	243,141	364,329	14,462,564	5,743,248
Net position, beginning	<u>99,588,238</u>	<u>94,209,319</u>	<u>7,434,920</u>	<u>7,070,591</u>	<u>107,023,158</u>	<u>101,279,910</u>
Net position, ending	<u>\$ 113,807,661</u>	<u>\$ 99,588,238</u>	<u>\$ 7,678,061</u>	<u>\$ 7,434,920</u>	<u>\$ 121,485,722</u>	<u>\$ 107,023,158</u>

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

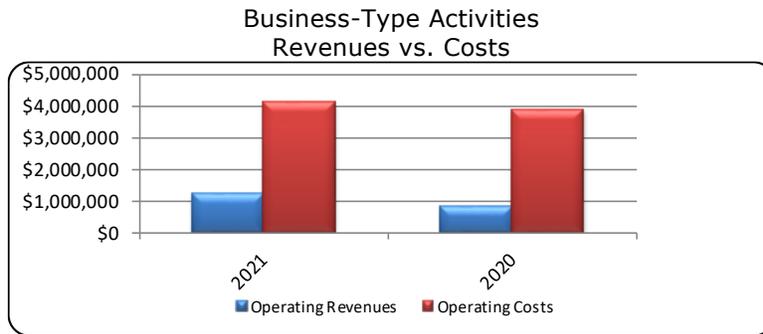


Total governmental activity revenues increased \$5,979,846 from the prior year. This increase is primarily due to an increase in property tax and other tax revenues for the year.



Governmental expenses decreased by \$2,571,476 from the prior year. The majority of the change is found in the decrease of expenditures in the Capital Project 02 Construction fund that were classified to the transportation function as they are not expenditures that result in the creation of capital assets.

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



For the year ended December 31, 2021, revenues from governmental activities totaled \$107,188,640, compared with \$101,208,794 in the prior year. This net increase of \$5,979,846 occurred as the result of the increase of \$2,528,106 in other taxes, along with a increase in property tax revenue of \$5,600,059. The large increase in other taxes is due to the large amount of payment in lieu of taxes from 381 tax abatement recipients. Investment earnings also decreased in the current year by \$216,816, which is a decrease of 31% percent from the prior year.

Governmental expenses decreased by \$2,571,476. There was a decrease in general government by \$611,297. Health and welfare and law enforcement and public safety expenses increased by \$382,961 and \$1,151,858, respectively. The increase in expenses were offset by a increase in justice system expenses of \$387,262. There was also an decrease of \$3,362,080 in transportation expenses due to expenses related to the County's pass-through toll agreement with TxDOT over construction on FM1409.

Overall, total business-type revenues increased by \$386,678 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 \$218,684 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 \$114,538,789. Of this, \$23,075,090 is unassigned and available for day-to-day operations of the County, \$1,651,763 is restricted for debt service, \$2,819,821 is restricted for grants, \$26,041,210 is restricted for special projects, and \$46,997,610 is restricted for capital projects. The County also has \$416,398 and \$424,427 classified as nonspendable for inventories and prepaids, respectively.

There was an increase in the combined fund balance of \$48,464,933 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 increase in fund balance of \$12,114,504 due to an \$11 million increase in tax revenue. At the end of the current fiscal year, unassigned fund balance of the general fund was \$27,426,551 and total fund balance was \$39,498,209. 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 56% percent of total general fund expenditures, while total fund balance represents 80% percent of total fund expenditures.

The road and bridge fund had an ending fund balance of \$792,361 , a increase of \$254,079 from the prior year. This decrease is similar to the decrease in fund balance in the prior year, caused by expenditures growing more than revenues.

The debt service fund had an ending fund balance of \$1,651,763 , an increase of \$126,971 from the prior. The County collects an appropriate amount of property tax to cover debt service expenditures with excess being recorded due to investment earnings.

The capital project 02 construction fund had an ending fund balance of \$6,487,500 , a decrease of \$9,842,035 from the prior year. An issuance of debt was offset by a \$13.5M increase in this fund, causing the large decrease in fund balance.

The health services sales tax fund had an ending fund balance of \$21,562,868 , an increase of \$3,972,726 from the prior year. The excess of revenues over expenditures was offset by a transfer out to the general fund to supplement EMS revenues.

The Certificates of Obligation Series 2021 was a new fund with the ending fund balance of \$39,399,889 , due to the issuance of new debt in the fund.

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 \$8,628,382 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 \$6,496,962 less than budgeted. Overall, the general fund had a total positive budget variance of \$15,125,344 before capital leases and interfund transfers.

CAPITAL ASSETS

At the end of the year, the County's governmental and business-type activities had invested \$106,849,169 in a variety of capital assets and infrastructure (net of accumulated depreciation). This represents a net increase of \$7,841,744.

Major capital asset events during the year included the following:

- Additions to construction in progress in the amount of \$10,105,768.
- Completion of construction in progress in the amount of \$13,254,584.

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 \$96,932,672, 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

The County experienced a decrease of 4.82% in certified appraised value for budget year 2022 due to industrial inventory. Based on preliminary values for fiscal 2023, the county expects to see an increase of 10.25%

The County has also continued its partnership strategy with local industrial taxpayers, adding an additional \$1.3 M in budgeted revenue for direct payments under Ch. 381 for the 2022 budget year. Current projections for new values rolling back on the tax roll in 2022 is 70 M and from 2023 – 2028 5.5 B. We expect these partnerships to continue.

As others, the county continues to face the coronavirus global pandemic since 2020, but with federal assistance and the county's strong financial position any financial impact should be minimal.

Continued growth is expected in fiscal years 2021 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 and completions. Infrastructure projects that have been completed SH 99 (Grand Parkway) and FM 1409 Extension have provided new space for growth. The county continues to work to improve infrastructure and flood control.

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 Aaron Thomas, 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, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 131,952,139	\$ 114,385	\$ 132,066,524
Receivables, net	43,479,978	70,908	43,550,886
Due from other governments	1,003,101	-	1,003,101
Internal balances	81,169	(81,169)	-
Inventory	416,398	117,669	534,067
Prepaid items	424,427	17,218	441,645
Restricted cash and cash equivalents	11,883,720	-	11,883,720
Capital assets:			
Nondepreciable	36,725,916	2,914,991	39,640,907
Net depreciable	61,088,422	6,119,840	67,208,262
Total assets	<u>287,055,270</u>	<u>9,273,842</u>	<u>296,329,112</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows - pensions	<u>9,821,930</u>	<u>538,756</u>	<u>10,360,686</u>
Total deferred outflows of resources	<u>9,821,930</u>	<u>538,756</u>	<u>10,360,686</u>
LIABILITIES			
Accounts payable and accrued liabilities	5,535,399	92,534	5,627,933
Accrued interest payable	1,013,394	-	1,013,394
Due to others	10,305	-	10,305
Unearned revenues	8,393,424	-	8,393,424
Noncurrent liabilities:			
Due within one year:			
Long-term debt	6,576,452	13,459	6,589,911
Due in more than one year:			
Long-term debt	91,170,319	1,236,085	92,406,404
Net pension liability	8,787,828	482,033	9,269,861
Net OPEB liability	223,228	12,243	235,471
Total liabilities	<u>121,710,349</u>	<u>1,836,354</u>	<u>123,546,703</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes	55,923,096	-	55,923,096
Deferred inflows - pensions	3,493,494	191,627	3,685,121
Deferred inflows - OPEB	1,942,600	106,556	2,049,156
Total deferred inflows of resources	<u>61,359,190</u>	<u>298,183</u>	<u>61,657,373</u>
NET POSITION			
Net investment in capital assets	48,081,330	9,034,831	57,116,161
Restricted for:			
Permanent funds			
Nonspendable	500,000	-	500,000
Expendable	589,276	-	589,276
Road and bridge	888,087	-	888,087
Debt service	1,709,033	-	1,709,033
Grants	2,819,821	-	2,819,821
Special projects	26,041,210	-	26,041,210
Unrestricted	<u>33,178,904</u>	<u>(1,356,770)</u>	<u>31,822,134</u>
Total net position	<u>\$ 113,807,661</u>	<u>\$ 7,678,061</u>	<u>\$ 121,485,722</u>

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

CHAMBERS COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2021

Functions/Programs	Expenses	Program Revenue		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 12,403,382	\$ 2,377,702	\$ 111,153	\$ 202,300
Financial administration	2,930,976	-	-	-
Justice system	8,384,435	1,494,286	456,226	-
Health and welfare	20,672,605	586,836	10,162,782	-
Culture and recreation	4,129,238	46,930	112,669	462,056
Law enforcement and public safety	16,482,917	148,484	697,108	-
Transportation	21,550,969	1,258,156	-	758,988
Interest and other	<u>3,302,092</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total governmental activities	<u>89,856,614</u>	<u>5,912,394</u>	<u>11,539,938</u>	<u>1,423,344</u>
Business-type activities:				
Solid waste	2,873,864	505,135	-	-
Airport	478,339	210,683	-	-
Golf course	<u>764,198</u>	<u>531,121</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>4,116,401</u>	<u>1,246,939</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 93,973,015</u>	<u>\$ 7,159,333</u>	<u>\$ 11,539,938</u>	<u>\$ 1,423,344</u>
General revenues:				
Property taxes				
Other taxes				
Investment income				
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

Governmental Activities	Business-type Activities	Total
\$(9,712,227) (2,930,976) (6,433,923) (9,922,987) (3,507,583) (15,637,325) (19,533,825) (3,302,092) <u>(70,980,938)</u>	\$ - - - - - - - - <u>-</u>	\$(9,712,227) (2,930,976) (6,433,923) (9,922,987) (3,507,583) (15,637,325) (19,533,825) (3,302,092) <u>(70,980,938)</u>
-	(2,368,729)	(2,368,729)
-	(267,656)	(267,656)
<u>-</u>	<u>(233,077)</u>	<u>(233,077)</u>
<u>-</u>	<u>(2,869,462)</u>	<u>(2,869,462)</u>
(70,980,938)	(2,869,462)	(73,850,400)
57,640,222	-	57,640,222
29,022,254	-	29,022,254
484,421	-	484,421
1,166,067	-	1,166,067
<u>(3,112,603)</u>	<u>3,112,603</u>	<u>-</u>
<u>85,200,361</u>	<u>3,112,603</u>	<u>88,312,964</u>
14,219,423	243,141	14,462,564
<u>99,588,238</u>	<u>7,434,920</u>	<u>107,023,158</u>
<u>\$ 113,807,661</u>	<u>\$ 7,678,061</u>	<u>\$ 121,485,722</u>

CHAMBERS COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

DECEMBER 31, 2021

	<u>General</u>	<u>Road and Bridge</u>	<u>Debt Service</u>
ASSETS			
Cash and cash equivalents	\$ 44,880,100	\$ 4,032,989	\$ 2,033,596
Receivables, net	28,777,664	6,725,302	6,565,786
Due from other funds	5,725,304	-	-
Due from other governments	-	-	-
Prepays	394,550	29,877	-
Inventory	396,047	20,351	-
Restricted cash and cash equivalents	-	-	2,360,418
Total assets	<u>80,173,665</u>	<u>10,808,519</u>	<u>10,959,800</u>
LIABILITIES			
Accounts payable and accrued liabilities	1,248,252	336,645	-
Due to other funds	-	-	-
Unearned revenue	-	291,500	-
Due to others	-	-	-
Total liabilities	<u>1,248,252</u>	<u>628,145</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue-property taxes	38,076,099	9,388,013	9,308,037
Unavailable revenue-court fines	1,351,105	-	-
Total deferred inflows of resources	<u>39,427,204</u>	<u>9,388,013</u>	<u>9,308,037</u>
FUND BALANCES			
Nonspendable:			
Inventory	396,047	20,351	-
Permanent fund	-	-	-
Prepays	394,550	29,877	-
Restricted:			
County schools	-	-	-
Debt service	-	-	1,651,763
Grants	-	-	-
Road and bridge	-	742,133	-
Special projects	-	-	-
Capital projects	-	-	-
Assigned			
Subsequent year's budget	11,281,061	-	-
Unassigned	27,426,551	-	-
Total fund balances	<u>39,498,209</u>	<u>792,361</u>	<u>1,651,763</u>
Total liabilities, fund balances, and deferred inflows of resources	<u>\$ 80,173,665</u>	<u>\$ 10,808,519</u>	<u>\$ 10,959,800</u>

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

Capital Project 02 Construction	Health Service Sales Tax	Certificates of Obligation Series 2021	Nonmajor Governmental	Total Governmental
\$ -	\$ 19,424,544	\$ 41,528,913	\$ 17,338,706	\$ 129,238,848
-	1,409,119	-	2,107	43,479,978
441,853	792,687	-	831	6,960,675
-	-	-	1,003,101	1,003,101
-	-	-	-	424,427
-	-	-	-	416,398
6,897,915	-	-	2,625,387	11,883,720
<u>7,339,768</u>	<u>21,626,350</u>	<u>41,528,913</u>	<u>20,970,132</u>	<u>193,407,147</u>
851,437	63,482	1,990,272	1,045,311	5,535,399
831	-	138,752	6,666,393	6,805,976
-	-	-	8,101,924	8,393,424
-	-	-	10,305	10,305
<u>852,268</u>	<u>63,482</u>	<u>2,129,024</u>	<u>15,823,933</u>	<u>20,745,104</u>
-	-	-	-	56,772,149
-	-	-	-	1,351,105
-	-	-	-	<u>58,123,254</u>
-	-	-	-	416,398
-	-	-	500,000	500,000
-	-	-	-	424,427
-	-	-	589,276	589,276
-	-	-	-	1,651,763
-	-	-	2,819,821	2,819,821
-	-	-	-	742,133
-	21,562,868	-	4,478,342	26,041,210
6,487,500	-	39,399,889	1,110,221	46,997,610
-	-	-	-	11,281,061
-	-	-	(4,351,461)	23,075,090
<u>6,487,500</u>	<u>21,562,868</u>	<u>39,399,889</u>	<u>5,146,199</u>	<u>114,538,789</u>
\$ <u>7,339,768</u>	\$ <u>21,626,350</u>	\$ <u>41,528,913</u>	\$ <u>20,970,132</u>	\$ <u>193,407,147</u>

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CHAMBERS COUNTY, TEXAS

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

DECEMBER 31, 2021

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

Total fund balances - governmental funds balance sheet	\$ 114,538,789
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	1,351,105
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.	
Nondepreciable capital assets	36,725,916
Depreciable capital assets	116,111,852
Accumulated depreciation	(55,023,430)
Other long term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.	
Delinquent property taxes	849,053
The assets and liabilities of the internal service fund are included in the governmental activities Statement of Net Position.	
	2,639,761
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	9,821,930
Deferred inflows - pension related	(3,493,494)
Deferred inflows - OPEB related	(1,942,600)
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	(1,013,394)
Premium on bonds	(4,622,628)
Bonds payable	(86,315,000)
Tax notes payable	(5,935,000)
Capital leases payable	(171,776)
Compensated absences payable	(702,367)
Net pension liability	(8,787,828)
Net OPEB liability	(223,228)
Net position of governmental activities	\$ <u>113,807,661</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>General</u>	<u>Road and Bridge</u>	<u>Debt Service</u>	<u>Capital Project 02 Construction</u>
REVENUES				
Taxes:				
Property taxes	\$ 40,951,413	\$ 9,880,034	\$ 6,791,540	\$ -
Other taxes	20,247,555	8,429	-	-
Intergovernmental	209,444	-	-	-
Charges for services	2,601,020	1,160,933	-	-
Fines and forfeitures	716,424	97,223	-	-
Investment income	238,983	40,437	17,278	10,271
Other	<u>619,136</u>	<u>97,680</u>	<u>10,911</u>	<u>-</u>
Total revenues	<u>65,583,975</u>	<u>11,284,736</u>	<u>6,819,729</u>	<u>10,271</u>
EXPENDITURES				
Current:				
General government	10,650,392	-	-	-
Financial administration	3,102,616	-	-	-
Justice system	7,823,072	-	-	-
Health and welfare	6,526,963	-	-	-
Culture and recreation	3,398,592	-	-	-
Law enforcement and public safety	15,075,186	-	-	-
Transportation	-	9,901,267	-	9,852,306
Capital outlay	2,223,204	1,129,390	-	-
Debt service:				
Principal	181,826	-	5,175,000	-
Interest and fiscal charges	127,389	-	1,517,400	-
Bond issuance costs	<u>-</u>	<u>-</u>	<u>358</u>	<u>-</u>
Total expenditures	<u>49,109,240</u>	<u>11,030,657</u>	<u>6,692,758</u>	<u>9,852,306</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>16,474,735</u>	<u>254,079</u>	<u>126,971</u>	<u>(9,842,035)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of debt	-	-	-	-
Premium on issuance of debt	-	-	-	-
Capital leases	145,796	-	-	-
Transfers in	74,034	-	-	-
Transfers out	<u>(4,580,061)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and uses	<u>(4,360,231)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	12,114,504	254,079	126,971	(9,842,035)
FUND BALANCES, BEGINNING	<u>27,383,705</u>	<u>538,282</u>	<u>1,524,792</u>	<u>16,329,535</u>
FUND BALANCES, ENDING	<u>\$ 39,498,209</u>	<u>\$ 792,361</u>	<u>\$ 1,651,763</u>	<u>\$ 6,487,500</u>

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

<u>Health Service Sales Tax</u>	<u>Certificates of Obligation Series 2021</u>	<u>Nonmajor Governmental</u>	<u>Total Governmental</u>
\$ -	\$ -	\$ 22,532	\$ 57,645,519
8,432,835	-	333,435	29,022,254
-	-	13,871,334	14,080,778
-	-	1,336,794	5,098,747
-	-	57,392	871,039
102,658	10,840	45,613	466,080
-	-	438,340	1,166,067
<u>8,535,493</u>	<u>10,840</u>	<u>16,105,440</u>	<u>108,350,484</u>
-	-	704,767	11,355,159
-	-	-	3,102,616
-	-	1,138,344	8,961,416
3,600,892	-	10,220,660	20,348,515
-	-	129,471	3,528,063
-	-	1,584,915	16,660,101
-	-	-	19,753,573
898,293	8,260,951	1,345,490	13,857,328
-	-	-	5,356,826
-	-	-	1,644,789
-	1,221,276	-	1,221,634
<u>4,499,185</u>	<u>9,482,227</u>	<u>15,123,647</u>	<u>105,790,020</u>
<u>4,036,308</u>	<u>(9,471,387)</u>	<u>981,793</u>	<u>2,560,464</u>
-	46,090,000	-	46,090,000
-	2,781,276	-	2,781,276
-	-	-	145,796
-	-	1,540,004	1,614,038
<u>(63,582)</u>	<u>-</u>	<u>(82,998)</u>	<u>(4,726,641)</u>
<u>(63,582)</u>	<u>48,871,276</u>	<u>1,457,006</u>	<u>45,904,469</u>
3,972,726	39,399,889	2,438,799	48,464,933
<u>17,590,142</u>	<u>-</u>	<u>2,707,400</u>	<u>66,073,856</u>
<u>\$ 21,562,868</u>	<u>\$ 39,399,889</u>	<u>\$ 5,146,199</u>	<u>\$ 114,538,789</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, 2021

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

Net change in fund balances - total governmental funds	\$ 48,464,933
<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	13,050,715
Depreciation expense	(4,802,066)
Net effect of capital disposals	(365,248)
<p>Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenue in the funds.</p>	
Unavailable revenue - delinquent property taxes	(5,297)
Unavailable revenue - court fines	102,153
Unavailable revenue - grants	(1,174,888)
<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	(2,237,597)
Net OPEB liability	1,227,032
Deferred outflows - pensions	4,509,293
Deferred inflows - pensions	(1,159,341)
Deferred inflows - OPEB	273,876
<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	(49,017,072)
Principal payments	5,356,826
Amortization of deferred charges	59,921
<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	(495,590)
Compensated absences, net change	52,241
<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>379,532</u>
Change in net position of governmental activities	<u>\$ 14,219,423</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

DECEMBER 31, 2021

	Business-Type Activities	
	Solid Waste	Airport
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 30,010	\$ 78,189
Receivables, net	70,024	65
Due from other funds	13,147	-
Inventory	22,167	88,205
Prepaid expenses	7,727	4,958
Total current assets	143,075	171,417
Noncurrent assets:		
Capital assets:		
Nondepreciable	172,371	2,742,620
Net depreciable	2,389,815	2,941,343
Total noncurrent assets	2,562,186	5,683,963
Total assets	2,705,261	5,855,380
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows - pensions	389,562	17,613
Total deferred outflows of resources	389,562	17,613
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	69,886	8,798
Due to other funds	52,624	17,199
Compensated absences liability	9,031	-
Total current liabilities	131,541	25,997
Noncurrent liabilities:		
Net pension liability	348,547	15,759
Net OPEB liability	8,853	400
Compensated absences liability	27,094	-
Landfill closure and postclosure care	1,195,710	-
Total noncurrent liabilities	1,580,204	16,159
Total liabilities	1,711,745	42,156
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows - pensions	138,561	6,265
Deferred inflows - OPEB	77,048	3,484
Total deferred inflows of resources	215,609	9,749
NET POSITION		
Net investment in capital assets	2,562,186	5,683,963
Unrestricted	(1,394,717)	137,125
Total net position	\$ 1,167,469	\$ 5,821,088

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

Business-Type Activities		Governmental Activities
Golf Course	Total Funds	Internal Service
\$ 6,186	\$ 114,385	\$ 2,713,291
819	70,908	-
-	13,147	-
7,297	117,669	-
4,533	17,218	-
<u>18,835</u>	<u>333,327</u>	<u>2,713,291</u>
-	2,914,991	-
<u>788,682</u>	<u>6,119,840</u>	<u>-</u>
<u>788,682</u>	<u>9,034,831</u>	<u>-</u>
<u>807,517</u>	<u>9,368,158</u>	<u>2,713,291</u>
<u>131,581</u>	<u>538,756</u>	<u>-</u>
<u>131,581</u>	<u>538,756</u>	<u>-</u>
13,850	92,534	-
24,493	94,316	73,530
4,428	13,459	-
<u>42,771</u>	<u>200,309</u>	<u>73,530</u>
117,727	482,033	-
2,990	12,243	-
13,281	40,375	-
-	1,195,710	-
<u>133,998</u>	<u>1,730,361</u>	<u>-</u>
<u>176,769</u>	<u>1,930,670</u>	<u>73,530</u>
46,801	191,627	-
26,024	106,556	-
<u>72,825</u>	<u>298,183</u>	<u>-</u>
788,682	9,034,831	-
(99,178)	(1,356,770)	2,639,761
<u>\$ 689,504</u>	<u>\$ 7,678,061</u>	<u>\$ 2,639,761</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET POSITION

PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

	Business-Type Activities	
	Solid Waste	Airport
OPERATING REVENUES		
Charges for services	\$ 505,135	\$ 210,683
Total operating revenues	505,135	210,683
OPERATING EXPENSES		
Personnel	1,880,116	78,772
Supplies	566,332	258,568
Contractual services	-	9,588
Depreciation	427,416	131,411
Premiums	-	-
HAS accounts	-	-
Total operating expenses	2,873,864	478,339
OPERATING INCOME (LOSS)	(2,368,729)	(267,656)
NONOPERATING REVENUES (EXPENSES)		
Investment income	-	-
Total nonoperating revenues (expenses)	-	-
Operating gain (loss) before transfers	(2,368,729)	(267,656)
Transfers in	2,516,217	235,816
CHANGE IN NET POSITION	147,488	(31,840)
TOTAL NET POSITION, BEGINNING	1,019,981	5,852,928
TOTAL NET POSITION, ENDING	\$ 1,167,469	\$ 5,821,088

Business-Type Activities		Governmental Activities
Golf Course	Total Funds	Internal Service
\$ <u>531,121</u>	\$ <u>1,246,939</u>	\$ <u>9,881,276</u>
<u>531,121</u>	<u>1,246,939</u>	<u>9,881,276</u>
550,719	2,509,607	-
133,099	957,999	-
8,715	18,303	-
71,665	630,492	-
-	-	9,497,768
-	-	<u>22,317</u>
<u>764,198</u>	<u>4,116,401</u>	<u>9,520,085</u>
(<u>233,077</u>)	(<u>2,869,462</u>)	<u>361,191</u>
-	-	<u>18,341</u>
-	-	<u>18,341</u>
(<u>233,077</u>)	(<u>2,869,462</u>)	379,532
<u>360,570</u>	<u>3,112,603</u>	-
127,493	243,141	379,532
<u>562,011</u>	<u>7,434,920</u>	<u>2,260,229</u>
\$ <u>689,504</u>	\$ <u>7,678,061</u>	\$ <u>2,639,761</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

	Business-Type Activities	
	Solid Waste	Airport
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 463,195	\$ 210,815
Receipts from premium revenues	-	-
Payments to suppliers	(514,983)	(310,761)
Payments to employees	(2,069,485)	(77,975)
Payments for other expenses	-	-
Payments for premiums	-	-
Net cash used by operating activities	(2,121,273)	(177,921)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers	2,516,217	235,816
Net cash provided by noncapital financing activities	2,516,217	235,816
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital purchases	(592,634)	-
Proceeds (loss) from disposal of capital assets	167,069	-
Net cash (used) provided by capital and related financing activities	(425,565)	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	-	-
Net cash provided by investing activities	-	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(30,621)	57,895
CASH AND CASH EQUIVALENTS, BEGINNING	60,631	20,294
CASH AND CASH EQUIVALENTS, ENDING	\$ 30,010	\$ 78,189

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

Business-Type Activities		Governmental Activities
Golf Course	Total Funds	Internal Service
\$ 532,778	\$ 1,206,788	\$ -
-	-	9,881,276
(133,708)	(959,452)	-
(758,861)	(2,906,321)	(761)
-	-	(22,317)
-	-	(9,424,238)
<u>(359,791)</u>	<u>(2,658,985)</u>	<u>433,960</u>
<u>360,570</u>	<u>3,112,603</u>	<u>-</u>
<u>360,570</u>	<u>3,112,603</u>	<u>-</u>
(163,270)	(755,904)	-
<u>-</u>	<u>167,069</u>	<u>-</u>
<u>(163,270)</u>	<u>(588,835)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>18,341</u>
<u>-</u>	<u>-</u>	<u>18,341</u>
(162,491)	(135,217)	452,301
<u>168,677</u>	<u>249,602</u>	<u>2,260,990</u>
<u>\$ 6,186</u>	<u>\$ 114,385</u>	<u>\$ 2,713,291</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

	Business-Type Activities	
	Solid Waste	Airport
RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES		
Operating income (loss)	\$(2,368,729)	\$(267,656)
Adjustments to reconcile operating income to net cash used by operating activities:		
Depreciation	427,416	131,411
Assets and liabilities:		
Decrease (increase) in receivables, net	(41,940)	132
Decrease (increase) in due from other funds	(13,147)	-
Decrease (increase) in inventory	(4,056)	(42,178)
Decrease (increase) in prepaid expenses	(2,220)	(427)
Decrease (increase) in deferred outflows related to pensions	(171,496)	(12,007)
Increase (decrease) in accounts payable and accrued liabilities	(59,157)	815
Increase (decrease) in due to other funds	-	-
Increase (decrease) in landfill closure and postclosure care	70,772	-
Increase (decrease) in net OPEB liability	(38,515)	(659)
Increase (decrease) in net pension liability	79,681	8,847
Increase (decrease) in compensated absences liability	(1,285)	-
Increase (decrease) in deferred inflows - pensions	42,752	3,802
Increase (decrease) in deferred inflows - OPEB	(41,349)	(1)
Net cash provided by operating activities	\$(<u>2,121,273</u>)	\$(<u>177,921</u>)

Business-Type Activities		Governmental Activities
Golf Course	Total Funds	Internal Service
\$(233,077)	\$(2,869,462)	\$ 361,191
71,665	630,492	-
1,657	(40,151)	-
9,164	(3,983)	-
(609)	(46,843)	-
(449)	(3,096)	-
(62,069)	(245,572)	-
(174,879)	(233,221)	(761)
-	-	73,530
-	70,772	-
(11,689)	(50,863)	-
32,022	120,550	-
(5,830)	(7,115)	-
16,260	62,814	-
(1,957)	(43,307)	-
<u>\$(359,791)</u>	<u>\$(2,658,985)</u>	<u>\$ 433,960</u>

CHAMBERS COUNTY, TEXAS

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

DECEMBER 31, 2021

	<u>Investment Trust Funds</u>	<u>Custodial Funds</u>
ASSETS		
Cash and cash equivalents	\$ 29,076,055	\$ 12,174,571
Due from other governments	-	5,632
Taxes receivable	-	2,112,015
Total assets	<u>29,076,055</u>	<u>14,292,218</u>
LIABILITIES		
Accounts Payable	-	1,911,610
Due to other units	-	3,224,051
Total liabilities	<u>-</u>	<u>5,135,661</u>
NET POSITION		
Restricted for:		
Pool participants	29,076,055	-
Individuals and organizations	-	9,156,557
Total net position	<u>\$ 29,076,055</u>	<u>\$ 9,156,557</u>

CHAMBERS COUNTY, TEXAS

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Investment Trust Funds</u>	<u>Custodial Funds</u>
INCREASES		
Contributions from judgements	\$ 30,714,224	\$ 1,178,683
Bonds received	-	831,304
County clerk fees	-	3,175,819
Deposits held	-	601,628
Tax revenues	-	4,921,077
Taxes collected on behalf of taxing entities	-	62,967,677
Interest income	53,756	52,416
Probation revenues	-	881,880
Total increases	<u>30,767,980</u>	<u>74,610,484</u>
DECREASES		
Bonds refunded	2,497	638,414
Collections distributed	-	8,250,983
Disbursements to beneficiaries	25,003,760	1,645,962
Taxes disbursed to taxing entities	-	55,327,466
Operational expenses	-	722,939
Total decreases	<u>25,006,257</u>	<u>66,585,764</u>
Net increase (decrease) in fiduciary net position	5,761,723	8,024,720
Net position - beginning	<u>23,314,332</u>	<u>1,131,837</u>
Net position - ending	<u>\$ 29,076,055</u>	<u>\$ 9,156,557</u>

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CHAMBERS COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2021

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 2020: 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.

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.

Certificates of Obligation Series 2021 – This fund is used to account for the 2021 certificates of obligation bonds that will be used for roads and highway improvements, drainage facilities, community facilities, and mechanical systems for County facilities.

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.

The *investment trust funds* account for the deposits, withdrawals, and earnings of the local government investment trust funds, an external investment pool for local governments.

The *custodial funds* account for monies held for various agencies and entities, but not held in a trust.

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:

Assets	Years
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 TCERS's fiduciary net position have been determined on the same basis as they are reported by TCERS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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, 2020.

A. Deficit Fund Equity

As of December 31, 2021, the CC/DC Record Preservation fund reported a deficit fund balance of \$401 as a result of expenditures in excess of revenues and existing fund balance. The County expects this to be resolved by future revenues.

As of December 31, 2021, the Capital Project 99 Construction fund reported a deficit fund balance of \$1,174,022 as a result of expenditures in excess of revenues and existing fund balance. The County expects this to be resolved by future revenues.

As of December 31, 2021, the Winter Freeze 2021 Emergency Response fund reported a deficit fund balance of \$218,478 as a result of expenditures in excess of revenues and existing fund balance. The County expects this to be resolved by future revenues.

As of December 31, 2021, the COVID-19 Immunization Grant fund reported a deficit fund balance of \$1,955 as a result of expenditures in excess of revenues and existing fund balance. The County expects this to be resolved by future revenues.

As of December 31, 2021, the COVID-19 Emergency Response fund reported a deficit fund balance of \$1,955,183 as a result of expenditures in excess of revenues and existing fund balance. The County expects this to be resolved by future revenues.

As of December 31, 2021, the Cap Projects – Enterprise Prod Funding fund reported a deficit fund balance of \$992,727 as a result of expenditures in excess of revenues and existing fund balance. The County expects this to be resolved by future revenues.

As of December 31, 2021, the Arboretum fund reported a deficit fund balance of \$8,695 as a result of expenditures in excess of revenues and existing fund balance. The County expects this to be resolved by future revenues.

B. Expenditures Exceeding Appropriations

As of December 31, 2021, in the General Fund, the Incident Cleanup, Purchasing, Pretrial services, Constable Precinct #4, and Constable Precinct #6 departments' expenditures exceeded appropriation in the amounts of \$82,664, \$5,359, \$1,965, \$2,399, and \$446, respectively. The overages will be covered with fund balance or greater than expected revenues.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of December 31, 2021, the County had the following investments:

<u>Investment Type</u>	<u>Value</u>	<u>Weighted Average Maturity (Days)</u>
External Investment Pools		
TexPool	\$ 15,784,850	38
Texas CLASS	70,067,246	43
Total	<u>\$ 85,852,096</u>	
Portfolio weighted average maturity		42

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, 2021, the County's investments in TexPool were rated "AAAm" and Texas CLASS were rated "AAAm" 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, 2021, 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	Total
Property taxes	\$ 27,193,182	\$ 6,761,790	\$ 6,580,104	\$ -	\$ -	\$ 40,535,076
Other taxes	-	-	-	1,407,665	-	1,407,665
Accounts	788,066	-	-	1,454	2,107	791,627
Fines & fees	13,511,046	-	-	-	-	13,511,046
(Allowance)	(12,714,630)	(36,488)	(14,318)	-	-	(12,765,436)
Total	\$ <u>28,777,664</u>	\$ <u>6,725,302</u>	\$ <u>6,565,786</u>	\$ <u>1,409,119</u>	\$ <u>2,107</u>	\$ <u>43,479,978</u>
Business-type activities						
	Solid Waste	Airport	Golf Course	Total		
Accounts	\$ <u>70,024</u>	\$ <u>65</u>	\$ <u>819</u>	\$ <u>70,908</u>		
Total	\$ <u>70,024</u>	\$ <u>65</u>	\$ <u>819</u>	\$ <u>70,908</u>		

C. Capital Assets

A summary of changes in capital assets for governmental activities for the year ended December 31, 2021 is as follows:

Primary Government

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 7,685,275	\$ 14,318	\$ -	\$ 7,699,593
Construction in progress	<u>32,768,594</u>	<u>10,105,768</u>	<u>(13,848,039)</u>	<u>29,026,323</u>
Total assets not being depreciated	<u>40,453,869</u>	<u>10,120,086</u>	<u>(13,848,039)</u>	<u>36,725,916</u>
Capital assets, being depreciated:				
Buildings and improvements	43,268,908	13,914,949	(72,722)	57,111,135
Machinery and equipment	36,910,924	2,619,523	(931,703)	38,598,744
Infrastructure	<u>20,379,024</u>	<u>22,949</u>	<u>-</u>	<u>20,401,973</u>
Total capital assets being depreciated	<u>100,558,856</u>	<u>16,557,421</u>	<u>(1,004,425)</u>	<u>116,111,852</u>
Less accumulated depreciation:				
Buildings and improvements	18,604,003	1,486,356	(69,722)	20,020,637
Machinery and equipment	24,245,754	3,020,083	(790,702)	26,475,135
Infrastructure	<u>8,232,031</u>	<u>295,627</u>	<u>-</u>	<u>8,527,658</u>
Total accumulated depreciation	<u>51,081,788</u>	<u>4,802,066</u>	<u>(860,424)</u>	<u>55,023,430</u>
Total capital assets being depreciated, net	<u>49,477,068</u>	<u>11,755,355</u>	<u>(144,001)</u>	<u>61,088,422</u>
Governmental activities capital assets, net	<u>\$ 89,930,937</u>	<u>\$ 21,875,441</u>	<u>\$ (13,992,040)</u>	<u>\$ 97,814,338</u>
			Less associated debt	(97,044,404)
			Plus unspent bond proceeds	<u>47,311,396</u>
			Net investment in Capital Assets	<u>\$ 48,081,330</u>

Depreciation was charged to governmental functions as follows:

Governmental activities:	
General government	\$ 949,188
Financial Administration	11,523
Justice system	30,221
Health and welfare	754,744
Culture and recreation	783,881
Law enforcement and public safety	848,406
Transportation	<u>1,424,103</u>
Total	<u>\$ 4,802,066</u>

A summary of changes in capital assets for business-type activities for the year ended December 31, 2021 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	<u>2,823,506</u>	<u>-</u>	<u>(80,885)</u>	<u>2,742,621</u>
Total assets not being depreciated	<u>4,606,445</u>	<u>-</u>	<u>(80,885)</u>	<u>4,525,560</u>
Capital assets, being depreciated:				
Buildings and improvements	7,174,185	136,635	-	7,310,820
Machinery and equipment	5,664,314	533,085	-	6,197,399
Total capital assets being depreciated	<u>12,838,499</u>	<u>669,720</u>	<u>-</u>	<u>13,508,219</u>
Less accumulated depreciation:				
Buildings and improvements	5,235,220	154,349	-	5,389,569
Machinery and equipment	<u>3,133,236</u>	<u>476,143</u>	<u>-</u>	<u>3,609,379</u>
Total accumulated depreciation	<u>8,368,456</u>	<u>630,492</u>	<u>-</u>	<u>8,998,948</u>
Total capital assets being depreciated, net	<u>4,470,043</u>	<u>39,228</u>	<u>-</u>	<u>4,509,271</u>
Business-type activities capital assets, net	<u>\$ 9,076,488</u>	<u>\$ 39,228</u>	<u>\$ (80,885)</u>	<u>\$ 9,034,831</u>
			Net investment in Capital Assets	<u>\$ 9,034,831</u>

Depreciation was charged to business-type functions as follows:

Solid waste	\$ 427,416
Airport	131,411
Golf course	<u>71,665</u>
Total	<u>\$ 630,492</u>

D. Long-Term Debt

The following is a summary of changes in the County's total long-term liabilities for the year ended December 31, 2021. In general, the County uses the general and debt service funds to liquidate governmental long-term liabilities.

	Beginning Balance	Additions	Retirements	Ending Balance	Due within One year
Governmental activities:					
Bonds, notes payable, and capital leases:					
General obligation bonds	\$ 42,535,000	\$ 46,090,000	\$ 2,310,000	\$ 86,315,000	\$ 3,365,000
Tax notes	8,800,000	-	2,865,000	5,935,000	2,940,000
Obligations under capital leases	207,806	145,796	181,826	171,776	95,860
Less deferred amounts:					
Premium	2,024,178	2,781,276	182,826	4,622,628	-
Compensated absences	<u>754,608</u>	<u>1,183,043</u>	<u>1,235,284</u>	<u>702,367</u>	<u>175,592</u>
Total Governmental Activities	<u>\$ 54,321,592</u>	<u>\$ 50,200,115</u>	<u>\$ 6,774,936</u>	<u>\$ 97,746,771</u>	<u>** \$ 6,576,452</u>

Long-term liabilities due in more than on year \$ 91,170,319

****Debt associated with capital assets** \$ 97,044,404

	Beginning Balance	Additions	Retirements	Ending Balance	Due within One year
Business-type activities:					
Compensated absences	\$ 60,949	\$ 58,960	\$ 66,075	\$ 53,834	\$ 13,459
Landfill closure and post closure care costs	<u>1,124,938</u>	<u>70,772</u>	<u>-</u>	<u>1,195,710</u>	<u>-</u>
Total Business-Type Activities	<u>\$ 1,185,887</u>	<u>\$ 129,732</u>	<u>\$ 66,075</u>	<u>\$ 1,249,544</u>	<u>\$ 13,459</u>

See note IV. C. for additional information regarding landfill closure and post closure care costs. The County is not obligated in any manner for special assessment debt.

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities in the governmental funds. The governmental activities' compensated absences, net OPEB liability, and net pension liability obligations are generally liquidated by the general fund. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

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

	Interest Rate	Original Amount	Balance
General Obligation Bonds			
Series 2012 General Obligation Refunding Bonds	2.00-3.00%	\$ 5,270,000	\$ 1,675,000
Series 2014 Revenue and Limited Tax Bonds	2.00-4.00%	9,270,000	5,380,000
Series 2015 Certificates of Obligation	3.00-5.00%	8,240,000	7,340,000
Series 2015 Revenue and Limited Tax Bonds	3.00-5.00%	19,335,000	16,665,000
Series 2020 Revenue and Limited Tax Bonds	2.00-3.00%	9,405,000	9,165,000
Series 2021 Certificates of Obligation	2.00-5.00%	46,090,000	<u>46,090,000</u>
Total General Obligation Bonds			<u>\$ 86,315,000</u>
Tax Notes			
Series 2016 Tax Notes	2.00-3.00%	9,370,000	<u>5,935,000</u>
Total Tax Notes			<u>\$ 5,935,000</u>
Capital Leases			
	Various	\$ 749,132	<u>\$ 171,776</u>
Total			<u>\$ 92,421,776</u>

The annual debt service requirements for bonds of the County as of December 31, 2021 are as follows:

Year Ending December 31,	General Obligation Bonds		Total Requirements
	Principal	Interest	
2022	\$ 3,365,000	\$ 2,893,174	\$ 6,258,174
2023	3,510,000	2,629,050	6,139,050
2024	3,690,000	2,509,262	6,199,262
2025	3,845,000	2,391,612	6,236,612
2026	3,995,000	2,282,075	6,277,075
2027-2031	22,320,000	9,535,391	31,855,391
2032-2036	12,015,000	6,701,735	18,716,735
2037-2041	12,015,000	3,095,461	15,110,461
2042-2046	11,140,000	1,921,750	13,061,750
2047-2051	10,420,000	664,376	11,084,376
Total	\$ <u>86,315,000</u>	\$ <u>34,623,886</u>	\$ <u>120,938,886</u>

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, 2020 are as follows.

Year Ending December 31,	Tax Notes		Total Requirements
	Principal	Interest	
2022	\$ 2,940,000	\$ 89,300	\$ 3,029,300
2023	<u>2,995,000</u>	<u>29,950</u>	<u>3,024,950</u>
Total	\$ <u>5,935,000</u>	\$ <u>119,250</u>	\$ <u>6,054,250</u>

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,	Governmental Activities
2022	\$ 105,335
2023	43,428
2024	39,075
Amount representing interest	(16,062)
Total	\$ <u>171,776</u>

The County's capital leases (direct borrowings) are secured by the underlying asset. None of the assets secured by the current copier leases are individually above the capitalization threshold and are therefore not being depreciated by the County.

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 2021 were as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Solid Waste	General Fund	\$ 2,516,217
Airport	General Fund	235,816
Golf Course	General Fund	360,570
Nonmajor Governmental	General Fund	1,467,458
Nonmajor Governmental	Health Services Sales Tax Fund	63,582
General Fund	Nonmajor Governmental	74,034
Nonmajor Governmental	Nonmajor Governmental	<u>8,964</u>
Total		<u>\$ 4,726,641</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, 2021 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental	\$ 5,418,706
General Fund	Certificates of Obligation Series 202	138,752
General Fund	Solid waste	52,624
General Fund	Airport	17,199
General Fund	Golf Course	24,493
General Fund	Internal Service Fund	73,530
Capital Project 02 Construction	Nonmajor Governmental	441,853
Health Service Sales Tax	Nonmajor Governmental	792,687
Solid Waste Fund	Nonmajor Governmental	13,147
Nonmajor Governmental	Capital Project 02 Construction	<u>831</u>
Total		<u>\$ 6,973,822</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 \$10,034,797. The \$1,195,710 reported as landfill closure and post closure care liability at December 31, 2021 is based on the use of 11.92 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$8,839,087 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. Based on the current usage during 2021, it is estimated that the remaining capacity will be filled in 402.4 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, 2021. 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 2021. 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, 2020: valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	287
Inactive employees entitled to but not yet receiving benefits	331
Active employees	<u>538</u>
Total	<u><u>1,156</u></u>

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 2021. The County's contributions to TCDRS for the calendar year ended December 31, 2021 were \$4,444,973 equal to the required contributions.

Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2020 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, 2020 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	11.50%	4.25%
Global Equities	MSCI World (net) Index	2.50%	4.55%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.25%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	2.11%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.70%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	5.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.45%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.10%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	4.90%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	7.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.85%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-0.70%

⁽¹⁾ Target asset allocation adopted at the March 2021 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.0%, per Cliffwater's 2021 capital market assumptions

⁽³⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

Discount Rate

The discount rate used to measure the TPL was 7.6 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 12/31/2019	\$ 109,964,640	\$ 103,052,927	\$ 6,911,713
Changes for the year:			
Service cost	3,490,978	-	3,490,978
Interest on total pension liability ⁽¹⁾	8,955,824	-	8,955,824
Effect of economic/demographic gains or losses	1,511	-	1,511
Effect of assumptions changes or inputs	6,713,858	-	6,713,858
Refund of contributions	(96,321)	(96,321)	-
Benefit payments	(5,798,220)	(5,798,220)	-
Administrative expenses	-	(83,388)	83,388
Member contributions	-	2,052,106	(2,052,106)
Net investment income	-	10,646,725	(10,646,725)
Employer contributions	-	4,168,712	(4,168,712)
Other ⁽³⁾	-	19,868	(19,868)
Balance at 12/31/2020	<u>\$ 123,232,270</u>	<u>\$ 113,962,409</u>	<u>\$ 9,269,861</u>

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

⁽²⁾ No plan changes valued.

⁽³⁾ 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 7.6 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 (6.6%) or one percentage point higher (8.6%) than the current rate:

	1% Decrease 6.6%	Current Discount Rate 7.6%	1% Increase 8.6%
County's Net Pension Liability	<u>\$ 24,657,145</u>	<u>\$ 9,269,861</u>	<u>\$ (3,729,989)</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, 2021, the County recognized pension expense of \$3,270,411.

At December 31, 2021, 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	\$ 757,940	\$ -
Changes in actuarial assumptions	5,157,773	-
Difference between projected and actual investment earnings	-	3,685,121
Contributions subsequent to the measurement date	4,444,973	-
Total	<u>\$ 10,360,686</u>	<u>\$ 3,685,121</u>

\$4,444,973 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, 2022. 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,

2022	\$ 1,070,533
2023	1,872,285
2024	(254,422)
2025	(457,804)

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, 2021:

Inactive employees or beneficiaries currently receiving benefits	19
Active members	<u>458</u>
Total	<u><u>477</u></u>

Net OPEB Liability

The County's net OPEB liability of \$235,471 was determined by an actuarial valuation as of January 1, 2021 which was rolled forward to a measurement date of December 31, 2021.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the January 1, 2021 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	January 1, 2021
Actuarial Cost Method	Individual Entry Age
Inflation Rate	2.25%
Salary Increases	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	5.50%

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 2020 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

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at 12/31/2020	\$ 9,909,345	\$ 8,395,979	\$ 1,513,366
Changes for the year:			
Service cost	893,294	-	893,294
Interest on the total liability	532,555	-	532,555
Contributions - employer	-	2,291,491	(2,291,491)
Net investment income	-	461,676	(461,676)
Benefit payments	(453,024)	(453,024)	-
Administrative expense	-	(49,423)	49,423
Net changes	<u>972,825</u>	<u>2,250,720</u>	<u>(1,277,895)</u>
Balance at 12/31/2021	<u>\$ 10,882,170</u>	<u>\$ 10,646,699</u>	<u>\$ 235,471</u>

Differences in projected and actual earnings over the measurement period are recognized over a 5-year period. At December 31, 2021, the County reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,520,116
Changes of assumptions	301,632
Net difference between projected and actual earnings on postretirement plan investments	<u>227,408</u>
Total	<u>\$ 2,049,156</u>

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

For the Year Ended December 31,	
2022	\$(265,167)
2023	(265,167)
2024	(238,084)
2025	(166,465)
2026	(176,869)
Thereafter	(937,404)

For the year ended December 31, 2021, the County recognized OPEB expense of \$696,407.

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	\$ 1,219,832	\$ 235,471	\$(639,987)

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 (asset) 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	\$(999,767)	\$ 235,471	\$ 1,709,175

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 \$89,938 for the year ended December 31, 2021. The County does not contribute to the Plans.

G. Related Party Transactions

During the 2021 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 \$8,745.

H. Tax Abatements

The County has entered into various tax abatement agreements for the 2020 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, 2021, the County abated property taxes totaling \$29,895,608, 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 \$15,471,773.
- 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 \$4,143,527.

For this reporting period, the County has received \$19,902,392 of scheduled payments in lieu of taxes related to the abatement agreements.

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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, 2021

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	
REVENUES				
Taxes	\$ 40,016,900	\$ 40,016,900	\$ 40,951,413	\$ 934,513
Other taxes	13,145,000	13,145,000	20,247,555	7,102,555
Intergovernmental	112,590	112,590	209,444	96,854
Charges for services	1,915,100	2,080,003	2,601,020	521,017
Fines and forfeitures	666,100	666,100	716,424	50,324
Investment income	500,000	500,000	238,983	(261,017)
Other	435,000	435,000	619,136	184,136
Total revenues	<u>56,790,690</u>	<u>56,955,593</u>	<u>65,583,975</u>	<u>8,628,382</u>
EXPENDITURES				
General government:				
Commissioners' court	1,224,896	1,093,520	1,085,478	8,042
Nondepartmental	5,420,460	5,614,511	4,746,473	868,038
Data processing	1,713,290	1,713,290	1,557,358	155,932
Communications	328,420	344,420	338,198	6,222
Economic development	452,420	484,120	465,335	18,785
Elections	252,100	252,100	126,070	126,030
Maintenance	2,493,610	2,496,177	2,024,753	471,424
Human resources	172,260	296,260	224,063	72,197
Incident cleanup	-	-	82,664	(82,664)
Total general government	<u>12,057,456</u>	<u>12,294,398</u>	<u>10,650,392</u>	<u>1,644,006</u>
Financial administration:				
County auditor	1,174,298	1,164,298	972,500	191,798
County treasurer	382,855	382,855	374,889	7,966
Tax assessor	1,362,610	1,362,610	1,220,518	142,092
Purchasing	529,350	529,350	534,709	(5,359)
Total financial administration	<u>3,449,113</u>	<u>3,439,113</u>	<u>3,102,616</u>	<u>336,497</u>
Justice system:				
County court	255,920	255,920	212,509	43,411
District court	1,233,750	1,233,750	1,027,232	206,518
District clerk	752,600	761,600	751,445	10,155
County clerk	1,145,950	1,145,950	1,099,855	46,095
Justice of the peace, pct #1	361,050	361,050	347,968	13,082
Justice of the peace, pct #2	369,150	375,650	369,556	6,094
Justice of the peace, pct #3	105,700	105,700	103,481	2,219
Justice of the peace, pct #4	299,685	299,685	288,116	11,569
Justice of the peace, pct #5	370,615	370,615	348,066	22,549
Justice of the peace, pct #6	441,125	441,125	415,569	25,556
Juvenile probation	235,440	235,440	184,138	51,302
County attorney	1,080,070	1,103,870	968,331	135,539
District attorney	1,619,310	1,619,310	1,594,701	24,609
Pretrial services	110,140	110,140	112,105	(1,965)
Total justice system	<u>8,380,505</u>	<u>8,419,805</u>	<u>7,823,072</u>	<u>596,733</u>

CHAMBERS COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	
Health and welfare:				
Environmental health	472,220	472,220	409,057	63,163
Health department	754,630	754,630	642,280	112,350
Indigent health care	1,279,120	1,279,120	1,069,665	209,455
Nurse practitioner	318,180	318,180	299,523	18,657
Welfare	38,000	38,000	23,940	14,060
Rehabilitation	53,380	53,380	-	53,380
Mosquito control	1,244,670	1,244,670	848,935	395,735
PHEP-IMM first responder	737,400	737,400	537,437	199,963
Chambers county EMS	2,651,924	2,742,327	2,696,126	46,201
Total health and welfare	<u>7,549,524</u>	<u>7,639,927</u>	<u>6,526,963</u>	<u>1,112,964</u>
Culture and recreation:				
Libraries	1,348,690	1,340,541	1,247,417	93,124
Agricultural extension	332,460	332,460	248,966	83,494
Parks and recreation	1,959,870	1,959,870	1,896,143	63,727
Historical commission	17,125	17,125	6,066	11,059
Total culture and recreation	<u>3,658,145</u>	<u>3,649,996</u>	<u>3,398,592</u>	<u>251,404</u>
Law enforcement and public safety:				
Emergency management	384,450	379,145	303,364	75,781
Safety department	187,761	187,761	156,067	31,694
Constable, precinct #1	123,500	123,500	123,079	421
Constable, precinct #2	334,900	250,850	226,621	24,229
Constable, precinct #3	117,900	117,900	113,037	4,863
Constable, precinct #4	115,750	199,800	202,199	(2,399)
Constable, precinct #5	126,150	126,150	121,032	5,118
Constable, precinct #6	124,650	131,003	131,449	(446)
Sheriff	13,939,235	13,943,882	13,698,338	245,544
Total law enforcement and public safety	<u>15,454,296</u>	<u>15,459,991</u>	<u>15,075,186</u>	<u>384,805</u>
Capital outlay	<u>3,054,485</u>	<u>4,142,472</u>	<u>2,223,204</u>	<u>1,919,268</u>
Debt service				
Principal	574,500	560,500	181,826	378,674
Interest and other	-	-	127,389	(127,389)
Total debt service	<u>574,500</u>	<u>560,500</u>	<u>309,215</u>	<u>251,285</u>
Total expenditures	<u>54,178,024</u>	<u>55,606,202</u>	<u>49,109,240</u>	<u>6,496,962</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>2,612,666</u>	<u>1,349,391</u>	<u>16,474,735</u>	<u>15,125,344</u>
OTHER FINANCING SOURCES (USES)				
Capital leases	-	-	145,796	145,796
Transfers in	2,674,924	3,394,924	74,034	(3,320,890)
Transfers out	(5,287,590)	(5,287,590)	(4,580,061)	707,529
Total other financing sources	<u>(2,612,666)</u>	<u>(1,892,666)</u>	<u>(4,360,231)</u>	<u>(2,467,565)</u>
NET CHANGE IN FUND BALANCES	-	(543,275)	12,114,504	12,657,779
FUND BALANCES, BEGINNING	<u>27,383,705</u>	<u>27,383,705</u>	<u>27,383,705</u>	-
FUND BALANCES, ENDING	<u>\$ 27,383,705</u>	<u>\$ 26,840,430</u>	<u>\$ 39,498,209</u>	<u>\$ 12,657,779</u>

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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, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 9,820,300	\$ 9,820,300	\$ 9,880,034	\$ 59,734
Other taxes	9,100	9,100	8,429	(671)
Charges for services	825,000	975,000	1,160,933	185,933
Fines and forfeitures	250,000	250,000	97,223	(152,777)
Investment income	30,000	30,000	40,437	10,437
Other	88,000	88,000	97,680	9,680
Total revenues	<u>11,022,400</u>	<u>11,172,400</u>	<u>11,284,736</u>	<u>112,336</u>
EXPENDITURES				
Current:				
Transportation	10,648,930	10,760,710	9,901,267	859,443
Principal	2,000	2,000	-	2,000
Capital outlay	1,209,600	1,256,100	1,129,390	126,710
Total expenditures	<u>11,860,530</u>	<u>12,018,810</u>	<u>11,030,657</u>	<u>988,153</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(838,130)	(846,410)	254,079	1,100,489
OTHER FINANCING SOURCES (USES)				
Transfers in	838,130	838,130	-	(838,130)
Total other financing sources (uses)	<u>838,130</u>	<u>838,130</u>	<u>-</u>	<u>(838,130)</u>
NET CHANGE IN FUND BALANCES	-	(8,280)	254,079	262,359
FUND BALANCES, BEGINNING	<u>538,282</u>	<u>538,282</u>	<u>538,282</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 538,282</u>	<u>\$ 530,002</u>	<u>\$ 792,361</u>	<u>\$ 262,359</u>

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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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Taxes	\$ 9,420,000	\$ 9,420,000	\$ 8,432,835	\$(987,165)
Investment income	<u>150,000</u>	<u>150,000</u>	<u>102,658</u>	<u>(47,342)</u>
Total revenues	<u>9,570,000</u>	<u>9,570,000</u>	<u>8,535,493</u>	<u>(1,034,507)</u>
EXPENDITURES				
Current:				
Health and welfare	3,801,550	4,171,650	3,600,892	570,758
Capital outlay	<u>-</u>	<u>1,015,000</u>	<u>898,293</u>	<u>116,707</u>
Total expenditures	<u>3,801,550</u>	<u>5,186,650</u>	<u>4,499,185</u>	<u>687,465</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>5,768,450</u>	<u>4,383,350</u>	<u>4,036,308</u>	<u>(347,042)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,839,124)	(3,559,124)	(63,582)	3,495,542
Total other financing sources (uses)	<u>(2,839,124)</u>	<u>(3,559,124)</u>	<u>(63,582)</u>	<u>3,495,542</u>
NET CHANGE IN FUND BALANCES	2,929,326	824,226	3,972,726	3,148,500
FUND BALANCES, BEGINNING	<u>17,590,142</u>	<u>17,590,142</u>	<u>17,590,142</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>20,519,468</u>	\$ <u>18,414,368</u>	\$ <u>21,562,868</u>	\$ <u>3,148,500</u>

CHAMBERS COUNTY, TEXAS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS

FOR THE YEAR ENDED DECEMBER 31, 2021

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 economid/demographic gains or losses	-	-
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.

	2016	2017	2018	2019	2020
\$	2,755,099	\$ 2,840,439	\$ 2,990,881	\$ 2,976,564	\$ 3,490,978
	6,870,315	7,344,780	7,851,899	8,342,173	8,955,824
	-	-	-	-	-
(	583,902)	205,940	292,353	-	-
	-	-	-	1,285,060	1,511
	-	611,907	-	-	6,713,858
(	4,504,510)	(4,849,456)	(4,937,806)	(5,203,468)	(5,894,541)
	4,537,000	6,153,610	6,197,327	7,400,329	13,267,630
	<u>85,676,374</u>	<u>90,213,374</u>	<u>96,366,984</u>	<u>102,564,311</u>	<u>109,964,640</u>
\$	<u>90,213,374</u>	\$ <u>96,366,984</u>	\$ <u>102,564,311</u>	\$ <u>109,964,640</u>	\$ <u>123,232,270</u>
\$	2,644,926	\$ 2,910,160	\$ 3,057,316	\$ 3,464,824	\$ 4,168,712
	1,302,007	1,432,571	1,505,005	1,705,612	2,052,106
	5,557,196	11,624,481	(1,694,735)	14,550,107	10,646,725
(	4,504,510)	(4,849,456)	(4,937,806)	(5,203,468)	(5,894,541)
(	60,515)	(60,348)	(71,165)	(78,530)	(83,388)
(	567,984)	(7,922)	(1,628)	13,237	19,868
	4,371,119	11,049,487	(2,143,013)	14,451,782	10,909,482
	<u>75,323,552</u>	<u>79,694,671</u>	<u>90,744,158</u>	<u>88,601,145</u>	<u>103,052,927</u>
\$	<u>79,694,671</u>	\$ <u>90,744,158</u>	\$ <u>88,601,145</u>	\$ <u>103,052,927</u>	\$ <u>113,962,409</u>
\$	<u>10,518,703</u>	\$ <u>5,622,826</u>	\$ <u>13,963,166</u>	\$ <u>6,911,713</u>	\$ <u>9,269,861</u>
	88.34%	94.17%	86.39%	93.71%	92.48%
\$	18,600,097	\$ 20,465,306	\$ 21,500,068	\$ 24,365,881	\$ 29,315,806
	56.55%	27.47%	64.94%	28.37%	31.62%

CHAMBERS COUNTY, TEXAS

SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2021

Fiscal Year Ended December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll (1)	Actual Contribution as a % of Covered Payroll
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	2,803,747	2,910,160	(106,413)	20,465,254	14.22%
2018	2,954,109	3,057,316	(103,207)	21,499,800	14.22%
2019	3,160,255	3,464,828	(304,573)	24,365,881	14.22%
2020	4,001,607	4,168,710	(167,103)	29,315,825	14.22%
2021	4,444,973	4,444,973	-	31,258,586	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, 2021

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.

Methods and assumptions used to determine contributions rates:

Actuarial Cost Method Entry age

Amortization Method Level percentage of payroll, closed

Remaining Amortization Period 12.8 years (based on contribution rate calculated in 12/31/2020 valuation)

Asset Valuation Method 5-year smoothed market

Inflation 2.50%

Salary Increases Varies by age and service. 4.6% average over career including inflation.

Investment Rate of Return 7.50%, 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.

2019: New inflation, mortality and other 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

2019: No changes in plan provisions were reflected in the schedule.

2020: 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, 2021

Measurement Date December 31,	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Total OPEB Liability				
Service cost	\$ 890,802	\$ 939,796	\$ 757,699	\$ 893,294
Interest on total OPEB liability	524,901	567,001	610,447	532,555
Difference between expected and actual experience	-	-	(1,815,284)	-
Changes of assumptions	-	-	(360,202)	-
Benefit payments	<u>(631,365)</u>	<u>(669,097)</u>	<u>(764,679)</u>	<u>(453,024)</u>
Net change in total OPEB liability	784,338	837,700	(1,572,019)	972,825
Total OPEB liability - beginning	<u>9,859,326</u>	<u>10,643,664</u>	<u>11,481,364</u>	<u>9,909,345</u>
Total OPEB liability - ending	\$ <u>10,643,664</u>	\$ <u>11,481,364</u>	\$ <u>9,909,345</u>	\$ <u>10,882,170</u>
Plan Fiduciary Net Position				
Employer contributions	\$ 4,631,365	\$ 2,282,427	\$ 2,560,279	\$ 2,291,491
OPEB plan net investment income	-	354,907	685,341	461,676
Benefit payments	(631,365)	(669,097)	(764,679)	(453,024)
OPEB plan administrative expense	-	-	(34,862)	(46,423)
Other	<u>-</u>	<u>(18,337)</u>	<u>-</u>	<u>-</u>
Net change in plan fiduciary net position	4,000,000	1,949,900	2,446,079	2,253,720
Plan fiduciary net position - beginning	<u>-</u>	<u>4,000,000</u>	<u>5,949,900</u>	<u>8,395,979</u>
Plan fiduciary net position - ending	\$ <u>4,000,000</u>	\$ <u>5,949,900</u>	\$ <u>8,395,979</u>	\$ <u>10,649,699</u>
Net OPEB Liability	\$ <u>6,643,664</u>	\$ <u>5,531,464</u>	\$ <u>1,513,366</u>	\$ <u>232,471</u>
Plan fiduciary net position as a percentage of total OPEB liability	37.58%	51.82%	84.73%	97.86%
Covered-employee payroll	\$ 15,494,833	\$ 17,469,703	\$ 21,023,938	\$ 22,498,142
Total OPEB liability (asset) as a percentage of covered-employee payroll	42.88%	31.66%	7.20%	1.03%

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 Benefits

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

**COMBINING STATEMENTS
AND SCHEDULES**

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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.

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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.

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.

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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.

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 –Spindletop SB292 – This fund accounts for revenues provided by the Spindletop Center to fund Mental Health Liaison positions for the Mental Health Liaison Program.

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.

COVID-19 Emergency Response – This fund accounts for the resources received from the Department of Treasury, which were required to be used to for responding and reacting to the COVID-19 pandemic.

Help America Vote Act (HAVA) – This fund accounts for the resources received from state and federal sources to help the County meet minimum standards in several key areas of election administration.

Gulf of Mexico Energy Security Act (GOMESA) – This fund accounts for resources received under the revenue sharing provisions of the Gulf of Mexico Energy Security Act. These resources are restricted for the purpose of coastal conservation, restoration and hurricane protection.

County Attorney Seizures/Forfeitures – This fund accounts for resources received by the County Attorney under *Code of Criminal Procedures* Chapter 59.06.

County Sheriff Forfeitures – This fund accounts for resources received by the County Sheriff under *Code of Criminal Procedures* Chapter 59.06.

District Attorney Seizure & Forfeitures – This fund accounts for resources received by the District Attorney under *Code of Criminal Procedures* Chapter 59.06.

County Attorney Pretrial Intervention – Fees collected are paid by defendants participating in a pretrial intervention program administered by the county attorney. Monies may only be used to administer pretrial intervention program.

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Winter Freeze 2021 Emergency Response – This fund accounts for the resources received from the State, which is required to be used for the responding to the 2021 winter freeze

Grant: Public Health Workforce – This fund accounts for revenues and expenditures related to the Public Health Emergency Preparedness (PHEP) Covid-19 Public Health Workforce Expansion Grant which is used to establish, expand, train and sustain public health workforce in support of Covid 19 response.

Grant: COVID – 19 Immunization – This fund accounts for revenues and expenditures related to the Public Health Emergency Preparedness (PHEP) Covid- 19 Immunization grant which is used to increase Covid-19 vaccination capacity across the jurisdiction.

American Rescue Plan Fund – On March 11, 2021, the American Rescue Plan Act was signed into law by the President. Within this legislation establishes the Coronavirus Local Fiscal Recovery Fund which is intended to provide support in response to the impact of COVID-19. Monies may be used to: respond to the public health emergency or its negative economic impact, respond to workers performing essential work during COVID-19, for the provisions of government services, and to make necessary investment in water, sewer, or broadband infrastructure.

TWDB Flood Infrastructure Fund – Passed by the Legislature and approved by Texas voters through a constitutional amendment, the flood infrastructure fund program provides financial assistance in the form of loans and grants for flood control, flood mitigation, and drainage projects.

Arboretum - 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.

