

CHAMBERS COUNTY, TEXAS

Anahuac, Texas

COMPREHENSIVE ANNUAL FINANCIAL REPORT



FIRST STAND



ANAHUAC

FOR THE YEAR ENDED DECEMBER 31, 2020

CHAMBERS COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2020

Prepared by:
County Auditor's Office

Tony Sims
County Auditor

CHAMBERS COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

DECEMBER 31, 2020

**Page
Number**

INTRODUCTORY SECTION

Letter of Transmittal	i - viii
List of Elected and Appointed Officials	ix
Organizational Chart	x

FINANCIAL SECTION

Independent Auditor's Report.....	1 - 2
Management's Discussion and Analysis.....	3 - 11
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	12
Statement of Activities	13 - 14
Fund Financial Statements	
Balance Sheet - Governmental Funds	15 - 16
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	17
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	18 - 19
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	20
Statement of Net Position - Proprietary Funds.....	21 - 22
Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds	23 - 24
Statement of Cash Flows - Proprietary Funds.....	25 - 28
Statement of Fiduciary Net Position - Fiduciary Funds.....	29
Statement of Changes in Fiduciary Net Position - Fiduciary Funds.....	
Notes to Financial Statements.....	30 - 54

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund.....	55 – 57
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Road and Bridge Fund	58
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Health Service Sales Tax	59
Schedule of Changes in Net Pension Liability and Related Ratios	59 – 61
Schedule of Employer Pension Contributions	62
Notes to the Schedule of Employer Contributions	63
Schedule of Changes in Total OPEB Liability and Related Ratios.....	64

SUPPLEMENTARY INFORMATION

Combining and Individual Fund Financial
Statements and Schedules:

Combining Balance Sheet – Nonmajor Governmental Funds	65 – 75
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	76– 86
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Debt Service Fund	87
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual - Lateral Road Fund.....	88
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – County Court Fee.....	89
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Worthless Check	90
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – County Attorney DWI	91
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – District Attorney Drug Prevention.....	92
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Hotel Tax	93
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Election Fund	94

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Leose Fund	95
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual Fallen Officer Fund	96
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – County Clerk Records Archives Fund	97
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Justice Court Technology Fund	98
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Courthouse Security Fund	99
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Records Management County Clerk Fund	100
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Records Management District Clerk Fund	101
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Youth Activity Fund	102
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Airport Maintenance (Anahuac).....	103
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Airport Maintenance (Winnie)	104
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – SCAAP Fund	105
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Grant: USDHHS-BVCAA Fund	106
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Grant: USDHHS-TDH WIC Fund	107
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – FEMA – United Way Fund	108
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Chapter Nineteen.....	109
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Justice Court Building Security Fund.....	110

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – District Clerk Records Technology Fund	111
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Pretrial Intervention Programs Fund	112
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – DC/CC Technology Fund	113
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – CC/DC Record Preservation Fund	114
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Child Abuse Prevention Fund	115
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – PHEP Grant Fund	116
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – County Fire Marshal Fund	117
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – CDBG Disaster Recovery Non-Housing Fund	118
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – CDBG Mayhaw Grant.....	119
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Hurricane Harvey – FEMA 4332	120
Combining Statement of Fiduciary Net Position– All Fiduciary Funds.....	121 – 124
Combining Statement of Changes in Fiduciary Net Position– All Fiduciary Funds	125 – 128

	<u>Table</u>	<u>Page Number</u>
STATISTICAL SECTION		
Net Position by Component	1	129 – 130
Changes in Net Position	2	131 – 134
Fund Balances, Governmental Funds	3	135 – 136
Changes in Fund Balances, Governmental Funds	4	137 – 138
Tax Revenues by Source, Governmental Activities	5	139 – 140
Assessed Value and Estimated Actual Value of Taxable Property	6	141 - 142
Property Tax Rates - Direct and Overlapping Governments	7	143 - 144
Principal Property Taxpayers	8	145
Property Tax Levies and Collections	9	146 - 147
Ratios of General Bonded Debt Outstanding	10	148 - 149
Ratios of Outstanding Debt by Type	11	150 - 151
Direct and Overlapping Governmental Activities Debt	12	152
Legal Debt Margin Information	13	153 - 154
Demographic and Economic Statistics	14	155 - 156
Principal Employers	15	157
County Employees	16	158 - 159
Operating Indicators by Function/Program	17	160 - 161
Capital Asset Statistics by Function/Program	18	162 – 163

THIS PAGE LEFT BLANK INTENTIONALLY

INTRODUCTORY SECTION

THIS PAGE LEFT BLANK INTENTIONALLY

CHAMBERS COUNTY, TEXAS

LETTER OF TRANSMITTAL **For the Year Ended December 31, 2020**

June 30, 2021

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

The County Auditor's office is pleased to submit the Annual Comprehensive Financial Report (ACFR) for Chambers County, Texas (the "County") for the fiscal year ended December 31, 2020.

This report was prepared to provide the District Judges, Commissioners' Court, County staff, our citizens, our bondholders, and other interested parties with detailed information concerning the financial condition and activities of the County government. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including disclosures, rests with the County. We believe the data as presented is accurate in all material respects and is presented in a manner designed to fairly present the financial position and results of County operations as measured by the financial activity of its various funds. We also believe that all disclosures necessary to enable the reader to gain a reasonable understanding of the County's financial affairs are included.

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

The County financial statements were audited by Pattillo, Brown & Hill, 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, 2020 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, 2020 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.

CHAMBERS COUNTY, TEXAS

LETTER OF TRANSMITTAL (Continued)

For the Year Ended December 31, 2020

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 1838 and is located in southeast Texas bordered by Harris, Jefferson, Galveston, and Liberty Counties. The County occupies an area of 613.5 square miles of land and 294.4 square miles of water and serves a population of approximately 45,590 in 2020.

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

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

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

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

FACTORS AFFECTING FINANCIAL CONDITION

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

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

CHAMBERS COUNTY, TEXAS

LETTER OF TRANSMITTAL (Continued)

For the Year Ended December 31, 2020

and gas production throughout Texas has resulted in several major plant expansion projects in west Chambers County in the Mont Belvieu area, complemented by a broad agglomeration of logistics and distribution providers packaging and shipping product by rail, truck, and barge.

NOTE: The COVID-19 pandemic has impacted cost advantages previously enjoyed by the Baytown/Chambers County midstream and downstream petrochemical sectors over the past several years. The ethane advantage over naphtha-derived feedstock has dissipated. This, combined with upstream volatility and COVID-depressed consumer demand, created the need to rationalize capital expenditures in 2020. There have been deferments and few announced cancellations. Nevertheless, the Baytown/West Chambers County economy can be characterized as stable, in recovery, and poised for growth.

2020 began with Chambers County maintaining its position of stability on the east side of the Houston metroplex, particularly in the midstream petrochemical sector. The Mont Belvieu fractionation complex, the geology of which provides significant competitive advantages, 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 with the Permian Basin and the Bakken, Marcellus, and Eagleford shale fields make Mont Belvieu the focal point of petrochemical investment.

ONEOK, Targa Resources, Enterprise Products, and Lone Star NGL/Energy Transfer Partners proceeded with a variety of midstream projects in 1Q20, investments in &/or linked to Chambers County.

COVID notwithstanding, at year's end improved market conditions across the upstream/midstream/downstream continuum were presenting relative to 2Q2020 and 3Q2020 with the advent of a successful rollout and administration of COVID-19 vaccines in 1Q2021. Notable developments during 2020 are summarized below.

Midstream Petrochemicals:

Enterprise completed a new ethylene pipeline from Mont Belvieu to Bayport, Texas, which began service in 2020. The new export terminal will facilitate continued growth of domestic ethylene production, which is expected to reach 90 billion pounds per year by 2021, promoting supply diversification for expanding markets like Asia. Additional projects include the following:

- Enterprise completed construction of a DIB unit and 2 new NGL fractionators in the Enterprise Chambers County Reinvestment Zone adjacent to its Mont Belvieu complex. DIB #2, Fractionator 10, Units 1 & 2 came online 1Q20, 2Q20, & 3Q20, respectively. Capital investment is estimated to be \$1.13 billion and enroll 50 full-time employees.
- Enterprise Products Partners L.P. and LyondellBasell Industries have announced their affiliates have executed long-term contracts that support the construction of Enterprise's second propane dehydrogenation plant, referred to as PDH 2. PDH 2 will have the capacity to consume up to 35,000 barrels per day of propane and produce up to 1.65 billion pounds per year of polymer grade propylene, a mainstay feedstock for production of various polymers. Enterprise has modified its 2020 capital expenditure forecast to ~ \$2.5 - \$3 billion, deferring \$1 billion to the

CHAMBERS COUNTY, TEXAS

LETTER OF TRANSMITTAL (Continued)

For the Year Ended December 31, 2020

2021-2022 time frame. PDH 2 is now expected to start construction in 2Q 2021, creating ~ 1,500 to 2,000 construction jobs.

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

- Arbuckle II, a 400,000 bpd NGL pipeline, will create additional transport capacity between the company's Mid-Continent NGL infrastructure in Oklahoma and existing facilities in Mont Belvieu (capital investment - \$1.36 billion).
- The Arbuckle II Pipeline was constructed to transport unfractionated natural gas liquids (NGLs) originating from across ONEOK's supply basins and extensive NGL gathering system in Oklahoma to the company's storage and fractionation facilities at Mont Belvieu, Texas. The approximately 530-mile, 24- and 30-inch diameter pipeline has an initial capacity to transport up to 400,000 barrels per day and was completed in the first quarter 2020.
- MB5 (50,000 bpd capacity) started construction in 2020 and is expected to be completed in 1Q22. Capital investment is estimated to be \$265 million.
- The MB-4 fractionator, a new 125,000 barrel per day (bpd) NGL fractionator in Mont Belvieu, Texas, and related infrastructure, which includes additional NGL storage capacity in Mont Belvieu, was completed in the first quarter 2020. ONEOK's total NGL fractionation capacity will increase to 965,000 bpd following the completion of MB-4.

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

- Integral components of the venture are the addition of 2-100,000 bpd fractionation trains at its Mont Belvieu complex. Fractionator 7 began operations in 1Q 2020 & Fractionator 8 in 3Q 2020. The estimated capital investment totals \$550 million.

Lone Star NGL, LLC, a subsidiary of Energy Transfer LP, completed construction and began operation of its seventh fractionator in 2020, a \$265 million investment. The company has also started development and construction of its eighth fractionator, an additional \$265 million investment:

- Energy Transfer announced the expansion of its Lone Star Express NGL pipeline system by adding a new 352-mile, 400,000 bpd pipeline from the Permian Basin to the Fort Worth area. The existing pipeline network extends to Mont Belvieu. The project was completed 3Q2020.

Air Products announced in January 2020 its largest-ever investment in the United States in winning a long-term onsite business model supply agreement for a project with Gulf Coast Ammonia (GCA) in Texas City, Texas. Air Products will build, own, and operate (BOO) 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; BOO an air separation unit (ASU) to supply nitrogen; and will own and operate a steam turbine generator to supply power and other utilities to GCA's new world-scale ammonia production plant.

CHAMBERS COUNTY, TEXAS

LETTER OF TRANSMITTAL (Continued)

For the Year Ended December 31, 2020

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

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

Manufacturing:

JSW Steel (USA), Inc. started a significant upgrade at its facility in the Cedar Port Industrial Park, located in west Chambers County. As of 4Q20, JSW is completing the first phase of a \$240 million investment in facility plate rolling, leveling, and cooling technology.

Logistics:

Increased plastics production continues to drive the agglomeration of logistics and distribution providers in Baytown-West Chambers County. Avera, Talke, Katoen Natie, Ravago, Vinmar, A&R-Plantgistix, Plastic Bagging & Packaging (PBP), DHL, and Palmer Logistics, have constructed several million square feet of warehouse space to accommodate the packaging and export of massive amounts of polyethylene through Port Houston. Gulf Coast chemical companies are continuing to ramp up resin production reaching an estimated 54 million metric tons of resin per year by 2020, much of which will be exported. An additional 2.5 million square feet of warehouse space completed construction in the AmeriPort Industrial Park, the Cedar Port Industrial Park, and the Katoen Natie Complex. These expansions are driven by plastics and e-commerce supply chains.

Mixed-Use Development:

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

- Chambers Town Center, located at IH-10 & SH-146, continues to flourish and is 95% built out.
- Fidelis' H-E-B-anchored Mont Belvieu Crossing, the City's premier shopping center, continues to be active. The 285,000 square foot retail center encompasses 41 acres and added several new tenants in 2020.
- In addition to Mont Belvieu Crossing, development in the city has been focused along Interstate 10 and Eagle Drive. At the corner of Eagle Drive and Lakes of Champions Boulevard, new development in the form of two multi-tenant commercial buildings has been completed. The

CHAMBERS COUNTY, TEXAS

LETTER OF TRANSMITTAL (Continued)

For the Year Ended December 31, 2020

Mont Belvieu Professional and Retail Center has developed retail and office buildings on about 1.16 acres of land.

- 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.

The year 2010 census for the County reported the population at 35,096. The year 2020 census reported an estimated population of 45,590. That reflects an increase of over 10,000 or almost 30 percent. Population growth has spurred a major increase in home developments on the west side of the County. The actual 2020 census population will be provided next year.

The 2018 tax year property values were certified at \$9.47 billion, an 8% increase over the previous year. The 2019 tax year property values were certified at just under \$10.49 billion, a further 11% increase over the previous year. The 2020 tax year property values were assessed at \$11.59 billion. Increased growth in the County, along with numerous tax abatement expirations should provide a steady increase in revenues for the foreseeable future.

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

Long-Term Financial Planning – The County records reflect a modest debt level and a much-improved reserve level that have resulted from conservative fiscal management practices. The County practices conservative budgeting and adopts a fund balance policy that requires the County to maintain an unassigned fund balance in the General Fund not less than 25 percent of annual expenditures. For fiscal year 2020, the County’s unassigned General Fund fund balance is sufficient to fund annual appropriated expenditures at well above this required level.

Cash Management – The County annually adopts a formal investment policy that is consistent with the Public Funds Investment Act and Public Funds Collateral Act. The County follows the “prudent person rule” in investment decisions. The objectives of the County Investment Policy are to ensure the safety of the principal, maintain adequate liquidity, and yield the highest possible return subject to the first two principals. Cash was invested according to policy guidelines in fiscal year 2020.

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

CHAMBERS COUNTY, TEXAS

LETTER OF TRANSMITTAL (Continued)

For the Year Ended December 31, 2020

right to be reimbursed for damages, court costs, and costs of legal defense of suits in certain circumstances, when related to their official County duties.

The County purchases liability insurance and claims administration services for workers' compensation from a third-party administrator. A safety committee meets periodically to address safety issues and provides recommendations for Commissioners' Court consideration. The safety committee consists of at least one employee representative from each major County department. Additionally, in 2020, Commissioners' Court maintained a full-time safety coordinator to supervise safety improvement initiatives.

Pension and Other Post-Employment Benefits – The County provides retirement, disability, and death benefits for all its employees through a non-traditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). Specific plan provisions are adopted by the County within the options available in the State statutes governing the TCERS. 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 TCERS Act, and with a focus on the funded ratio, so that the resulting benefits can be expected to be adequately funded. Detailed information on the retirement plan and other post-employment benefits can be found in the notes to the financial statements. The County has implemented changes in accordance with GASB 68 and they are discussed in detail in the notes section of this report.

AWARDS AND ACKNOWLEDGEMENT

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

CREDIT RATING

In 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 2020, 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.

CHAMBERS COUNTY, TEXAS

LETTER OF TRANSMITTAL (Continued)

For the Year Ended December 31, 2020

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,



Tony Sims
County Auditor

CHAMBERS COUNTY, TEXAS

LISTED OF ELECTED AND APPOINTED OFFICIALS

OFFICIALS AS OF DECEMBER 31, 2020

Commissioners' Court

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

Judicial

Cheryl Lieck	District Attorney
Patti Henry	District Clerk

County Court at Law

Scott Peal	County Attorney
Heather H. Hawthorne	County Clerk

Justice Courts

Yale Devillier	Justice of Peace, Precinct #1
Randy Van Deventer	Justice of Peace, Precinct #2
Tracy Woody	Justice of Peace, Precinct #3
Blake Sylvia	Justice of Peace, Precinct #4
David Hatfield	Justice of Peace, Precinct #5
Larry Cryer	Justice of Peace, Precinct #6

Law Enforcement

Brian Hawthorne	County Sheriff
Dennis Dugat	Constable, Precinct #1
Don R. Langford	Constable, Precinct #2
Donnie Standley	Constable, Precinct #3
Ben L. "Butch" Bean	Constable, Precinct #4
Cecil R. "Popeye" Oklham	Constable, Precinct #5
Robert Barrow	Constable, Precinct #6

Financial Administration

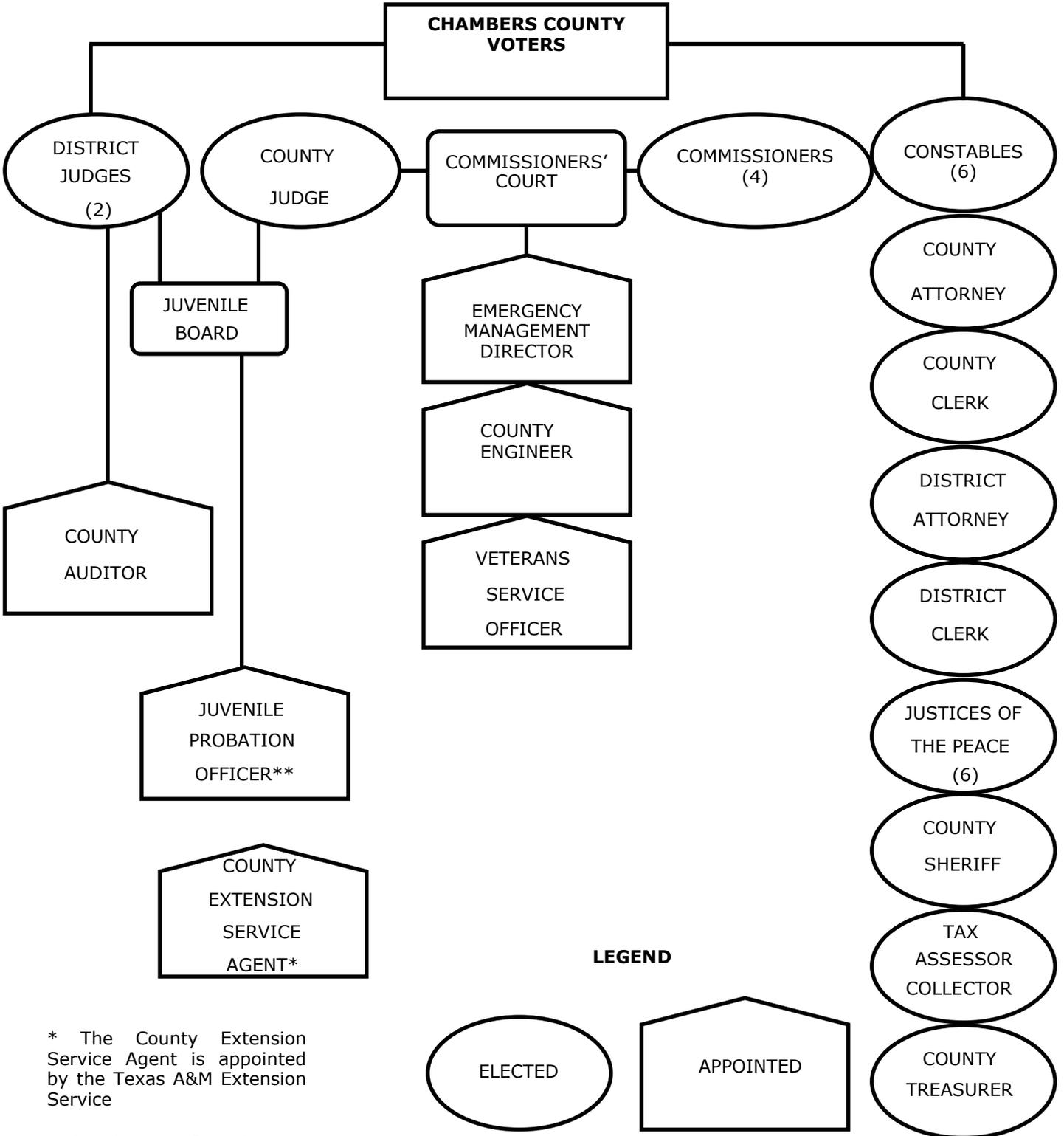
Denise Hutter	Tax Assessor/Collector
Nicole Whittington	County Treasurer
Tony Sims	County Auditor*
George Barrera	Purchasing Agent*

District Judges

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

*Designated appointed official. All others are elected.

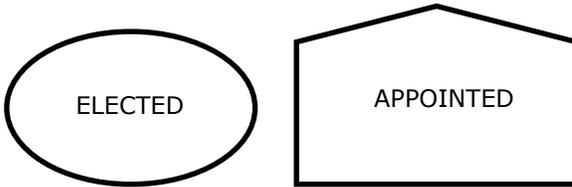
CHAMBERS COUNTY, TEXAS
ORGANIZATIONAL CHART
 December 31, 2020



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

**Appointed by Juvenile Board

LEGEND



FINANCIAL SECTION

THIS PAGE LEFT BLANK INTENTIONALLY

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Chambers County, Texas as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Chambers County, Texas' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Chamber County, Texas' management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Chambers County, Texas, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for purposes of forming opinions on the financial statements that collectively comprise Chambers County's basic financial statement. The introductory section, combining and individual nonmajor fund financial statements, and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2021, on our consideration of the Chambers County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Chambers County, Texas' internal control over financial reporting and compliance.

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

Waco, Texas
June 30, 2021

**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

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, 2020. 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 \$107,023,158 (net position). Of this amount, \$16,939,759 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 \$5,743,248 from operations.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$66,073,856, a increase of \$1,725,694 from prior year. Approximately 32% of this amount, \$21,145,817 is available for spending at the County's discretion (unassigned fund balance).
- At the close of the current fiscal year, the County's business-type funds reported combined fund balances of \$7,434,920, an increase of \$364,329 from prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$26,823,957, or approximately 54% of total General Fund expenditures.
- The County's total outstanding long-term liabilities decreased by \$4,943,544 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 \$6,764,279 during the current fiscal year.