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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, 2021

	Special Revenue			
	Lateral Road	County Court Fee	Worthless Check	County Attorney DWI
ASSETS				
Cash and cash equivalents	\$ 187,344	\$ 64,365	\$ 13,968	\$ 13,066
Receivables, net	-	-	1	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total assets	187,344	64,365	13,969	13,066
LIABILITIES				
Accounts payable and accrued liabilities	-	-	-	61
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Due to others	-	-	-	-
Total liabilities	-	-	-	61
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	-
Special projects	187,344	64,365	13,969	13,005
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	187,344	64,365	13,969	13,005
Total liabilities, deferred inflows of resources and fund balances	\$ 187,344	\$ 64,365	\$ 13,969	\$ 13,066

Special Revenue

District Attorney Drug Prevention	Juvenile Probation	Hotel Tax	Election	LEOSE Allocation	Fallen Officer
\$ 90,265	\$ 15,381	\$ 1,766,796	\$ 31,282	\$ 35,730	\$ 10,945
-	-	5	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>90,265</u>	<u>15,381</u>	<u>1,766,801</u>	<u>31,282</u>	<u>35,730</u>	<u>10,945</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	15,381	-	-	35,730	-
90,265	-	1,766,801	31,282	-	10,945
-	-	-	-	-	-
-	-	-	-	-	-
<u>90,265</u>	<u>15,381</u>	<u>1,766,801</u>	<u>31,282</u>	<u>35,730</u>	<u>10,945</u>
<u>\$ 90,265</u>	<u>\$ 15,381</u>	<u>\$ 1,766,801</u>	<u>\$ 31,282</u>	<u>\$ 35,730</u>	<u>\$ 10,945</u>

CHAMBERS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2021

	Special Revenue			
	County Clerk Records Archives	Justice Court Technology	Courthouse Security	Records Mgmt County Clerk
ASSETS				
Cash and cash equivalents	\$ 1,009,697	\$ 45,385	\$ 196,881	\$ 554,936
Receivables, net	-	-	-	57
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Restricted ash and cash equivalents	-	-	-	-
Total assets	1,009,697	45,385	196,881	554,993
LIABILITIES				
Accounts payable and accrued liabilities	-	349	-	2,991
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Due to others	-	-	-	-
Total liabilities	-	349	-	2,991
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	-
Special projects	1,009,697	45,036	196,881	552,002
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	1,009,697	45,036	196,881	552,002
Total liabilities, deferred inflows of resources and fund balances	\$ 1,009,697	\$ 45,385	\$ 196,881	\$ 554,993

Special Revenue

Records Mgmt District Clerk	Jail Commissary	Narcotics Task Force	Youth Activity	Available School	Heavy Hauling Permit
\$ 11,270	\$ 216,045	\$ -	\$ 385,390	\$ 50,688	\$ 224,867
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>11,270</u>	<u>216,045</u>	<u>-</u>	<u>385,390</u>	<u>50,688</u>	<u>224,867</u>
267	-	-	15	-	-
-	-	-	328,766	21,403	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>267</u>	<u>-</u>	<u>-</u>	<u>328,781</u>	<u>21,403</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	224,867
11,003	216,045	-	56,609	29,285	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>11,003</u>	<u>216,045</u>	<u>-</u>	<u>56,609</u>	<u>29,285</u>	<u>224,867</u>
<u>\$ 11,270</u>	<u>\$ 216,045</u>	<u>\$ -</u>	<u>\$ 385,390</u>	<u>\$ 50,688</u>	<u>\$ 224,867</u>

CHAMBERS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2021

	Special Revenue			
	Indigent Defense Formula	WIC Peer Counseling	Airport Maintenance (Anahuac)	Airport Maintenance (Winnie)
ASSETS				
Cash and cash equivalents	\$ -	\$ 464	\$ 7,709	\$ 4,450
Receivables, net	-	1,547	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	3,105	1,788
Restricted cash and cash equivalents	-	-	-	-
Total assets	-	2,011	10,814	6,238
LIABILITIES				
Accounts payable and accrued liabilities	-	-	-	-
Due to other funds	-	756	10,814	6,238
Unearned revenue	-	-	-	-
Due to others	-	-	-	-
Total liabilities	-	756	10,814	6,238
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	\$ 10,814	\$ 6,238

Special Revenue

SCAAP	Grant: SHSP DPA	Grant: USDHHS BVCAA	Grant: USDHHS TDH WIC	FEMA United Way	Chapter Nineteen	Justice Court Building Security
\$ 20,771	\$ -	\$ 29	\$ 13,244	\$ 4,873	\$ 12,261	\$ 16,946
-	-	-	-	-	-	-
-	-	-	12,595	-	-	-
-	-	-	-	-	-	-
<u>20,771</u>	<u>-</u>	<u>29</u>	<u>25,839</u>	<u>4,873</u>	<u>12,261</u>	<u>16,946</u>
-	-	-	114	-	-	-
-	-	-	19,272	4,867	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>19,386</u>	<u>4,867</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
20,771	-	29	6,453	6	12,261	-
-	-	-	-	-	-	16,946
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>20,771</u>	<u>-</u>	<u>29</u>	<u>6,453</u>	<u>6</u>	<u>12,261</u>	<u>16,946</u>
<u>\$ 20,771</u>	<u>\$ -</u>	<u>\$ 29</u>	<u>\$ 25,839</u>	<u>\$ 4,873</u>	<u>\$ 12,261</u>	<u>\$ 16,946</u>

CHAMBERS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2021

	Special Revenue			
	DC Records Technology	Pretrial Intervention Programs	CC/DC Record Preservation	DC/CC Technology
ASSETS				
Cash and cash equivalents	\$ 26,396	\$ 117,490	\$ 120	\$ 22,981
Receivables, net	-	-	43	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total assets	26,396	117,490	163	22,981
LIABILITIES				
Accounts payable and accrued liabilities	-	-	564	5
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Due to others	-	-	-	-
Total liabilities	-	-	564	5
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	-
Special projects	26,396	117,490	-	22,976
Capital projects	-	-	-	-
Unassigned	-	-	(401)	-
Total fund balances	26,396	117,490	(401)	22,976
Total liabilities, deferred inflows of resources and fund balances	\$ 26,396	\$ 117,490	\$ 163	\$ 22,981

Special Revenue

Child Abuse Prevention	PHEP Grant	County Fire Marshal	CDBG Dis. Rec. Non-Housing	Hurricane Harvey FEMA 4332	Grant: Texas STEP Prog
\$ 1,836	\$ 60,250	\$ 6,340	\$ 229,370	\$ -	\$ -
-	-	339	-	-	-
-	-	-	-	-	-
-	17,585	-	87,212	-	-
-	-	-	-	-	-
<u>1,836</u>	<u>77,835</u>	<u>6,679</u>	<u>316,582</u>	<u>-</u>	<u>-</u>
-	4,281	6,679	44,900	-	-
-	73,149	-	271,682	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>77,430</u>	<u>6,679</u>	<u>316,582</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
1,836	405	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,836</u>	<u>405</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,836</u>	<u>\$ 77,835</u>	<u>\$ 6,679</u>	<u>\$ 316,582</u>	<u>\$ -</u>	<u>\$ -</u>

CHAMBERS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2021

	Special Revenue			
	CCSO - Spindletop SB292	CCSO - Port Security Grant	COVID-19 Emergency Response	Help America Vote Act
ASSETS				
Cash and cash equivalents	\$ 192,370	\$ -	\$ 353,500	\$ 12,537
Receivables, net	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total assets	192,370	-	353,500	12,537
LIABILITIES				
Accounts payable and accrued liabilities	-	-	18,030	2,825
Due to other funds	-	-	2,290,653	-
Unearned revenue	-	-	-	-
Due to others	-	-	-	-
Total liabilities	-	-	2,308,683	2,825
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	192,370	-	-	9,712
Special projects	-	-	-	-
Capital projects	-	-	-	-
Unassigned	-	-	(1,955,183)	-
Total fund balances	192,370	-	(1,955,183)	9,712
Total liabilities, deferred inflows of resources and fund balances	\$ 192,370	\$ -	\$ 353,500	\$ 12,537

Special Revenue

Gulf of Mexico Energy Security Act (GOMESA)	Co. Attorney Seizures / Forfeitures	County Sheriff Forfeitures	District Attorney Seizure & Forfeiture	County Attorney Pretrial Intervention	Winter Freeze 2021 Emergency Response	Public Health Workforce Grant
\$ 1,840,800	\$ 18,170	\$ 86,527	\$ 299,108	\$ 52,300	\$ -	\$ 2,150
-	-	-	115	-	-	-
-	-	-	-	-	-	10,580
-	-	-	-	-	-	-
<u>1,840,800</u>	<u>18,170</u>	<u>86,527</u>	<u>299,223</u>	<u>52,300</u>	<u>-</u>	<u>12,730</u>
-	-	-	425	-	-	1,549
-	-	-	-	-	218,478	9,031
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>425</u>	<u>-</u>	<u>218,478</u>	<u>10,580</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,840,800	18,170	86,527	298,798	52,300	-	2,150
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	(218,478)	-
<u>1,840,800</u>	<u>18,170</u>	<u>86,527</u>	<u>298,798</u>	<u>52,300</u>	<u>(218,478)</u>	<u>2,150</u>
<u>\$ 1,840,800</u>	<u>\$ 18,170</u>	<u>\$ 86,527</u>	<u>\$ 299,223</u>	<u>\$ 52,300</u>	<u>\$ -</u>	<u>\$ 12,730</u>

CHAMBERS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2021

	Special Revenue			
	COVID-19 Immunization Grant	American Rescue Plan Fund	TWDB Flood Infrastructure Fund	Arboretum
ASSETS				
Cash and cash equivalents	\$ -	\$ 4,204,912	\$ 4,656,000	\$ 150,501
Receivables, net	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	86,471	-	-	783,765
Restricted cash and cash equivalents	-	-	-	-
Total assets	86,471	4,204,912	4,656,000	934,266
LIABILITIES				
Accounts payable and accrued liabilities	4,958	-	758,988	139,969
Due to other funds	83,468	-	-	792,687
Unearned revenue	-	4,204,912	3,897,012	-
Due to others	-	-	-	10,305
Total liabilities	88,426	4,204,912	4,656,000	942,961
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	-
Special projects	-	-	-	-
Capital projects	-	-	-	-
Unassigned	(1,955)	-	-	(8,695)
Total fund balances	(1,955)	-	-	(8,695)
Total liabilities, deferred inflows of resources and fund balances	\$ 86,471	\$ 4,204,912	\$ 4,656,000	\$ 934,266

Capital Projects			Permanent Fund	Total Nonmajor Governmental Funds
Capital Project 99 Construction	Tax Notes Series 2016	Cap Projects - Enterprise Prod Funding	Permanent	
\$ -	\$ -	\$ -	\$ -	\$ 17,338,706
-	-	-	-	2,107
831	-	-	-	831
-	-	-	-	1,003,101
<u>367,549</u>	<u>1,168,562</u>	<u>-</u>	<u>1,089,276</u>	<u>2,625,387</u>
<u>368,380</u>	<u>1,168,562</u>	<u>-</u>	<u>1,089,276</u>	<u>20,970,132</u>
-	58,341	-	-	1,045,311
1,542,402	-	992,727	-	6,666,393
-	-	-	-	8,101,924
-	-	-	-	10,305
<u>1,542,402</u>	<u>58,341</u>	<u>992,727</u>	<u>-</u>	<u>15,823,933</u>
-	-	-	500,000	500,000
-	-	-	589,276	589,276
-	-	-	-	2,819,821
-	-	-	-	4,478,342
-	1,110,221	-	-	1,110,221
<u>(1,174,022)</u>	<u>-</u>	<u>(992,727)</u>	<u>-</u>	<u>(4,351,461)</u>
<u>(1,174,022)</u>	<u>1,110,221</u>	<u>(992,727)</u>	<u>1,089,276</u>	<u>5,146,199</u>
\$ <u>368,380</u>	\$ <u>1,168,562</u>	\$ <u>-</u>	\$ <u>1,089,276</u>	\$ <u>20,970,132</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue			
	Lateral Road	County Court Fee	Worthless Check	County Attorney DWI
REVENUES				
Taxes:				
Property taxes	\$ 22,532	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	4,677	30	170
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	-
Other	-	-	-	-
Total revenues	22,532	4,677	30	170
EXPENDITURES				
Current:				
General government				
Personnel	-	-	-	-
Supplies	22,532	-	-	-
Contractual services	-	-	-	-
Justice system				
Personnel	-	-	-	-
Supplies	-	-	-	1,250
Contractual services	-	-	-	-
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	22,532	-	-	1,250
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	4,677	30	(1,080)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	4,677	30	(1,080)
FUND BALANCE, BEGINNING	187,344	59,688	13,939	14,085
FUND BALANCE, ENDING	\$ 187,344	\$ 64,365	\$ 13,969	\$ 13,005

Special Revenue

District Attorney Drug Prevention	Juvenile Probation	Hotel Tax	Election	LEOSE Allocation	Fallen Officer
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	333,435	-	-	-
-	175,547	50,000	-	10,020	-
1,152	-	-	-	-	-
-	-	-	-	-	-
-	-	12,729	-	-	-
-	-	-	2,435	-	-
<u>1,152</u>	<u>175,547</u>	<u>396,164</u>	<u>2,435</u>	<u>10,020</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	11,576	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,948	-	-	-
-	-	64,854	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	160,166	-	-	19,866	-
-	-	38,334	-	-	-
<u>-</u>	<u>160,166</u>	<u>105,136</u>	<u>11,576</u>	<u>19,866</u>	<u>-</u>
<u>1,152</u>	<u>15,381</u>	<u>291,028</u>	<u>(9,141)</u>	<u>(9,846)</u>	<u>-</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,152	15,381	291,028	(9,141)	(9,846)	-
<u>89,113</u>	<u>-</u>	<u>1,475,773</u>	<u>40,423</u>	<u>45,576</u>	<u>10,945</u>
\$ <u>90,265</u>	\$ <u>15,381</u>	\$ <u>1,766,801</u>	\$ <u>31,282</u>	\$ <u>35,730</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, 2021

	Special Revenue			
	County Clerk Records Archives	Justice Court Technology	Courthouse Security	Records Mgmt County Clerk
REVENUES				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	168,995	-	51,556	164,384
Fines and forfeitures	-	-	-	-
Investment earnings	7,248	-	-	4,486
Other	-	16,774	-	-
Total revenues	176,243	16,774	51,556	168,870
EXPENDITURES				
Current:				
General government				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Justice system				
Personnel	-	-	-	195,611
Supplies	-	7,370	-	-
Contractual services	-	1,155	-	4,757
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	7,253	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	8,525	7,253	200,368
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	176,243	8,249	44,303	(31,498)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	176,243	8,249	44,303	(31,498)
FUND BALANCE, BEGINNING	833,454	36,787	152,578	583,500
FUND BALANCE, ENDING	\$ 1,009,697	\$ 45,036	\$ 196,881	\$ 552,002

Special Revenue

Records Mgmt District Clerk	Jail Commissary	Narcotics Task Force	Youth Activity	Available School	Heavy Hauling Permit
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
10,863	-	-	765,020	-	64,156
-	-	-	-	-	-
-	-	-	-	625	-
-	66,347	-	-	38,180	-
<u>10,863</u>	<u>66,347</u>	<u>-</u>	<u>765,020</u>	<u>38,805</u>	<u>64,156</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	62,950	-
33,834	-	-	-	-	-
12,779	18,873	-	46,636	-	-
-	-	-	735,643	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>46,613</u>	<u>18,873</u>	<u>-</u>	<u>782,279</u>	<u>62,950</u>	<u>-</u>
(35,750)	<u>47,474</u>	<u>-</u>	(17,259)	(24,145)	<u>64,156</u>
-	-	-	-	2,948	81,729
-	-	(23)	(42)	-	-
-	-	(23)	(42)	2,948	81,729
(35,750)	47,474	(23)	(17,301)	(21,197)	145,885
<u>46,753</u>	<u>168,571</u>	<u>23</u>	<u>73,910</u>	<u>50,482</u>	<u>78,982</u>
\$ <u>11,003</u>	\$ <u>216,045</u>	\$ <u>-</u>	\$ <u>56,609</u>	\$ <u>29,285</u>	\$ <u>224,867</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue			
	Indigent Defense Formula	WIC Peer Counseling	Airport Maintenance (Anahuac)	Airport Maintenance (Winnie)
REVENUES				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	42,686	6,453	41,182	21,487
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	-
Other	-	-	-	-
Total revenues	42,686	6,453	41,182	21,487
EXPENDITURES				
Current:				
General government				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Justice system				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Health and welfare				
Personnel	-	6,453	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	41,182	21,487
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	6,453	41,182	21,487
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	42,686	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(42,686)	-	-	-
Total other financing sources (uses)	(42,686)	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, BEGINNING	-	1,255	-	-
FUND BALANCE, ENDING	\$ -	\$ 1,255	\$ -	\$ -

Special Revenue

SCAAP	Grant: SHSP DPA	Grant: USDHHS BVCAA	Grant: USDHHS TDH WIC	FEMA United Way	Chapter Nineteen	Justice Court Building Security
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	29,981	25,000	105,740	33,514	-	-
-	-	-	-	-	-	1,656
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>29,981</u>	<u>25,000</u>	<u>105,740</u>	<u>33,514</u>	<u>-</u>	<u>1,656</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	155,479	-	-	-
-	-	25,000	5,658	24,042	-	-
-	-	-	-	-	-	-
-	-	-	1,732	3,428	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	160
99	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>99</u>	<u>-</u>	<u>25,000</u>	<u>162,869</u>	<u>27,470</u>	<u>-</u>	<u>160</u>
(99)	29,981	-	(57,129)	6,044	-	1,496
-	-	-	63,582	-	-	-
-	(29,981)	-	-	-	-	-
-	(29,981)	-	63,582	-	-	-
(99)	-	-	6,453	6,044	-	1,496
<u>20,870</u>	<u>-</u>	<u>29</u>	<u>-</u>	<u>(6,038)</u>	<u>12,261</u>	<u>15,450</u>
\$ <u>20,771</u>	\$ <u>-</u>	\$ <u>29</u>	\$ <u>6,453</u>	\$ <u>6</u>	\$ <u>12,261</u>	\$ <u>16,946</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue			
	DC Records Technology	Pretrial Intervention Programs	CC/DC Record Preservation	DC/CC Technology
REVENUES				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	7,853	25,000	8,606	10,376
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	-
Other	-	-	-	-
Total revenues	7,853	25,000	8,606	10,376
EXPENDITURES				
Current:				
General government				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Justice system				
Personnel	-	-	9,007	-
Supplies	-	-	-	383
Contractual services	-	-	-	-
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	9,007	383
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	7,853	25,000	(401)	9,993
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	7,853	25,000	(401)	9,993
FUND BALANCE, BEGINNING	18,543	92,490	-	12,983
FUND BALANCE, ENDING	\$ 26,396	\$ 117,490	\$(401)	\$ 22,976

Special Revenue

Child Abuse Prevention	PHEP Grant	County Fire Marshal	CDBG Dis. Rec. Non-Housing	Hurricane Harvey FEMA 4332	Grant: Texas STEP Prog
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
87	208,821	-	202,300	284,414	58,653
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	106,555	-	-	-
<u>87</u>	<u>208,821</u>	<u>106,555</u>	<u>202,300</u>	<u>284,414</u>	<u>58,653</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	202,649	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	168,424	-	-	-	-
-	28,348	-	-	-	-
-	57	-	-	-	-
-	11,587	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	332,024	-	-	58,653
-	-	15,339	-	-	-
-	-	2,235	-	-	-
-	-	42,055	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>208,416</u>	<u>391,653</u>	<u>202,649</u>	<u>-</u>	<u>58,653</u>
<u>87</u>	<u>405</u>	<u>(285,098)</u>	<u>(349)</u>	<u>284,414</u>	<u>-</u>
-	-	286,580	-	1,099,149	-
-	-	-	-	-	-
-	-	<u>286,580</u>	<u>-</u>	<u>1,099,149</u>	<u>-</u>
87	405	1,482	(349)	1,383,563	-
<u>1,749</u>	<u>-</u>	<u>(1,482)</u>	<u>349</u>	<u>(1,383,563)</u>	<u>-</u>
<u>\$ 1,836</u>	<u>\$ 405</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue			
	CCSO - Spindletop SB292	CCSO - Port Security Grant	COVID-19 Emergency Response	Help America Vote Act
REVENUES				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	192,370	-	1,326,281	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	-
Other	-	-	-	-
Total revenues	192,370	-	1,326,281	-
EXPENDITURES				
Current:				
General government				
Personnel	-	-	-	-
Supplies	-	-	-	134,082
Contractual services	-	-	-	-
Justice system				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	692,739	-
Supplies	-	-	249,225	-
Miscellaneous	-	-	-	-
Contractual services	-	-	4,835	-
Capital outlay	-	-	-	-
Total expenditures	-	-	946,799	134,082
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	192,370	-	379,482	(134,082)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	6,016	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	6,016	-	-
NET CHANGE IN FUND BALANCE	192,370	6,016	379,482	(134,082)
FUND BALANCE, BEGINNING	-	(6,016)	(2,334,665)	143,794
FUND BALANCE, ENDING	\$ 192,370	\$ -	\$(1,955,183)	\$ 9,712