THE STRUCTURE OF OUR ANNUAL REPORT

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

GOVERNMENT-WIDE STATEMENTS

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

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

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

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

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

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

FUND FINANCIAL STATEMENTS

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

Governmental Funds

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

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

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

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

Proprietary Funds

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

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

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County maintains 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 \$107,023,158 as of December 31, 2020. This compares with \$101,279,910 from the prior fiscal year. A portion of the County's net position, 59%, 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	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 135,449,904	\$ 127,271,530	\$ 280,155	\$ 555,060	\$ 135,730,059	\$ 127,826,590
Capital assets, net	<u>89,930,937</u>	<u>83,766,127</u>	<u>9,076,488</u>	<u>8,477,019</u>	<u>99,007,425</u>	<u>92,243,146</u>
Total assets	<u>225,380,841</u>	<u>211,037,657</u>	<u>9,356,643</u>	<u>9,032,079</u>	<u>234,737,484</u>	<u>220,069,736</u>
Deferred charge on refunding	122,905	134,078	-	-	122,905	134,078
Deferred outflows - pensions	<u>5,312,637</u>	<u>9,216,612</u>	<u>293,184</u>	<u>544,679</u>	<u>5,605,821</u>	<u>9,761,291</u>
Total deferred outflows of resources	<u>5,435,542</u>	<u>9,350,690</u>	<u>293,184</u>	<u>544,679</u>	<u>5,728,726</u>	<u>9,895,369</u>
Current liabilities	7,349,068	7,423,946	325,755	237,219	7,674,823	7,661,165
Long-term liabilities	<u>62,322,083</u>	<u>66,622,244</u>	<u>1,610,476</u>	<u>2,253,859</u>	<u>63,932,559</u>	<u>68,876,103</u>
Total liabilities	<u>69,671,151</u>	<u>74,046,190</u>	<u>1,936,231</u>	<u>2,491,078</u>	<u>71,607,382</u>	<u>76,537,268</u>
Deferred inflows - pensions	2,334,153	137,830	128,813	8,146	2,462,966	145,976
Deferred inflows - OPEB	2,216,476	101,386	149,863	6,943	2,366,339	-
Deferred inflows - property tax	<u>57,006,365</u>	<u>51,893,622</u>	-	-	<u>57,006,365</u>	<u>51,893,622</u>
Total deferred inflows of resources	<u>61,556,994</u>	<u>52,132,838</u>	<u>278,676</u>	<u>15,089</u>	<u>61,835,670</u>	<u>52,039,598</u>
Net position:						
Net investment in capital assets	54,240,400	60,038,630	9,076,488	8,477,019	63,316,888	68,515,649
Restricted	26,766,511	22,512,803	-	-	26,766,511	22,512,803
Unrestricted	<u>18,581,327</u>	<u>11,657,886</u>	<u>(1,641,568)</u>	<u>(1,406,428)</u>	<u>16,939,759</u>	<u>10,251,458</u>
Total net position	\$ <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>

A portion of the County's net position, \$26,766,511 or 25%, represents resources that are subject to external restriction on how they may be used. The County's total net position increased by \$5,743,248 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.

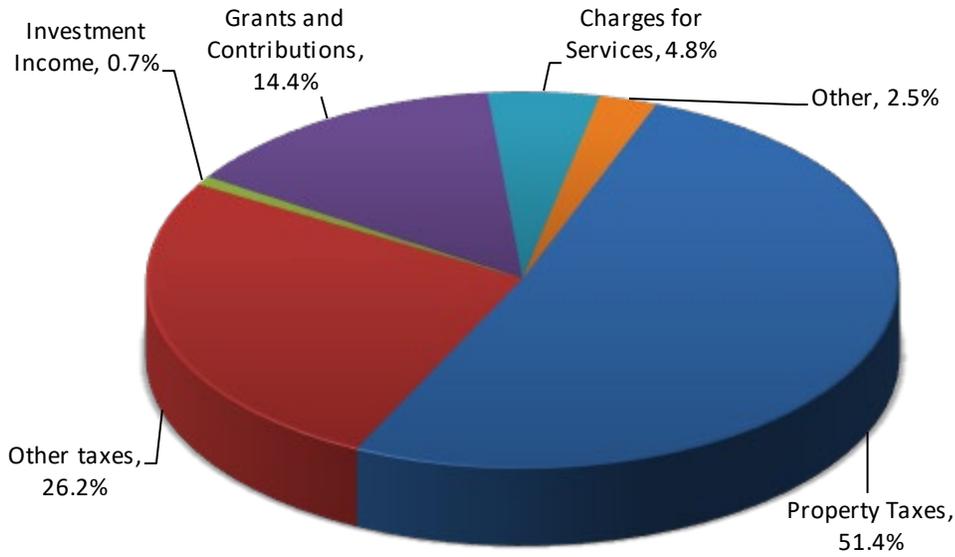
Statement of Activities

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

	Governmental Activities		Business-type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for services	\$ 4,878,122	\$ 5,169,013	\$ 803,273	\$ 811,880	\$ 5,681,395	\$ 5,980,893
Operating grants and contributions	13,519,306	11,462,226	-	-	13,519,306	11,462,226
Capital grants and contributions	1,030,566	5,641,301	-	472,500	1,030,566	6,113,801
General revenues:						
Property taxes	52,040,163	56,809,570	-	-	52,040,163	56,809,570
Other taxes	26,494,148	9,736,884	-	-	26,494,148	9,736,884
Investment income	701,237	1,717,612	-	-	701,237	1,717,612
Other	2,545,252	1,998,224	56,988	90,861	2,602,240	2,089,085
Total revenues	<u>101,208,794</u>	<u>92,534,830</u>	<u>860,261</u>	<u>1,375,241</u>	<u>102,069,055</u>	<u>93,910,071</u>
Expenses:						
General government	13,014,679	21,314,450	-	-	13,014,679	21,314,450
Financial administration	3,088,958	2,962,492	-	-	3,088,958	2,962,492
Justice system	7,997,173	8,999,668	-	-	7,997,173	8,999,668
Health and welfare	20,289,644	17,828,042	-	-	20,289,644	17,828,042
Culture and recreation	3,760,063	3,881,049	-	-	3,760,063	3,881,049
Law enforcement and public safety	17,634,775	14,739,129	-	-	17,634,775	14,739,129
Transportation	24,913,049	10,335,753	-	-	24,913,049	10,335,753
Interest and other	1,729,749	1,030,282	-	-	1,729,749	1,030,282
Solid waste	-	-	2,754,669	2,696,730	2,754,669	2,696,730
Airport	-	-	376,970	377,250	376,970	377,250
Golf course	-	-	766,078	640,223	766,078	640,223
Total expenses	<u>92,428,090</u>	<u>81,090,865</u>	<u>3,897,717</u>	<u>3,714,203</u>	<u>96,325,807</u>	<u>84,805,068</u>
Increases in net position before transfers	8,780,704	11,443,965	(3,037,456)	(2,338,962)	5,743,248	9,105,003
Transfers in (out)	(3,401,785)	(2,960,974)	3,401,785	2,960,974	-	-
Change in net position	5,378,919	8,482,991	364,329	622,012	5,743,248	9,105,003
Net position, beginning	<u>94,209,319</u>	<u>85,726,328</u>	<u>7,070,591</u>	<u>6,448,579</u>	<u>101,279,910</u>	<u>92,174,907</u>
Net position, ending	<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>

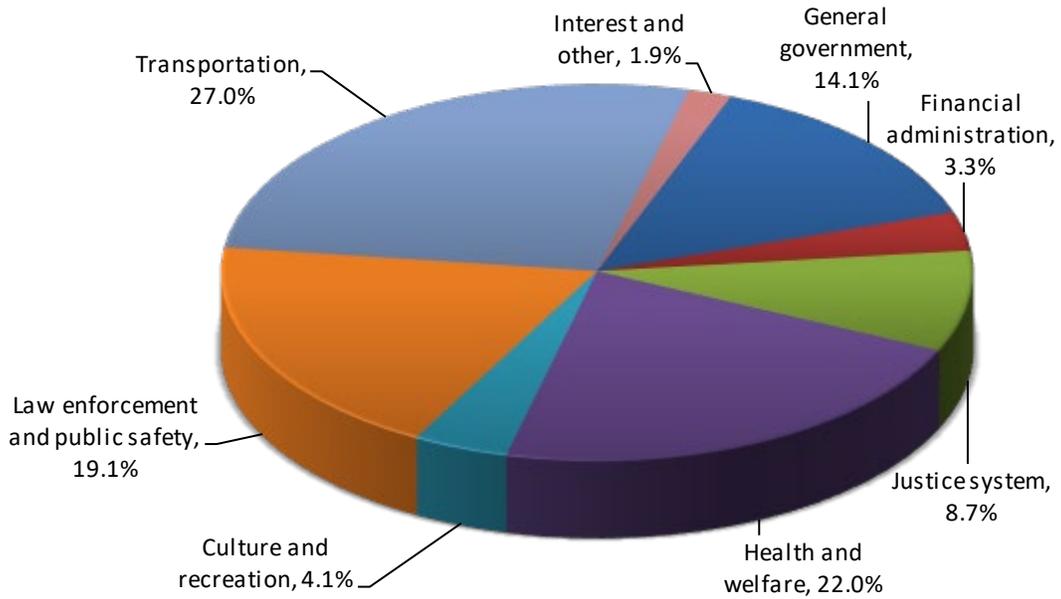
Graphic presentations of selected data from the summary tables follow to assist in the analysis of the County's activities.

Governmental Activities – Revenues



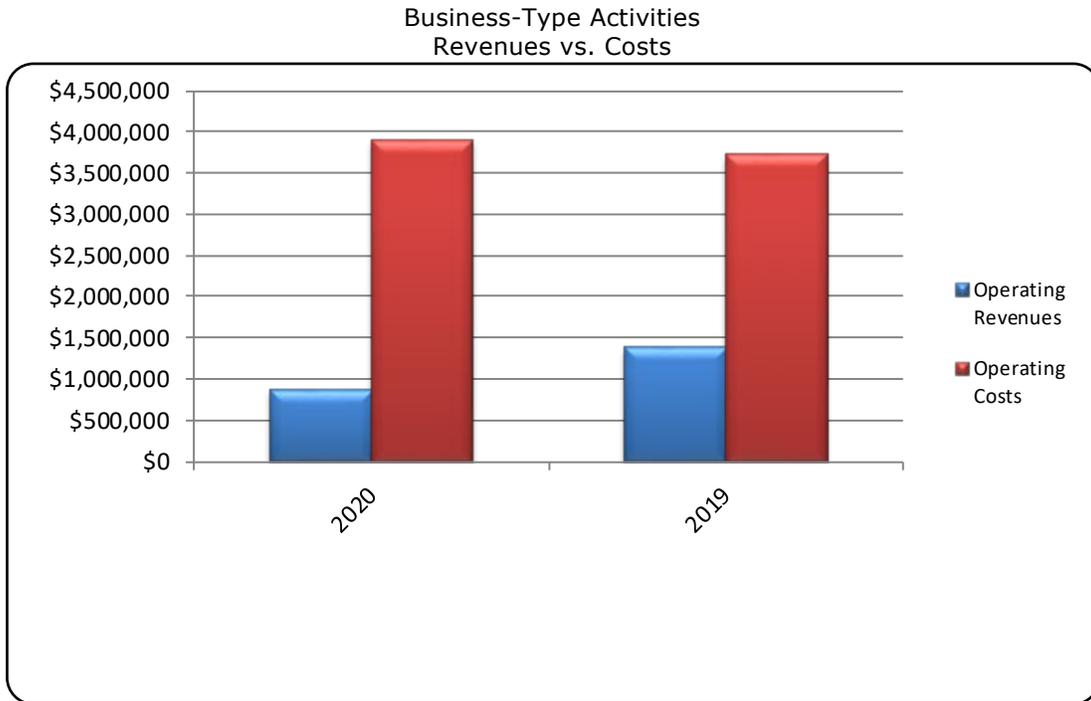
Total governmental activity revenues increased \$8,673,964 from the prior year. This increase is primarily due to an increase in property tax and other tax revenues for the year.

Governmental Activities - Expenses



Governmental expenses increased by \$11,337,225 from the prior year. The majority of the change is found in the increase 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, 2020, revenues from governmental activities totaled \$101,208,794, compared with \$92,534,830 in the prior year. This net increase of \$8,673,964 occurred as the result of the increase of \$16,757,264 in other taxes, along with a decrease in property tax revenue of \$4,769,407. 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 \$1,016,375, which is a decrease of 59% percent from the prior year.

Governmental expenses increased by \$11,337,225. There was a decrease in general government by \$8,299,771 due to a large decrease of expenditures in the CDBG program. Health and welfare and law enforcement and public safety expenses increased by \$2,461,602 and \$2,895,646, respectively. The increase in expenses were offset by a decrease in justice system expenses of \$1,002,495. There was also an increase of \$14,577,296 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 decreased by \$514,980 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 \$183,514 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 \$66,073,856. Of this, \$21,145,817 is unassigned and available for day-to-day operations of the County, \$1,524,792 is restricted for debt service, \$2,103,646 is restricted for grants, \$21,566,976 is restricted for special projects, and \$17,753,542 is restricted for capital projects. The County also has \$238,821 and \$367,837 classified as nonspendable for inventories and prepaids, respectively.

There was an increase in the combined fund balance of \$1,725,694 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 \$7,857,158 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 \$26,823,957 and total fund balance was \$27,383,705. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 54% percent of total general fund expenditures, while total fund balance represents 55% percent of total fund expenditures.

The road and bridge fund had an ending fund balance of \$538,282 , a decrease of \$326,868 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 \$1,524,792 , an increase of \$47,595 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 \$16,329,535 , a decrease of \$4,538,225 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 \$17,590,142 , an increase of \$1,704,120 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 arboretum fund balance remained zero, the structure and operations of the fund causing revenues to equal expenditures each year.

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

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual general fund revenues were more than final budgeted revenues by \$5,959,384 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 \$7,420,404 less than budgeted. Overall, the general fund had a total positive budget variance of \$13,379,788 before capital leases and interfund transfers.

CAPITAL ASSETS

At the end of the year, the County's governmental and business-type activities had invested \$99,007,425 in a variety of capital assets and infrastructure (net of accumulated depreciation). This represents a net increase of \$6,764,279.

Major capital asset events during the year included the following:

- Multiple land purchases totaling \$1,114,343.
- Additions to construction in progress in the amount of \$5,091,327.

More detailed information about the County's capital assets is presented in note III. C. to the financial statements.

LONG-TERM DEBT

At the end of the year, the County reported total general obligation bonds, tax notes, and capital leases outstanding of \$51,542,806, net of deferred amounts.

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

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Economic conditions continued to improve in the County in fiscal year 2020. The County experienced an increase of approximately 10.52% in certified appraised value for budget year 2021. The County has continued its partnership strategy with local industrial taxpayers, adding an additional \$1.1 M in budgeted revenue for direct payments under Ch. 381 for the 2021 budget year. We expect these partnerships to continue through fiscal year 2024 and beyond. The County suffered a major flood event with Tropical Storm Imelda in September 2019, but the financial impact was minimal compared to other disaster events over the last decade. No long-term financial hardship is expected as a result of this storm.

Continued growth is expected in fiscal years 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. Infrastructure projects underway, such as SH 99 (Grand Parkway), FM 1409 Extension, and IH-10 improvements continue to pave the way for new growth and development.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

**BASIC
FINANCIAL STATEMENTS**

THIS PAGE LEFT BLANK INTENTIONALLY

CHAMBERS COUNTY, TEXAS

STATEMENT OF NET POSITION

DECEMBER 31, 2020

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 61,052,348	\$ 249,602	\$ 61,301,950
Receivables, net	46,975,409	30,757	47,006,166
Due from other governments	2,767,234	-	2,767,234
Internal balances	85,152	(85,152)	-
Inventory	238,821	70,826	309,647
Prepaid items	367,837	14,122	381,959
Restricted cash and cash equivalents	23,963,103	-	23,963,103
Capital assets:			
Nondepreciable	40,453,869	2,914,991	43,368,860
Net depreciable	49,477,068	6,161,497	55,638,565
Total assets	<u>225,380,841</u>	<u>9,356,643</u>	<u>234,737,484</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	122,905	-	122,905
Deferred outflows - pensions	5,312,637	293,184	5,605,821
Total deferred outflows of resources	<u>5,435,542</u>	<u>293,184</u>	<u>5,728,726</u>
LIABILITIES			
Accounts payable and accrued liabilities	6,671,196	325,755	6,996,951
Accrued interest payable	517,804	-	517,804
Due to others	160,068	-	160,068
Noncurrent liabilities:			
Due within one year:			
Long-term debt	5,477,662	15,237	5,492,899
Due in more than one year:			
Long-term debt	48,843,930	1,170,650	50,014,580
Net pension liability	6,550,231	361,483	6,911,714
Net OPEB liability	1,450,260	63,106	1,513,366
Total liabilities	<u>69,671,151</u>	<u>1,936,231</u>	<u>71,607,382</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes	57,006,365	-	57,006,365
Deferred inflows - pensions	2,334,153	128,813	2,462,966
Deferred inflows - OPEB	2,216,476	149,863	2,366,339
Total deferred inflows of resources	<u>61,556,994</u>	<u>278,676</u>	<u>61,835,670</u>
NET POSITION			
Net investment in capital assets	54,240,400	9,076,488	63,316,888
Restricted for:			
Permanent funds			
Nonspendable	500,000	-	500,000
Expendable	381,053	-	381,053
Road and bridge	638,661	-	638,661
Debt service	1,576,175	-	1,576,175
Grants	2,103,646	-	2,103,646
Special projects	21,566,976	-	21,566,976
Unrestricted	<u>18,581,327</u>	<u>(1,641,568)</u>	<u>16,939,759</u>
Total net position	<u>\$ 99,588,238</u>	<u>\$ 7,434,920</u>	<u>\$ 107,023,158</u>

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

CHAMBERS COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2020

Functions/Programs	Expenses	Program Revenue		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 13,014,679	\$ 2,573,236	\$ 223,260	\$ 377,681
Financial administration	3,088,958	-	-	-
Justice system	7,997,173	546,268	202,478	-
Health and welfare	20,289,644	389,513	11,302,412	-
Culture and recreation	3,760,063	35,582	24,958	652,885
Law enforcement and public safety	17,634,775	202,297	1,766,198	-
Transportation	24,913,049	1,131,226	-	-
Interest and other	1,729,749	-	-	-
Total governmental activities	<u>92,428,090</u>	<u>4,878,122</u>	<u>13,519,306</u>	<u>1,030,566</u>
Business-type activities:				
Solid waste	2,754,669	305,997	-	-
Airport	376,970	94,776	-	-
Golf course	766,078	402,500	-	-
Total business-type activities	<u>3,897,717</u>	<u>803,273</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 96,325,807</u>	<u>\$ 5,681,395</u>	<u>\$ 13,519,306</u>	<u>\$ 1,030,566</u>
General revenues:				
Property taxes				
Other taxes				
Investment income				
Gain on sale of capital assets				
Other				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position - beginning				
Net position - ending				

Net (Expense) Revenue and Changes in Position

Primary Government

Governmental Activities	Business-type Activities	Total
\$(9,840,502) (3,088,958) (7,248,427) (8,597,719) (3,046,638) (15,666,280) (23,781,823) (1,729,749) <u>(73,000,096)</u>	\$ - - - - - - - <u>-</u> <u>-</u>	\$(9,840,502) (3,088,958) (7,248,427) (8,597,719) (3,046,638) (15,666,280) (23,781,823) (1,729,749) <u>(73,000,096)</u>
- - <u>-</u> <u>-</u>	(2,448,672) (282,194) <u>(363,578)</u> <u>(3,094,444)</u>	(2,448,672) (282,194) <u>(363,578)</u> <u>(3,094,444)</u>
(73,000,096)	(3,094,444)	(76,094,540)
52,040,163 26,494,148 701,237 305,096 2,240,156 <u>(3,401,785)</u> <u>78,379,015</u>	- - - 56,988 - <u>3,401,785</u> <u>3,458,773</u>	52,040,163 26,494,148 701,237 362,084 2,240,156 - <u>-</u> <u>81,837,788</u>
5,378,919 <u>94,209,319</u>	364,329 <u>7,070,591</u>	5,743,248 <u>101,279,910</u>
<u>\$ 99,588,238</u>	<u>\$ 7,434,920</u>	<u>\$ 107,023,158</u>

CHAMBERS COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

DECEMBER 31, 2019

	<u>General</u>	<u>Road and Bridge</u>	<u>Debt Service</u>
ASSETS			
Cash and cash equivalents	\$ 32,355,309	\$ 3,588,449	\$ 858,654
Receivables, net	31,991,979	7,326,797	4,968,802
Due from other funds	7,163,831	-	-
Due from other governments	-	-	-
Prepays	341,743	26,094	-
Inventory	218,005	20,816	-
Restricted cash and cash equivalents	-	-	2,496,383
Total assets	<u>72,070,867</u>	<u>10,962,156</u>	<u>8,323,839</u>
LIABILITIES			
Accounts payable and accrued liabilities	2,287,444	383,179	-
Due to other funds	-	129,762	31
Due to others	-	-	-
Total liabilities	<u>2,287,444</u>	<u>512,941</u>	<u>31</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue-property taxes	41,150,766	9,910,933	6,799,016
Unavailable revenue-court fines	1,248,952	-	-
Unavailable revenue-grants	-	-	-
Total deferred inflows of resources	<u>42,399,718</u>	<u>9,910,933</u>	<u>6,799,016</u>
FUND BALANCES			
Nonspendable:			
Inventory	218,005	20,816	-
Permanent fund	-	-	-
Prepays	341,743	26,094	-
Restricted:			
County schools	-	-	-
Debt service	-	-	1,524,792
Grants	-	-	-
Road and bridge	-	491,372	-
Special projects	-	-	-
Capital projects	-	-	-
Unassigned	<u>26,823,957</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>27,383,705</u>	<u>538,282</u>	<u>1,524,792</u>
Total liabilities, fund balances, and deferred inflows of resources	<u>\$ 72,070,867</u>	<u>\$ 10,962,156</u>	<u>\$ 8,323,839</u>

<u>Capital Project 02 Construction</u>	<u>Health Service Sales Tax</u>	<u>Arboretum</u>	<u>Nonmajor Governmental</u>	<u>Total Governmental</u>
\$ -	\$ 14,801,476	\$ 160,068	\$ 7,027,402	\$ 58,791,358
-	2,684,954	-	2,877	46,975,409
441,853	803,663	-	831	8,410,178
-	-	803,663	1,963,571	2,767,234
-	-	-	-	367,837
-	-	-	-	238,821
<u>17,688,891</u>	<u>-</u>	<u>-</u>	<u>3,777,829</u>	<u>23,963,103</u>
<u>18,130,744</u>	<u>18,290,093</u>	<u>963,731</u>	<u>12,772,510</u>	<u>141,513,940</u>
1,800,378	699,951	-	1,499,483	6,670,435
831	-	803,663	7,390,739	8,325,026
-	-	160,068	-	160,068
<u>1,801,209</u>	<u>699,951</u>	<u>963,731</u>	<u>8,890,222</u>	<u>15,155,529</u>
-	-	-	-	57,860,715
-	-	-	-	1,248,952
-	-	-	1,174,888	1,174,888
-	-	-	1,174,888	60,284,555
-	-	-	-	238,821
-	-	-	500,000	500,000
-	-	-	-	367,837
-	-	-	381,053	381,053
-	-	-	-	1,524,792
-	-	-	2,103,646	2,103,646
-	-	-	-	491,372
-	17,590,142	-	3,976,834	21,566,976
16,329,535	-	-	1,424,007	17,753,542
-	-	-	(5,678,140)	21,145,817
<u>16,329,535</u>	<u>17,590,142</u>	<u>-</u>	<u>2,707,400</u>	<u>66,073,856</u>
<u>\$ 18,130,744</u>	<u>\$ 18,290,093</u>	<u>\$ 963,731</u>	<u>\$ 12,772,510</u>	<u>\$ 141,513,940</u>

THIS PAGE LEFT BLANK INTENTIONALLY

CHAMBERS COUNTY, TEXAS

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

DECEMBER 31, 2019

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

Total fund balances - governmental funds balance sheet	\$ 66,073,856
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	1,248,952
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.	
Nondepreciable capital assets	40,453,869
Depreciable capital assets	100,558,856
Accumulated depreciation	(51,081,788)
Other long term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.	
Delinquent property taxes	854,350
Grants receivable	1,174,888
The assets and liabilities of the internal service fund are included in the governmental activities Statement of Net Position.	2,260,229
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	5,312,637
Deferred inflows - pension related	(2,334,153)
Deferred inflows - OPEB related	(2,216,476)
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	(517,804)
Deferred charge on refunding	122,905
Premium on bonds	(2,024,178)
Bonds payable	(42,535,000)
Tax notes payable	(8,800,000)
Capital leases payable	(207,806)
Compensated absences payable	(754,608)
Net pension liability	(6,550,231)
Net OPEB liability	(1,450,260)
Net position of governmental activities	\$ <u>99,588,238</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>General</u>	<u>Road and Bridge</u>	<u>Debt Service</u>	<u>Capital Project 02 Construction</u>
REVENUES				
Taxes:				
Property taxes	\$ 37,950,049	\$ 9,157,422	\$ 4,974,917	\$ -
Other taxes	16,422,782	8,535	-	-
Intergovernmental	137,744	-	-	-
Charges for services	2,707,806	925,527	-	-
Fines and forfeitures	555,418	205,699	-	-
Investment income	323,534	31,225	13,768	162,714
Other	<u>1,340,752</u>	<u>127,036</u>	<u>10,826</u>	<u>48,700</u>
Total revenues	<u>59,438,085</u>	<u>10,455,444</u>	<u>4,999,511</u>	<u>211,414</u>
EXPENDITURES				
Current:				
General government	9,997,275	-	-	-
Financial administration	3,249,979	-	-	-
Justice system	7,639,656	-	-	-
Health and welfare	5,186,240	-	-	-
Culture and recreation	3,206,799	-	-	-
Law enforcement and public safety	14,443,601	-	-	-
Transportation	-	9,130,101	-	14,469,639
Capital outlay	5,933,269	1,652,211	-	-
Debt service:				
Principal	407,501	-	3,465,000	-
Interest and fiscal charges	57,082	-	1,486,916	-
Bond issuance costs	-	-	-	275,801
Total expenditures	<u>50,121,402</u>	<u>10,782,312</u>	<u>4,951,916</u>	<u>14,745,440</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>9,316,683</u>	<u>(326,868)</u>	<u>47,595</u>	<u>(14,534,026)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	328,931	-	-	-
Proceeds from issuance of debt	-	-	-	9,405,000
Premium on issuance of debt	-	-	-	590,801
Capital leases	39,482	-	-	-
Transfers in	2,509,045	-	-	-
Transfers out	<u>(4,336,983)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and uses	<u>(1,459,525)</u>	<u>-</u>	<u>-</u>	<u>9,995,801</u>
NET CHANGE IN FUND BALANCES	7,857,158	(326,868)	47,595	(4,538,225)
FUND BALANCES, BEGINNING	<u>19,526,547</u>	<u>865,150</u>	<u>1,477,197</u>	<u>20,867,760</u>
FUND BALANCES, ENDING	<u>\$ 27,383,705</u>	<u>\$ 538,282</u>	<u>\$ 1,524,792</u>	<u>\$ 16,329,535</u>

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

<u>Health Service Sales Tax</u>	<u>Arboretum</u>	<u>Nonmajor Governmental</u>	<u>Total Governmental</u>
\$ -	\$ -	\$ 22,417	\$ 52,104,805
9,560,649	-	502,182	26,494,148
-	10,783,013	2,408,425	13,329,182
-	-	483,672	4,117,005
-	-	45,802	806,919
105,098	-	50,158	686,497
-	-	712,842	2,240,156
<u>9,665,747</u>	<u>10,783,013</u>	<u>4,225,498</u>	<u>99,778,712</u>
-	-	481,083	10,478,358
-	-	-	3,249,979
-	-	686,513	8,326,169
3,683,984	10,783,013	425,670	20,078,907
-	-	70,619	3,277,418
-	-	3,214,443	17,658,044
-	-	-	23,599,740
1,792,908	-	3,275,868	12,654,256
-	-	-	3,872,501
-	-	-	1,543,998
-	-	-	275,801
<u>5,476,892</u>	<u>10,783,013</u>	<u>8,154,196</u>	<u>105,015,171</u>
<u>4,188,855</u>	<u>-</u>	<u>(3,928,698)</u>	<u>(5,236,459)</u>
-	-	-	328,931
-	-	-	9,405,000
-	-	-	590,801
-	-	-	39,482
-	-	1,566,400	4,075,445
<u>(2,484,735)</u>	<u>-</u>	<u>(655,788)</u>	<u>(7,477,506)</u>
<u>(2,484,735)</u>	<u>-</u>	<u>910,612</u>	<u>6,962,153</u>
1,704,120	-	(3,018,086)	1,725,694
<u>15,886,022</u>	<u>-</u>	<u>5,725,486</u>	<u>64,348,162</u>
\$ <u>17,590,142</u>	\$ <u>-</u>	\$ <u>2,707,400</u>	\$ <u>66,073,856</u>

THIS PAGE LEFT BLANK INTENTIONALLY

CHAMBERS COUNTY, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2019

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

Net change in fund balances - total governmental funds	\$ 1,725,694
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay	10,771,757
Depreciation expense	(4,583,112)
Net effect of capital disposals	(23,835)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenue in the funds.	
Unavailable revenue - delinquent property taxes	(64,642)
Unavailable revenue - court fines	(56,591)
Unavailable revenue - grants	1,174,888
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	
Net pension liability	6,633,791
Net OPEB liability	3,726,638
Deferred outflows - pensions	(3,903,975)
Deferred inflows - pensions	(2,196,323)
Deferred inflows - OPEB	(2,115,090)
Bonds and capital leases provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position	
Capital leases	(10,035,283)
Principal payments	3,872,501
Amortization of deferred charges	148,021
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.	
Interest payable, net change	(57,971)
Compensated absences, net change	(56,680)
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.	
	<u>419,131</u>
Change in net position of governmental activities	\$ <u>5,378,919</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

DECEMBER 31, 2020

	Business-Type Activities	
	Solid Waste	Airport
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 60,631	\$ 20,294
Receivables, net	28,084	197
Inventory	18,111	46,027
Prepaid expenses	5,507	4,531
Total current assets	112,333	71,049
Noncurrent assets:		
Capital assets:		
Nondepreciable	172,371	2,742,620
Net depreciable	2,391,666	3,072,754
Total noncurrent assets	2,564,037	5,815,374
Total assets	2,676,370	5,886,423
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows - pensions	218,066	5,606
Total deferred outflows of resources	218,066	5,606
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	129,043	7,983
Due to other funds	52,624	17,199
Compensated absences liability	9,353	-
Total current liabilities	191,020	25,182
Noncurrent liabilities:		
Net pension liability	268,866	6,912
Net OPEB liability	47,368	1,059
Compensated absences liability	28,057	-
Landfill closure and postclosure care	1,124,938	-
Total noncurrent liabilities	1,469,229	7,971
Total liabilities	1,660,249	33,153
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows - pensions	95,809	2,463
Deferred inflows - OPEB	118,397	3,485
Total deferred inflows of resources	214,206	5,948
NET POSITION		
Net investment in capital assets	2,564,037	5,815,374
Unrestricted	(1,544,056)	37,554
Total net position	\$ 1,019,981	\$ 5,852,928

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

Business-Type Activities		Governmental Activities
Golf Course	Total Funds	Internal Service
\$ 168,677	\$ 249,602	\$ 2,260,990
2,476	30,757	-
6,688	70,826	-
4,084	14,122	-
<u>181,925</u>	<u>365,307</u>	<u>2,260,990</u>
-	2,914,991	-
<u>697,077</u>	<u>6,161,497</u>	<u>-</u>
<u>697,077</u>	<u>9,076,488</u>	<u>-</u>
<u>879,002</u>	<u>9,441,795</u>	<u>2,260,990</u>
<u>69,512</u>	<u>293,184</u>	<u>-</u>
<u>69,512</u>	<u>293,184</u>	<u>-</u>
188,729	325,755	761
15,329	85,152	-
5,884	15,237	-
<u>209,942</u>	<u>426,144</u>	<u>761</u>
85,705	361,483	-
14,679	63,106	-
17,655	45,712	-
-	1,124,938	-
<u>118,039</u>	<u>1,595,239</u>	<u>-</u>
<u>327,981</u>	<u>2,021,383</u>	<u>761</u>
30,541	128,813	-
<u>27,981</u>	<u>149,863</u>	<u>-</u>
<u>58,522</u>	<u>278,676</u>	<u>-</u>
697,077	9,076,488	-
(135,066)	(1,641,568)	2,260,229
<u>\$ 562,011</u>	<u>\$ 7,434,920</u>	<u>\$ 2,260,229</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET POSITION

PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2020

	Business-Type Activities	
	Solid Waste	Airport
OPERATING REVENUES		
Charges for services	\$ 305,997	\$ 94,776
Total operating revenues	305,997	94,776
OPERATING EXPENSES		
Personnel	1,824,983	36,324
Supplies	602,313	206,906
Contractual services	-	8,594
Depreciation	327,373	125,146
Premiums	-	-
HAS accounts	-	-
Total operating expenses	2,754,669	376,970
OPERATING INCOME (LOSS)	(2,448,672)	(282,194)
NONOPERATING REVENUES (EXPENSES)		
Investment income	-	-
Gain(loss) on disposal of asset	56,988	-
Total nonoperating revenues (expenses)	56,988	-
Operating (loss) before transfers	(2,391,684)	(282,194)
Transfers in	2,661,541	325,046
CHANGE IN NET POSITION	269,857	42,852
TOTAL NET POSITION, BEGINNING	750,124	5,810,076
TOTAL NET POSITION, ENDING	\$ 1,019,981	\$ 5,852,928

Business-Type Activities		Governmental Activities
Golf Course	Total Funds	Internal Service
\$ <u>402,500</u>	\$ <u>803,273</u>	\$ <u>9,530,715</u>
<u>402,500</u>	<u>803,273</u>	<u>9,530,715</u>
529,756	2,391,063	-
128,219	937,438	-
7,665	16,259	-
38,963	491,482	-
-	-	9,100,381
-	-	<u>26,219</u>
<u>704,603</u>	<u>3,836,242</u>	<u>9,126,600</u>
(<u>302,103</u>)	(<u>3,032,969</u>)	<u>404,115</u>
-	-	14,740
(<u>61,475</u>)	(<u>4,487</u>)	<u>-</u>
(<u>61,475</u>)	(<u>4,487</u>)	<u>14,740</u>
(<u>363,578</u>)	(<u>3,037,456</u>)	418,855
<u>415,198</u>	<u>3,401,785</u>	<u>276</u>
51,620	364,329	419,131
<u>510,391</u>	<u>7,070,591</u>	<u>1,841,098</u>
\$ <u><u>562,011</u></u>	\$ <u><u>7,434,920</u></u>	\$ <u><u>2,260,229</u></u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2020

	Business-Type Activities	
	Solid Waste	Airport
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 343,064	\$ 94,775
Receipts from premium revenues	-	-
Payments to suppliers	(533,137)	(201,755)
Payments to employees	(1,982,381)	(97,219)
Payments for other expenses	-	-
Payments for premiums	-	-
Net cash used by operating activities	(2,172,454)	(204,199)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers	2,661,541	325,046
Net cash provided by noncapital financing activities	2,661,541	325,046
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital purchases	(977,478)	(163,047)
Proceeds (loss) from disposal of capital assets	224,057	-
Net cash (used) provided by capital and related financing activities	(753,421)	(163,047)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	-	-
Net cash provided by investing activities	-	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(264,334)	(42,200)
CASH AND CASH EQUIVALENTS, BEGINNING	324,965	62,494
CASH AND CASH EQUIVALENTS, ENDING	\$ 60,631	\$ 20,294

Business-Type Activities		Governmental Activities
Golf Course	Total Funds	Internal Service
\$ 402,483	\$ 840,322	\$ -
-	-	9,530,715
(127,675)	(862,567)	-
(406,998)	(2,486,598)	(316)
-	-	(26,219)
-	-	(9,100,381)
<u>(132,190)</u>	<u>(2,508,843)</u>	<u>403,799</u>
<u>415,198</u>	<u>3,401,785</u>	<u>276</u>
<u>415,198</u>	<u>3,401,785</u>	<u>276</u>
(117,495)	(1,258,020)	-
(61,475)	162,582	-
<u>(178,970)</u>	<u>(1,095,438)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>14,740</u>
<u>-</u>	<u>-</u>	<u>14,740</u>
104,038	(202,496)	418,815
<u>64,639</u>	<u>452,098</u>	<u>1,842,175</u>
<u>\$ 168,677</u>	<u>\$ 249,602</u>	<u>\$ 2,260,990</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2020

	Business-Type Activities	
	Solid Waste	Airport
RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES		
Operating income (loss)	\$(2,448,672)	\$(282,194)
Adjustments to reconcile operating income to net cash used by operating activities:		
Depreciation	327,373	125,146
Assets and liabilities:		
Decrease (increase) in receivables, net	37,067	(1)
Decrease (increase) in due from other funds	12,358	9,127
Decrease (increase) in inventory	1,611	5,152
Decrease (increase) in prepaid expenses	(563)	(534)
Decrease (increase) in deferred outflows related to pensions	185,075	5,131
Increase (decrease) in accounts payable and accrued liabilities	(10,163)	(55,966)
Increase (decrease) in landfill closure and postclosure care	55,770	-
Increase (decrease) in net OPEB liability	(233,077)	(7,238)
Increase (decrease) in net pension liability	(307,813)	(8,447)
Increase (decrease) in compensated absences liability	5,895	-
Increase (decrease) in deferred inflows - pensions	89,780	2,302
Increase (decrease) in deferred inflows - OPEB	112,905	3,323
Net cash provided by operating activities	\$(2,172,454)	\$(204,199)

Business-Type Activities		Governmental Activities
Golf Course	Total Funds	Internal Service
\$(302,103)	\$(3,032,969)	\$ 404,115
38,963	491,482	-
(17)	37,049	-
8,168	29,653	-
544	7,307	-
(503)	(1,600)	-
61,289	251,495	-
154,665	88,536	(316)
-	55,770	-
(51,145)	(291,460)	-
(101,401)	(417,661)	-
4,073	9,968	-
28,585	120,667	-
<u>26,692</u>	<u>142,920</u>	<u>-</u>
<u>\$(132,190)</u>	<u>\$(2,508,843)</u>	<u>\$ 403,799</u>

CHAMBERS COUNTY, TEXAS

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

DECEMBER 31, 2020

	<u>Investment Trust Funds</u>	<u>Custodial Funds</u>
ASSETS		
Cash and cash equivalents	\$ 23,314,332	\$ 9,569,150
Taxes receivable	<u>-</u>	<u>3,637,740</u>
Total assets	<u>23,314,332</u>	<u>13,206,890</u>
LIABILITIES		
Accounts Payable	-	180,682
Due to other units	<u>-</u>	<u>11,894,371</u>
Total liabilities	<u>-</u>	<u>12,075,053</u>
NET POSITION		
Restricted for:		
Pool participants	23,314,332	-
Individuals and organizations	<u>-</u>	<u>1,131,837</u>
Total net position	<u>\$ 23,314,332</u>	<u>\$ 1,131,837</u>

CHAMBERS COUNTY, TEXAS

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Investment Trust Funds</u>	<u>Custodial Funds</u>
INCREASES		
Contributions from judgements	\$ 23,717,724	\$ 977,461
Bonds received	-	123,537
County clerk fees	-	2,827,885
Deposits held	-	938,326
Donations	-	4,537
Tax revenues	-	4,547,835
Taxes collected on behalf of taxing entities	-	58,493,183
Interest income	18,201	48,059
Probation revenues	-	272,226
Total increases	<u>23,735,925</u>	<u>68,233,049</u>
DECREASES		
Bonds refunded	-	123,537
Collections distributed	-	7,658,502
Deposits returned	-	327,231
Cases disposed	-	77,700
Disbursements to beneficiaries	24,992,053	1,665,890
Taxes disbursed to taxing entities	-	58,535,242
Operational expenses	-	218,439
Total decreases	<u>24,992,053</u>	<u>68,606,541</u>
Net increase (decrease) in fiduciary net position	(1,256,128)	(373,492)
Net position - beginning	<u>24,570,460</u>	<u>1,505,329</u>
Net position - ending	\$ <u>23,314,332</u>	\$ <u>1,131,837</u>

CHAMBERS COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2020

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.

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

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

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

The County reports the following *enterprise funds*:

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

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

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

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

Additionally, the County reports the following fund types:

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

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:

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

The costs of a significant portion of capital assets have been estimated based on management's estimated historical cost.

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has four items that qualify for reporting in this category on the government-wide Statement of Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Deferred outflow of resources have been recognized as a result of the change in actuarial assumptions and for differences between the expected and the actual economic experience related to the County's defined benefit pension plan. These amounts are deferred and amortized over the average of the expected service lives of pension plan members. A deferred charge has been recognized for employer pension plan contributions that were made subsequent to the measurement date through the end of the County's fiscal year. This amount is deferred and recognized as a reduction to the net pension liability during the measurement period in which the contributions were made.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has three items that qualify for reporting in this category in the government-wide Statement of Net Position. Deferred charges have been recognized as a result of differences between the actuarial expectations and the actual economic experience related to the County's defined benefit pension plan. This amount is deferred and amortized over the average of the expected service lives of pension plan members. Deferred charges have also been recognized as a result of the difference between the projected and actual investments earnings on the pension and OPEB plan assets. This amount is deferred and amortized over a period of five years. At the fund level, the County has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

7. Compensated Employee Absences

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

8. Long-Term Obligations

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

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

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

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

9. Net Position Flow Assumption

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

10. Fund Balance Flow Assumptions

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

11. Fund Balance Policies

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Commissioners' Court is the highest level of decision-making authority for the County that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Commissioners' Court has, by resolution, authorized the County Auditor to assign fund balance to a specific purpose as approved by the County's fund balance policy. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The County must maintain a minimum of 25 percent of annual operating expenditures in unassigned fund balance in the general fund.

12. Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

13. Pensions

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Texas County and District Retirement System (TCDRS) and additions to/deductions from 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.

14. Other Postemployment Benefits

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

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

G. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Property Taxes

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

The property tax calendar dates are:

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

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

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

3. Proprietary Funds Operating and Nonoperating Revenues and Expenses

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

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

Budgets are adopted on a GAAP basis for all budgeted funds. Several supplemental budget appropriations were made for the year ended December 31, 2020.

A. Deficit Fund Equity

As of December 31, 2020, the Hurricane Harvey FEMA 4332 fund reported a deficit fund balance of \$1,383,563 as a result of costs incurred in the aftermath of Hurricane Harvey. The County has applied for assistance from Federal Emergency Management Agency (FEMA) and approval is pending.

As of December 31, 2020, the Capital Project 99 Construction fund reported a deficit fund balance of \$1,167,628 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, 2020, the FEMA United Way fund reported a deficit fund balance of \$6,038 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, 2020, the County Fire Marshal fund reported a deficit fund balance of \$1,482 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, 2020, the CCSO: Port Security Grant fund reported a deficit fund balance of \$6,016 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, 2020, the COVID-19 Emergency Response fund reported a deficit fund balance of \$2,334,665 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, 2020, the Cap Projs – Enterprise Prod Funding fund reported a deficit fund balance of \$778,748 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, 2020, the Commissioners Court, Elections, Incident Cleanup, County Auditor, Juvenile Probation, District Attorney, PHEP-IMM First Responder, Constable Precinct #4, and Incident Cleanup departments' expenditures exceeded appropriation in the amounts of \$4,265, \$8,104, \$637,537, \$366, \$81,293, and \$56,071, \$18,588, \$3,038, and \$252,715, 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, 2020, the County had the following investments:

<u>Investment Type</u>	<u>Value</u>	<u>Weighted Average Maturity (Days)</u>
External Investment Pools		
TexPool	\$ 15,780,152	37
Texas CLASS	<u>39,452,537</u>	49
Total	<u>\$ 55,232,689</u>	
Portfolio weighted average maturity		46

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, 2020, the County's investments in TexPool were rated "AAAm" and Texas CLASS were rated "AAA" by Standard & Poor's.

Custodial credit risk - deposits. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy requires funds on deposit at the depository bank to be collateralized by securities and FDIC insurance. As of December 31, 2020, bank balances did not exceed the market values of pledged securities and FDIC insurance.