Special Revenue

Gulf of Mexico Energy Security Act (GOMESA)	Co. Attorney Seizures / Forfeitures	County Sheriff Forfeitures	District Attorney Seizure & Forfeiture	County Attorney Pretrial Intervention	Winter Freeze 2021 Emergency Response	Public Health Workforce Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
462,056	-	-	-	-	-	27,344
-	-	-	-	52,300	-	-
-	4,508	39,779	13,105	-	-	-
-	-	540	2,505	-	-	-
-	-	-	-	-	-	-
<u>462,056</u>	<u>4,508</u>	<u>40,319</u>	<u>15,610</u>	<u>52,300</u>	<u>-</u>	<u>27,344</u>
-	-	-	-	-	213,185	-
-	-	-	-	-	5,293	-
-	-	-	-	-	-	-
-	-	-	41,801	-	-	-
-	-	-	19,245	-	-	-
-	-	-	10,000	-	-	-
-	-	-	-	-	-	20,571
-	-	-	-	-	-	4,623
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	266	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>266</u>	<u>71,046</u>	<u>-</u>	<u>218,478</u>	<u>25,194</u>
<u>462,056</u>	<u>4,508</u>	<u>40,053</u>	<u>(55,436)</u>	<u>52,300</u>	<u>(218,478)</u>	<u>2,150</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>(6,016)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>(6,016)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
462,056	4,508	34,037	(55,436)	52,300	(218,478)	2,150
<u>1,378,744</u>	<u>13,662</u>	<u>52,490</u>	<u>354,234</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ <u>1,840,800</u>	\$ <u>18,170</u>	\$ <u>86,527</u>	\$ <u>298,798</u>	\$ <u>52,300</u>	\$ <u>(218,478)</u>	\$ <u>2,150</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue			
	COVID-19 Immunization Grant	American Rescue Plan Fund	TWDB Flood Infrastructure Fund	Arboretum
REVENUES				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	140,632	52,500	758,988	9,615,278
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	-
Other	-	-	-	-
Total revenues	140,632	52,500	758,988	9,615,278
EXPENDITURES				
Current:				
General government				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	52,500	-	-
Justice system				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Health and welfare				
Personnel	95,466	-	-	-
Supplies	6,644	-	-	-
Miscellaneous	2,650	-	-	9,336,030
Contractual services	37,827	-	-	286,641
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	-	-	758,988	-
Total expenditures	142,587	52,500	758,988	9,622,671
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,955)	-	-	(7,393)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	(1,302)
Total other financing sources (uses)	-	-	-	(1,302)
NET CHANGE IN FUND BALANCE	(1,955)	-	-	(8,695)
FUND BALANCE, BEGINNING	-	-	-	-
FUND BALANCE, ENDING	\$(1,955)	\$ -	\$ -	\$(8,695)

Capital Projects			Permanent Fund	Total Nonmajor Governmental Funds
Capital Project 99 Construction	Tax Notes Series 2016	Cap Projects - Enterprise Prod Funding	Permanent	
\$ -	\$ -	\$ -	\$ -	\$ 22,532
-	-	-	-	333,435
-	-	-	-	13,871,334
-	-	-	-	1,336,794
-	-	-	-	57,392
3,296	10,713	-	3,471	45,613
-	-	-	208,049	438,340
<u>3,296</u>	<u>10,713</u>	<u>-</u>	<u>211,520</u>	<u>16,105,440</u>
-	-	-	-	213,185
-	-	-	-	173,483
-	-	-	-	318,099
-	-	-	-	280,253
-	-	-	-	106,536
-	-	-	-	751,555
-	-	-	-	446,393
-	-	-	-	94,315
-	-	-	-	9,338,737
-	-	-	-	341,215
-	-	-	-	1,948
-	-	-	-	127,523
-	-	-	-	1,083,416
-	-	-	-	272,243
-	-	-	-	2,334
-	-	-	-	226,922
9,690	324,499	213,979	-	1,345,490
<u>9,690</u>	<u>324,499</u>	<u>213,979</u>	<u>-</u>	<u>15,123,647</u>
(6,394)	(313,786)	(213,979)	211,520	981,793
-	-	-	-	1,540,004
-	-	-	(2,948)	(82,998)
-	-	-	(2,948)	1,457,006
(6,394)	(313,786)	(213,979)	208,572	2,438,799
<u>(1,167,628)</u>	<u>1,424,007</u>	<u>(778,748)</u>	<u>880,704</u>	<u>2,707,400</u>
<u>\$(1,174,022)</u>	<u>\$ 1,110,221</u>	<u>\$(992,727)</u>	<u>\$ 1,089,276</u>	<u>\$ 5,146,199</u>

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CHAMBERS COUNTY, TEXAS

DEBT SERVICE

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

FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Taxes	\$ 6,660,375	\$ 6,664,800	\$ 6,791,540	\$ 126,740
Investment income	20,000	20,000	17,278	(2,722)
Other	<u>6,300</u>	<u>6,300</u>	<u>10,911</u>	<u>4,611</u>
Total revenues	<u>6,686,675</u>	<u>6,691,100</u>	<u>6,819,729</u>	<u>128,629</u>
EXPENDITURES				
Debt service:				
Principal	5,165,000	5,175,000	5,175,000	-
Interest and fiscal charges	1,517,675	1,517,675	1,517,400	275
Bond issuance costs	<u>4,000</u>	<u>4,000</u>	<u>358</u>	<u>3,642</u>
Total expenditures	<u>6,686,675</u>	<u>6,696,675</u>	<u>6,692,758</u>	<u>3,917</u>
NET CHANGE IN FUND BALANCES	-	(5,575)	126,971	132,546
FUND BALANCES, BEGINNING	<u>1,524,792</u>	<u>1,524,792</u>	<u>1,524,792</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,524,792</u>	<u>\$ 1,519,217</u>	<u>\$ 1,651,763</u>	<u>\$ 132,546</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Taxes	\$ <u>24,000</u>	\$ <u>24,000</u>	\$ <u>22,532</u>	\$ (<u>1,468</u>)
Total revenues	<u>24,000</u>	<u>24,000</u>	<u>22,532</u>	(<u>1,468</u>)
EXPENDITURES				
Current:				
General government				
Supplies	-	-	22,532	(22,532)
Capital outlay	<u>24,000</u>	<u>24,000</u>	<u>-</u>	<u>24,000</u>
Total expenditures	<u>24,000</u>	<u>24,000</u>	<u>22,532</u>	<u>1,468</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	<u>187,344</u>	<u>187,344</u>	<u>187,344</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>187,344</u>	\$ <u>187,344</u>	\$ <u>187,344</u>	\$ <u>-</u>

CHAMBERS COUNTY, TEXAS

COUNTY COURT FEE

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

FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ <u>3,500</u>	\$ <u>3,500</u>	\$ <u>4,677</u>	\$ <u>1,177</u>
Total revenues	<u>3,500</u>	<u>3,500</u>	<u>4,677</u>	<u>1,177</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	-	-	4,677	4,677
FUND BALANCES, BEGINNING	<u>59,688</u>	<u>59,688</u>	<u>59,688</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>59,688</u>	\$ <u>59,688</u>	\$ <u>64,365</u>	\$ <u>4,677</u>

CHAMBERS COUNTY, TEXAS

WORTHLESS CHECK

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

FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ 500	\$ 500	\$ 30	\$(470)
Total revenues	<u>500</u>	<u>500</u>	<u>30</u>	<u>(470)</u>
EXPENDITURES				
Current:				
Justice system				
Supplies	500	500	-	500
Total expenditures	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
NET CHANGE IN FUND BALANCES	-	-	30	30
FUND BALANCES, BEGINNING	<u>13,939</u>	<u>13,939</u>	<u>13,939</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>13,939</u>	\$ <u>13,939</u>	\$ <u>13,969</u>	\$ <u>30</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ <u>3,500</u>	\$ <u>3,500</u>	\$ <u>170</u>	\$(<u>3,330</u>)
Total revenues	<u>3,500</u>	<u>3,500</u>	<u>170</u>	(<u>3,330</u>)
EXPENDITURES				
Current:				
Justice system				
Supplies	<u>3,500</u>	<u>3,500</u>	<u>1,250</u>	<u>2,250</u>
Total expenditures	<u>3,500</u>	<u>3,500</u>	<u>1,250</u>	<u>2,250</u>
NET CHANGE IN FUND BALANCES	-	-	(1,080)	(1,080)
FUND BALANCES, BEGINNING	<u>14,085</u>	<u>14,085</u>	<u>14,085</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>14,085</u>	\$ <u>14,085</u>	\$ <u>13,005</u>	\$(<u>1,080</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ <u>2,000</u>	\$ <u>2,000</u>	\$ <u>1,152</u>	\$ (<u>848</u>)
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>1,152</u>	(<u>848</u>)
EXPENDITURES				
Current:				
Justice system				
Supplies	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
NET CHANGE IN FUND BALANCES	-	-	1,152	1,152
FUND BALANCES, BEGINNING	<u>89,113</u>	<u>89,113</u>	<u>89,113</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>89,113</u>	\$ <u>89,113</u>	\$ <u>90,265</u>	\$ <u>1,152</u>

CHAMBERS COUNTY, TEXAS

HOTEL TAX

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

FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Taxes	\$ 300,000	\$ 300,000	\$ 333,435	\$ 33,435
Intergovernmental	-	-	50,000	50,000
Investment income	<u>10,000</u>	<u>10,000</u>	<u>12,729</u>	<u>2,729</u>
Total revenues	<u>310,000</u>	<u>310,000</u>	<u>396,164</u>	<u>86,164</u>
EXPENDITURES				
Current:				
Culture and Recreation				
Personnel	8,750	8,750	1,948	6,802
Contractual services	94,000	94,000	64,854	29,146
Capital Outlay	<u>207,250</u>	<u>207,250</u>	<u>38,334</u>	<u>168,916</u>
Total expenditures	<u>310,000</u>	<u>310,000</u>	<u>105,136</u>	<u>204,864</u>
NET CHANGE IN FUND BALANCES	-	-	291,028	291,028
FUND BALANCES, BEGINNING	<u>1,475,773</u>	<u>1,475,773</u>	<u>1,475,773</u>	-
FUND BALANCES, ENDING	<u>\$ 1,475,773</u>	<u>\$ 1,475,773</u>	<u>\$ 1,766,801</u>	<u>\$ 291,028</u>

CHAMBERS COUNTY, TEXAS

ELECTION FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Other	\$ <u>2,000</u>	\$ <u>2,000</u>	\$ <u>2,435</u>	\$ <u>435</u>
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>2,435</u>	<u>435</u>
EXPENDITURES				
Current:				
General government				
Supplies	<u>2,000</u>	<u>13,576</u>	<u>11,576</u>	<u>2,000</u>
Total expenditures	<u>2,000</u>	<u>13,576</u>	<u>11,576</u>	<u>2,000</u>
NET CHANGE IN FUND BALANCES	-	(11,576)	(9,141)	2,435
FUND BALANCES, BEGINNING	<u>40,423</u>	<u>40,423</u>	<u>40,423</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>40,423</u>	\$ <u>28,847</u>	\$ <u>31,282</u>	\$ <u>2,435</u>

CHAMBERS COUNTY, TEXAS

LEOSE FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ <u>9,440</u>	\$ <u>9,440</u>	\$ <u>10,020</u>	\$ <u>580</u>
Total revenues	<u>9,440</u>	<u>9,440</u>	<u>10,020</u>	<u>580</u>
EXPENDITURES				
Current:				
Law enforcement and public safety				
Contractual services	<u>9,440</u>	<u>29,646</u>	<u>19,866</u>	<u>9,780</u>
Total expenditures	<u>9,440</u>	<u>29,646</u>	<u>19,866</u>	<u>9,780</u>
NET CHANGE IN FUND BALANCES	-	(20,206)	(9,846)	10,360
FUND BALANCES, BEGINNING	<u>45,576</u>	<u>45,576</u>	<u>45,576</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>45,576</u>	\$ <u>25,370</u>	\$ <u>35,730</u>	\$ <u>10,360</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ 100,000	\$ 100,000	\$ 168,995	\$ 68,995
Investment income	<u>1,200</u>	<u>1,200</u>	<u>7,248</u>	<u>6,048</u>
Total revenues	<u>101,200</u>	<u>101,200</u>	<u>176,243</u>	<u>75,043</u>
EXPENDITURES				
Current:				
Justice system				
Contractual services	<u>101,200</u>	<u>101,200</u>	<u>-</u>	<u>101,200</u>
Total expenditures	<u>101,200</u>	<u>101,200</u>	<u>-</u>	<u>101,200</u>
NET CHANGE IN FUND BALANCES	-	-	176,243	176,243
FUND BALANCES, BEGINNING	<u>833,454</u>	<u>833,454</u>	<u>833,454</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 833,454</u>	<u>\$ 833,454</u>	<u>\$ 1,009,697</u>	<u>\$ 176,243</u>

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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Other	\$ <u>41,000</u>	\$ <u>41,000</u>	\$ <u>16,774</u>	\$ (<u>24,226</u>)
Total revenues	<u>41,000</u>	<u>41,000</u>	<u>16,774</u>	(<u>24,226</u>)
EXPENDITURES				
Current:				
Justice system				
Supplies	19,000	20,200	7,370	12,830
Contractual services	<u>22,000</u>	<u>20,800</u>	<u>1,155</u>	<u>19,645</u>
Total expenditures	<u>41,000</u>	<u>41,000</u>	<u>8,525</u>	<u>32,475</u>
NET CHANGE IN FUND BALANCES	-	-	8,249	8,249
FUND BALANCES, BEGINNING	<u>36,787</u>	<u>36,787</u>	<u>36,787</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>36,787</u>	\$ <u>36,787</u>	\$ <u>45,036</u>	\$ <u>8,249</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ <u>38,000</u>	\$ <u>38,000</u>	\$ <u>51,556</u>	\$ <u>13,556</u>
Total revenues	<u>38,000</u>	<u>38,000</u>	<u>51,556</u>	<u>13,556</u>
EXPENDITURES				
Current:				
Law enforcement and public safety				
Supplies	<u>38,000</u>	<u>38,000</u>	<u>7,253</u>	<u>30,747</u>
Total expenditures	<u>38,000</u>	<u>38,000</u>	<u>7,253</u>	<u>30,747</u>
NET CHANGE IN FUND BALANCES	-	-	44,303	44,303
FUND BALANCES, BEGINNING	<u>152,578</u>	<u>152,578</u>	<u>152,578</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>152,578</u>	\$ <u>152,578</u>	\$ <u>196,881</u>	\$ <u>44,303</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ 121,500	\$ 121,500	\$ 164,384	\$ 42,884
Investment income	<u>2,365</u>	<u>2,365</u>	<u>4,486</u>	<u>2,121</u>
Total revenues	<u>123,865</u>	<u>123,865</u>	<u>168,870</u>	<u>45,005</u>
EXPENDITURES				
Current:				
Justice system				
Personnel	74,790	115,000	195,611	(80,611)
Supplies	22,750	22,730	-	22,730
Contractual services	<u>26,325</u>	<u>76,545</u>	<u>4,757</u>	<u>71,788</u>
Total expenditures	<u>123,865</u>	<u>214,275</u>	<u>200,368</u>	<u>13,907</u>
NET CHANGE IN FUND BALANCES	-	(90,410)	(31,498)	58,912
FUND BALANCES, BEGINNING	<u>583,500</u>	<u>583,500</u>	<u>583,500</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 583,500</u>	<u>\$ 493,090</u>	<u>\$ 552,002</u>	<u>\$ 58,912</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ 20,300	\$ 20,300	\$ 10,863	\$(9,437)
Total revenues	<u>20,300</u>	<u>20,300</u>	<u>10,863</u>	<u>(9,437)</u>
EXPENDITURES				
Current:				
Justice system				
Personnel	17,400	30,900	33,834	(2,934)
Supplies	<u>2,900</u>	<u>12,900</u>	<u>12,779</u>	<u>121</u>
Total expenditures	<u>20,300</u>	<u>43,800</u>	<u>46,613</u>	<u>(2,813)</u>
NET CHANGE IN FUND BALANCES	-	(23,500)	(35,750)	(12,250)
FUND BALANCES, BEGINNING	<u>46,753</u>	<u>46,753</u>	<u>46,753</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>46,753</u>	\$ <u>23,253</u>	\$ <u>11,003</u>	\$(<u>12,250</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, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for services	\$ 652,000	\$ 668,000	\$ 765,020	\$ 97,020
Total revenues	652,000	668,000	765,020	97,020
EXPENDITURES				
Current:				
Justice system				
Supplies	60,000	78,000	46,636	31,364
Contractual services	622,000	761,210	735,643	25,567
Total expenditures	682,000	839,210	782,279	56,931
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(30,000)	(171,210)	(17,259)	153,951
OTHER FINANCING SOURCES (USES)				
Transfers out	30,000	30,000	(42)	(30,042)
Total other financing sources (uses)	30,000	30,000	(42)	(30,042)
NET CHANGE IN FUND BALANCES	-	(141,210)	(17,301)	(158,511)
FUND BALANCES, BEGINNING	73,910	73,910	73,910	-
FUND BALANCES, ENDING	\$ 73,910	\$(67,300)	\$ 56,609	\$ 123,909

CHAMBERS COUNTY, TEXAS

AVAILABLE SCHOOL

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

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
REVENUES				
Investment earnings	\$ 1,000	\$ 1,000	\$ 625	\$(375)
Other	<u>40,000</u>	<u>40,000</u>	<u>38,180</u>	<u>(1,820)</u>
Total revenues	<u>41,000</u>	<u>41,000</u>	<u>38,805</u>	<u>(375)</u>
EXPENDITURES				
General Government				
Contractual services	<u>-</u>	<u>-</u>	<u>62,950</u>	<u>(62,950)</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>62,950</u>	<u>(62,950)</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>41,000</u>	<u>41,000</u>	<u>(24,145)</u>	<u>(65,145)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>-</u>	<u>2,948</u>	<u>2,948</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>2,948</u>	<u>2,948</u>
NET CHANGE IN FUND BALANCES	41,000	41,000	(21,197)	(62,197)
FUND BALANCES, BEGINNING	<u>50,482</u>	<u>50,482</u>	<u>50,482</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 91,482</u>	<u>\$ 91,482</u>	<u>\$ 29,285</u>	<u>\$(62,197)</u>

CHAMBERS COUNTY, TEXAS

HEAVY HAULING PERMIT

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

FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ <u>500</u>	\$ <u>500</u>	\$ <u>64,156</u>	\$ <u>63,656</u>
Total revenues	<u>500</u>	<u>500</u>	<u>64,156</u>	<u>63,656</u>
EXPENDITURES				
Current:				
General government				
Supplies	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Total expenditures	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>64,156</u>	<u>64,156</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>-</u>	<u>81,729</u>	<u>81,729</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>81,729</u>	<u>81,729</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>145,885</u>	<u>145,885</u>
FUND BALANCES, BEGINNING	<u>78,982</u>	<u>78,982</u>	<u>78,982</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>78,982</u>	\$ <u>78,982</u>	\$ <u>224,867</u>	\$ <u>145,885</u>

CHAMBERS COUNTY, TEXAS

CHAPTER NINETEEN

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

FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$ <u>3,000</u>	\$ <u>3,000</u>	\$ <u>-</u>	\$(<u>3,000</u>)
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>(3,000)</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	-	-	-	-
FUND BALANCES, BEGINNING	<u>12,261</u>	<u>12,261</u>	<u>12,261</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>12,261</u>	\$ <u>12,261</u>	\$ <u>12,261</u>	\$ <u>-</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ <u>6,500</u>	\$ <u>6,500</u>	\$ <u>1,656</u>	\$ (<u>4,844</u>)
Total revenues	<u>6,500</u>	<u>6,500</u>	<u>1,656</u>	(<u>4,844</u>)
EXPENDITURES				
Current:				
Law enforcement and public safety				
Supplies	<u>6,500</u>	<u>6,500</u>	<u>160</u>	<u>6,340</u>
Total expenditures	<u>6,500</u>	<u>6,500</u>	<u>160</u>	<u>6,340</u>
NET CHANGE IN FUND BALANCES	-	-	1,496	1,496
FUND BALANCES, BEGINNING	<u>15,450</u>	<u>15,450</u>	<u>15,450</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>15,450</u>	\$ <u>15,450</u>	\$ <u>16,946</u>	\$ <u>1,496</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, 2021

	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget - Positive (Negative)
REVENUES				
Charges for services	\$ <u>7,000</u>	\$ <u>7,000</u>	\$ <u>7,853</u>	\$ <u>853</u>
Total revenues	<u>7,000</u>	<u>7,000</u>	<u>7,853</u>	<u>853</u>
EXPENDITURES				
Current:				
Justice system				
Supplies	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Total expenditures	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
NET CHANGE IN FUND BALANCES	-	-	7,853	7,853
FUND BALANCES, BEGINNING	<u>18,543</u>	<u>18,543</u>	<u>18,543</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>18,543</u>	\$ <u>18,543</u>	\$ <u>26,396</u>	\$ <u>7,853</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ <u>10,000</u>	\$ <u>10,000</u>	\$ <u>25,000</u>	\$ <u>15,000</u>
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>25,000</u>	<u>15,000</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	-	-	25,000	25,000
FUND BALANCES, BEGINNING	<u>92,490</u>	<u>92,490</u>	<u>92,490</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>92,490</u>	\$ <u>92,490</u>	\$ <u>117,490</u>	\$ <u>25,000</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ 9,000	\$ 9,000	\$ 8,606	\$(394)
Total revenues	<u>9,000</u>	<u>9,000</u>	<u>8,606</u>	<u>(394)</u>
EXPENDITURES				
Current:				
Justice system				
Personnel	<u>9,000</u>	<u>9,000</u>	<u>9,007</u>	<u>(7)</u>
Total expenditures	<u>9,000</u>	<u>9,000</u>	<u>9,007</u>	<u>(7)</u>
NET CHANGE IN FUND BALANCES	-	-	(401)	(401)
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>-</u>	\$ <u>-</u>	\$(<u>401</u>)	\$(<u>401</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ <u>2,500</u>	\$ <u>2,500</u>	\$ <u>10,376</u>	\$ <u>7,876</u>
Total revenues	<u>2,500</u>	<u>2,500</u>	<u>10,376</u>	<u>7,876</u>
EXPENDITURES				
Current:				
Justice system				
Supplies	<u>2,500</u>	<u>2,500</u>	<u>383</u>	<u>2,117</u>
Total expenditures	<u>2,500</u>	<u>2,500</u>	<u>383</u>	<u>2,117</u>
NET CHANGE IN FUND BALANCES	-	-	9,993	9,993
FUND BALANCES, BEGINNING	<u>12,983</u>	<u>12,983</u>	<u>12,983</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>12,983</u>	\$ <u>12,983</u>	\$ <u>22,976</u>	\$ <u>9,993</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, 2021