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

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

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

B. Receivables

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

The following comprise receivable balances at year end:

	Governmental activities				
	General	Road and Bridge	Debt Service	Health Service Sales Tax	Nonmajor
Property taxes	\$ 30,323,913	\$ 7,363,619	\$ 4,981,648	\$ -	\$ -
Other taxes	-	-	-	2,680,561	-
Accounts	927,591	-	-	4,393	2,877
Fines & fees	12,489,520	-	-	-	-
(Allowance)	(11,749,045)	(36,822)	(12,846)	-	-
Total	\$ 31,991,979	\$ 7,326,797	\$ 4,968,802	\$ 2,684,954	\$ 2,877
	Business-type activities				
	Solid Waste	Airport	Golf Course	Total	
Property taxes	\$ -	\$ -	\$ -	\$ 42,669,180	
Other taxes	-	-	-	2,680,561	
Accounts	28,084	197	2,476	965,618	
Fines & fees	-	-	-	12,489,520	
(Allowance)	-	-	-	(11,798,713)	
Total	\$ 28,084	\$ 197	\$ 2,476	\$ 47,006,166	

C. Capital Assets

A summary of changes in capital assets for governmental activities for the year ended December 31, 2020 is as follows:

Primary Government	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 6,570,932	\$ 1,114,343	\$ -	\$ 7,685,275
Construction in progress	<u>27,792,405</u>	<u>4,976,189</u>	<u>-</u>	<u>32,768,594</u>
Total assets not being depreciated	<u>34,363,337</u>	<u>6,090,532</u>	<u>-</u>	<u>40,453,869</u>
Capital assets, being depreciated:				
Buildings and improvements	42,259,304	1,034,924	(25,320)	43,268,908
Machinery and equipment	33,681,649	3,646,301	(417,026)	36,910,924
Infrastructure	<u>20,379,024</u>	<u>-</u>	<u>-</u>	<u>20,379,024</u>
Total capital assets being depreciated	<u>96,319,977</u>	<u>4,681,225</u>	<u>(442,346)</u>	<u>100,558,856</u>
Less accumulated depreciation:				
Buildings and improvements	17,790,402	1,069,710	(256,109)	18,604,003
Machinery and equipment	21,534,374	2,873,782	(162,402)	24,245,754
Infrastructure	<u>7,592,411</u>	<u>639,620</u>	<u>-</u>	<u>8,232,031</u>
Total accumulated depreciation	<u>46,917,187</u>	<u>4,583,112</u>	<u>(418,511)</u>	<u>51,081,788</u>
Total capital assets being depreciated, net	<u>49,402,790</u>	<u>98,113</u>	<u>(23,835)</u>	<u>49,477,068</u>
Governmental activities capital assets, net	<u>\$ 83,766,127</u>	<u>\$ 6,188,645</u>	<u>\$ (23,835)</u>	<u>\$ 89,930,937</u>
			Less associated debt	(53,566,984)
			Plus unspent bond proceeds	17,753,542
			Plus deferred charge on refunding	<u>122,905</u>
			Net investment in Capital Assets	\$ <u>54,240,400</u>

Depreciation was charged to governmental functions as follows:

Governmental activities:	
General government	\$ 881,084
Financial Administration	1,864
Justice system	28,860
Health and welfare	483,968
Culture and recreation	626,160
Law enforcement and public safety	918,315
Transportation	<u>1,642,861</u>
Total	<u>\$ 4,583,112</u>

A summary of changes in capital assets for business-type activities for the year ended December 31, 2020 is as follows:

Business-type activities:	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 1,782,939	\$ -	\$ -	\$ 1,782,939
Construction in progress	<u>2,708,368</u>	<u>115,138</u>	<u>-</u>	<u>2,823,506</u>
Total assets not being depreciated	<u>4,491,307</u>	<u>115,138</u>	<u>-</u>	<u>4,606,445</u>
Capital assets, being depreciated:				
Buildings and improvements	7,128,242	45,943	-	7,174,185
Machinery and equipment	<u>4,947,190</u>	<u>1,751,624</u>	<u>(1,034,500)</u>	<u>5,664,314</u>
Total capital assets being depreciated	<u>12,075,432</u>	<u>1,797,567</u>	<u>(1,034,500)</u>	<u>12,838,499</u>
Less accumulated depreciation:				
Buildings and improvements	5,085,374	149,846	-	5,235,220
Machinery and equipment	<u>3,004,346</u>	<u>341,636</u>	<u>(212,746)</u>	<u>3,133,236</u>
Total accumulated depreciation	<u>8,089,720</u>	<u>491,482</u>	<u>(212,746)</u>	<u>8,368,456</u>
Total capital assets being depreciated, net	<u>3,985,712</u>	<u>1,306,085</u>	<u>(821,754)</u>	<u>4,470,043</u>
Business-type activities capital assets, net	<u>\$ 8,477,019</u>	<u>\$ 1,421,223</u>	<u>\$ (821,754)</u>	<u>\$ 9,076,488</u>
			Net investment in Capital Assets	\$ <u>9,076,488</u>

Depreciation was charged to business-type functions as follows:

Solid waste	\$ 327,373
Airport	125,146
Golf course	<u>38,963</u>
Total	<u>\$ 491,482</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, 2020. In general, the County uses the general and debt service funds to liquidate governmental long-term liabilities.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>	<u>Due within One year</u>
Governmental activities:					
Bonds, notes payable, and capital leases:					
General obligation bonds	\$ 34,800,000	\$ 9,405,000	\$ 1,670,000	\$ 42,535,000	\$ 2,310,000
Tax notes	8,990,000	-	190,000	8,800,000	2,865,000
Tax notes (private placement)	1,605,000	-	1,605,000	-	-
Obligations under capital leases	575,825	39,482	407,501	207,806	114,010
Less deferred amounts:					
Premium	1,592,571	590,801	159,194	2,024,178	-
Compensated absences	<u>697,928</u>	<u>1,239,044</u>	<u>1,182,364</u>	<u>754,608</u>	<u>188,652</u>
Total Governmental Activities	<u>\$ 48,261,324</u>	<u>\$ 11,274,327</u>	<u>\$ 5,214,059</u>	<u>\$ 54,321,592</u>	<u>** \$ 5,477,662</u>
Long-term liabilities due in more than on year				<u>\$ 48,843,930</u>	

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>	<u>Due within One year</u>
Business-type activities:					
Compensated absences	\$ 50,981	\$ 81,176	\$ 71,208	\$ 60,949	\$ 15,237
Landfill closure and post closure care costs	<u>1,069,168</u>	<u>55,770</u>	<u>-</u>	<u>1,124,938</u>	<u>-</u>
Total Business-Type Activities	<u>\$ 1,120,149</u>	<u>\$ 136,946</u>	<u>\$ 71,208</u>	<u>\$ 1,185,887</u>	<u>\$ 15,237</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:

	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Balance</u>
General Obligation Bonds			
Series 2012 Refunding	2.00-3.00%	\$ 5,270,000	\$ 1,955,000
Series 2014 Revenue and Limited Tax Bonds	2.00-4.00%	9,270,000	5,835,000
Series 2015 Certificates of Obligation	3.00-5.00%	8,240,000	7,490,000
Series 2015 Revenue and Limited Tax Bonds	3.00-5.00%	19,335,000	17,850,000
Series 2020 Revenue and Limited Tax Bonds	2.00-3.00%	9,405,000	<u>9,405,000</u>
Total General Obligation Bonds			<u>\$ 42,535,000</u>
Tax Notes			
Series 2013 Tax Notes (private placement)	1.77%	\$ 9,750,000	\$ -
Series 2016 Tax Notes	2.00-3.00%	9,370,000	<u>8,800,000</u>
Total Tax Notes			<u>\$ 8,800,000</u>
Capital Leases			
	Various	\$ 672,749	<u>\$ 207,805</u>
Total			<u>\$ 51,542,805</u>

The annual debt service requirements for bonds of the County as of December 31, 2020 are as follows:

Year Ending December 31,	General Obligation Bonds		Total Requirements
	Principal	Interest	
2021	2,310,000	1,353,725	\$ 3,663,725
2022	2,650,000	1,251,175	3,901,175
2023	2,605,000	1,135,550	3,740,550
2024	2,740,000	1,016,513	3,756,513
2025	2,845,000	906,188	3,751,188
2026-2030	15,705,000	3,046,617	18,751,617
2031-2035	9,220,000	934,203	10,154,203
2036-2040	2,115,000	344,980	2,459,980
2041-2045	<u>2,345,000</u>	<u>121,777</u>	<u>2,466,777</u>
Total	\$ <u>42,535,000</u>	\$ <u>10,110,728</u>	\$ <u>52,645,728</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	
2021	\$ 2,865,000	\$ 161,675	\$ 3,026,675
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>8,800,000</u>	\$ <u>280,925</u>	\$ <u>9,080,925</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.

At the beginning of the period, the County held 21 capital leases, 20 of which were various leases for office copy machines with original principal values at \$782,742, interest rate of 5.5%, maturing from 2020-2022. The last lease was for a radio purchase with an original principal value of \$495,500, an interest rate of 2.79% that matured in the current period. 9 of the copy machine leases matured in fiscal year 2020. The County issued 3 new copy machine leases in 2020 valuing \$39,482, with interest rate of 5.5%, maturing in 2023.

The County has 14 capital leases at yearend, all for office copy machines, with original principal values totaling \$672,749, interest rate of 5.5% and maturing from 2021-2023.

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

Year Ending December 31,	Governmental Activities
2021	\$ 121,583
2022	88,607
2023	10,872
Amount representing interest	(<u>13,256</u>)
Total	\$ <u>207,806</u>

The County's capital leases (direct borrowings) are secured by the underlying asset. Machinery and equipment acquired under current capital lease obligations totaled \$133,800, net of depreciation.

Federal Arbitrage

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

E. Interfund Transfers and Receivables and Payables

Transfers between funds during 2020 were as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Solid Waste	General Fund	\$ 2,661,541
Airport	General Fund	325,046
Golf Course	General Fund	415,198
Nonmajor Governmental General Fund	General Fund	934,922
Internal Service Fund	Health Services Sales Tax Fund	2,484,735
General Fund	General Fund	276
Nonmajor Governmental	Nonmajor Governmental	24,310
Nonmajor Governmental	Nonmajor Governmental	629,500
Nonmajor Governmental	Nonmajor Governmental	<u>1,978</u>
Total		<u>\$ 7,477,506</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, 2020 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental	\$ 6,948,886
General Fund	Debt Service	31
General Fund	Road and Bridge	129,762
General Fund	Solid waste	52,624
General Fund	Airport	17,199
General Fund	Golf Course	15,329
Capital Project 02 Construction	Nonmajor Governmental	441,853
Health Service Sales Tax	Arboretum	803,663
Nonmajor Governmental	Capital Project 02 Construction	<u>831</u>
Total		<u>\$ 8,410,178</u>

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

IV. OTHER INFORMATION

A. Risk Management

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

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

B. Contingent Liabilities

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

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

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

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

C. Landfill Closure and Post Closure Care Cost

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

The County's estimate of the total cost of closure and post closure care for 30 years, under permits and regulations currently in effect, is \$9,639,574. The \$1,124,938 reported as landfill closure and post closure care liability at December 31, 2020 is based on the use of 11.67 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$8,514,636 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 2020, it is estimated that the remaining capacity will be filled in 153.7 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, 2020. 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 2020. 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	272
Inactive employees entitled to but not yet receiving benefits	314
Active employees	<u>466</u>
Total	<u><u>1,052</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 2020. The County's contributions to TCDRS for the calendar year ended December 31, 2020 were \$4,168,710 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	14.50%	5.40%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	20.00%	8.20%
Global Equities	MSCI World (net) Index	2.50%	5.50%
International Equities - Developed	MSCI World Ex USA (net)	7.00%	5.20%
International Equities - Emerging	MSCI EM Standard (net)	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays Capital Aggregate Bond Index	3.00%	-0.20%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	3.14%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.16%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽⁴⁾	4.00%	6.90%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	3.00%	4.50%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	8.40%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	5.50%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	8.00%	2.30%

⁽¹⁾ Target asset allocation adopted at the June 2020 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return minus the assumed inflation rate of 1.80%, per Cliffwater's 2020 capital market assumptions

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

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

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

Discount Rate

The discount rate used to measure the TPL was 8.1 percent. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

Changes in the NPL

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2018	\$ 102,564,309	\$ 88,601,143	\$ 13,963,166
Changes for the year:			
Service cost	2,976,564	-	2,976,564
Interest on total pension liability ⁽¹⁾	8,342,173	-	8,342,173
Effect of economic/demographic gains or losses	1,285,060	-	1,285,060
Refund of contributions	(104,722)	(104,722)	-
Benefit payments	(5,098,746)	(5,098,746)	-
Administrative expenses	-	(78,530)	78,530
Member contributions	-	1,705,612	(1,705,612)
Net investment income	-	14,550,107	(14,550,107)
Employer contributions	-	3,464,824	(3,464,824)
Other ⁽²⁾	-	13,236	(13,236)
Balance at 12/31/2019	<u>\$ 109,964,638</u>	<u>\$ 103,052,924</u>	<u>\$ 6,911,714</u>

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

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

Sensitivity of the NPL to Changes in the Discount Rate

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

	1% Decrease 7.1%	Current Discount Rate 8.1%	1% Increase 9.1%
County's Net Pension Liability	<u>\$ 20,039,727</u>	<u>\$ 6,911,714</u>	<u>\$ (4,271,700)</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, 2020, the County recognized pension expense of \$3,589,715.

At December 31, 2020, 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	\$ 1,192,348	\$ -
Changes in actuarial assumptions	244,762	-
Difference between projected and actual investment earnings	-	2,462,966
Contributions subsequent to the measurement date	<u>4,168,711</u>	<u>-</u>
Total	<u>\$ 5,605,821</u>	<u>\$ 2,462,966</u>

\$4,168,711 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, 2021. 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,
2021	\$(51,126)
2022	(150,510)
2023	651,243
2024	(1,475,463)

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, 2020:

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 \$1,513,366 was determined by an actuarial valuation as of January 1, 2021 which was rolled forward to a measurement date of December 31, 2020.

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 12/31/2019	\$ 11,481,364	\$ 5,949,900	\$ 5,531,464
Changes for the year:			
Service cost	757,699	-	757,699
Interest on the total liability	610,447	-	610,447
Actuarial experience	(1,815,284)		(1,815,284)
Assumption changes	(360,202)		(360,202)
Contributions - employer	-	2,560,279	(2,560,279)
Net investment income	-	685,341	(685,341)
Benefit payments	(764,679)	(764,679)	-
Administrative expense	-	(34,862)	34,862
Net changes	(1,572,019)	2,446,079	(4,018,098)
Balance at 12/31/2020	<u>\$ 9,909,345</u>	<u>\$ 8,395,979</u>	<u>\$ 1,513,366</u>

Differences in projected and actual earnings over the measurement period are recognized over a 5-year period. At December 31, 2020, the County reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,667,699
Changes of assumptions	330,917
Net difference between projected and actual earnings on postretirement plan investments	<u>367,723</u>
Total	<u>\$ 2,366,339</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,	
2021	\$(275,573)
2022	(275,573)
2023	(275,570)
2024	(248,487)
2025	(176,870)
Thereafter	(1,114,266)

For the year ended December 31, 2020, the County recognized OPEB expense of \$800,191.

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	\$ 2,403,942	\$ 1,513,366	\$ 719,265

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

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

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate Assumption</u>	<u>1% Increase</u>
County's net OPEB liability	\$ 478,191	\$ 1,513,366	\$ 2,739,381

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 \$86,623 for the year ended December 31, 2020. The County does not contribute to the Plans.

G. Related Party Transactions

During the 2020 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 \$11,674.

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, 2020, the County abated property taxes totaling \$27,699,707, 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 \$14,423,829.
- 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 \$3,541,638.

For this reporting period, the County has received \$16,125,277 of scheduled payments in lieu of taxes related to the abatement agreements.

**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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Taxes	\$ 37,224,900	\$ 37,224,900	\$ 37,950,049	\$ 725,149
Other taxes	106,690	11,562,183	16,422,782	4,860,599
Intergovernmental	106,690	116,790	137,744	20,954
Charges for services	1,877,100	1,960,100	2,707,806	747,706
Fines and forfeitures	751,100	751,100	555,418	(195,682)
Investment income	800,000	800,000	323,534	(476,466)
Other	435,000	1,063,628	792,928	(270,700)
Total revenues	<u>41,301,480</u>	<u>53,478,701</u>	<u>58,890,261</u>	<u>5,411,560</u>
EXPENDITURES				
General government:				
Commissioners' court	1,420,423	1,380,423	1,384,688	(4,265)
Nondepartmental	3,373,360	5,804,848	3,098,352	2,706,496
Data processing	1,710,270	1,690,090	1,425,059	265,031
Communications	328,120	328,120	298,831	29,289
Economic development	441,970	441,970	412,385	29,585
Elections	252,100	252,100	260,204	(8,104)
Maintenance	2,493,610	2,411,610	1,633,654	777,956
Human resources	104,860	184,122	160,394	23,728
Incident cleanup	-	686,171	1,323,708	(637,537)
Total general government	<u>10,124,713</u>	<u>13,179,454</u>	<u>9,997,275</u>	<u>3,182,179</u>
Financial administration:				
County auditor	1,133,360	1,133,360	1,133,726	(366)
County treasurer	387,855	387,855	361,409	26,446
Tax assessor	1,309,610	1,309,610	1,245,527	64,083
Purchasing	527,000	517,000	509,317	7,683
Total financial administration	<u>3,357,825</u>	<u>3,347,825</u>	<u>3,249,979</u>	<u>97,846</u>
Justice system:				
County court	255,920	255,920	184,958	70,962
District court	1,032,700	1,032,700	831,704	200,996
District clerk	746,400	746,400	734,178	12,222
County clerk	1,178,300	1,178,300	1,106,834	71,466
Justice of the peace, pct #1	362,950	362,950	352,247	10,703
Justice of the peace, pct #2	366,200	368,700	358,156	10,544
Justice of the peace, pct #3	105,550	105,550	103,203	2,347
Justice of the peace, pct #4	299,235	299,235	288,300	10,935
Justice of the peace, pct #5	365,665	368,165	351,616	16,549
Justice of the peace, pct #6	455,025	455,025	439,666	15,359
Juvenile probation	165,440	209,940	291,233	(81,293)
County attorney	1,078,870	1,078,870	1,067,069	11,801
District attorney	1,374,060	1,374,060	1,430,131	(56,071)
Pretrial services	104,840	104,840	100,361	4,479
Total justice system	<u>7,891,155</u>	<u>7,940,655</u>	<u>7,639,656</u>	<u>300,999</u>

CHAMBERS COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Health and welfare:				
Environmental health	471,320	471,320	445,210	26,110
Health department	518,180	543,180	470,066	73,114
Indigent health care	1,147,970	1,147,970	1,056,171	91,799
Nurse practitioner	318,030	318,030	290,002	28,028
Welfare	38,000	38,000	22,191	15,809
Rehabilitation	53,380	53,380	15,000	38,380
Mosquito control	1,276,070	1,266,070	966,472	299,598
PHEP-IMM first responder	-	-	18,588	(18,588)
Chambers county EMS	244,400	2,650,424	1,902,540	747,884
Total health and welfare	<u>4,067,350</u>	<u>6,488,374</u>	<u>5,186,240</u>	<u>1,302,134</u>
Culture and recreation:				
Libraries	1,279,410	1,279,410	1,275,540	3,870
Agricultural extension	334,710	334,710	263,612	71,098
Parks and recreation	1,959,870	1,959,870	1,660,417	299,453
Historical commission	17,125	17,125	7,230	9,895
Total culture and recreation	<u>3,591,115</u>	<u>3,591,115</u>	<u>3,206,799</u>	<u>384,316</u>
Law enforcement and public safety:				
Emergency management	403,600	368,200	307,010	61,190
Safety department	222,761	213,061	105,114	107,947
Constable, precinct #1	123,500	123,500	120,443	3,057
Constable, precinct #2	339,900	339,900	280,557	59,343
Constable, precinct #3	117,900	117,900	112,246	5,654
Constable, precinct #4	115,750	115,750	118,788	(3,038)
Constable, precinct #5	126,150	132,450	104,989	27,461
Constable, precinct #6	124,650	124,650	119,532	5,118
Sheriff	13,047,955	13,158,055	12,922,207	235,848
Incident cleanup	-	-	252,715	(252,715)
Total law enforcement and public safety	<u>14,622,166</u>	<u>14,693,466</u>	<u>14,443,601</u>	<u>249,865</u>
Capital outlay	<u>5,301,319</u>	<u>7,770,417</u>	<u>5,933,269</u>	<u>1,837,148</u>
Debt service				
Principal	574,500	530,500	407,501	122,999
Interest and other	-	-	57,082	(57,082)
Total debt service	<u>574,500</u>	<u>530,500</u>	<u>464,583</u>	<u>65,917</u>
Total expenditures	<u>49,530,143</u>	<u>57,541,806</u>	<u>50,121,402</u>	<u>7,420,404</u>

CHAMBERS COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(8,228,663)</u>	<u>(4,063,105)</u>	<u>8,768,859</u>	<u>12,831,964</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	328,931	328,931
Capital leases	-	-	39,482	39,482
Transfers in	1,942,770	5,191,294	3,281,772	(1,909,522)
Transfers out	<u>(5,314,000)</u>	<u>(5,369,100)</u>	<u>(4,561,886)</u>	<u>807,214</u>
Total other financing sources (uses)	<u>(3,371,230)</u>	<u>(177,806)</u>	<u>(911,701)</u>	<u>(733,895)</u>
NET CHANGE IN FUND BALANCES	<u>(11,599,893)</u>	<u>(4,240,911)</u>	7,857,158	12,098,069
FUND BALANCES, BEGINNING	<u>19,526,547</u>	<u>19,526,547</u>	<u>19,526,547</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 7,926,654</u>	<u>\$ 15,285,636</u>	<u>\$ 27,383,705</u>	<u>\$ 12,098,069</u>

CHAMBERS COUNTY, TEXAS

ROAD AND BRIDGE FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Taxes	\$ 9,136,600	\$ 9,136,600	\$ 9,157,422	\$ 20,822
Other taxes	9,100	9,100	8,535	(565)
Charges for services	725,000	825,000	925,527	100,527
Fines and forfeitures	450,000	450,000	205,699	(244,301)
Investment income	30,000	30,000	31,225	1,225
Other	<u>128,000</u>	<u>128,000</u>	<u>127,036</u>	<u>(964)</u>
Total revenues	<u>10,478,700</u>	<u>10,578,700</u>	<u>10,455,444</u>	<u>(123,256)</u>
EXPENDITURES				
Current:				
Transportation	10,095,480	10,304,180	9,130,101	1,174,079
Capital outlay	<u>1,523,310</u>	<u>1,704,010</u>	<u>1,652,211</u>	<u>51,799</u>
Total expenditures	<u>11,618,790</u>	<u>12,008,190</u>	<u>10,782,312</u>	<u>1,225,878</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(1,140,090)</u>	<u>(1,429,490)</u>	<u>(326,868)</u>	<u>1,102,622</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>1,132,090</u>	<u>1,132,090</u>	-	<u>(1,132,090)</u>
Total other financing sources (uses)	<u>1,132,090</u>	<u>1,132,090</u>	-	<u>(1,132,090)</u>
NET CHANGE IN FUND BALANCES	<u>(8,000)</u>	<u>(297,400)</u>	<u>(326,868)</u>	<u>(29,468)</u>
FUND BALANCES, BEGINNING	<u>865,150</u>	<u>865,150</u>	<u>865,150</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 857,150</u>	<u>\$ 567,750</u>	<u>\$ 538,282</u>	<u>\$ (29,468)</u>

THIS PAGE LEFT BLANK INTENTIONALLY

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, 2020

	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget - Positive (Negative)
REVENUES				
Taxes	\$ 7,000,000	\$ 7,000,000	\$ 9,560,649	\$ 2,560,649
Investment income	<u>150,000</u>	<u>150,000</u>	<u>105,098</u>	(44,902)
Total revenues	<u>7,150,000</u>	<u>7,150,000</u>	<u>9,665,747</u>	<u>2,515,747</u>
EXPENDITURES				
Current:				
Health and welfare	4,753,585	4,722,931	3,683,984	1,038,947
Capital outlay	<u>148,400</u>	<u>2,498,605</u>	<u>1,792,908</u>	<u>705,697</u>
Total expenditures	<u>4,901,985</u>	<u>7,221,536</u>	<u>5,476,892</u>	<u>1,744,644</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>2,248,015</u>	(71,536)	<u>4,188,855</u>	<u>4,260,391</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,942,770)	(1,942,770)	(2,484,735)	(541,965)
Total other financing sources (uses)	<u>(1,942,770)</u>	<u>(1,942,770)</u>	<u>(2,484,735)</u>	<u>(541,965)</u>
NET CHANGE IN FUND BALANCES	305,245	(2,014,306)	1,704,120	3,718,426
FUND BALANCES, BEGINNING	<u>15,886,022</u>	<u>15,886,022</u>	<u>15,886,022</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 16,191,267</u>	<u>\$ 13,871,716</u>	<u>\$ 17,590,142</u>	<u>\$ 3,718,426</u>

CHAMBERS COUNTY, TEXAS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS

FOR THE YEAR ENDED DECEMBER 31, 2020

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	<u>(4,210,024)</u>	<u>(4,361,367)</u>
Administrative expenses	<u>(57,180)</u>	<u>(54,430)</u>
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
\$ 2,755,099	\$ 2,840,439	\$ 2,990,881	\$ 2,976,564
6,870,315	7,344,780	7,851,899	8,342,173
-	-	-	-
(583,902)	205,940	292,353	-
-	-	-	1,285,060
-	611,907	-	-
<u>(4,504,510)</u>	<u>(4,849,456)</u>	<u>(4,937,806)</u>	<u>(5,203,468)</u>
4,537,000	6,153,610	6,197,327	7,400,329
<u>85,676,374</u>	<u>90,213,374</u>	<u>96,366,984</u>	<u>102,564,311</u>
\$ <u>90,213,374</u>	\$ <u>96,366,984</u>	\$ <u>102,564,311</u>	\$ <u>109,964,640</u>
\$ 2,644,926	\$ 2,910,160	\$ 3,057,316	\$ 3,464,824
1,302,007	1,432,571	1,505,005	1,705,612
5,557,196	11,624,481	(1,694,735)	14,550,107
(4,504,510)	(4,849,456)	(4,937,806)	(5,203,468)
(60,515)	(60,348)	(71,165)	(78,530)
<u>(567,984)</u>	<u>(7,922)</u>	<u>(1,628)</u>	<u>13,236</u>
4,371,119	11,049,487	(2,143,013)	14,451,781
<u>75,323,552</u>	<u>79,694,671</u>	<u>90,744,158</u>	<u>88,601,145</u>
\$ <u>79,694,671</u>	\$ <u>90,744,158</u>	\$ <u>88,601,145</u>	\$ <u>103,052,926</u>
\$ <u>10,518,703</u>	\$ <u>5,622,826</u>	\$ <u>13,963,166</u>	\$ <u>6,911,714</u>
88.34%	94.17%	86.39%	93.71%
\$ 18,600,097	\$ 20,465,306	\$ 21,500,068	\$ 24,365,881
56.55%	27.47%	64.94%	28.37%

CHAMBERS COUNTY, TEXAS

SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2020

<u>Fiscal Year Ended December 30</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Employer Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Pensionable Covered Payroll (1)</u>	<u>Actual Contribution as a % of Covered Payroll</u>
2014	\$ 2,276,446	\$ 2,276,446	\$ -	\$ 15,656,460	14.54%
2015	2,404,661	2,404,661	-	16,910,492	14.22%
2016	2,563,093	2,644,926	(81,833)	18,600,097	14.22%
2017	2,803,747	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	4,168,710	4,168,710	-	29,315,825	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, 2020

Valuation Timing	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which the contributions are reported.
<u>Methods and assumptions used to determine contributions rates:</u>	
Actuarial Cost Method	Entry age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	8.8 years (based on contribution rate calculated in 12/31/2019 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.0%, net of investment expenses, including inflation.
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015: No changes in plan provisions were reflected. 2016: No changes in plan provisions were reflected. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the schedule 2019: 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, 2020

Measurement Date December 31,	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total OPEB Liability			
Service cost	\$ 890,802	\$ 939,796	\$ 757,699
Interest on total OPEB liability	524,901	567,001	610,447
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>
Net change in total OPEB liability	784,338	837,700	(1,572,019)
Total OPEB liability - beginning	<u>9,859,326</u>	<u>10,643,664</u>	<u>11,481,364</u>
Total OPEB liability - ending	\$ <u>10,643,664</u>	\$ <u>11,481,364</u>	\$ <u>9,909,345</u>
Plan Fiduciary Net Position			
Employer contributions	\$ 4,631,365	\$ 2,282,427	\$ 2,560,279
OPEB plan net investment income	-	354,907	685,341
Benefit payments	(631,365)	(669,097)	(764,679)
OPEB plan administrative expense	-	-	(34,862)
Other	<u>-</u>	<u>(18,337)</u>	<u>-</u>
Net change in plan fiduciary net position	4,000,000	1,949,900	2,446,079
Plan fiduciary net position - beginning	<u>-</u>	<u>4,000,000</u>	<u>5,949,900</u>
Plan fiduciary net position - ending	\$ <u>4,000,000</u>	\$ <u>5,949,900</u>	\$ <u>8,395,979</u>
Net OPEB Liability	\$ <u>6,643,664</u>	\$ <u>5,531,464</u>	\$ <u>1,513,366</u>
Plan fiduciary net position as a percentage of total OPEB liability	37.58%	51.82%	84.73%
Covered-employee payroll	\$ 15,494,833	\$ 17,469,703	\$ 21,023,938
Total OPEB liability (asset) as a percentage of covered-employee payroll	42.88%	31.66%	7.20%

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**

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Narcotics Task Force – This fund accounts for revenues and expenditures related to the joint Chambers and Liberty County narcotics task force.

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

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

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

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

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

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

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

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

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

Grant: SHSP DPA – This fund accounts for revenues and expenditures for the State Homeland Security Program down payment assistance grant.
sec

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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.

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.

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, 2020

	Special Revenue			
	Lateral Road	County Court Fee	Worthless Check	County Attorney DWI
ASSETS				
Cash and cash equivalents	\$ 187,344	\$ 59,688	\$ 13,936	\$ 14,148
Receivables, net	-	-	3	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total assets	187,344	59,688	13,939	14,148
LIABILITIES				
Accounts payable and accrued liabilities	-	-	-	63
Due to other funds	-	-	-	-
Total liabilities	-	-	-	63
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-grants	-	-	-	-
Total deferred inflows of resources	-	-	-	-
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	-
Special projects	187,344	59,688	13,939	14,085
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	187,344	59,688	13,939	14,085
Total liabilities, deferred inflows of resources and fund balances	\$ 187,344	\$ 59,688	\$ 13,939	\$ 14,148

Special Revenue

District Attorney Drug Prevention	Juvenile Probation	Hotel Tax	Election	LEOSE Allocation	Fallen Officer
\$ 89,113	\$ 1,530	\$ 1,495,236	\$ 40,423	\$ 45,971	\$ 10,945
-	-	14	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>89,113</u>	<u>1,530</u>	<u>1,495,250</u>	<u>40,423</u>	<u>45,971</u>	<u>10,945</u>
-	1,530	19,477	-	395	-
-	-	-	-	-	-
-	<u>1,530</u>	<u>19,477</u>	-	<u>395</u>	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
89,113	-	1,475,773	40,423	45,576	10,945
-	-	-	-	-	-
-	-	-	-	-	-
<u>89,113</u>	<u>-</u>	<u>1,475,773</u>	<u>40,423</u>	<u>45,576</u>	<u>10,945</u>
<u>\$ 89,113</u>	<u>\$ 1,530</u>	<u>\$ 1,495,250</u>	<u>\$ 40,423</u>	<u>\$ 45,971</u>	<u>\$ 10,945</u>

CHAMBERS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2020

	Special Revenue			
	County Clerk Records Archives	Justice Court Technology	Courthouse Security	Records Mgmt County Clerk
ASSETS				
Cash and cash equivalents	\$ 833,454	\$ 41,139	\$ 152,578	\$ 637,554
Receivables, net	-	-	-	171
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Restricted ash and cash equivalents	-	-	-	-
Total assets	833,454	41,139	152,578	637,725
LIABILITIES				
Accounts payable and accrued liabilities	-	4,352	-	54,225
Due to other funds	-	-	-	-
Total liabilities	-	4,352	-	54,225
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-grants	-	-	-	-
Total deferred inflows of resources	-	-	-	-
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	-
Special projects	833,454	36,787	152,578	583,500
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	833,454	36,787	152,578	583,500
Total liabilities, deferred inflows of resources and fund balances	\$ 833,454	\$ 41,139	\$ 152,578	\$ 637,725

Special Revenue

Records Mgmt District Clerk	Jail Commissary	Narcotics Task Force	Youth Activity	Available School	Heavy Hauling Permit
\$ 46,753	\$ 168,571	\$ 23	\$ 182,676	\$ 50,482	\$ 78,982
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>46,753</u>	<u>168,571</u>	<u>23</u>	<u>182,676</u>	<u>50,482</u>	<u>78,982</u>
-	-	-	-	-	-
-	-	-	108,766	-	-
-	-	-	<u>108,766</u>	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
46,753	168,571	23	73,910	50,482	78,982
-	-	-	-	-	-
-	-	-	-	-	-
<u>46,753</u>	<u>168,571</u>	<u>23</u>	<u>73,910</u>	<u>50,482</u>	<u>78,982</u>
<u>\$ 46,753</u>	<u>\$ 168,571</u>	<u>\$ 23</u>	<u>\$ 182,676</u>	<u>\$ 50,482</u>	<u>\$ 78,982</u>

CHAMBERS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2020

	Special Revenue			
	Indigent Defense Formula	WIC Peer Counseling	Airport Maintenance (Anahuac)	Airport Maintenance (Winnie)
ASSETS				
Cash and cash equivalents	\$ -	\$ 825	\$ -	\$ 2,302
Receivables, net	-	1,186	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	10,814	3,936
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
Total liabilities	-	756	10,814	6,238
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-grants	-	-	-	-
Total deferred inflows of resources	-	-	-	-
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	TSLAC	Grant: SHSP DPA	Grant: USDHHS BVCAA	Grant: USDHHS TDH WIC	FEMA United Way
\$ 20,895	\$ -	\$ -	\$ 225	\$ 7,210	\$ -
-	-	-	-	-	-
-	-	-	-	12,203	-
-	-	-	-	-	-
<u>20,895</u>	<u>-</u>	<u>-</u>	<u>225</u>	<u>19,413</u>	<u>-</u>
25	-	-	196	141	1,171
-	-	-	-	19,272	4,867
<u>25</u>	<u>-</u>	<u>-</u>	<u>196</u>	<u>19,413</u>	<u>6,038</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
20,870	-	-	29	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	(6,038)
<u>20,870</u>	<u>-</u>	<u>-</u>	<u>29</u>	<u>-</u>	<u>(6,038)</u>
<u>\$ 20,895</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 225</u>	<u>\$ 19,413</u>	<u>\$ -</u>

CHAMBERS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2020

	Special Revenue			
	Chapter Nineteen	Justice Court Building Security	DC Records Technology	Pretrial Intervention Programs
ASSETS				
Cash and cash equivalents	\$ 12,261	\$ 15,450	\$ 18,543	\$ 92,490
Receivables, net	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total assets	12,261	15,450	18,543	92,490
LIABILITIES				
Accounts payable and accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-grants	-	-	-	-
Total deferred inflows of resources	-	-	-	-
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	12,261	-	-	-
Special projects	-	15,450	18,543	92,490
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	12,261	15,450	18,543	92,490
Total liabilities, deferred inflows of resources and fund balances	\$ 12,261	\$ 15,450	\$ 18,543	\$ 92,490

Special Revenue

CC/DC Record Preservation	DC/CC Technology	Child Abuse Prevention	PHEP Grant	County Fire Marshal	CDBG Dis. Rec. Non-Housing
\$ 130	\$ 13,887	\$ 1,749	\$ 3,388	\$ 12,345	\$ 7,585
130	-	-	-	1,025	-
-	-	-	-	-	-
-	-	-	73,226	-	370,096
-	-	-	-	-	-
<u>260</u>	<u>13,887</u>	<u>1,749</u>	<u>76,614</u>	<u>13,370</u>	<u>377,681</u>
260	904	-	3,465	14,852	105,650
-	-	-	73,149	-	271,682
<u>260</u>	<u>904</u>	<u>-</u>	<u>76,614</u>	<u>14,852</u>	<u>377,332</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(1,482)	-
<u>-</u>	<u>12,983</u>	<u>1,749</u>	<u>-</u>	<u>(1,482)</u>	<u>349</u>
\$ <u>260</u>	\$ <u>13,887</u>	\$ <u>1,749</u>	\$ <u>76,614</u>	\$ <u>13,370</u>	\$ <u>377,681</u>

CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	Special Revenue		
	Hurricane Harvey FEMA 4332	Grant: Texas STEP Prog	CCSO - Port Security Grant
ASSETS			
Cash and cash equivalents	\$ 721,963	\$ -	\$ -
Receivables, net	-	-	-
Due from other funds	-	-	-
Due from other governments	28,068	-	290,340
Restricted cash and cash equivalents	-	-	-
Total assets	750,031	-	290,340
LIABILITIES			
Accounts payable and accrued liabilities	100,560	-	-
Due to other funds	2,033,034	-	296,356
Total liabilities	2,133,594	-	296,356
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue-grants	-	-	-
Total deferred inflows of resources	-	-	-
FUND BALANCE			
Nonspendable:			
Permanent fund	-	-	-
Restricted for:			
County schools	-	-	-
Grants	-	-	-
Special projects	-	-	-
Capital projects	-	-	-
Unassigned	(1,383,563)	-	(6,016)
Total fund balances	(1,383,563)	-	(6,016)
Total liabilities, deferred inflows of resources and fund balances	\$ 750,031	\$ -	\$ 290,340

Capital Projects

COVID-19 Emergency Response	Help America Vote Act	Gulf of Mexico Energy Security Act (GOMESA)	Co. Attorney Seizures / Forfeitures	County Sheriff Forfeitures	District Attorney Seizure & Forfeiture	Capital Project 99 Construction
\$ -	\$ 143,794	\$ 1,378,744	\$ 13,662	\$ 52,490	\$ 356,918	\$ -
-	-	-	-	-	348	-
-	-	-	-	-	-	831
1,174,888	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,472,375</u>
<u>1,174,888</u>	<u>143,794</u>	<u>1,378,744</u>	<u>13,662</u>	<u>52,490</u>	<u>357,266</u>	<u>1,473,206</u>
44,012	-	-	-	-	3,032	1,098,432
2,290,653	-	-	-	-	-	1,542,402
<u>2,334,665</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,032</u>	<u>2,640,834</u>
<u>1,174,888</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,174,888</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	143,794	1,378,744	13,662	52,490	354,234	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(2,334,665)	-	-	-	-	-	(1,167,628)
<u>(2,334,665)</u>	<u>143,794</u>	<u>1,378,744</u>	<u>13,662</u>	<u>52,490</u>	<u>354,234</u>	<u>(1,167,628)</u>
\$ <u>1,174,888</u>	\$ <u>143,794</u>	\$ <u>1,378,744</u>	\$ <u>13,662</u>	\$ <u>52,490</u>	\$ <u>357,266</u>	\$ <u>1,473,206</u>

THIS PAGE LEFT BLANK INTENTIONALLY

CHAMBERS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2020

	Capital Projects		Permanent Fund	
	Tax Notes Series 2016	Cap Projs - Enterprise Prod Funding	Permanent	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents				
Receivables, net	\$ -	\$ -	\$ -	\$ 7,027,402
Due from other funds	-	-	-	2,877
Due from other governments	-	-	-	831
Restricted cash and cash equivalents	-	-	-	1,963,571
Total assets	<u>1,424,750</u>	<u>-</u>	<u>880,704</u>	<u>3,777,829</u>
	<u>1,424,750</u>	<u>-</u>	<u>880,704</u>	<u>12,772,510</u>
LIABILITIES				
Accounts payable and accrued liabilities				
Due to other funds	743	45,998	-	1,499,483
Total liabilities	<u>-</u>	<u>732,750</u>	<u>-</u>	<u>7,390,739</u>
	<u>743</u>	<u>778,748</u>	<u>-</u>	<u>8,890,222</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-grants				
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,174,888</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,174,888</u>
FUND BALANCE				
Nonspendable:				
Permanent fund				
Restricted for:	-	-	500,000	500,000
County schools				
Grants	-	-	380,704	381,053
Special projects	-	-	-	2,103,646
Capital projects	-	-	-	3,976,834
Unassigned	1,424,007	-	-	1,424,007
Total fund balances	<u>-</u>	<u>(778,748)</u>	<u>-</u>	<u>(5,678,140)</u>
	<u>1,424,007</u>	<u>(778,748)</u>	<u>880,704</u>	<u>2,707,400</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,424,750</u>	<u>\$ -</u>	<u>\$ 880,704</u>	<u>\$ 12,772,510</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2020

	Special Revenue			
	Lateral Road	County Court Fee	Worthless Check	County Attorney DWI
REVENUES				
Taxes:				
Property taxes	\$ 22,417	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	4,074	-	1,504
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	-
Other	-	-	-	-
Total revenues	22,417	4,074	-	1,504
EXPENDITURES				
Current:				
General government				
Supplies	22,417	-	-	-
Contractual services	-	-	-	-
Justice system				
Personnel	-	-	-	-
Supplies	-	-	-	26,654
Contractual services	-	-	-	-
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	22,417	-	-	26,654
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	4,074	-	(25,150)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	4,074	-	(25,150)
FUND BALANCE, BEGINNING	187,344	55,614	13,939	39,235
FUND BALANCE, ENDING	\$ 187,344	\$ 59,688	\$ 13,939	\$ 14,085

Special Revenue

District Attorney Drug Prevention	Juvenile Probation	Hotel Tax	Election	LEOSE Allocation	Fallen Officer
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	502,182	-	-	-
-	193,094	-	22,050	11,021	-
2,542	-	-	-	-	-
-	-	-	-	-	-
-	-	7,875	-	-	-
-	-	-	9,846	-	-
<u>2,542</u>	<u>193,094</u>	<u>510,057</u>	<u>31,896</u>	<u>11,021</u>	<u>-</u>
-	-	-	10,474	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	3,150	-	-	-
-	-	42,511	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	193,094	-	-	6,339	-
-	-	81,672	-	-	-
<u>-</u>	<u>193,094</u>	<u>127,333</u>	<u>10,474</u>	<u>6,339</u>	<u>-</u>
<u>2,542</u>	<u>-</u>	<u>382,724</u>	<u>21,422</u>	<u>4,682</u>	<u>-</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,542	-	382,724	21,422	4,682	-
<u>86,571</u>	<u>-</u>	<u>1,093,049</u>	<u>19,001</u>	<u>40,894</u>	<u>10,945</u>
\$ <u>89,113</u>	\$ <u>-</u>	\$ <u>1,475,773</u>	\$ <u>40,423</u>	\$ <u>45,576</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, 2020

	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	161,645	-	44,369	152,577
Fines and forfeitures	-	-	-	-
Investment earnings	4,629	-	-	3,534
Other	-	12,988	-	-
Total revenues	<u>166,274</u>	<u>12,988</u>	<u>44,369</u>	<u>156,111</u>
EXPENDITURES				
Current:				
General government				
Supplies	-	-	-	-
Contractual services	-	-	-	-
Justice system				
Personnel	-	-	-	25,474
Supplies	-	29,976	-	-
Contractual services	-	989	-	50,167
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	12,657	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>30,965</u>	<u>12,657</u>	<u>75,641</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>166,274</u>	<u>(17,977)</u>	<u>31,712</u>	<u>80,470</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	166,274	(17,977)	31,712	80,470
FUND BALANCE, BEGINNING	<u>667,180</u>	<u>54,764</u>	<u>120,866</u>	<u>503,030</u>
FUND BALANCE, ENDING	\$ <u>833,454</u>	\$ <u>36,787</u>	\$ <u>152,578</u>	\$ <u>583,500</u>

Special Revenue

Records Mgmt District Clerk	Jail Commissary	Narcotics Task Force	Youth Activity	Available School	Heavy Hauling Permit
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
9,320	-	-	-	-	78,564
-	-	-	-	-	-
-	-	-	-	619	-
-	56,055	-	352,751	38,180	-
<u>9,320</u>	<u>56,055</u>	<u>-</u>	<u>352,751</u>	<u>38,799</u>	<u>78,564</u>
-	-	-	-	-	-
-	-	-	-	40,701	-
¹	-	-	-	-	-
1,404	10,672	-	25,064	-	-
-	-	-	329,092	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,405</u>	<u>10,672</u>	<u>-</u>	<u>354,156</u>	<u>40,701</u>	<u>-</u>
<u>7,915</u>	<u>45,383</u>	<u>-</u>	<u>(1,405)</u>	<u>(1,902)</u>	<u>78,564</u>
-	-	-	42	1,978	-
-	-	-	-	-	-
-	-	-	42	1,978	-
7,915	45,383	-	(1,363)	76	78,564
<u>38,838</u>	<u>123,188</u>	<u>23</u>	<u>75,273</u>	<u>50,406</u>	<u>418</u>
\$ <u>46,753</u>	\$ <u>168,571</u>	\$ <u>23</u>	\$ <u>73,910</u>	\$ <u>50,482</u>	\$ <u>78,982</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2020

	Special Revenue			
	Indigent Defense Formula	WIC Peer Counseling	Airport Maintenance (Anahuac)	Airport Maintenance (Winnie)
REVENUES				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	51,656	6,080	14,865	10,093
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	-
Other	-	-	-	-
Total revenues	51,656	6,080	14,865	10,093
EXPENDITURES				
Current:				
General government				
Supplies	-	-	-	-
Contractual services	-	-	-	-
Justice system				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	51,656	-	-	-
Health and welfare				
Personnel	-	6,080	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	14,865	10,093
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	51,656	6,080	14,865	10,093
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, BEGINNING	-	1,255	-	-
FUND BALANCE, ENDING	\$ -	\$ 1,255	\$ -	\$ -

Special Revenue

SCAAP	TSLAC	Grant: SHSP DPA	Grant: USDHHS BVCAA	Grant: USDHHS TDH WIC	FEMA United Way
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
10,892	534	24,310	25,000	119,072	22,593
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>10,892</u>	<u>534</u>	<u>24,310</u>	<u>25,000</u>	<u>119,072</u>	<u>22,593</u>
-	534	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	115,814	-
-	-	-	25,000	1,526	33,055
-	-	-	-	1,732	1,837
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11,529	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>11,529</u>	<u>534</u>	<u>-</u>	<u>25,000</u>	<u>119,072</u>	<u>34,892</u>
(637)	-	24,310	-	-	(12,299)
-	-	-	-	-	-
-	-	(24,310)	-	-	-
-	-	(24,310)	-	-	-
(637)	-	-	-	-	(12,299)
21,507	-	-	29	-	6,261
<u>\$ 20,870</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29</u>	<u>\$ -</u>	<u>\$ (6,038)</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2020

	Special Revenue			
	Chapter Nineteen	Justice Court Building Security	DC Records Technology	Pretrial Intervention Programs
REVENUES				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	884	-	-	-
Charges for services	-	1,892	7,633	8,000
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	-
Other	-	-	-	-
Total revenues	884	1,892	7,633	8,000
EXPENDITURES				
Current:				
General government				
Supplies	-	-	-	-
Contractual services	-	-	-	-
Justice system				
Personnel	-	-	-	6,196
Supplies	-	-	-	-
Contractual services	-	-	20,078	-
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	498	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	498	20,078	6,196
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	884	1,394	(12,445)	1,804
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	884	1,394	(12,445)	1,804
FUND BALANCE, BEGINNING	11,377	14,056	30,988	90,686
FUND BALANCE, ENDING	\$ 12,261	\$ 15,450	\$ 18,543	\$ 92,490