	<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>87</u>	\$ (<u>13</u>)
Total revenues	<u>100</u>	<u>100</u>	<u>87</u>	(<u>13</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	-	-	87	87
FUND BALANCES, BEGINNING	<u>1,749</u>	<u>1,749</u>	<u>1,749</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>1,749</u>	\$ <u>1,749</u>	\$ <u>1,836</u>	\$ <u>87</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, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Other	\$ 70,000	\$ 70,000	\$ 106,555	\$ 36,555
Total revenues	70,000	70,000	106,555	36,555
EXPENDITURES				
Current:				
Law enforcement and public safety				
Personnel	338,850	338,850	332,024	6,826
Supplies	16,000	17,200	15,339	1,861
Miscellaneous	5,000	5,000	2,235	2,765
Contractual services	45,000	43,800	42,055	1,745
Total expenditures	404,850	404,850	391,653	13,197
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(334,850)	(334,850)	(285,098)	49,752
OTHER FINANCING SOURCES (USES)				
Transfers in	334,850	334,850	286,580	(48,270)
Total other financing sources (uses)	334,850	334,850	286,580	(48,270)
NET CHANGE IN FUND BALANCES	-	-	1,482	1,482
FUND BALANCES, BEGINNING	(1,482)	(1,482)	(1,482)	-
FUND BALANCES, ENDING	\$(1,482)	\$(1,482)	\$ -	\$ 1,482

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, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	\$ 2,550,000	\$ 2,550,000	\$ 284,414	\$(2,265,586)
Total revenues	2,550,000	2,550,000	284,414	(2,265,586)
EXPENDITURES				
Current:				
Law enforcement and public safety				
Contractual services	550,000	550,000	-	-
Capital outlay	2,000,000	2,000,000	-	-
Total expenditures	2,550,000	2,550,000	-	-
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	-	-	284,414	284,414
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	1,099,149	1,099,149
Total other financing sources (use)	-	-	1,099,149	1,099,149
NET CHANGE IN FUND BALANCES	-	-	1,383,563	1,383,563
FUND BALANCES, BEGINNING	(1,383,563)	(1,383,563)	(1,383,563)	-
FUND BALANCES, ENDING	\$(1,383,563)	\$(1,383,563)	\$ -	\$ 1,383,563

CHAMBERS COUNTY, TEXAS

COUNTY SHERIFF FORFEITURES

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

FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fines and forfeitures	\$ 20,000	\$ 20,000	\$ 39,779	\$ 19,779
Investment earnings	-	-	540	540
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>40,319</u>	<u>20,319</u>
EXPENDITURES				
Current:				
Law enforcement and public safety				
Supplies	<u>20,000</u>	<u>20,000</u>	<u>266</u>	<u>19,734</u>
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>266</u>	<u>19,734</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>40,053</u>	<u>40,053</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>-</u>	<u>-</u>	<u>(6,016)</u>	<u>(6,016)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(6,016)</u>	<u>(6,016)</u>
NET CHANGE IN FUND BALANCES	-	-	34,037	34,037
FUND BALANCES, BEGINNING	<u>52,490</u>	<u>52,490</u>	<u>52,490</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 52,490</u>	<u>\$ 52,490</u>	<u>\$ 86,527</u>	<u>\$ 34,037</u>

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CHAMBERS COUNTY, TEXAS

DISTRICT ATTORNEY SEIZURE & FORFEITURE

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

FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fines and forfeitures	\$ 85,000	\$ 85,000	\$ 13,105	\$ (71,895)
Investment earnings	<u>1,000</u>	<u>1,000</u>	<u>2,505</u>	<u>1,505</u>
Total revenues	<u>86,000</u>	<u>86,000</u>	<u>15,610</u>	<u>(70,390)</u>
EXPENDITURES				
Current:				
Justice system				
Personnel	44,800	44,800	41,801	2,999
Supplies	40,200	40,200	19,245	20,955
Contractual services	<u>1,000</u>	<u>1,000</u>	<u>10,000</u>	<u>(9,000)</u>
Total expenditures	<u>86,000</u>	<u>86,000</u>	<u>71,046</u>	<u>14,954</u>
NET CHANGE IN FUND BALANCES	-	-	(55,436)	(55,436)
FUND BALANCES, BEGINNING	<u>354,234</u>	<u>354,234</u>	<u>354,234</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 354,234</u>	<u>\$ 354,234</u>	<u>\$ 298,798</u>	<u>\$ (55,436)</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS

DECEMBER 31, 2021

	Investment Trust Funds		Custodial Funds	
	District Clerk Trust	County Clerk Trust	Total Investment Trust Funds	Chambers County Connection
ASSETS				
Cash and cash equivalents	\$ 28,742,807	\$ 333,248	\$ 29,076,055	\$ 28,555
Due from other governments	-	-	-	-
Taxes receivable	-	-	-	-
Total assets	\$ 28,742,807	\$ 333,248	\$ 29,076,055	\$ 28,555
LIABILITIES				
Accounts Payable	-	-	-	-
Due to other units	-	-	-	-
Total liabilities	-	-	-	-
NET POSITION				
Restricted for:				
Pool participants	28,742,807	333,248	29,076,055	-
Individuals and organizations	-	-	-	28,555
Total net position	\$ 28,742,807	\$ 333,248	\$ 29,076,055	\$ 28,555

Custodial Funds

Pending Seizures	District Attorney Federal Sharing	State Fees	Sheriff Bond	Inmate Trust	Undistributed Collections	Holding
\$ 1,800,118	\$ 13,202	\$ 205,615	\$ 4,335	\$ 128,290	\$ 172,357	\$ 26,015
-	-	-	-	-	-	-
<u>1,800,118</u>	<u>13,202</u>	<u>205,615</u>	<u>4,335</u>	<u>128,290</u>	<u>172,357</u>	<u>26,015</u>
68,332	-	147,792	-	-	6,376	-
<u>1,731,786</u>	<u>-</u>	<u>-</u>	<u>4,335</u>	<u>128,290</u>	<u>-</u>	<u>-</u>
<u>1,800,118</u>	<u>-</u>	<u>147,792</u>	<u>4,335</u>	<u>128,290</u>	<u>6,376</u>	<u>-</u>
-	-	-	-	-	-	-
<u>-</u>	<u>13,202</u>	<u>57,823</u>	<u>-</u>	<u>-</u>	<u>165,981</u>	<u>26,015</u>
<u>\$ -</u>	<u>\$ 13,202</u>	<u>\$ 57,823</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 165,981</u>	<u>\$ 26,015</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS

DECEMBER 31, 2021

	Custodial Funds			
	Tax Assessor Custodial & V.I.T Trust	Historical Commission	Officials Escrow	County Clerk Cash Bond
ASSETS				
Cash and cash equivalents	\$ 8,010,145	\$ 31,118	\$ 136,760	\$ 192,890
Due from other governments	-	-	-	-
Taxes receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 8,010,145</u>	<u>\$ 31,118</u>	<u>\$ 136,760</u>	<u>\$ 192,890</u>
LIABILITIES				
Accounts Payable	-	-	2,255	-
Due to other units	<u>323,120</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>323,120</u>	<u>-</u>	<u>2,255</u>	<u>-</u>
NET POSITION				
Restricted for:				
Pool participants	-	-	-	-
Individuals and organizations	<u>7,687,025</u>	<u>31,118</u>	<u>134,505</u>	<u>192,890</u>
Total net position	<u>\$ 7,687,025</u>	<u>\$ 31,118</u>	<u>\$ 134,505</u>	<u>\$ 192,890</u>

Custodial Funds

County Clerk Escrow	Adult Probation	Frozen Sick Leave	Library Donations	Equalization School Tax	Total Custodial Funds	Total Fiduciary Funds
\$ 38,684	\$ 212,662	\$ 6,839	\$ 172,516	\$ 994,470	\$ 12,174,571	\$ 41,250,626
-	1,004	-	-	4,628	5,632	5,632
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,112,015</u>	<u>2,112,015</u>	<u>2,112,015</u>
<u>\$ 38,684</u>	<u>\$ 213,666</u>	<u>\$ 6,839</u>	<u>\$ 172,516</u>	<u>\$ 3,111,113</u>	<u>\$ 14,292,218</u>	<u>\$ 43,368,273</u>
-	239	-	-	-	224,994	224,994
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,723,136</u>	<u>4,910,667</u>	<u>4,910,667</u>
<u>-</u>	<u>239</u>	<u>-</u>	<u>-</u>	<u>2,723,136</u>	<u>5,135,661</u>	<u>5,135,661</u>
-	-	-	-	-	-	29,076,055
<u>38,684</u>	<u>213,427</u>	<u>6,839</u>	<u>172,516</u>	<u>387,977</u>	<u>9,156,557</u>	<u>9,156,557</u>
<u>\$ 38,684</u>	<u>\$ 213,427</u>	<u>\$ 6,839</u>	<u>\$ 172,516</u>	<u>\$ 387,977</u>	<u>\$ 9,156,557</u>	<u>\$ 38,232,612</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Investment Trust Funds</u>		<u>Custodial Funds</u>	
	<u>District Clerk Trust</u>	<u>County Clerk Trust</u>	<u>Total Investment Trust Funds</u>	<u>Chambers County Connection</u>
INCREASES				
Contributions from judgements	\$ 28,771,738	\$ 1,942,486	\$ 30,714,224	\$ -
Bonds received	-	-	-	-
County clerk fees	-	-	-	-
Deposits held	-	-	-	-
Tax revenues	-	-	-	-
Taxes collected on behalf of taxing entities	-	-	-	-
Interest income	9,784	43,972	53,756	-
Probation revenues	-	-	-	-
Total increases	<u>28,781,522</u>	<u>1,986,458</u>	<u>30,767,980</u>	<u>-</u>
DECREASES				
Bonds refunded	-	2,497	2,497	-
Collections distributed	-	-	-	-
Disbursements to beneficiaries	23,170,521	1,833,239	25,003,760	-
Taxes disbursed to taxing entities	-	-	-	-
Operational expenses	-	-	-	-
Total decreases	<u>23,170,521</u>	<u>1,835,736</u>	<u>25,006,257</u>	<u>-</u>
Net increase (decrease) in fiduciary net position	5,611,001	150,722	5,761,723	-
Net position - beginning	<u>23,131,806</u>	<u>182,526</u>	<u>23,314,332</u>	<u>28,555</u>
Net position - ending	<u>\$ 28,742,807</u>	<u>\$ 333,248</u>	<u>\$ 29,076,055</u>	<u>\$ 28,555</u>

Custodial Funds

Pending Seizures	District Attorney Federal Sharing	State Fees	Sheriff Bond	Inmate Trust	Undistributed Collections	Holding
\$ -	\$ -	\$ 752,432	\$ -	\$ -	\$ -	\$ 44,272
-	-	-	121,816	441,785	-	-
-	-	-	-	-	3,175,819	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	101	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>101</u>	<u>752,432</u>	<u>121,816</u>	<u>441,785</u>	<u>3,175,819</u>	<u>44,272</u>
-	-	-	121,816	441,785	-	-
-	-	-	-	-	3,188,805	40,409
-	-	743,241	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>743,241</u>	<u>121,816</u>	<u>441,785</u>	<u>3,188,805</u>	<u>40,409</u>
-	101	9,191	-	-	(12,986)	3,863
<u>-</u>	<u>13,101</u>	<u>48,632</u>	<u>-</u>	<u>-</u>	<u>178,967</u>	<u>22,152</u>
<u>\$ -</u>	<u>\$ 13,202</u>	<u>\$ 57,823</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 165,981</u>	<u>\$ 26,015</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

	Custodial Funds			
	Tax Assessor Custodial & V.I.T Trust	Historical Commission	Officials Escrow	County Clerk Cash Bond
INCREASES				
Contributions from judgements	\$ -	\$ 1,405	\$ 380,574	\$ -
Bonds received	-	-	-	267,703
County clerk fees	-	-	-	-
Deposits held	-	-	-	-
Tax revenues	-	-	-	-
Taxes collected on behalf of taxing entities	62,967,677	-	-	-
Interest income	46,814	-	-	-
Probation revenues	-	-	-	-
Total increases	<u>63,014,491</u>	<u>1,405</u>	<u>380,574</u>	<u>267,703</u>
DECREASES				
Bonds refunded	-	-	-	74,813
Collections distributed	-	500	-	-
Disbursements to beneficiaries	-	-	337,295	-
Taxes disbursed to taxing entities	55,327,466	-	-	-
Operational expenses	-	-	-	-
Total decreases	<u>55,327,466</u>	<u>500</u>	<u>337,295</u>	<u>74,813</u>
Net increase (decrease) in fiduciary net position	7,687,025	905	43,279	192,890
Net position - beginning	<u>-</u>	<u>30,213</u>	<u>91,226</u>	<u>-</u>
Net position - ending	<u>\$ 7,687,025</u>	<u>\$ 31,118</u>	<u>\$ 134,505</u>	<u>\$ 192,890</u>

Custodial Funds

County Clerk Escrow	Adult Probation	Frozen Sick Leave	Library Donations	Equalization School Tax	Total Custodial Funds	Total Fiduciary Funds
\$ -	-	\$ -	\$ -	\$ -	\$ 1,178,683	\$ 31,892,907
-	-	-	-	-	831,304	831,304
-	-	-	-	-	3,175,819	3,175,819
601,628	-	-	-	-	601,628	601,628
-	-	-	-	4,921,077	4,921,077	4,921,077
-	-	-	-	-	62,967,677	62,967,677
-	612	-	1,330	3,559	52,416	106,172
-	881,880	-	-	-	881,880	881,880
<u>601,628</u>	<u>882,492</u>	<u>-</u>	<u>1,330</u>	<u>4,924,636</u>	<u>74,610,484</u>	<u>105,378,464</u>
-	-	-	-	-	638,414	640,911
-	-	-	-	5,021,269	8,250,983	8,250,983
562,944	-	2,482	-	-	1,645,962	26,649,722
-	-	-	-	-	55,327,466	55,327,466
-	722,939	-	-	-	722,939	722,939
<u>562,944</u>	<u>722,939</u>	<u>2,482</u>	<u>-</u>	<u>5,021,269</u>	<u>66,585,764</u>	<u>91,592,021</u>
38,684	159,553	(2,482)	1,330	(96,633)	8,024,720	13,786,443
-	53,874	9,321	171,186	484,610	1,131,837	24,446,169
<u>\$ 38,684</u>	<u>\$ 213,427</u>	<u>\$ 6,839</u>	<u>\$ 172,516</u>	<u>\$ 387,977</u>	<u>\$ 9,156,557</u>	<u>\$ 38,232,612</u>

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STATISTICAL SECTION

(Unaudited)

This part of the County's annual comprehensive 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	145
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			
	2012	2013	2014	2015
Governmental Activities				
Net investment in capital assets	\$ 28,984,858	\$ 25,989,418	\$ 28,117,984	\$ 32,057,484
Restricted	12,362,622	22,712,444	27,608,607	27,342,203
Unrestricted	<u>6,502,177</u>	<u>2,884,698</u>	<u>6,762,754</u>	<u>9,267,546</u>
Total Governmental Activities Net Position	<u>\$ 47,849,657</u>	<u>\$ 51,586,560</u>	<u>\$ 62,489,345</u>	<u>\$ 68,667,233</u>
Business-Type Activities				
Net investment in capital assets	\$ 3,995,539	\$ 4,745,715	\$ 4,761,696	\$ 6,303,536
Unrestricted	<u>(3,105,295)</u>	<u>(2,682,073)</u>	<u>378,996</u>	<u>(1,490,750)</u>
Total Business-Type Activities Net Position	<u>\$ 890,244</u>	<u>\$ 2,063,642</u>	<u>\$ 5,140,692</u>	<u>\$ 4,812,786</u>
Primary Government				
Net investment in capital assets	\$ 32,980,397	\$ 30,735,133	\$ 32,879,680	\$ 38,361,020
Restricted	12,362,622	22,712,444	27,608,607	27,342,203
Unrestricted	<u>3,396,882</u>	<u>202,625</u>	<u>7,141,750</u>	<u>7,776,796</u>
Total Primary Government Net Position	<u>\$ 48,739,901</u>	<u>\$ 53,650,202</u>	<u>\$ 67,630,037</u>	<u>\$ 73,480,019</u>

*Restated balances.

TABLE 1

Fiscal Year					
2016	2017*	2018	2019	2020	2021
\$ 38,652,177	\$ 36,742,656	\$ 44,344,717	\$ 60,038,630	\$ 54,240,400	\$ 48,081,330
18,993,136	24,796,255	25,995,339	22,512,803	26,766,511	32,547,427
<u>2,600,870</u>	<u>2,600,870</u>	<u>15,602,870</u>	<u>11,204,176</u>	<u>18,581,327</u>	<u>33,178,904</u>
<u>\$ 60,246,183</u>	<u>\$ 64,139,781</u>	<u>\$ 85,942,926</u>	<u>\$ 93,755,609</u>	<u>\$ 99,588,238</u>	<u>\$ 113,807,661</u>
\$ 6,303,536	\$ 62,044,626	\$ 8,106,328	\$ 8,477,019	\$ 9,076,488	\$ 9,034,831
(1,490,750)	(2,056,701)	(1,657,749)	(1,406,428)	(1,641,568)	(1,356,770)
<u>\$ 4,812,786</u>	<u>\$ 59,987,925</u>	<u>\$ 6,448,579</u>	<u>\$ 7,070,591</u>	<u>\$ 7,434,920</u>	<u>\$ 7,678,061</u>
\$ 44,955,713	\$ 98,787,282	\$ 52,451,045	\$ 68,515,649	\$ 63,316,888	\$ 57,116,161
18,993,136	24,796,255	25,995,339	22,512,803	26,766,511	32,547,427
<u>1,110,120</u>	<u>544,169</u>	<u>13,945,121</u>	<u>9,797,748</u>	<u>16,939,759</u>	<u>31,822,134</u>
<u>\$ 65,058,969</u>	<u>\$ 124,127,706</u>	<u>\$ 92,391,505</u>	<u>\$ 100,826,200</u>	<u>\$ 107,023,158</u>	<u>\$ 121,485,722</u>

CHAMBERS COUNTY, TEXAS

CHANGES IN NET POSITION

Last Ten Years
(Accrual basis of accounting)

Expenses	Fiscal Year			
	2012	2013	2014	2015
Governmental Activities				
General government	\$ 12,685,354	\$ 14,427,659	\$ 21,380,594	\$ 18,342,515
Financial administration	1,811,306	1,631,657	1,646,336	2,041,973
Justice system	4,684,814	4,621,953	4,834,788	5,693,429
Health and welfare	16,544,385	14,260,690	8,368,085	4,754,832
Culture and recreational	2,722,581	210,665	1,433,719	6,238,849
Law enforcement and public safety	6,878,454	4,739,784	5,578,142	9,282,122
Transportation	7,275,869	5,406,673	745,855	6,626,954
Interest and other	252,296	182,628	396,776	861,872
Total Governmental Activities Expenses	<u>52,855,059</u>	<u>45,481,709</u>	<u>44,384,295</u>	<u>53,842,546</u>
Business-Type Activities				
Solid waste	3,786,197	2,310,814	2,263,693	2,505,374
Airport	462,586	369,615	483,224	311,752
Golf course	562,585	578,257	604,280	659,582
Total Business-Type Activities Expenses	<u>4,811,368</u>	<u>3,258,686</u>	<u>3,351,197</u>	<u>3,476,708</u>
Total Expenses	<u>\$ 57,666,427</u>	<u>\$ 48,740,395</u>	<u>\$ 47,735,492</u>	<u>\$ 57,319,254</u>
Program Revenues Governmental Activities				
Charges for services				
General government	\$ 1,668,043	\$ 1,732,731	\$ 2,160,779	\$ 2,631,289
Justice system	264,223	328,078	592,095	474,629
Health and welfare	1,230	-	-	-
Culture and recreation	-	-	-	-
Law enforcement and public safety	24,211	58,838	948	-
Transportation	1,145,947	1,090,368	1,176,431	1,183,667
Operating grants and contributions	14,045,706	10,153,534	3,357,488	7,899,215
Capital grants and contributions	-	-	-	-
Total Governmental Activities	<u>17,149,360</u>	<u>13,363,549</u>	<u>7,287,741</u>	<u>12,188,800</u>
Program Revenues	<u>17,149,360</u>	<u>13,363,549</u>	<u>7,287,741</u>	<u>12,188,800</u>
Business-type Activities				
Charges for services				
Solid waste	270,020	438,446	5,202,767	118,117
Airport	284,641	161,126	208,962	192,485
Golf course	419,002	435,590	492,132	459,469
Capital grants and contributions	-	-	-	-
Total Business-Type Activities Program Revenues	<u>973,663</u>	<u>1,035,162</u>	<u>5,903,861</u>	<u>770,071</u>
Total Program Revenues	<u>\$ 18,123,023</u>	<u>\$ 14,398,711</u>	<u>\$ 13,191,602</u>	<u>\$ 12,958,871</u>
Net (Expense)/Revenue				
Governmental activities	\$(35,705,699)	\$(32,118,160)	\$(37,096,554)	\$(41,653,746)
Business-Type activities	(3,837,705)	(2,223,524)	2,552,664	(2,706,637)
Total Net (Expense)	<u>\$(39,543,404)</u>	<u>\$(34,341,684)</u>	<u>\$(34,543,890)</u>	<u>\$(44,360,383)</u>