Special Revenue

CC/DC Record Preservation	DC/CC Technology	Child Abuse Prevention	PHEP Grant	County Fire Marshal	CDBG Dis. Rec. Non-Housing
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	197	346,654	-	377,681
7,604	3,948	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	102,560	-
<u>7,604</u>	<u>3,948</u>	<u>197</u>	<u>346,654</u>	<u>102,560</u>	<u>377,681</u>
-	-	-	-	-	-
-	-	-	-	-	377,332
25,557	-	-	-	-	-
-	1,702	-	-	-	-
2	-	-	-	-	-
-	-	-	200,234	-	-
-	-	-	23,769	-	-
-	-	-	16,623	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	278,475	-
-	-	-	-	11,193	-
-	-	-	-	3,483	-
-	-	-	-	14,728	-
-	-	-	106,028	-	-
<u>25,559</u>	<u>1,702</u>	<u>-</u>	<u>346,654</u>	<u>307,879</u>	<u>377,332</u>
(17,955)	<u>2,246</u>	<u>197</u>	<u>-</u>	(205,319)	<u>349</u>
5,184	-	-	-	203,837	-
-	-	-	-	-	-
<u>5,184</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>203,837</u>	<u>-</u>
(12,771)	2,246	197	-	(1,482)	349
<u>12,771</u>	<u>10,737</u>	<u>1,552</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 12,983</u>	<u>\$ 1,749</u>	<u>\$ -</u>	<u>\$ (1,482)</u>	<u>\$ 349</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2020

	Special Revenue		
	Hurricane Harvey FEMA 4332	Grant: Texas STEP Prog	CCSO - Port Security Grant
REVENUES			
Taxes:			
Property taxes	\$ -	\$ -	\$ -
Other taxes	-	-	-
Intergovernmental	25,350	26,373	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment earnings	-	-	-
Other	-	-	-
Total revenues	25,350	26,373	-
EXPENDITURES			
Current:			
General government			
Supplies	-	-	-
Contractual services	-	-	-
Justice system			
Personnel	-	-	-
Supplies	-	-	-
Contractual services	-	-	-
Health and welfare			
Personnel	-	-	-
Supplies	-	-	-
Contractual services	-	-	-
Culture and recreation			
Personnel	-	-	-
Contractual services	-	-	-
Law enforcement and public safety			
Personnel	-	26,373	-
Supplies	-	-	-
Miscellaneous	-	-	500
Contractual services	27,186	-	-
Capital outlay	107,413	-	5,516
Total expenditures	134,599	26,373	6,016
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(109,249)	-	(6,016)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
NET CHANGE IN FUND BALANCE	(109,249)	-	(6,016)
FUND BALANCE, BEGINNING	(1,274,314)	-	-
FUND BALANCE, ENDING	\$(1,383,563)	\$ -	\$(6,016)

Special Revenue

COVID-19 Emergency Response	Help America Vote Act	Gulf of Mexico Energy Security Act (GOMESA)	Co. Attorney Seizures / Forfeitures	County Sheriff Forfeitures	District Attorney Seizure & Forfeiture	Capital Project 99 Construction
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
293,722	173,419	652,885	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	22,917	22,885	-
-	-	-	-	331	2,373	10,148
-	-	-	-	-	-	-
<u>293,722</u>	<u>173,419</u>	<u>652,885</u>	<u>-</u>	<u>23,248</u>	<u>25,258</u>	<u>10,148</u>
-	29,625	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	76,829	-
-	-	-	-	-	5,000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,414,219	-	-	-	-	-	-
208,264	-	-	-	1	-	-
-	-	-	-	-	-	-
5,904	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,628,387</u>	<u>29,625</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>81,829</u>	<u>1,624,041</u>
<u>(2,334,665)</u>	<u>143,794</u>	<u>652,885</u>	<u>-</u>	<u>23,247</u>	<u>(56,571)</u>	<u>(1,613,893)</u>
-	-	725,859	-	-	-	629,500
-	-	-	-	-	-	-
-	-	<u>725,859</u>	-	-	-	<u>629,500</u>
<u>(2,334,665)</u>	<u>143,794</u>	<u>1,378,744</u>	<u>-</u>	<u>23,247</u>	<u>(56,571)</u>	<u>(984,393)</u>
-	-	-	13,662	29,243	410,805	(183,235)
<u>\$(2,334,665)</u>	<u>\$ 143,794</u>	<u>\$ 1,378,744</u>	<u>\$ 13,662</u>	<u>\$ 52,490</u>	<u>\$ 354,234</u>	<u>\$(1,167,628)</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2020

	Special Revenue		Permanent Fund	Total
	Tax Notes Series 2016	Cap Projs - Enterprise Prod Funding	Permanent	Nonmajor Governmental Funds
REVENUES				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ 22,417
Other taxes	-	-	-	502,182
Intergovernmental	-	-	-	2,408,425
Charges for services	-	-	-	483,672
Fines and forfeitures	-	-	-	45,802
Investment earnings	14,464	-	6,185	50,158
Other	-	-	140,462	712,842
Total revenues	<u>14,464</u>	<u>-</u>	<u>146,647</u>	<u>4,225,498</u>
EXPENDITURES				
Current:				
General government				
Supplies	-	-	-	63,050
Contractual services	-	-	-	418,033
Justice system				
Personnel	-	-	-	134,057
Supplies	-	-	-	100,472
Contractual services	-	-	-	451,984
Health and welfare				
Personnel	-	-	-	322,128
Supplies	-	-	-	83,350
Contractual services	-	-	-	20,192
Culture and recreation				
Personnel	-	-	-	3,150
Contractual services	-	-	-	67,469
Law enforcement and public safety				
Personnel	-	-	-	2,719,067
Supplies	-	-	-	232,613
Miscellaneous	-	-	-	15,512
Contractual services	-	-	-	247,251
Capital outlay	<u>572,450</u>	<u>778,748</u>	<u>-</u>	<u>3,275,868</u>
Total expenditures	<u>572,450</u>	<u>778,748</u>	<u>-</u>	<u>8,154,196</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(557,986)</u>	<u>(778,748)</u>	<u>146,647</u>	<u>(3,928,698)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	1,566,400
Transfers out	<u>(629,500)</u>	<u>-</u>	<u>(1,978)</u>	<u>(655,788)</u>
Total other financing sources (uses)	<u>(629,500)</u>	<u>-</u>	<u>(1,978)</u>	<u>910,612</u>
NET CHANGE IN FUND BALANCE	<u>(1,187,486)</u>	<u>(778,748)</u>	<u>144,669</u>	<u>(3,018,086)</u>
FUND BALANCE, BEGINNING	<u>2,611,493</u>	<u>-</u>	<u>736,035</u>	<u>5,725,486</u>
FUND BALANCE, ENDING	<u>\$ 1,424,007</u>	<u>\$ (778,748)</u>	<u>\$ 880,704</u>	<u>\$ 2,707,400</u>

CHAMBERS COUNTY, TEXAS

DEBT SERVICE

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
REVENUES				
Taxes	\$ 4,869,400	\$ 4,864,800	\$ 4,974,917	\$ 110,117
Investment income	100	100	13,768	13,668
Other	<u>6,300</u>	<u>6,300</u>	<u>10,826</u>	<u>4,526</u>
Total revenues	<u>4,875,800</u>	<u>4,871,200</u>	<u>4,999,511</u>	<u>128,311</u>
EXPENDITURES				
Debt service:				
Principal	3,465,000	3,465,000	3,465,000	-
Interest and fiscal charges	<u>1,385,618</u>	<u>1,385,618</u>	<u>1,486,916</u>	<u>(101,298)</u>
Total expenditures	<u>4,850,618</u>	<u>4,850,618</u>	<u>4,951,916</u>	<u>(101,298)</u>
NET CHANGE IN FUND BALANCES	25,182	20,582	47,595	27,013
FUND BALANCES, BEGINNING	<u>1,477,197</u>	<u>1,477,197</u>	<u>1,477,197</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,502,379</u>	<u>\$ 1,497,779</u>	<u>\$ 1,524,792</u>	<u>\$ 27,013</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, 2020

	<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>22,417</u>	\$ (<u>1,583</u>)
Total revenues	<u>24,000</u>	<u>24,000</u>	<u>22,417</u>	(<u>1,583</u>)
EXPENDITURES				
Current:				
General government				
Supplies	-	-	22,417	(22,417)
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>22,417</u>	<u>1,583</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, 2020

	<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>4,074</u>	\$ <u>574</u>
Total revenues	<u>3,500</u>	<u>3,500</u>	<u>4,074</u>	<u>574</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	-	-	4,074	4,074
FUND BALANCES, BEGINNING	<u>55,614</u>	<u>55,614</u>	<u>55,614</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>55,614</u>	\$ <u>55,614</u>	\$ <u>59,688</u>	\$ <u>4,074</u>

CHAMBERS COUNTY, TEXAS

WORTHLESS CHECK

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

FOR THE YEAR ENDED DECEMBER 31, 2020

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

CHAMBERS COUNTY, TEXAS

COUNTY ATTORNEY DWI

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for services	\$ 3,500	\$ 3,500	\$ 1,504	\$(1,996)
Total revenues	3,500	3,500	1,504	(1,996)
EXPENDITURES				
Current:				
Justice system				
Supplies	3,500	27,003	26,654	349
Total expenditures	3,500	27,003	26,654	349
NET CHANGE IN FUND BALANCES	-	(23,503)	(25,150)	(1,647)
FUND BALANCES, BEGINNING	39,235	39,235	39,235	-
FUND BALANCES, ENDING	\$ 39,235	\$ 15,732	\$ 14,085	\$(1,647)

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, 2020

	<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>2,542</u>	\$ (<u>7,458</u>)
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>2,542</u>	(<u>7,458</u>)
EXPENDITURES				
Current:				
Justice system				
Supplies	5,000	5,000	-	5,000
Contractual services	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
NET CHANGE IN FUND BALANCES	-	-	2,542	2,542
FUND BALANCES, BEGINNING	<u>86,571</u>	<u>86,571</u>	<u>86,571</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>86,571</u>	\$ <u>86,571</u>	\$ <u>89,113</u>	\$ <u>2,542</u>

CHAMBERS COUNTY, TEXAS

HOTEL TAX

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Taxes	\$ 600,000	\$ 600,000	\$ 502,182	\$ (97,818)
Investment income	<u>10,000</u>	<u>10,000</u>	<u>7,875</u>	<u>(2,125)</u>
Total revenues	<u>610,000</u>	<u>610,000</u>	<u>510,057</u>	<u>(99,943)</u>
EXPENDITURES				
Current:				
Culture and Recreation				
Personnel	8,750	8,750	3,150	5,600
Contractual services	93,000	93,000	42,511	50,489
Capital Outlay	<u>524,400</u>	<u>524,400</u>	<u>81,672</u>	<u>442,728</u>
Total expenditures	<u>626,150</u>	<u>626,150</u>	<u>127,333</u>	<u>498,817</u>
NET CHANGE IN FUND BALANCES	(16,150)	(16,150)	382,724	398,874
FUND BALANCES, BEGINNING	<u>1,093,049</u>	<u>1,093,049</u>	<u>1,093,049</u>	<u>-</u>
FUND BALANCES, ENDING	<u>1,076,899</u>	<u>1,076,899</u>	<u>1,475,773</u>	<u>398,874</u>

CHAMBERS COUNTY, TEXAS

ELECTION FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ -	\$ 22,050	\$ 22,050	\$ -
Other	<u>2,000</u>	<u>2,000</u>	<u>9,846</u>	<u>7,846</u>
Total revenues	<u>2,000</u>	<u>24,050</u>	<u>31,896</u>	<u>7,846</u>
EXPENDITURES				
Current:				
General government				
Supplies	<u>2,000</u>	<u>24,050</u>	<u>10,474</u>	<u>13,576</u>
Total expenditures	<u>2,000</u>	<u>24,050</u>	<u>10,474</u>	<u>13,576</u>
NET CHANGE IN FUND BALANCES	-	-	21,422	21,422
FUND BALANCES, BEGINNING	<u>19,001</u>	<u>19,001</u>	<u>19,001</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>19,001</u>	\$ <u>19,001</u>	\$ <u>40,423</u>	\$ <u>21,422</u>

CHAMBERS COUNTY, TEXAS

LEOSE FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	<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>11,021</u>	\$ <u>1,581</u>
Total revenues	<u>9,440</u>	<u>9,440</u>	<u>11,021</u>	<u>1,581</u>
EXPENDITURES				
Current:				
Law enforcement and public safety				
Contractual services	<u>9,440</u>	<u>9,440</u>	<u>6,339</u>	<u>3,101</u>
Total expenditures	<u>9,440</u>	<u>9,440</u>	<u>6,339</u>	<u>3,101</u>
NET CHANGE IN FUND BALANCES	-	-	4,682	4,682
FUND BALANCES, BEGINNING	<u>40,894</u>	<u>40,894</u>	<u>40,894</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>40,894</u>	\$ <u>40,894</u>	\$ <u>45,576</u>	\$ <u>4,682</u>

CHAMBERS COUNTY, TEXAS

FALLEN OFFICER FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Other	\$ <u>200</u>	\$ <u>200</u>	\$ <u>-</u>	\$(<u>200</u>)
Total revenues	<u>200</u>	<u>200</u>	<u>-</u>	<u>(200)</u>
EXPENDITURES				
Current:				
Law enforcement and public safety	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>
Total expenditures	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	<u>10,945</u>	<u>10,945</u>	<u>10,945</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 10,945</u>	<u>\$ 10,945</u>	<u>\$ 10,945</u>	<u>\$ -</u>

CHAMBERS COUNTY, TEXAS

COUNTY CLERK RECORDS ARCHIVES FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for services	\$ 100,000	\$ 100,000	\$ 161,645	\$ 61,645
Investment income	<u>1,200</u>	<u>1,200</u>	<u>4,629</u>	<u>3,429</u>
Total revenues	<u>101,200</u>	<u>101,200</u>	<u>166,274</u>	<u>65,074</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	-	-	166,274	166,274
FUND BALANCES, BEGINNING	<u>667,180</u>	<u>667,180</u>	<u>667,180</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 667,180</u>	<u>\$ 667,180</u>	<u>\$ 833,454</u>	<u>\$ 166,274</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, 2020

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
REVENUES				
Other	\$ 41,000	\$ 41,000	\$ 12,988	\$(28,012)
Total revenues	41,000	41,000	12,988	(28,012)
EXPENDITURES				
Current:				
Justice system				
Supplies	19,000	36,819	29,976	6,843
Contractual services	22,000	4,181	989	3,192
Total expenditures	41,000	41,000	30,965	10,035
NET CHANGE IN FUND BALANCES	-	-	(17,977)	(17,977)
FUND BALANCES, BEGINNING	54,764	54,764	54,764	-
FUND BALANCES, ENDING	\$ 54,764	\$ 54,764	\$ 36,787	\$(17,977)

CHAMBERS COUNTY, TEXAS

COURTHOUSE SECURITY FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	<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>44,369</u>	\$ <u>6,369</u>
Total revenues	<u>38,000</u>	<u>38,000</u>	<u>44,369</u>	<u>6,369</u>
EXPENDITURES				
Current:				
Law enforcement and public safety				
Supplies	<u>38,000</u>	<u>38,000</u>	<u>12,657</u>	<u>25,343</u>
Total expenditures	<u>38,000</u>	<u>38,000</u>	<u>12,657</u>	<u>25,343</u>
NET CHANGE IN FUND BALANCES	-	-	31,712	31,712
FUND BALANCES, BEGINNING	<u>120,866</u>	<u>120,866</u>	<u>120,866</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>120,866</u>	\$ <u>120,866</u>	\$ <u>152,578</u>	\$ <u>31,712</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, 2020

	<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	\$ 152,577	\$ 31,077
Investment income	<u>1,500</u>	<u>1,500</u>	<u>3,534</u>	<u>2,034</u>
Total revenues	<u>123,000</u>	<u>123,000</u>	<u>156,111</u>	<u>33,111</u>
EXPENDITURES				
Current:				
Justice system				
Personnel	74,790	74,790	25,474	49,316
Supplies	6,325	6,325	-	6,325
Contractual services	<u>4,750</u>	<u>55,750</u>	<u>50,167</u>	<u>5,583</u>
Total expenditures	<u>85,865</u>	<u>136,865</u>	<u>75,641</u>	<u>61,224</u>
NET CHANGE IN FUND BALANCES	37,135	(13,865)	80,470	94,335
FUND BALANCES, BEGINNING	<u>503,030</u>	<u>503,030</u>	<u>503,030</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 540,165</u>	<u>\$ 489,165</u>	<u>\$ 583,500</u>	<u>\$ 94,335</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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ <u>20,300</u>	\$ <u>20,300</u>	\$ <u>9,320</u>	\$ (<u>10,980</u>)
Total revenues	<u>20,300</u>	<u>20,300</u>	<u>9,320</u>	(<u>10,980</u>)
EXPENDITURES				
Current:				
Justice system				
Personnel	17,400	17,400	1	17,399
Supplies	<u>6,000</u>	<u>6,000</u>	<u>1,404</u>	<u>4,596</u>
Total expenditures	<u>23,400</u>	<u>23,400</u>	<u>1,405</u>	<u>21,995</u>
NET CHANGE IN FUND BALANCES	(3,100)	(3,100)	7,915	11,015
FUND BALANCES, BEGINNING	<u>38,838</u>	<u>38,838</u>	<u>38,838</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>35,738</u>	\$ <u>35,738</u>	\$ <u>46,753</u>	\$ <u>11,015</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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Other	<u>\$ 652,000</u>	<u>\$ 652,000</u>	<u>\$ 352,751</u>	<u>\$(299,249)</u>
Total revenues	<u>652,000</u>	<u>652,000</u>	<u>352,751</u>	<u>(299,249)</u>
EXPENDITURES				
Current:				
Justice system				
Supplies	<u>60,000</u>	<u>60,000</u>	<u>25,064</u>	<u>34,936</u>
Contractual services	<u>622,000</u>	<u>622,000</u>	<u>329,092</u>	<u>292,908</u>
Total expenditures	<u>682,000</u>	<u>682,000</u>	<u>354,156</u>	<u>327,844</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(30,000)</u>	<u>(30,000)</u>	<u>(1,405)</u>	<u>28,595</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>30,000</u>	<u>30,000</u>	<u>42</u>	<u>(29,958)</u>
Total other financing sources (uses)	<u>30,000</u>	<u>30,000</u>	<u>42</u>	<u>(29,958)</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>(1,363)</u>	<u>(1,363)</u>
FUND BALANCES, BEGINNING	<u>75,273</u>	<u>75,273</u>	<u>75,273</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 75,273</u>	<u>\$ 75,273</u>	<u>\$ 73,910</u>	<u>\$(1,363)</u>

CHAMBERS COUNTY, TEXAS

AIRPORT MAINTENANCE (ANAHUAC)

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ <u>30,000</u>	\$ <u>88,590</u>	\$ <u>14,865</u>	\$ (<u>73,725</u>)
Total revenues	<u>30,000</u>	<u>88,590</u>	<u>14,865</u>	(<u>73,725</u>)
EXPENDITURES				
Current:				
Culture and recreation				
Contractual services	<u>30,000</u>	<u>88,590</u>	<u>14,865</u>	<u>73,725</u>
Total expenditures	<u>30,000</u>	<u>88,590</u>	<u>14,865</u>	<u>73,725</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

CHAMBERS COUNTY, TEXAS

AIRPORT MAINTENANCE (WINNIE)

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$ 20,000	\$ 70,000	\$ 10,093	\$(59,907)
Total revenues	<u>20,000</u>	<u>70,000</u>	<u>10,093</u>	<u>(59,907)</u>
EXPENDITURES				
Current:				
Culture and recreation				
Contractual services	20,000	70,000	10,093	59,907
Total expenditures	<u>20,000</u>	<u>70,000</u>	<u>10,093</u>	<u>59,907</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

CHAMBERS COUNTY, TEXAS

SCAAP FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ <u> -</u>	\$ <u> 14,923</u>	\$ <u> 10,892</u>	\$ <u>(4,031)</u>
Total revenues	<u> -</u>	<u> 14,923</u>	<u> 10,892</u>	<u>(4,031)</u>
EXPENDITURES				
Current:				
Law enforcement and public safety				
Miscellaneous	<u> -</u>	<u> 14,923</u>	<u> 11,529</u>	<u> 3,394</u>
Total expenditures	<u> -</u>	<u> 14,923</u>	<u> 11,529</u>	<u> 3,394</u>
NET CHANGE IN FUND BALANCES	<u> -</u>	<u> -</u>	<u>(637)</u>	<u>(637)</u>
FUND BALANCES, BEGINNING	<u> 21,507</u>	<u> 21,507</u>	<u> 21,507</u>	<u> -</u>
FUND BALANCES, ENDING	\$ <u> 21,507</u>	\$ <u> 21,507</u>	\$ <u> 20,870</u>	\$ <u>(637)</u>

CHAMBERS COUNTY, TEXAS

GRANT: USDHHS-BVCAA FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2020

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

CHAMBERS COUNTY, TEXAS

GRANT: USDHHS-TDH WIC FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 119,072	\$ 119,072
Total revenues	<u>-</u>	<u>-</u>	<u>119,072</u>	<u>119,072</u>
EXPENDITURES				
Current:				
Health and welfare				
Personnel	156,600	156,600	115,814	40,786
Supplies	10,000	10,000	1,526	8,474
Contractual services	<u>14,300</u>	<u>14,300</u>	<u>1,732</u>	<u>12,568</u>
Total expenditures	<u>180,900</u>	<u>180,900</u>	<u>119,072</u>	<u>61,828</u>
NET CHANGE IN FUND BALANCES	(180,900)	(180,900)	-	180,900
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$(180,900)</u>	<u>\$(180,900)</u>	<u>\$ -</u>	<u>\$ 180,900</u>

CHAMBERS COUNTY, TEXAS

FEMA - UNITED WAY FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	\$ -	\$ 45,186	\$ 22,593	\$(22,593)
Total revenues	<u>-</u>	<u>45,186</u>	<u>22,593</u>	<u>(22,593)</u>
EXPENDITURES				
Current:				
Health and welfare				
Supplies	-	43,349	33,055	10,294
Contractual services	-	1,837	1,837	-
Total expenditures	<u>-</u>	<u>45,186</u>	<u>34,892</u>	<u>10,294</u>
NET CHANGE IN FUND BALANCES	-	-	(12,299)	(12,299)
FUND BALANCES, BEGINNING	<u>6,261</u>	<u>6,261</u>	<u>6,261</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 6,261</u>	<u>\$ 6,261</u>	<u>\$(6,038)</u>	<u>\$(12,299)</u>