TABLE 2

		Fiscal Year									
		2016	2017*	2018	2019	2020	2021				
\$	22,293,760	\$	11,076,540	\$	16,253,173	\$	21,314,450	\$	13,014,679	\$	12,403,382
	2,298,561		2,563,891		2,505,747		2,962,492		3,088,958		2,930,976
	7,011,113		7,226,382		7,119,033		8,999,668		7,997,173		8,384,435
	6,924,085		3,767,122		8,403,529		17,828,042		20,289,644		20,672,605
	16,396,015		15,361,589		9,323,179		3,881,049		3,760,063		4,129,238
	11,360,140		12,660,908		4,741,241		14,739,129		17,634,775		16,482,917
	11,244,937		11,861,663		10,742,176		10,335,753		24,913,049		21,550,969
	1,488,596		1,474,765		1,387,561		1,030,282		1,729,749		3,302,092
	<u>79,017,207</u>		<u>65,992,860</u>		<u>60,475,639</u>		<u>81,090,865</u>		<u>92,428,090</u>		<u>89,856,614</u>
	2,770,042		2,491,626		2,433,262		2,696,730		2,754,669		2,873,864
	289,844		240,401		267,900		377,250		376,970		478,339
	772,333		720,302		646,834		640,223		766,078		764,198
	<u>3,832,219</u>		<u>3,452,329</u>		<u>3,347,996</u>		<u>3,714,203</u>		<u>3,897,717</u>		<u>4,116,401</u>
\$	<u>82,849,426</u>	\$	<u>69,445,189</u>	\$	<u>63,823,635</u>	\$	<u>84,805,068</u>	\$	<u>96,325,807</u>	\$	<u>93,973,015</u>
\$	3,005,424	\$	1,734,547	\$	3,800,557	\$	3,227,019	\$	2,573,236	\$	2,377,702
	234,296		356,638		260,051		489,577		546,268		1,494,286
	-		-		-		49,350		389,513		586,836
	-		-		-		46,721		35,582		46,930
	-		-		-		240,059		202,297		148,484
	1,161,531		1,169,547		1,144,508		1,116,287		1,131,226		1,258,156
	15,589,756		11,049,648		9,882,213		11,462,226		13,519,306		11,539,938
	5,425,798		958,727		1,320,699		5,641,301		1,030,566		1,423,344
	<u>25,416,805</u>		<u>15,269,107</u>		<u>16,408,028</u>		<u>22,272,540</u>		<u>19,427,994</u>		<u>18,875,676</u>
	90,873		233,084		195,423		249,114		305,997		505,135
	169,712		136,267		114,279		94,078		94,776		210,683
	483,994		473,006		530,113		468,688		402,500		531,121
	1,714,122		-		1,769,869		482,500		-		-
	<u>2,458,701</u>		<u>842,357</u>		<u>2,609,684</u>		<u>1,294,380</u>		<u>803,273</u>		<u>1,246,939</u>
\$	<u>27,875,506</u>	\$	<u>16,111,464</u>	\$	<u>19,017,712</u>	\$	<u>23,566,920</u>	\$	<u>20,231,267</u>	\$	<u>20,122,615</u>
\$	(53,600,402)	\$	(50,723,753)	\$	(44,067,611)	\$	(58,818,325)	\$	(73,000,096)	\$	(70,980,938)
	(1,373,518)		(2,609,972)		(738,312)		(2,419,823)		(3,094,444)		(2,869,462)
\$	<u>(54,973,920)</u>	\$	<u>(53,333,725)</u>	\$	<u>(44,805,923)</u>	\$	<u>(61,238,148)</u>	\$	<u>(76,094,540)</u>	\$	<u>(73,850,400)</u>

CHAMBERS COUNTY, TEXAS

CHANGES IN NET POSITION

Last Ten Years
(Accrual basis of accounting)

	Fiscal Year			
	2012	2013	2014	2015
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property taxes	\$ 28,139,419	\$ 31,699,105	\$ 37,911,380	\$ 42,186,276
Other taxes	3,883,005	5,106,583	5,811,192	5,962,220
Investment income	879,903	496,431	245,731	270,876
Other	5,279,970	1,949,869	4,299,036	2,835,172
Gain on sale of asset	-	-	-	-
Transfers	(5,247,056)	(3,396,925)	(268,000)	(1,038,253)
Total Governmental Activities	<u>32,935,241</u>	<u>35,855,063</u>	<u>47,999,339</u>	<u>50,216,291</u>
Business-Type Activities				
Gain on sale of asset	-	-	256,386	-
Transfers	<u>5,247,056</u>	<u>3,396,925</u>	<u>268,000</u>	<u>1,038,253</u>
Total Business-Type Activities	<u>5,247,056</u>	<u>3,396,925</u>	<u>524,386</u>	<u>1,038,253</u>
Total Primary Government	<u>\$ 38,182,297</u>	<u>\$ 39,251,988</u>	<u>\$ 48,523,725</u>	<u>\$ 51,254,544</u>
Change in Net Position				
Governmental activities	\$(2,770,458)	\$ 3,736,903	\$ 10,902,785	\$ 8,562,545
Business-type activities	<u>1,409,351</u>	<u>1,173,401</u>	<u>3,077,050</u>	<u>(1,668,384)</u>
Total Change in Net Position	<u>\$(1,361,107)</u>	<u>\$ 4,910,304</u>	<u>\$ 13,979,835</u>	<u>\$ 6,894,161</u>

*Restated balances.

TABLE 2

		Fiscal Year									
		2016	2017*	2018	2019	2020	2021				
\$	43,601,014	\$	45,031,759	\$	53,278,650	\$	56,809,570	\$	52,040,163	\$	57,640,222
	6,067,188		5,900,241		7,243,965		9,736,884		26,494,148		29,022,254
	362,655		466,708		1,077,144		1,717,612		701,237		484,421
	3,843,476		3,281,664		7,624,963		1,998,224		2,240,156		1,166,067
	-		-		-		-		305,096		-
(	2,862,108)	(	2,360,173)	(	3,038,966)	(	2,960,974)	(	3,401,785)	(	3,112,603)
	<u>51,012,225</u>		<u>52,320,199</u>		<u>66,185,756</u>		<u>67,301,316</u>		<u>78,379,015</u>		<u>85,200,361</u>
	23,482		-		-		90,861		56,988		-
	<u>2,862,108</u>		<u>2,360,173</u>		<u>3,038,966</u>		<u>2,960,974</u>		<u>3,401,785</u>		<u>3,112,603</u>
	<u>2,885,590</u>		<u>2,360,173</u>		<u>3,038,966</u>		<u>3,051,835</u>		<u>3,458,773</u>		<u>3,112,603</u>
\$	<u>53,897,815</u>	\$	<u>54,680,372</u>	\$	<u>69,224,722</u>	\$	<u>70,353,151</u>	\$	<u>81,837,788</u>	\$	<u>88,312,964</u>
\$	(2,588,177)	\$	1,596,446	\$	22,118,145	\$	8,482,991	\$	5,378,919	\$	14,219,423
	<u>1,512,072</u>	(	249,799)		<u>2,300,654</u>		<u>632,012</u>		<u>364,329</u>		<u>243,141</u>
\$	(<u>1,076,105</u>)	\$	<u>1,346,647</u>	\$	<u>24,418,799</u>	\$	<u>9,115,003</u>	\$	<u>5,743,248</u>	\$	<u>14,462,564</u>

CHAMBERS COUNTY, TEXAS

FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years
(Modified accrual basis of accounting)

	Fiscal Year			
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General Fund				
Nonspendable	\$ 354,137	\$ 445,408	\$ 412,664	\$ 432,082
Unassigned	<u>14,276,001</u>	<u>15,045,691</u>	<u>19,955,849</u>	<u>21,412,559</u>
Total General Fund	<u>\$ 14,630,138</u>	<u>\$ 15,491,099</u>	<u>\$ 20,368,513</u>	<u>\$ 21,844,641</u>
All Other Governmental Funds				
Nonspendable	\$ 18,526	\$ 18,342	\$ 34,359	\$ 11,662
Restricted	12,341,380	22,712,444	26,248,929	58,356,651
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total All Other Governmental Funds	<u>\$ 12,359,906</u>	<u>\$ 22,730,786</u>	<u>\$ 26,283,288</u>	<u>\$ 58,368,313</u>

*Restated balances.

TABLE 3

Fiscal Year					
2016	2017*	2018	2019	2020	2021
\$ 346,964	\$ 365,931	\$ 430,628	\$ 645,547	\$ 559,748	\$ 790,597
<u>19,130,297</u>	<u>18,121,266</u>	<u>22,662,250</u>	<u>18,881,000</u>	<u>26,823,957</u>	<u>27,426,551</u>
<u>\$ 19,477,261</u>	<u>\$ 18,487,197</u>	<u>\$ 23,092,878</u>	<u>\$ 19,526,547</u>	<u>\$ 27,383,705</u>	<u>\$ 28,217,148</u>
\$ 13,860	\$ 514,582	\$ 535,135	\$ 542,730	\$ 546,910	\$ 550,228
61,684,167	53,581,443	52,606,980	45,282,724	43,821,381	78,841,813
-	(1,009,270)	(2,077,264)	(1,457,549)	(5,678,140)	(4,351,461)
<u>\$ 61,698,027</u>	<u>\$ 53,086,755</u>	<u>\$ 51,064,851</u>	<u>\$ 44,367,905</u>	<u>\$ 38,690,151</u>	<u>\$ 75,040,580</u>

CHAMBERS COUNTY, TEXAS

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years
(Modified accrual basis of accounting)

	Fiscal Year			
	2012	2013	2014	2015
Revenues				
Taxes	\$ 31,007,654	\$ 36,832,832	\$ 43,946,280	\$ 4,788,638
Intergovernmental	14,045,706	10,153,534	3,357,488	7,899,215
Fees	1,897,977	2,049,592	2,238,717	2,858,081
Fines and forfeitures	1,056,547	1,273,691	1,570,221	1,566,257
Investment income	864,957	492,043	244,576	269,235
Other	5,279,970	1,949,869	4,299,036	2,835,172
Total Revenues	<u>54,152,811</u>	<u>52,751,561</u>	<u>55,656,318</u>	<u>20,216,598</u>
Expenditures				
General government	9,317,773	8,085,443	6,784,300	9,337,407
Financial administration	1,810,323	1,630,526	1,645,152	2,060,886
Justice system	4,663,720	4,599,741	4,811,552	5,768,194
Health and welfare	16,354,680	14,049,298	8,139,320	5,488,018
Culture and recreational	2,562,172	2,076,580	220,638	6,415,323
Law enforcement and public safety	7,045,465	6,993,389	7,657,831	9,845,171
Transportation	6,273,924	6,459,284	6,490,363	7,058,808
Capital outlay	2,960,960	7,056,210	12,507,733	9,868,480
Debt service				
Principal	2,818,642	3,524,504	3,605,585	4,313,429
Interest and paying agent	247,715	176,888	354,298	548,060
Debt issuance costs	193,433	150,675	227,503	772,363
Total Expenditures	<u>54,248,807</u>	<u>54,802,538</u>	<u>52,444,275</u>	<u>61,476,139</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(95,996)	(2,050,977)	3,212,043	(41,259,541)
Other Financing Sources (Uses)				
Transfers in	604,333	690,333	688,845	49,479
Transfers (out)	(5,851,389)	(4,368,339)	(1,960,582)	(1,087,732)
Proceeds from sale of capital assets	-	-	-	-
Debt issues	5,270,000	9,750,000	9,270,000	27,575,000
Capital leases	172,457	210,824	202,730	207,931
Payment to refunded bond escrow agent	(3,739,045)	-	-	-
Premium on bonds issued	101,895	-	473,008	1,488,417
Total Other Financing Sources (Uses)	<u>(3,441,749)</u>	<u>6,282,818</u>	<u>8,674,001</u>	<u>28,233,095</u>
Net Change in Fund Balance	<u>\$ (3,537,745)</u>	<u>\$ 4,231,841</u>	<u>\$ 11,886,044</u>	<u>\$ (13,026,446)</u>
Debt service as a percentage of noncapital expenditures	3.03%	7.75%	9.45%	9.36%

*Restated balances.

TABLE 4

		Fiscal Year									
		2016	2017*	2018	2019	2020	2021				
\$	49,880,967	\$	50,992,154	\$	60,515,403	\$	66,623,470	\$	78,598,953	\$	86,667,773
	21,015,554		12,008,375		11,202,912		17,103,527		13,329,182		14,080,778
	2,782,056		2,673,860		3,785,337		4,284,081		4,117,005		5,098,747
	1,307,009		1,160,001		986,872		884,932		806,919		871,039
	354,467		457,671		1,062,924		1,707,050		686,497		466,080
	3,843,476		3,281,664		7,624,963		1,949,724		2,240,156		1,166,067
	<u>79,183,529</u>		<u>70,573,725</u>		<u>85,178,411</u>		<u>92,552,784</u>		<u>99,778,712</u>		<u>108,350,484</u>
	12,197,364		10,474,049		12,400,507		18,879,487		10,478,358		11,355,159
	2,310,347		2,469,672		2,724,757		2,977,484		3,249,979		3,102,616
	6,989,520		6,965,445		7,645,927		8,226,178		8,326,169		8,961,416
	6,765,820		6,520,241		8,652,408		17,252,069		20,078,907		20,348,515
	15,698,897		12,489,879		10,780,780		3,311,319		3,277,418		3,528,063
	10,611,026		12,590,194		14,073,479		13,910,171		17,658,044		16,660,101
	7,710,734		7,777,874		8,306,245		8,543,213		23,599,740		19,753,573
	15,571,845		13,589,021		9,874,853		21,058,212		12,654,256		13,857,328
	3,544,345		3,584,446		3,676,587		3,791,373		3,872,501		5,356,826
	1,444,113		159,130		1,561,534		1,488,628		1,543,998		1,644,789
	210,620		-		-		-		275,801		1,221,634
	<u>83,054,631</u>		<u>76,619,951</u>		<u>79,697,077</u>		<u>99,438,134</u>		<u>105,015,171</u>		<u>105,790,020</u>
	(3,871,102)		(6,046,226)		5,481,334		(6,885,350)		(5,236,459)		2,560,464
	96,684		130,093		158,291		4,375,339		4,075,445		1,614,038
	(2,958,792)		(2,490,266)		(3,197,257)		(7,336,313)		(7,477,506)		(4,726,641)
	-		-		-		-		328,931		-
	9,370,000		-		-		-		9,405,000		46,090,000
	152,304		854,188		141,409		253,355		39,482		145,796
	-		-		-		-		-		-
	540,620		-		-		-		590,801		2,781,276
	<u>7,200,816</u>		<u>(1,505,985)</u>		<u>(2,897,557)</u>		<u>(2,707,619)</u>		<u>6,962,153</u>		<u>45,904,469</u>
\$	<u>3,329,714</u>	\$	<u>(7,552,211)</u>	\$	<u>2,583,777</u>	\$	<u>(9,592,969)</u>	\$	<u>1,725,694</u>	\$	<u>48,464,933</u>
	7.39%		7.26%		7.50%		7.22%		5.75%		7.55%

CHAMBERS COUNTY, TEXAS

TAX REVENUES BY SOURCE, GOVERNMENTAL ACTIVITIES

Last Ten Years
(Accrual basis of accounting)

Function	Fiscal Year			
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Property	\$ 28,139,419	\$ 31,699,105	\$ 37,911,380	\$ 42,186,276
Other taxes	<u>3,883,005</u>	<u>5,106,583</u>	<u>5,811,192</u>	<u>5,962,220</u>
Total Tax Revenues	<u>\$ 32,022,424</u>	<u>\$ 36,805,688</u>	<u>\$ 43,722,572</u>	<u>\$ 48,148,496</u>

*Restated balances.

TABLE 5

Fiscal Year					
<u>2016</u>	<u>2017*</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ 43,601,014	\$ 45,031,759	\$ 53,278,650	\$ 56,886,586	\$ 52,104,805	\$ 57,640,222
<u>6,067,188</u>	<u>5,900,241</u>	<u>7,243,965</u>	<u>9,736,884</u>	<u>26,494,148</u>	<u>29,022,254</u>
<u>\$ 49,668,202</u>	<u>\$ 50,932,000</u>	<u>\$ 60,522,615</u>	<u>\$ 66,623,470</u>	<u>\$ 78,598,953</u>	<u>\$ 86,662,476</u>

CHAMBERS COUNTY, TEXAS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN YEARS

	Fiscal Year			
	2012	2013	2014	2015
Market Value	\$ 2,017,214,620	\$ 2,064,062,940	\$ 2,606,552,860	\$ 2,940,746,160
Less: Losses/Exemptions	(392,532,130)	(402,113,250)	(912,506,484)	(1,016,804,990)
Net Taxable Value	1,624,682,490	1,661,949,690	1,694,046,376	1,923,941,170
Mineral Value	<u>4,264,138,053</u>	<u>5,193,631,585</u>	<u>5,025,085,139</u>	<u>5,626,838,662</u>
Total Taxable value	<u>\$ 5,888,820,543</u>	<u>\$ 6,855,581,275</u>	<u>\$ 6,719,131,515</u>	<u>\$ 7,550,779,832</u>
Total Direct Tax Rate	0.49690	0.49679	0.52215	0.53269

(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					
2016	2017	2018	2019	2020	2021
\$ 3,101,710,050	\$ 3,319,094,310	\$ 3,613,206,910	\$ 3,716,234,670	\$ 4,130,381,548	\$ 5,568,740,570
(1,050,165,100)	(1,095,676,821)	(1,036,663,471)	(940,068,701)	(1,061,694,839)	(1,691,772,051)
2,051,544,950	2,223,417,489	2,576,543,439	2,776,165,969	3,068,686,709	3,876,968,519
<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>7,419,977,384</u>	<u>7,156,506,850</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>	\$ <u>10,488,664,093</u>	\$ <u>11,033,475,369</u>
0.55268	0.55269	0.54259	0.54255	0.54206	0.53949

CHAMBERS COUNTY, TEXAS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN YEARS

	Fiscal Year			
	2012	2013	2014	2015
<u>Chambers County by fund:</u>				
General	0.34210	0.31734	0.33649	0.34352
Debt Service	0.02170	0.05603	0.05603	0.05712
Road and Bridge Special	0.00750	0.00693	0.00729	0.00744
Road and Bridge FMFC	0.08060	0.07474	0.07843	0.07977
School Equalization	<u>0.04500</u>	<u>0.04175</u>	<u>0.04391</u>	<u>0.04485</u>
	<u>0.49690</u>	<u>0.49679</u>	<u>0.52215</u>	<u>0.53269</u>
<u>Cities:</u>				
City of Mont Belvieu	0.43671	0.43670	0.43670	0.43671
City of Anahuac	0.62425	0.62430	0.62425	0.62425
City of Baytown	0.82203	0.82200	0.82203	0.82203
<u>School Districts:</u>				
Anahuac ISD	1.34000	1.34000	1.31000	1.23000
Barbers Hill ISD	1.32980	1.32980	1.32980	1.32980
East Chambers ISD	1.22005	1.22010	1.28005	1.22005
Goose Creek ISD	1.33213	1.33210	1.38679	1.43189
LaPorte ISD	1.35500	1.33000	1.33000	1.45000
Lee College	0.24100	0.24100	0.26070	0.26070
San Jacinto CCD	0.18560	0.18560	0.18560	0.18560
<u>Utility Districts:</u>				
Chambers County MUD #1	-	-	0.98000	0.89000
Chambers County Public Hospital District	0.47885	0.47880	0.43383	0.33202
Chambers-Liberty Co. Navigation Dist.	0.01806	0.01810	0.01780	0.01780
Trinity Bay Conservation District	0.41210	0.41210	0.41210	0.40870
Cedar Bayou Navigation District	0.02000	0.02000	0.02000	0.03000
Chambers County Emergency District	-	-	-	-
Chambers County Improvement Dist. #1	0.60000	0.60000	0.60000	0.60000
Chambers County Improvement Dist. #2	-	-	0.60000	-
Chambers County Improvement Dist. #3	-	-	1.00000	1.50000
Jefferson Co Drainage Dist #6	-	-	<u>0.22059</u>	<u>0.22059</u>
Total Direct and Overlapping Rates	<u>10.91248</u>	<u>10.88739</u>	<u>13.77239</u>	<u>13.52283</u>

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

TABLE 7

Fiscal Year					
2016	2017	2018	2019	2020	2021
0.36326	0.35918	0.35540	0.35866	0.36215	0.35226
0.05413	0.05900	0.05563	0.05262	0.04737	0.05832
0.00744	0.00729	0.00679	0.00650	0.00655	0.00634
0.08222	0.08158	0.08172	0.08172	0.08251	0.08028
<u>0.04563</u>	<u>0.04563</u>	<u>0.04305</u>	<u>0.04305</u>	<u>0.04347</u>	<u>0.04229</u>
<u>0.55268</u>	<u>0.55269</u>	<u>0.54259</u>	<u>0.54255</u>	<u>0.54206</u>	<u>0.53949</u>
0.43671	0.43666	0.43666	0.43666	0.43666	0.43666
0.68806	0.68806	0.71023	0.71023	0.71023	0.71023
0.82203	0.82203	0.82203	0.81203	0.80203	0.79515
1.27000	1.47000	1.47000	1.47000	1.40000	1.38640
1.32980	1.32980	1.32980	1.32980	1.25980	1.15145
1.29000	1.29000	1.29000	1.29000	1.21835	1.21836
1.43189	1.43189	1.43189	1.43189	1.35428	1.34110
1.45000	1.42000	1.38000	1.38000	1.28000	1.26970
0.25020	0.24530	0.25040	0.25010	0.23000	0.23010
0.17578	0.18238	0.18334	0.17933	0.17817	0.16936
0.79000	0.79000	0.79000	-	0.81000	0.75000
0.39641	0.54526	0.53423	0.53423	0.47870	0.47870
0.01780	0.01800	0.01525	0.01385	0.01385	0.01182
0.40870	0.40870	0.40870	0.40870	0.40870	0.39493
0.03000	0.03000	0.02400	0.02400	0.03000	0.03000
-	-	-	-	-	-
0.60000	0.66000	0.66000	0.66000	0.66000	0.68000
-	-	0.65000	0.65000	-	-
1.00000	-	1.00000	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>0.22002</u>
<u>13.16065</u>	<u>12.54135</u>	<u>14.14971</u>	<u>13.34396</u>	<u>13.03341</u>	<u>12.81347</u>