CHAMBERS COUNTY, TEXAS

CHAPTER NINETEEN

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ <u>3,000</u>	\$ <u>3,000</u>	\$ <u>884</u>	\$ (<u>2,116</u>)
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>884</u>	(<u>2,116</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	-	-	884	884
FUND BALANCES, BEGINNING	<u>11,377</u>	<u>11,377</u>	<u>11,377</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>11,377</u>	\$ <u>11,377</u>	\$ <u>12,261</u>	\$ <u>884</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, 2020

	<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>1,892</u>	\$ (<u>4,608</u>)
Total revenues	<u>6,500</u>	<u>6,500</u>	<u>1,892</u>	(<u>4,608</u>)
EXPENDITURES				
Current:				
Law enforcement and public safety				
Supplies	<u>6,500</u>	<u>6,500</u>	<u>498</u>	<u>6,002</u>
Total expenditures	<u>6,500</u>	<u>6,500</u>	<u>498</u>	<u>6,002</u>
NET CHANGE IN FUND BALANCES	-	-	1,394	1,394
FUND BALANCES, BEGINNING	<u>14,056</u>	<u>14,056</u>	<u>14,056</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>14,056</u>	\$ <u>14,056</u>	\$ <u>15,450</u>	\$ <u>1,394</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, 2020

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for services	\$ 7,000	\$ 7,000	\$ 7,633	\$ 633
Total revenues	7,000	7,000	7,633	633
EXPENDITURES				
Current:				
Justice system				
Supplies	7,000	7,000	-	7,000
Contractual services	10,000	20,090	20,078	12
Total expenditures	17,000	27,090	20,078	7,012
NET CHANGE IN FUND BALANCES	(10,000)	(20,090)	(12,445)	7,645
FUND BALANCES, BEGINNING	30,988	30,988	30,988	-
FUND BALANCES, ENDING	\$ 20,988	\$ 10,898	\$ 18,543	\$ 7,645

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, 2020

	<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>8,000</u>	\$ (<u>2,000</u>)
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>8,000</u>	(<u>2,000</u>)
EXPENDITURES				
Current:				
Justice system				
Personnel	7,500	7,500	6,196	1,304
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>6,196</u>	<u>3,804</u>
NET CHANGE IN FUND BALANCES	-	-	1,804	1,804
FUND BALANCES, BEGINNING	<u>90,686</u>	<u>90,686</u>	<u>90,686</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>90,686</u>	\$ <u>90,686</u>	\$ <u>92,490</u>	\$ <u>1,804</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, 2020

	<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>3,948</u>	\$ <u>1,448</u>
Total revenues	<u>2,500</u>	<u>2,500</u>	<u>3,948</u>	<u>1,448</u>
EXPENDITURES				
Current:				
Justice system				
Supplies	<u>2,500</u>	<u>3,600</u>	<u>1,702</u>	<u>1,898</u>
Total expenditures	<u>2,500</u>	<u>3,600</u>	<u>1,702</u>	<u>1,898</u>
NET CHANGE IN FUND BALANCES	-	(1,100)	2,246	3,346
FUND BALANCES, BEGINNING	<u>10,737</u>	<u>10,737</u>	<u>10,737</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>10,737</u>	\$ <u>9,637</u>	\$ <u>12,983</u>	\$ <u>3,346</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, 2020

	<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	\$ 7,604	\$(1,396)
Total revenues	<u>9,000</u>	<u>9,000</u>	<u>7,604</u>	<u>(1,396)</u>
EXPENDITURES				
Current:				
Justice system				
Personnel	20,000	20,000	25,557	(5,557)
Supplies	9,000	9,000	-	9,000
Contractual services	<u>10,000</u>	<u>10,000</u>	<u>2</u>	<u>9,998</u>
Total expenditures	<u>39,000</u>	<u>39,000</u>	<u>25,559</u>	<u>13,441</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(30,000)	(30,000)	(17,955)	12,045
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	5,184	5,184
Total other financing sources (i	<u>-</u>	<u>-</u>	<u>5,184</u>	<u>5,184</u>
NET CHANGE IN FUND BALANCES	(30,000)	(30,000)	(12,771)	17,229
FUND BALANCES, BEGINNING	<u>12,771</u>	<u>12,771</u>	<u>12,771</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$(17,229)</u>	<u>\$(17,229)</u>	<u>\$ -</u>	<u>\$ 17,229</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, 2020

	<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>197</u>	\$ <u>97</u>
Total revenues	<u>100</u>	<u>100</u>	<u>197</u>	<u>97</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	-	-	197	197
FUND BALANCES, BEGINNING	<u>1,552</u>	<u>1,552</u>	<u>1,552</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>1,552</u>	\$ <u>1,552</u>	\$ <u>1,749</u>	\$ <u>197</u>

CHAMBERS COUNTY, TEXAS

PHEP GRANT FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ 37,665	\$ 625,473	\$ 346,654	\$(278,819)
Total revenues	<u>37,665</u>	<u>625,473</u>	<u>346,654</u>	<u>(278,819)</u>
EXPENDITURES				
Current:				
Health and welfare				
Personnel	29,401	343,824	200,234	143,590
Supplies	8,264	136,538	23,769	112,769
Contractual services	-	46,553	16,623	29,930
Capital outlay	-	98,558	106,028	(7,470)
Total expenditures	<u>37,665</u>	<u>625,473</u>	<u>346,654</u>	<u>278,819</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

CHAMBERS COUNTY, TEXAS

COUNTY FIRE MARSHAL FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Other	\$ 60,000	\$ 60,000	\$ 102,560	\$ 42,560
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>102,560</u>	<u>42,560</u>
EXPENDITURES				
Current:				
Law enforcement and public safety				
Personnel	241,900	277,300	278,475	(1,175)
Supplies	11,000	12,200	11,193	1,007
Miscellaneous	5,000	4,000	3,483	517
Contractual services	<u>10,000</u>	<u>19,500</u>	<u>14,728</u>	<u>4,772</u>
Total expenditures	<u>267,900</u>	<u>313,000</u>	<u>307,879</u>	<u>5,121</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(207,900)</u>	<u>(253,000)</u>	<u>(205,319)</u>	<u>47,681</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>207,900</u>	<u>253,000</u>	<u>203,837</u>	<u>(49,163)</u>
Total other financing sources (uses)	<u>207,900</u>	<u>253,000</u>	<u>203,837</u>	<u>(49,163)</u>
NET CHANGE IN FUND BALANCES	<u>(207,900)</u>	<u>(253,000)</u>	<u>(1,482)</u>	<u>251,518</u>
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$(207,900)</u>	<u>\$(253,000)</u>	<u>\$(1,482)</u>	<u>\$ 251,518</u>

CHAMBERS COUNTY, TEXAS

CDBG DISASTER RECOVERY NON-HOUSING FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ <u>1,414,291</u>	\$ <u>4,116,074</u>	\$ <u>377,681</u>	\$ (<u>3,738,393</u>)
Total revenues	<u>1,414,291</u>	<u>4,116,074</u>	<u>377,681</u>	(<u>3,738,393</u>)
EXPENDITURES				
General Government	<u>-</u>	<u>-</u>	<u>377,332</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>377,332</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	1,414,291	4,116,074	349	(3,738,393)
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>1,414,291</u>	\$ <u>4,116,074</u>	\$ <u>349</u>	\$ (<u>4,115,725</u>)

CHAMBERS COUNTY, TEXAS

CDBG MAYHAW GRANT

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

FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ <u>1,382,447</u>	\$ <u>1,382,447</u>	\$ <u>-</u>	\$ <u>(1,382,447)</u>
Total revenues	<u>1,382,447</u>	<u>1,382,447</u>	<u>-</u>	<u>(1,382,447)</u>
EXPENDITURES				
Current:				
General government				
Contractual services	<u>1,382,447</u>	<u>604,809</u>	<u>-</u>	<u>604,809</u>
Total expenditures	<u>1,382,447</u>	<u>604,809</u>	<u>-</u>	<u>604,809</u>
NET CHANGE IN FUND BALANCES	-	777,638	-	(777,638)
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>-</u>	\$ <u>777,638</u>	\$ <u>-</u>	\$ <u>(777,638)</u>

THIS PAGE LEFT BLANK INTENTIONALLY

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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ <u>2,550,000</u>	\$ <u>2,550,000</u>	\$ <u>25,350</u>	\$(<u>2,524,650</u>)
Total revenues	<u>2,550,000</u>	<u>2,550,000</u>	<u>25,350</u>	(<u>2,524,650</u>)
EXPENDITURES				
Current:				
Law enforcement and public safety				
Contractual services	550,000	550,000	27,186	-
Capital outlay	<u>2,000,000</u>	<u>2,000,000</u>	<u>107,413</u>	-
Total expenditures	<u>2,550,000</u>	<u>2,550,000</u>	<u>134,599</u>	-
NET CHANGE IN FUND BALANCES	-	-	(109,249)	(109,249)
FUND BALANCES, BEGINNING	(<u>1,274,314</u>)	(<u>1,274,314</u>)	(<u>1,274,314</u>)	-
FUND BALANCES, ENDING	\$(<u>1,274,314</u>)	\$(<u>1,274,314</u>)	\$(<u>1,383,563</u>)	\$(<u>109,249</u>)

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS

DECEMBER 31, 2020

	Investment Trust Funds			Custodial Funds	
	District Clerk Trust	County Clerk Trust	Total Investment Trust Funds	Chambers County Connection	Pending Seizures
ASSETS					
Cash and cash equivalents	\$ 23,131,806	\$ 182,526	\$ 23,314,332	\$ 28,555	\$ 622,556
Taxes receivable	-	-	-	-	-
Total assets	<u>\$ 23,131,806</u>	<u>\$ 182,526</u>	<u>\$ 23,314,332</u>	<u>\$ 28,555</u>	<u>\$ 622,556</u>
LIABILITIES					
Accounts Payable	-	-	-	-	-
Due to other entities	-	-	-	-	622,556
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>622,556</u>
NET POSITION					
Restricted for:					
Pool participants	23,131,806	182,526	23,314,332	-	-
Individuals and organizations	-	-	-	28,555	-
Total net position	<u>\$ 23,131,806</u>	<u>\$ 182,526</u>	<u>\$ 23,314,332</u>	<u>\$ 28,555</u>	<u>\$ -</u>

Custodial Funds

District Attorney Federal Sharing	State Fees	Sheriff Bond	Inmate Trust	Undistributed Collections	Holding
\$ 13,101	\$ 215,297	\$ 4,076	\$ 104,506	\$ 191,245	\$ 106,057
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 13,101</u>	<u>\$ 215,297</u>	<u>\$ 4,076</u>	<u>\$ 104,506</u>	<u>\$ 191,245</u>	<u>\$ 106,057</u>
-	166,665	-	-	12,278	71
<u>-</u>	<u>-</u>	<u>4,076</u>	<u>104,506</u>	<u>-</u>	<u>83,834</u>
<u>-</u>	<u>166,665</u>	<u>4,076</u>	<u>104,506</u>	<u>12,278</u>	<u>83,905</u>
-	-	-	-	-	-
<u>13,101</u>	<u>48,632</u>	<u>-</u>	<u>-</u>	<u>178,967</u>	<u>22,152</u>
<u>\$ 13,101</u>	<u>\$ 48,632</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 178,967</u>	<u>\$ 22,152</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS

DECEMBER 31, 2020

	Custodial Funds				
	Tax Assessor Custodial & V.I.T Trust	Historical Commission	Officials Escrow	County Clerk Cash Bond	County Clerk Escrow
ASSETS					
Cash and cash equivalents	\$ 6,178,123	\$ 30,213	\$ 92,894	\$ 160,302	\$ 25,391
Taxes receivable	-	-	-	-	-
Total assets	<u>\$ 6,178,123</u>	<u>\$ 30,213</u>	<u>\$ 92,894</u>	<u>\$ 160,302</u>	<u>\$ 25,391</u>
LIABILITIES					
Accounts Payable	-	-	1,668	-	-
Due to other entities	<u>6,178,123</u>	<u>-</u>	<u>-</u>	<u>160,302</u>	<u>25,391</u>
Total liabilities	<u>6,178,123</u>	<u>-</u>	<u>1,668</u>	<u>160,302</u>	<u>25,391</u>
NET POSITION					
Restricted for:					
Pool participants	-	-	-	-	-
Individuals and organizations	<u>-</u>	<u>30,213</u>	<u>91,226</u>	<u>-</u>	<u>-</u>
Total net position	<u>\$ -</u>	<u>\$ 30,213</u>	<u>\$ 91,226</u>	<u>\$ -</u>	<u>\$ -</u>

Custodial Funds

Adult Probation	Frozen Sick Leave	Library Donations	Equalization School Tax	Total Custodial Funds	Total Fiduciary Funds
\$ 53,874	\$ 9,321	\$ 171,186	\$ 1,562,453	\$ 9,569,150	\$ 32,883,482
<u>-</u>	<u>-</u>	<u>-</u>	<u>3,637,740</u>	<u>3,637,740</u>	<u>3,637,740</u>
<u>\$ 53,874</u>	<u>\$ 9,321</u>	<u>\$ 171,186</u>	<u>\$ 5,200,193</u>	<u>\$ 13,206,890</u>	<u>\$ 36,521,222</u>
-	-	-	-	180,682	180,682
<u>-</u>	<u>-</u>	<u>-</u>	<u>4,715,583</u>	<u>11,894,371</u>	<u>11,894,371</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>4,715,583</u>	<u>12,075,053</u>	<u>12,075,053</u>
-	-	-	-	-	23,314,332
<u>53,874</u>	<u>9,321</u>	<u>171,186</u>	<u>484,610</u>	<u>1,131,837</u>	<u>1,131,837</u>
<u>\$ 53,874</u>	<u>\$ 9,321</u>	<u>\$ 171,186</u>	<u>\$ 484,610</u>	<u>\$ 1,131,837</u>	<u>\$ 24,446,169</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2020

	<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	\$ 23,129,577	\$ 588,147	\$ 23,717,724	\$ -
Bonds received	-	-	-	-
County clerk fees	-	-	-	-
Deposits held	-	-	-	-
Donations	-	-	-	-
Tax revenues	-	-	-	-
Taxes collected on behalf of taxing entities	-	-	-	-
Interest income	14,904	3,297	18,201	-
Probation revenues	-	-	-	-
Total increases	<u>23,144,481</u>	<u>591,444</u>	<u>23,735,925</u>	<u>-</u>
DECREASES				
Bonds refunded	-	-	-	-
Collections distributed	-	-	-	-
Deposits returned	-	-	-	-
Cases disposed	-	-	-	-
Disbursements to beneficiaries	24,406,520	585,533	24,992,053	-
Taxes disbursed to taxing entities	-	-	-	-
Operational expenses	-	-	-	-
Total decreases	<u>24,406,520</u>	<u>585,533</u>	<u>24,992,053</u>	<u>-</u>
Net increase (decrease) in fiduciary net position	(1,262,039)	5,911	(1,256,128)	-
Net position - beginning	<u>24,393,845</u>	<u>176,615</u>	<u>24,570,460</u>	<u>28,555</u>
Net position - ending	<u>\$ 23,131,806</u>	<u>\$ 182,526</u>	<u>\$ 23,314,332</u>	<u>\$ 28,555</u>

Custodial Funds

Pending Seizures	District Attorney Federal Sharing	State Fees	Sheriff Bond	Inmate Trust	Undistributed Collections	Holding
\$ -	\$ 80	\$ 647,834	\$ -	\$ -	\$ -	\$ 25,712
-	-	-	105,157	-	-	-
-	-	-	-	-	2,827,885	-
77,700	-	-	-	327,231	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>77,700</u>	<u>80</u>	<u>647,834</u>	<u>105,157</u>	<u>327,231</u>	<u>2,827,885</u>	<u>25,712</u>
-	-	-	105,157	-	-	-
-	-	-	-	-	2,825,934	409,348
-	-	-	-	327,231	-	-
77,700	-	-	-	-	-	-
-	-	639,628	-	-	-	-
-	-	-	-	-	-	-
<u>77,700</u>	<u>-</u>	<u>639,628</u>	<u>105,157</u>	<u>327,231</u>	<u>2,825,934</u>	<u>409,348</u>
-	80	8,206	-	-	1,951	(383,636)
<u>-</u>	<u>13,021</u>	<u>40,426</u>	<u>-</u>	<u>-</u>	<u>177,016</u>	<u>405,788</u>
<u>\$ -</u>	<u>\$ 13,101</u>	<u>\$ 48,632</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 178,967</u>	<u>\$ 22,152</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2020

	Custodial Funds			
	Tax Assessor Custodial & V.I.T Trust	Historical Commission	Officials Escrow	Cash Bond
INCREASES				
Contributions from judgements	\$ -	\$ 230	\$ 299,124	\$ -
Bonds received	-	-	-	18,380
County clerk fees	-	-	-	-
Deposits held	-	-	-	-
Donations	-	-	-	-
Tax revenues	-	-	-	-
Taxes collected on behalf of taxing entities	58,493,183	-	-	-
Interest income	42,059	-	-	-
Probation revenues	-	-	-	-
Total increases	<u>58,535,242</u>	<u>230</u>	<u>299,124</u>	<u>18,380</u>
DECREASES				
Bonds refunded	-	-	-	18,380
Collections distributed	-	-	-	-
Deposits returned	-	-	-	-
Cases disposed	-	-	-	-
Disbursements to beneficiaries	-	-	489,087	-
Taxes disbursed to taxing entities	58,535,242	-	-	-
Operational expenses	-	-	-	-
Total decreases	<u>58,535,242</u>	<u>-</u>	<u>489,087</u>	<u>18,380</u>
Net increase (decrease) in fiduciary net position	-	230	(189,963)	-
Net position - beginning	-	29,983	281,189	-
Net position - ending	<u>\$ -</u>	<u>\$ 30,213</u>	<u>\$ 91,226</u>	<u>\$ -</u>

Custodial Funds

Escrow	Adult Probation	Frozen Sick Leave	Library Donations	Equalization School Tax	Total Custodial Funds	Total Fiduciary Funds
\$ -	-	\$ 4,481	\$ -	\$ -	\$ 977,461	\$ 24,695,185
-	-	-	-	-	123,537	123,537
-	-	-	-	-	2,827,885	2,827,885
533,395	-	-	-	-	938,326	938,326
-	-	-	4,537	-	4,537	4,537
-	-	-	-	4,547,835	4,547,835	4,547,835
-	-	-	-	-	58,493,183	58,493,183
-	87	-	-	5,913	48,059	66,260
-	272,226	-	-	-	272,226	272,226
<u>533,395</u>	<u>272,313</u>	<u>4,481</u>	<u>4,537</u>	<u>4,553,748</u>	<u>68,233,049</u>	<u>91,968,974</u>
-	-	-	-	-	123,537	123,537
-	-	-	-	4,423,220	7,658,502	7,658,502
-	-	-	-	-	327,231	327,231
-	-	-	-	-	77,700	77,700
533,395	-	3,780	-	-	1,665,890	26,657,943
-	-	-	-	-	58,535,242	58,535,242
-	218,439	-	-	-	218,439	218,439
<u>533,395</u>	<u>218,439</u>	<u>3,780</u>	<u>-</u>	<u>4,423,220</u>	<u>68,606,541</u>	<u>93,598,594</u>
-	53,874	701	4,537	130,528	(373,492)	(1,629,620)
-	-	8,620	166,649	354,082	1,505,329	26,075,789
\$ <u>-</u>	\$ <u>53,874</u>	\$ <u>9,321</u>	\$ <u>171,186</u>	\$ <u>484,610</u>	\$ <u>1,131,837</u>	\$ <u>24,446,169</u>

THIS PAGE LEFT BLANK INTENTIONALLY

STATISTICAL SECTION

(Unaudited)

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

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	129
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, property taxes.	139
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	150
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.	155
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.	160

CHAMBERS COUNTY, TEXAS

NET POSITION BY COMPONENT

Last Ten Years
(Accrual basis of accounting)

	Fiscal Year			
	2011	2012	2013	2014
Governmental Activities				
Net investment in capital assets	\$ 15,878,972	\$ 28,984,858	\$ 25,989,418	\$ 28,117,984
Restricted	10,741,387	12,362,622	22,712,444	27,608,607
Unrestricted	<u>20,516,078</u>	<u>6,502,177</u>	<u>2,884,698</u>	<u>6,762,754</u>
Total Governmental Activities Net Position	<u>\$ 15,878,972</u>	<u>\$ 47,849,657</u>	<u>\$ 51,586,560</u>	<u>\$ 62,489,345</u>
Business-Type Activities				
Net investment in capital assets	\$ 5,592,325	\$ 3,995,539	\$ 4,745,715	\$ 4,761,696
Unrestricted	<u>(5,337,927)</u>	<u>(3,105,295)</u>	<u>(2,682,073)</u>	<u>378,996</u>
Total Business-Type Activities Net Position	<u>\$ 254,398</u>	<u>\$ 890,244</u>	<u>\$ 2,063,642</u>	<u>\$ 5,140,692</u>
Primary Government				
Net investment in capital assets	\$ 21,471,297	\$ 32,980,394	\$ 30,735,133	\$ 32,879,680
Restricted	10,741,387	12,362,622	22,712,444	27,608,607
Unrestricted	<u>15,178,151</u>	<u>3,396,882</u>	<u>202,625</u>	<u>7,141,750</u>
Total Primary Government Net Position	<u>\$ 21,471,297</u>	<u>\$ 48,739,898</u>	<u>\$ 53,650,202</u>	<u>\$ 67,630,037</u>

*Restated balances.