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CHAMBERS COUNTY, TEXAS

TABLE 8

PRINCIPAL PROPERTY TAXPAYERS

CURRENT AND NINE YEARS AGO

Property Taxpayer	2021			2012		
	2021 Taxable Assessed Value	Rank	% of Taxable Assessed Value	2012 Taxable Assessed Value	Rank	% of Taxable Assessed Value
Covestro LLC	\$ 829,893,639	1	7.52%	\$ -	-	-
Enterprise TX Operating LP	791,944,916	2	7.18%	79,131,292	10	1.34%
Lone Star NGL MT Belvieu LP	791,133,617	3	7.17%	-	-	-
Exxon Mobil Corp.	318,959,083	4	2.89%	470,985,613	2	8.00%
Enterprise Prod Operating LP	308,886,238	5	2.80%	291,192,764	4	4.94%
Cedar Bayou Fractionators LP	290,263,700	6	2.63%	-	-	-
Wal-mart Stores Inc.	284,682,650	7	2.58%	227,239,041	5	3.86%
MTBV Caverns LLC	212,829,608	8	1.93%	-	-	-
ONEOK Hydrocarbon LP	212,224,934	9	1.92%	-	-	-
Targa Downstream LP	<u>108,205,673</u>	10	<u>0.98%</u>	-	-	-
Bayer Material Science	-	-	-	1,063,811,500	1	18.06%
Equistar Chemicals LP	-	-	-	301,456,758	3	5.12%
NRG Texas Power LLC	-	-	-	165,858,084	6	2.82%
Chevron Phillips Chemical Co	-	-	-	165,502,863	7	2.81%
Marathon Petroleum Co LLC	-	-	-	124,122,160	8	2.11%
Baytown Energy Center LP	-	-	-	<u>101,233,398</u>	9	<u>1.72%</u>
Subtotal	<u>4,149,024,058</u>		<u>37.60%</u>	<u>2,990,533,473</u>		<u>50.78%</u>
Other taxpayers	<u>6,884,451,311</u>		<u>62.40%</u>	<u>2,898,287,070</u>		<u>49.22%</u>
Total	\$ <u>11,033,475,369</u>		<u>100.00%</u>	\$ <u>588,820,543</u>		<u>100.00%</u>

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

CHAMBERS COUNTY, TEXAS

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN YEARS

	Fiscal Year			
	2012	2013	2014	2015
Adjusted tax levy	\$ 29,228,660	\$ 34,537,038	\$ 35,825,387	\$ 41,062,300
Current tax collected	\$ 29,062,257	\$ 34,392,409	\$ 35,695,501	\$ 40,698,920
Percent of current tax collections	99.43%	99.58%	99.64%	99.12%
Delinquent tax collections	\$ 118,343	\$ 79,994	\$ 60,054	\$ 266,274
Total tax collections	\$ 29,180,600	\$ 34,472,403	\$ 35,755,555	\$ 40,965,194
Total collections as a percentage of current levy	99.84%	99.81%	99.81%	99.76%
Outstanding delinquent taxes	\$ 48,060	\$ 64,635	\$ 69,832	\$ 97,106
Outstanding delinquent taxes as percentage of current levy	0.16%	0.19%	0.19%	0.24%

Source: Chambers County Tax Assessor/Collector

TABLE 9

Fiscal Year						
2016	2017	2018	2019	2020	2021	
\$ 43,834,874	\$ 43,723,801	\$ 47,658,838	\$ 51,017,608	\$ 56,395,156	\$ 58,325,950	
\$ 43,473,937	\$ 43,002,296	\$ 47,219,696	\$ 50,692,826	\$ 55,977,251	\$ 57,111,888	
99.18%	98.35%	99.08%	99.36%	99.26%	97.92%	
\$ 221,224	\$ 164,673	\$ 223,557	\$ 159,219	\$ 247,246	\$ 244,195	
\$ 43,695,161	\$ 43,166,969	\$ 47,443,254	\$ 50,852,045	\$ 56,224,497	\$ 57,356,083	
99.68%	98.73%	99.55%	99.68%	99.70%	98.34%	
\$ 139,713	\$ 556,831	\$ 215,585	\$ 165,562	\$ 170,659	\$ 969,867	
0.32%	1.27%	0.45%	0.32%	0.30%	1.66%	

CHAMBERS COUNTY, TEXAS

RATIO OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN YEARS

	Fiscal Year			
	2012	2013	2014	2015
Net Taxable Assessed Value				
All property	\$ 5,888,820,543	\$ 6,855,581,275	\$ 6,719,131,515	\$ 7,550,779,832
Net Bonded Debt				
General bonded debt	12,518,000	19,031,705	25,664,618	50,880,117
Less debt service funds	\$(303,478)	\$(761,834)	\$(1,272,396)	\$(1,364,534)
Net Bonded Debt	<u>\$ 12,214,522</u>	<u>\$ 18,269,871</u>	<u>\$ 24,392,222</u>	<u>\$ 49,515,583</u>
Ratio of Net Bonded Debt To Assessed Value	0.2074%	0.2665%	0.3630%	0.6558%
Population	36,388	37,215	38,145	38,863
Net Bonded Debt per Capita	336	491	639	1,274

TABLE 10

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 8,116,430,249	\$ 7,989,409,468	\$ 8,778,935,632	\$ 9,473,090,127	\$ 10,488,664,093	\$ 11,033,475,369
57,545,590	54,300,444	50,805,297	46,987,571	53,359,178	97,044,404
\$(1,288,607)	\$(1,232,838)	\$(1,319,458)	\$(1,477,197)	\$(1,524,792)	\$(1,709,033)
<u>\$ 56,256,983</u>	<u>\$ 53,067,606</u>	<u>\$ 49,485,839</u>	<u>\$ 45,510,374</u>	<u>\$ 51,834,386</u>	<u>\$ 95,335,371</u>
0.6931%	0.6642%	0.5637%	0.4804%	0.4942%	0.8640%
39,899	41,441	42,454	43,867	45,590	46,571
1,410	1,281	1,166	1,037	1,137	2,047

CHAMBERS COUNTY, TEXAS

RATIO OF OUTSTANDING DEBT BY TYPE

LAST TEN YEARS

	Fiscal Year			
	2012	2013	2014	2015
Governmental activities:				
General bonded debt *	\$ 5,518,000	\$ 4,581,705	\$ 13,339,618	\$ 40,775,117
Tax notes	7,000,000	14,450,000	12,325,000	10,105,000
Obligations under capital leases	<u>1,828,408</u>	<u>1,519,943</u>	<u>1,222,088</u>	<u>931,589</u>
Net Governmental Debt	\$ <u>14,346,408</u>	\$ <u>20,551,648</u>	\$ <u>26,886,706</u>	\$ <u>51,811,706</u>
Percentage of personal income	0.73%	1.02%	1.50%	2.89%
Net Bonded Debt per Capita	394	552	705	1,333

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

* Includes deferred premiums/discounts

TABLE 11

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 40,130,590	\$ 38,990,444	\$ 37,830,297	\$ 36,392,571	\$ 44,559,178	\$ 90,937,628
17,415,000	15,310,000	12,975,000	10,595,000	8,800,000	5,935,000
<u>599,546</u>	<u>935,057</u>	<u>703,841</u>	<u>575,824</u>	<u>207,806</u>	<u>171,776</u>
<u>\$ 58,145,136</u>	<u>\$ 55,235,501</u>	<u>\$ 51,509,138</u>	<u>\$ 47,563,395</u>	<u>\$ 53,566,984</u>	<u>\$ 97,044,404</u>
3.01%	2.86%	2.34%	2.09%	2.16%	3.91%
1,457	1,333	1,213	1,084	1,175	2,084

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CHAMBERS COUNTY, TEXAS

TABLE 12

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

DECEMBER 31, 2021

Governmental Unit	Net Bonded Debt Outstanding(1)	Estimated Percentage Applicable (2)	Estimated Share of Overlapping Debt
Debt repaid with property taxes			
Cities:			
Anahuac, City of	\$ -	100%	\$ -
Baytown, City of	201,050,000	4.92%	9,891,660
Mont Belview, City of	78,555,000	100%	78,555,000
School Districts:			
Anahuac ISD	20,660,000	100%	20,660,000
Barbers Hill ISD	372,305,000	100%	372,305,000
East Chambers ISD	14,580,000	100%	14,580,000
Goose Creek Cons ISD	709,413,572	26.33%	186,788,594
La Porte ISD	315,810,000	0.01%	31,581
Lee College Dist	37,890,000	26.47%	10,029,483
San Jacinto CCD	529,434,594	**	-
Utility Districts:			
Chambers Co ID #1	150,345,000	100%	150,345,000
Chambers Co ID #2	44,385,000	100%	44,385,000
Chamber Co MUD #1	<u>22,325,000</u>	<u>100%</u>	<u>22,325,000</u>
Subtotal, overlapping debt	<u>2,496,753,166</u>		<u>909,896,318</u>
Chambers County direct debt	<u>97,044,404</u>	<u>100%</u>	<u>97,044,404</u>
Total direct and overlapping debt	<u>\$ 2,593,797,570</u>		<u>\$ 1,006,940,722</u>

(1) Source: Municipal Advisory Council of Texas

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

** Less than .01%

CHAMBERS COUNTY, TEXAS

LEGAL DEBT MARGIN INFORMATION

LAST TEN YEARS

	Fiscal Year			
	2012	2013	2014	2015
Debt limit	\$ 1,472,205,136	\$ 1,713,895,319	\$ 1,679,782,879	\$ 1,887,694,958
Total net debt applicable to limit	<u>12,214,522</u>	<u>18,269,871</u>	<u>24,392,222</u>	<u>49,515,583</u>
Legal debt margin	<u>\$ 1,459,990,614</u>	<u>\$ 1,695,625,448</u>	<u>\$ 1,655,390,657</u>	<u>\$ 1,838,179,375</u>
Total net debt applicable to the limit as a percentage of debt limit	0.83%	1.07%	1.45%	2.62%

Legal Debt Margin Calculation

Assessed value	\$ 5,888,820,543	\$ 6,855,581,275	\$ 6,719,131,515	\$ 7,550,779,832
Debt limit (25% of assessed value)	1,472,205,136	1,713,895,319	1,679,782,879	1,887,694,958
Debt applicable to limit:				
General obligation bonds	5,518,000	4,581,705	13,339,618	40,775,117
Tax Notes	7,000,000	14,450,000	12,325,000	10,105,000
Less: amount set aside for repayment of general obligation debt	<u>(303,478)</u>	<u>(761,834)</u>	<u>(1,272,396)</u>	<u>(1,364,534)</u>
Total net debt applicable to limit	<u>12,214,522</u>	<u>18,269,871</u>	<u>24,392,222</u>	<u>49,515,583</u>
Legal debt margin	<u>\$ 1,459,990,614</u>	<u>\$ 1,695,625,448</u>	<u>\$ 1,655,390,657</u>	<u>\$ 1,838,179,375</u>

TABLE 13

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 2,029,107,562	\$ 1,997,352,367	\$ 2,194,733,908	\$ 2,368,272,532	\$ 2,622,166,023	\$ 2,758,368,842
<u>56,256,983</u>	<u>53,067,606</u>	<u>49,485,839</u>	<u>46,987,571</u>	<u>46,987,571</u>	<u>96,872,628</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>	<u>\$ 2,575,178,452</u>	<u>\$ 2,661,496,214</u>
2.77%	2.66%	2.25%	1.98%	1.79%	3.51%
\$ 8,116,430,249	\$ 7,989,409,468	\$ 8,778,935,632	\$ 9,473,090,127	\$ 10,488,664,093	\$ 11,033,475,369
2,029,107,562	1,997,352,367	2,194,733,908	2,368,272,532	2,622,166,023	2,758,368,842
40,130,590	38,990,444	37,830,297	36,392,571	44,559,178	90,937,628
17,415,000	15,310,000	12,975,000	10,595,000	8,800,000	5,935,000
<u>(1,288,607)</u>	<u>(1,232,838)</u>	<u>(1,319,458)</u>	<u>(1,477,197)</u>	<u>(1,524,792)</u>	<u>(1,709,033)</u>
<u>56,256,983</u>	<u>53,067,606</u>	<u>49,485,839</u>	<u>45,510,374</u>	<u>51,834,386</u>	<u>95,163,595</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>	<u>\$ 2,570,331,637</u>	<u>\$ 2,663,205,247</u>

CHAMBERS COUNTY, TEXAS

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN YEARS

	Fiscal Year			
	2012	2013	2014	2015
Population (1,2,4)**	36,388	37,215	38,145	38,863
Personal income (1,4,5)**	\$ 1,969,630,000	\$ 2,006,107,000	\$ 1,792,274,000	\$ 1,792,274,000
Per capita personal income (1,4,5)**	\$ 54,568	\$ 54,496	\$ 46,986	\$ 46,118
Median age (1,4,5)**	36.0	35.8	35.0	35.2
School enrollment (2)	5,754	5,916	6,125	7,550
Unemployment rate (3)	8.00%	7.20%	5.70%	5.30%

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

Fiscal Year					
2016	2017	2018	2019	2020	2021
39,899	41,441	42,454	43,867	45,590	46,571
\$ 1,929,438,000	\$ 1,929,438,000	\$ 2,200,475,728	\$ 2,278,642,000	\$ 2,481,633,300	\$ 2,481,633,000
\$ 49,647	\$ 46,559	\$ 51,832	\$ 53,673	\$ 56,610	\$ 56,610
35.2	35.5	35.1	35.4	35.1	35.1
8,055	8,246	8,568	9,136	9,259	11,340
6.10%	6.50%	6.50%	4.50%	4.50%	6.50%

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CHAMBERS COUNTY, TEXAS

TABLE 15

PRINCIPAL EMPLOYERS

CURRENT YEAR AND EIGHT YEARS AGO (1)

Employer*	Fiscal Year			Fiscal Year		
	2021			2013		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Covestro	1,110	1	5.81%	-	-	-
Barbers Hill ISD	767	2	4.02%	-	-	-
Enterprise Products	759	3	3.98%	210	9	-
Wal-Mart Distribution Center	600	4	3.14%	600	4	3.66%
Chambers County	500	5	2.62%	685	0	4.18%
JSW Steel	450	6	2.36%	-	-	-
Borusan Mannesmann	342	7	1.79%	250	8	-
Home Depot Distribution Center	325	8	1.70%	-	-	-
ExxonMobil Plastics Plant	250	9	1.31%	486	6	2.97%
IKEA	200	10	1.05%	600	-	3.66%
Bayer Material Science	-	-	-	1,100	1	6.71%
Jindal Steel Works	-	-	-	780	2	4.76%
Chevron-Phillips	-	-	-	685	3	4.18%
Lone-Star Energy Fabricators	-	-	-	540	5	3.30%
TMK-Ipsco	-	-	-	250	7	1.53%
NRG	-	-	-	170	10	1.04%
Total	5,303		27.77%	6,356		38.79%

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

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

CHAMBERS COUNTY, TEXAS

COUNTY EMPLOYEES

LAST TEN YEARS

Function/Program	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government:										
Commissioners' court	8	8	9	9	6	8	11	8	8	11
Technology	1	2	2	2	2	2	2	5	7	7
Communications	1	1	1	1	2	2	2	2	2	2
Network Security	1	1	1	2	2	2	2	-	-	-
Economic development	2	3	3	3	3	3	4	3	4	4
Human Resources									3	3
Maintenance	18	17	15	13	10	17	13	22	28	23
Transportation										
Road & Bridge	62	61	61	61	71	58	53	58	73	61
Financial Admisistration										
County auditor	5	5	6	6	6	7	9	10	9	8
County treasurer	4	2	3	4	4	4	4	3	4	4
Tax assessor	11	11	11	11	11	11	10	11	11	11
Purchasing	2	2	2	3	3	3	4	4	5	5
Justice System										
Adult Probation	-	-	-	-	-	-	-	-	7	8
County court	3	3	3	3	4	5	5	5	4	5
County court at Law	-	-	-	-	-	-	-	-	-	3
District court	8	6	6	6	6	6	6	8	15	8
District clerk	6	8	6	7	7	7	7	9	9	12
County clerk	13	13	13	12	13	13	13	13	15	15
Justice of the Peace, Pct #1	3	3	4	4	4	4	4	4	4	4
Justice of the Peace, Pct #2	4	4	4	4	4	4	3	4	4	4
Justice of the Peace, Pct #3	1	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	2	2	3	3	4	4	2	4	4	4
Justice of the Peace, Pct #6	4	4	4	4	4	4	4	4	5	4
Juvenile probation	3	3	3	3	3	3	3	3	3	3
County attorney	4	4	5	6	8	8	8	10	9	10
District attorney	7	7	9	8	10	10	11	11	12	14
Health and Human Services:										
Environmental health	4	4	3	4	4	4	5	5	4	5
Health department	4	3	4	4	4	5	9	14	14	18
EMS	-	-	-	-	-	-	-	2	20	23
Indigent health care	2	2	2	2	2	2	2	1	1	2
Nurse practitioner	2	2	2	2	5	5	5	2	-	-
W.I.C.	2	2	2	2	2	2	2	2	2	2
Mosquito control	5	5	4	5	4	3	4	5	5	5
Veteran's Service Officer	1	1	1	1	1	-	-	-	-	-

CHAMBERS COUNTY, TEXAS

TABLE 16

COUNTY EMPLOYEES

LAST TEN YEARS

Function/Program	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Culture and Recreational:										
Libraries	9	10	10	11	11	9	11	14	14	13
Agricultural extension	5	4	5	5	5	4	2	4	4	4
Parks and recreation	15	14	14	15	16	18	16	17	21	21
Historical commission	1	1	1	-	-	-	-	-	-	-
Law Enforcement and Public Safety:										
Emergency management	2	3	3	3	2	2	3	2	2	2
Safety department / Fire Marshal	1	1	1	1	1	1	1	3	4	4
DPS Office	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	3	3	3	2	2
Constable, Precinct #3	1	1	1	1	1	1	1	1	1	1
Constable, Precinct #4	1	1	1	1	1	1	1	1	2	2
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	79	92	94	96	103	103	94	99	105	114
Enterprise Funds										
Golf Course	6	6	6	6	6	6	5	6	6	6
Airport	1	1	-	-	-	-	-	-	-	1
Solid Waste	22	22	21	23	21	18	21	23	25	25
Totals:	<u>345</u>	<u>355</u>	<u>359</u>	<u>367</u>	<u>386</u>	<u>379</u>	<u>372</u>	<u>412</u>	<u>484</u>	<u>490</u>

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

CHAMBERS COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN YEARS

	Fiscal Year			
	2012	2013	2014	2015
<u>County Court</u>				
Civil Cases				
Pending Beginning of Year	820	586	542	652
Added	141	191	211	212
Disposed	203	156	103	190
Pending End of Year	588	542	602	634
Criminal Cases				
Pending Beginning of Year	241	334	502	474
Added	949	1,013	987	929
Disposed	869	834	958	965
Pending End of Year	336	497	479	505
Juvenile Cases				
Pending Beginning of Year	29	28	35	35
Added	17	25	12	25
Disposed	14	3	4	24
Pending End of Year	28	42	29	18
<u>District Court</u>				
Civil Cases				
Pending Beginning of Year	839	765	742	601
Added	371	440	351	377
Disposed	350	313	445	407
Pending End of Year	838	751	636	476
Criminal Cases				
Pending Beginning of Year	958	927	1,262	1,240
Added	751	1,111	774	689
Disposed	716	796	735	672
Pending End of Year	927	1,263	1,252	1,259
Family Cases				
Pending Beginning of Year	498	556	458	482
Added	486	485	542	499
Disposed	396	431	535	533
Pending End of Year	569	454	489	428
<u>Justice Of The Peace Courts</u>				
Civil Cases				
Pending Beginning of Year	382	549	577	651
Added	352	423	333	358
Disposed	207	261	236	305
Pending End of Year	568	583	623	678
Criminal Cases				
Pending Beginning of Year	21,808	24,442	26,169	27,885
Added	8,643	10,450	12,075	9,805
Disposed	7,089	8,775	10,497	8,916
Pending End of Year	24,462	26,155	27,791	28,569

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

TABLE 17

Fiscal Year					
2016	2017	2018	2019	2020	2021
634	277	368	232	375	377
200	147	162	191	120	140
236	49	87	42	62	74
270	368	281	377	422	429
505	577	521	548	693	1,115
1,227	933	1,172	959	933	610
1,084	1,014	1,135	790	360	1,299
577	518	548	696	892	480
18	16	31	29	21	29
21	23	25	16	13	24
8	12	24	6	7	15
16	31	29	21	27	37
476	647	734	799	758	927
448	360	420	627	505	603
252	264	422	646	300	367
648	734	706	758	936	1,139
1,259	789	734	36	807	884
613	693	674	8	544	631
722	677	603	11	310	522
789	733	799	31	1,020	869
428	478	579	555	545	611
607	534	533	525	429	490
554	434	535	530	316	415
476	579	558	545	654	683
678	747	951	1,129	853	934
403	424	557	673	594	729
288	288	372	543	475	596
752	952	1,128	856	1,005	977
28,569	15,358	10,834	11,834	11,460	13,020
10,559	6,103	10,250	8,650	7,455	7,079
8,436	5,131	9,291	6,655	5,418	6,084
29,172	10,668	11,823	11,458	14,215	14,804

CHAMBERS COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

LAST TEN YEARS

Function/program:	Fiscal Year			
	2012	2013	2014	2015
<u>General Government</u>				
Number of County buildings:	107	110	111	111
Number of County vehicles:	73	73	73	80
<u>Culture and Recreation</u>				
Number of County Parks:	20	20	20	20
Number of County Libraries:	3	3	3	4
<u>Health & Welfare</u>				
Number of public health facilities:	7	7	8	8
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:	3	3	3	3
Number of law enforcement vehicles:	60	77	76	85
<u>Transportation Infrastructure</u>				
Number of Road & Bridge vehicles:	75	72	89	90
Number of Road & Bridge heavy equipment:	n/a	77	85	86

Source: County Inventory Reports

TABLE 18

Fiscal Year					
2016	2017	2018	2019	2020	2021
112	112	112	112	112	116
81	83	83	87	87	91
20	20	20	20	20	20
4	4	4	4	4	3
8	8	8	8	8	8
7	7	7	7	7	10
4	4	4	4	4	4
9	9	9	9	9	10
3	3	3	3	3	3
100	109	100	100	100	110
97	95	95	99	99	107
97	97	100	101	101	116

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