TABLE 1

Fiscal Year					
2015	2016	2017*	2018	2019	2020
\$ 32,057,484	\$ 38,652,177	\$ 36,742,656	\$ 44,344,717	\$ 60,038,630	\$ 54,240,400
27,342,203	18,993,136	24,796,255	25,995,339	22,512,803	26,766,511
<u>9,267,546</u>	<u>2,600,870</u>	<u>2,600,870</u>	<u>15,602,870</u>	<u>11,204,176</u>	<u>18,581,327</u>
<u>\$ 68,667,233</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>
\$ 6,303,536	\$ 6,303,536	\$ 62,044,626	\$ 8,106,328	\$ 8,477,019	\$ 9,076,488
(1,490,750)	(1,490,750)	(2,056,701)	(1,657,749)	(1,406,428)	(1,641,568)
<u>\$ 4,812,786</u>	<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>
\$ 36,523,079	\$ 44,955,713	\$ 42,947,282	\$ 52,451,045	\$ 68,515,649	\$ 63,316,888
27,342,203	18,993,136	24,796,255	25,995,339	22,512,803	26,766,511
<u>8,102,665</u>	<u>6,942,993</u>	<u>544,169</u>	<u>13,945,121</u>	<u>9,797,748</u>	<u>16,939,759</u>
<u>\$ 71,967,947</u>	<u>\$ 70,891,842</u>	<u>\$ 68,287,706</u>	<u>\$ 92,391,505</u>	<u>\$ 100,826,200</u>	<u>\$ 107,023,158</u>

CHAMBERS COUNTY, TEXAS

CHANGES IN NET POSITION

Last Ten Years
(Accrual basis of accounting)

Expenses	Fiscal Year			
	2011	2012	2013	2014
Governmental Activities				
General government	\$ 10,873,847	\$ 12,685,354	\$ 14,427,659	\$ 21,380,594
Financial administration	1,739,692	1,811,306	1,631,657	1,646,336
Justice system	4,216,681	4,684,814	4,621,953	4,834,788
Health and welfare	9,596,597	16,544,385	14,260,690	8,368,085
Culture and recreational	2,349,623	2,722,581	210,665	1,433,719
Law enforcement and public safety	7,143,761	6,878,454	4,739,784	5,578,142
Transportation	8,280,498	7,275,869	5,406,673	745,855
Interest and other	216,371	252,296	182,628	396,776
Total Governmental Activities Expenses	<u>44,417,070</u>	<u>52,855,059</u>	<u>45,481,709</u>	<u>44,384,295</u>
Business-Type Activities				
Solid waste	2,485,020	3,786,197	2,310,814	2,263,693
Airport	402,626	462,586	369,615	483,224
Golf course	547,417	562,585	578,257	604,280
Total Business-Type Activities Expenses	<u>3,435,063</u>	<u>4,811,368</u>	<u>3,258,686</u>	<u>3,351,197</u>
Total Expenses	<u>\$ 47,852,133</u>	<u>\$ 57,666,427</u>	<u>\$ 48,740,395</u>	<u>\$ 47,735,492</u>
Program Revenues Governmental Activities				
Charges for services				
General government	\$ 1,657,098	\$ 1,668,043	\$ 1,732,731	\$ 2,160,779
Justice system	288,612	264,223	328,078	592,095
Health and welfare	-	1,230	-	-
Culture and recreation	-	-	-	-
Law enforcement and public safety	237,361	24,211	58,838	948
Transportation	1,125,752	1,145,947	1,090,368	1,176,431
Operating grants and contributions	5,790,836	14,045,706	10,153,534	3,357,488
Capital grants and contributions	-	-	-	-
Total Governmental Activities	<u>9,099,659</u>	<u>17,149,360</u>	<u>13,363,549</u>	<u>7,287,741</u>
Program Revenues	<u>9,099,659</u>	<u>17,149,360</u>	<u>13,363,549</u>	<u>7,287,741</u>
Business-type Activities				
Charges for services				
Solid waste	293,394	270,020	438,446	5,202,767
Airport	206,635	284,641	161,126	208,962
Golf course	393,648	419,002	435,590	492,132
Capital grants and contributions	-	-	-	-
Total Business-Type Activities Program R	<u>893,677</u>	<u>973,663</u>	<u>1,035,162</u>	<u>5,903,861</u>
Total Program Revenues	<u>\$ 9,993,336</u>	<u>\$ 18,123,023</u>	<u>\$ 14,398,711</u>	<u>\$ 13,191,602</u>
Net (Expense)/Revenue				
Governmental activities	\$(35,317,411)	\$(35,705,699)	\$(32,118,160)	\$(37,096,554)
Business-Type activities	(2,541,386)	(3,837,705)	(2,223,524)	2,552,664
Total Net (Expense)	<u>\$(37,858,797)</u>	<u>\$(39,543,404)</u>	<u>\$(34,341,684)</u>	<u>\$(34,543,890)</u>

TABLE 2

		Fiscal Year									
		2015	2016	2017*	2018	2019	2020				
\$	18,342,515	\$	22,293,760	\$	11,076,540	\$	16,253,173	\$	21,314,450	\$	13,014,679
	2,041,973		2,298,561		2,563,891		2,505,747		2,962,492		3,088,958
	5,693,429		7,011,113		7,226,382		7,119,033		8,999,668		7,997,173
	4,754,832		6,924,085		3,767,122		8,403,529		17,828,042		20,289,644
	6,238,849		16,396,015		15,361,589		9,323,179		3,881,049		3,760,063
	9,282,122		11,360,140		12,660,908		4,741,241		14,739,129		17,634,775
	6,626,954		11,244,937		11,861,663		10,742,176		10,335,753		24,913,049
	861,872		1,488,596		1,474,765		1,387,561		1,030,282		1,729,749
	<u>53,842,546</u>		<u>79,017,207</u>		<u>65,992,860</u>		<u>60,475,639</u>		<u>81,090,865</u>		<u>92,428,090</u>
	2,505,374		2,770,042		2,491,626		2,433,262		2,696,730		2,754,669
	311,752		289,844		240,401		267,900		377,250		376,970
	659,582		772,333		720,302		646,834		640,223		766,078
	<u>3,476,708</u>		<u>3,832,219</u>		<u>3,452,329</u>		<u>3,347,996</u>		<u>3,714,203</u>		<u>3,897,717</u>
\$	<u>57,319,254</u>	\$	<u>82,849,426</u>	\$	<u>69,445,189</u>	\$	<u>63,823,635</u>	\$	<u>84,805,068</u>	\$	<u>96,325,807</u>
\$	2,631,289	\$	3,005,424	\$	1,734,547	\$	3,800,557	\$	3,227,019	\$	2,573,236
	474,629		234,296		356,638		260,051		489,577		546,268
	-		-		-		-		49,350		389,513
	-		-		-		-		46,721		35,582
	-		-		-		-		240,059		202,297
	1,183,667		1,161,531		1,169,547		1,144,508		1,116,287		1,131,226
	7,899,215		15,589,756		11,049,648		9,882,213		11,462,226		13,519,306
	-		5,425,798		958,727		1,320,699		5,641,301		1,030,566
	<u>12,188,800</u>		<u>25,416,805</u>		<u>15,269,107</u>		<u>16,408,028</u>		<u>22,272,540</u>		<u>19,427,994</u>
	118,117		90,873		233,084		195,423		249,114		305,997
	192,485		169,712		136,267		114,279		94,078		94,776
	459,469		483,994		473,006		530,113		468,688		402,500
	-		1,714,122		-		1,769,869		482,500		-
	<u>770,071</u>		<u>2,458,701</u>		<u>842,357</u>		<u>2,609,684</u>		<u>1,294,380</u>		<u>803,273</u>
\$	<u>12,958,871</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>
\$(	41,653,746)	\$(	53,600,402)	\$(	50,723,753)	\$(	44,067,611)	\$(	58,818,325)	\$(	73,000,096)
(	2,706,637)	(	1,373,518)	(	2,609,972)	(	738,312)	(	2,419,823)	(	3,094,444)
\$(	44,360,383)	\$(	54,973,920)	\$(	53,333,725)	\$(	44,805,923)	\$(	61,238,148)	\$(	76,094,540)

CHAMBERS COUNTY, TEXAS

CHANGES IN NET POSITION

Last Ten Years
(Accrual basis of accounting)

	Fiscal Year			
	2011	2012	2013	2014
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property taxes	\$ 25,584,582	\$ 28,139,419	\$ 31,699,105	\$ 37,911,380
Other taxes	3,023,597	3,883,005	5,106,583	5,811,192
Investment income	759,574	879,903	496,431	245,731
Other	1,223,836	5,279,970	1,949,869	4,299,036
Gain on sale of asset	-	-	-	-
Transfers	(3,197,486)	(5,247,056)	(3,396,925)	(268,000)
Total Governmental Activities	<u>27,394,103</u>	<u>32,935,241</u>	<u>35,855,063</u>	<u>47,999,339</u>
Business-Type Activities				
Other	-	-	-	-
Gain on sale of asset	-	-	-	256,386
Transfers	<u>3,197,486</u>	<u>5,247,056</u>	<u>3,396,925</u>	<u>268,000</u>
Total Business-Type Activities	<u>3,197,486</u>	<u>5,247,056</u>	<u>3,396,925</u>	<u>524,386</u>
Total Primary Government	\$ <u>30,591,589</u>	\$ <u>38,182,297</u>	\$ <u>39,251,988</u>	\$ <u>48,523,725</u>
Change in Net Position				
Governmental activities	\$ (7,923,308)	\$ (2,770,458)	\$ 3,736,903	\$ 10,902,785
Business-type activities	<u>656,100</u>	<u>1,409,351</u>	<u>1,173,401</u>	<u>3,077,050</u>
Total Change in Net Position	\$ (<u>7,267,208</u>)	\$ (<u>1,361,107</u>)	\$ <u>4,910,304</u>	\$ <u>13,979,835</u>

*Restated balances.

TABLE 2

Fiscal Year					
2015	2016	2017*	2018	2019	2020
\$ 42,186,276	\$ 43,601,014	\$ 45,031,759	\$ 53,278,650	\$ 56,809,570	\$ 52,040,163
5,962,220	6,067,188	5,900,241	7,243,965	9,736,884	26,494,148
270,876	362,655	466,708	1,077,144	1,717,612	701,237
2,835,172	3,843,476	3,281,664	7,624,963	1,998,224	2,240,156
-	-	-	-	-	305,096
<u>(1,038,253)</u>	<u>(2,862,108)</u>	<u>(2,360,173)</u>	<u>(3,038,966)</u>	<u>(2,960,974)</u>	<u>(3,401,785)</u>
<u>50,216,291</u>	<u>51,012,225</u>	<u>52,320,199</u>	<u>66,185,756</u>	<u>67,301,316</u>	<u>78,379,015</u>
-	-	-	-	-	-
-	23,482	-	-	90,861	56,988
<u>1,038,253</u>	<u>2,862,108</u>	<u>2,360,173</u>	<u>3,038,966</u>	<u>2,960,974</u>	<u>3,401,785</u>
<u>1,038,253</u>	<u>2,885,590</u>	<u>2,360,173</u>	<u>3,038,966</u>	<u>3,051,835</u>	<u>3,458,773</u>
<u>\$ 51,254,544</u>	<u>\$ 53,897,815</u>	<u>\$ 54,680,372</u>	<u>\$ 69,224,722</u>	<u>\$ 70,353,151</u>	<u>\$ 81,837,788</u>
\$ 8,562,545	\$(2,588,177)	\$ 1,596,446	\$ 22,118,145	\$ 8,482,991	\$ 5,378,919
<u>(1,668,384)</u>	<u>1,512,072</u>	<u>(249,799)</u>	<u>2,300,654</u>	<u>632,012</u>	<u>364,329</u>
<u>\$ 6,894,161</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>

CHAMBERS COUNTY, TEXAS

FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years
(Modified accrual basis of accounting)

	Fiscal Year			
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
General Fund				
Nonspendable	\$ 113,553	\$ 354,137	\$ 445,408	\$ 412,664
Unassigned	<u>19,672,758</u>	<u>14,276,001</u>	<u>15,045,691</u>	<u>19,955,849</u>
Total General Fund	<u>\$ 19,786,311</u>	<u>\$ 14,630,138</u>	<u>\$ 15,491,099</u>	<u>\$ 20,368,513</u>
All Other Governmental Funds				
Nonspendable	\$ 21,385	\$ 18,526	\$ 18,342	\$ 34,359
Restricted	10,720,002	12,341,380	22,712,444	26,248,929
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total All Other Governmental Funds	<u>\$ 10,741,387</u>	<u>\$ 12,359,906</u>	<u>\$ 22,730,786</u>	<u>\$ 26,283,288</u>

*Restated balances.

TABLE 3

Fiscal Year					
2015	2016	2017*	2018	2019	2020
\$ 432,082	\$ 346,964	\$ 365,931	\$ 430,628	\$ 645,547	\$ 559,748
<u>21,412,559</u>	<u>19,130,297</u>	<u>18,121,266</u>	<u>22,662,250</u>	<u>18,881,000</u>	<u>26,823,957</u>
<u>\$ 21,844,641</u>	<u>\$ 19,477,261</u>	<u>\$ 18,487,197</u>	<u>\$ 23,092,878</u>	<u>\$ 19,526,547</u>	<u>\$ 27,383,705</u>
\$ 11,662	\$ 13,860	\$ 514,582	\$ 535,135	\$ 542,730	\$ 546,910
58,356,651	61,684,167	53,581,443	52,606,980	45,282,724	43,821,381
-	-	(1,009,270)	(2,077,264)	(1,457,549)	(5,678,140)
<u>\$ 58,368,313</u>	<u>\$ 61,698,027</u>	<u>\$ 53,086,755</u>	<u>\$ 51,064,851</u>	<u>\$ 44,367,905</u>	<u>\$ 38,690,151</u>

CHAMBERS COUNTY, TEXAS

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years
(Modified accrual basis of accounting)

	Fiscal Year			
	2011	2012	2013	2014
Revenues				
Taxes	\$ 28,603,777	\$ 31,007,654	\$ 36,832,832	\$ 43,946,280
Intergovernmental	5,790,836	14,045,706	10,153,534	3,357,488
Fees	1,868,134	1,897,977	2,049,592	2,238,717
Fines and forfeitures	1,338,729	1,056,547	1,273,691	1,570,221
Investment income	727,126	864,957	492,043	244,576
Other	1,223,836	5,279,970	1,949,869	4,299,036
Total Revenues	<u>39,552,438</u>	<u>54,152,811</u>	<u>52,751,561</u>	<u>55,656,318</u>
Expenditures				
General government	9,311,512	9,317,773	8,085,443	6,784,300
Financial administration	1,738,607	1,810,323	1,630,526	1,645,152
Justice system	4,195,311	4,663,720	4,599,741	4,811,552
Health and welfare	9,269,950	16,354,680	14,049,298	8,139,320
Culture and recreational	2,156,542	2,562,172	2,076,580	220,638
Law enforcement and public safety	7,018,016	7,045,465	6,993,389	7,657,831
Transportation	7,087,193	6,273,924	6,459,284	6,490,363
Capital outlay	1,560,474	2,960,960	7,056,210	12,507,733
Debt service				
Principal	1,903,929	2,818,642	3,524,504	3,605,585
Interest and paying agent	195,845	247,715	176,888	354,298
Debt issuance costs	-	193,433	150,675	227,503
Total Expenditures	<u>44,437,379</u>	<u>54,248,807</u>	<u>54,802,538</u>	<u>52,444,275</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,884,941)	(95,996)	(2,050,977)	3,212,043
Other Financing Sources (Uses)				
Transfers in	2,136,701	604,333	690,333	688,845
Transfers (out)	(5,339,701)	(5,851,389)	(4,368,339)	(1,960,582)
Proceeds from sale of capital assets	-	-	-	-
Debt issues	2,555,000	5,270,000	9,750,000	9,270,000
Capital leases	107,895	172,457	210,824	202,730
Payment to refunded bond escrow agent	-	(3,739,045)	-	-
Premium on bonds issued	-	101,895	-	473,008
Total Other Financing Sources (Uses)	<u>(540,105)</u>	<u>(3,441,749)</u>	<u>6,282,818</u>	<u>8,674,001</u>
Net Change in Fund Balance	\$ (5,425,046)	\$ (3,537,745)	\$ 4,231,841	\$ 11,886,044
Debt service as a percentage of noncapital expenditures	4.90%	3.03%	7.75%	9.45%

*Restated balances.

TABLE 4

		Fiscal Year					
		2015	2016	2017*	2018	2019	2020
\$	4,788,638	\$ 49,880,967	\$ 50,992,154	\$ 60,515,403	\$ 66,623,470	\$ 78,598,953	
	7,899,215	21,015,554	12,008,375	11,202,912	17,103,527	13,329,182	
	2,858,081	2,782,056	2,673,860	3,785,337	4,284,081	4,117,005	
	1,566,257	1,307,009	1,160,001	986,872	884,932	806,919	
	269,235	354,467	457,671	1,062,924	1,707,050	686,497	
	<u>2,835,172</u>	<u>3,843,476</u>	<u>3,281,664</u>	<u>7,624,963</u>	<u>1,949,724</u>	<u>2,240,156</u>	
	<u>20,216,598</u>	<u>79,183,529</u>	<u>70,573,725</u>	<u>85,178,411</u>	<u>92,552,784</u>	<u>99,778,712</u>	
	9,337,407	12,197,364	10,474,049	12,400,507	18,879,487	10,478,358	
	2,060,886	2,310,347	2,469,672	2,724,757	2,977,484	3,249,979	
	5,768,194	6,989,520	6,965,445	7,645,927	8,226,178	8,326,169	
	5,488,018	6,765,820	6,520,241	8,652,408	17,252,069	20,078,907	
	6,415,323	15,698,897	12,489,879	10,780,780	3,311,319	3,277,418	
	9,845,171	10,611,026	12,590,194	14,073,479	13,910,171	17,658,044	
	7,058,808	7,710,734	7,777,874	8,306,245	8,543,213	23,599,740	
	9,868,480	15,571,845	13,589,021	9,874,853	21,058,212	12,654,256	
	4,313,429	3,544,345	3,584,446	3,676,587	3,791,373	3,872,501	
	548,060	1,444,113	159,130	1,561,534	1,488,628	1,543,998	
	<u>772,363</u>	<u>210,620</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>275,801</u>	
	<u>61,476,139</u>	<u>83,054,631</u>	<u>76,619,951</u>	<u>79,697,077</u>	<u>99,438,134</u>	<u>105,015,171</u>	
	(41,259,541)	(3,871,102)	(6,046,226)	5,481,334	(6,885,350)	(5,236,459)	
	49,479	96,684	130,093	158,291	4,375,339	4,075,445	
	(1,087,732)	(2,958,792)	(2,490,266)	(3,197,257)	(7,336,313)	(7,477,506)	
	-	-	-	-	-	328,931	
	27,575,000	9,370,000	-	-	-	9,405,000	
	207,931	152,304	854,188	141,409	253,355	39,482	
	-	-	-	-	-	-	
	<u>1,488,417</u>	<u>540,620</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>590,801</u>	
	<u>28,233,095</u>	<u>7,200,816</u>	<u>(1,505,985)</u>	<u>(2,897,557)</u>	<u>(2,707,619)</u>	<u>6,962,153</u>	
\$(	<u>13,026,446)</u>	<u>\$ 3,329,714</u>	<u>\$(7,552,211)</u>	<u>\$ 2,583,777</u>	<u>\$(9,592,969)</u>	<u>\$ 1,725,694</u>
	9.36%	7.39%	7.26%	7.50%	7.22%	5.75%	

CHAMBERS COUNTY, TEXAS

TAX REVENUES BY SOURCE, GOVERNMENTAL ACTIVITIES

Last Ten Years
(Accrual basis of accounting)

Function	Fiscal Year			
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Property	\$ 25,584,582	\$ 28,139,419	\$ 31,699,105	\$ 37,911,380
Other taxes	<u>3,023,597</u>	<u>3,883,005</u>	<u>5,106,583</u>	<u>5,811,192</u>
Total Tax Revenues	<u>\$ 28,608,179</u>	<u>\$ 32,022,424</u>	<u>\$ 36,805,688</u>	<u>\$ 43,722,572</u>

*Restated balances.

TABLE 5

Fiscal Year					
<u>2015</u>	<u>2016</u>	<u>2017*</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$ 42,186,276	\$ 43,601,014	\$ 45,031,759	\$ 53,278,650	\$ 56,886,586	\$ 52,104,805
<u>5,962,220</u>	<u>6,067,188</u>	<u>5,900,241</u>	<u>7,243,965</u>	<u>9,736,884</u>	<u>26,494,148</u>
<u>\$ 48,148,496</u>	<u>\$ 49,668,202</u>	<u>\$ 50,932,000</u>	<u>\$ 60,522,615</u>	<u>\$ 66,623,470</u>	<u>\$ 78,598,953</u>

CHAMBERS COUNTY, TEXAS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN YEARS

	Fiscal Year			
	2011	2012	2013	2014
Market Value	\$ 2,345,153,700	\$ 2,017,214,620	\$ 2,064,062,940	\$ 2,606,552,860
Less: Losses/Exemptions	(683,870,750)	(392,532,130)	(402,113,250)	(912,506,484)
Net Taxable Value	1,661,282,950	1,624,682,490	1,661,949,690	1,694,046,376
Mineral Value	<u>4,001,378,830</u>	<u>4,264,138,053</u>	<u>5,193,631,585</u>	<u>5,025,085,139</u>
Total Taxable value	<u>\$ 5,662,661,780</u>	<u>\$ 5,888,820,543</u>	<u>\$ 6,855,581,275</u>	<u>\$ 6,719,131,515</u>
Total Direct Tax Rate	0.49679	0.49679	0.49679	0.52215

(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					
2015	2016	2017	2018	2019	2020
\$ 2,940,746,160	\$ 3,101,710,050	\$ 3,319,094,310	\$ 3,613,206,910	\$ 3,716,234,670	\$ 4,130,381,548
(1,016,804,990)	(1,050,165,100)	(1,095,676,821)	(1,036,663,471)	(940,068,701)	(1,061,694,839)
1,923,941,170	2,051,544,950	2,223,417,489	2,576,543,439	2,776,165,969	3,068,686,709
<u>5,626,838,662</u>	<u>6,064,885,299</u>	<u>5,765,991,979</u>	<u>6,202,392,193</u>	<u>6,696,924,158</u>	<u>7,419,977,384</u>
<u>\$ 7,550,779,832</u>	<u>\$ 8,116,430,249</u>	<u>\$ 7,989,409,468</u>	<u>\$ 8,778,935,632</u>	<u>\$ 9,473,090,127</u>	<u>\$ 10,488,664,093</u>
0.53269	0.55268	0.55268	0.54259	0.54255	0.54206

CHAMBERS COUNTY, TEXAS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN YEARS

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<u>Chambers County by fund:</u>				
General	0.34210	0.34210	0.31734	0.33649
Debt Service	0.02170	0.02170	0.05603	0.05603
Road and Bridge Special	0.00750	0.00750	0.00693	0.00729
Road and Bridge FMFC	0.08060	0.08060	0.07474	0.07843
School Equalization	<u>0.04500</u>	<u>0.04500</u>	<u>0.04175</u>	<u>0.04391</u>
	<u>0.49690</u>	<u>0.49690</u>	<u>0.49679</u>	<u>0.52215</u>
<u>Cities:</u>				
City of Mont Belvieu	0.43671	0.43671	0.43670	0.43670
City of Anahuac	0.62425	0.62425	0.62430	0.62425
City of Baytown	0.82203	0.82203	0.82200	0.82203
<u>School Districts:</u>				
Anahuac ISD	1.29900	1.34000	1.34000	1.31000
Barbers Hill ISD	1.32980	1.32980	1.32980	1.32980
East Chambers ISD	1.22000	1.22005	1.22010	1.28005
Goose Creek ISD	1.33213	1.33213	1.33210	1.38679
LaPorte ISD		n/a	n/a	n/a
Lee College	0.02520	0.24100	0.24100	0.26070
San Jacinto CCD	0.18560	0.18560	0.18560	0.18560
<u>Utility Districts:</u>				
Chambers County MUD #1	0.94000	-	-	0.98000
Chambers County Public Hospital District	0.52500	0.47885	0.47880	0.43383
Chambers-Liberty Co. Navigation Dist.	0.01806	0.01806	0.01810	0.01780
Trinity Bay Conservation District	0.41210	0.41210	0.41210	0.41210
Cedar Bayou Navigation District	0.02400	0.02000	0.02000	0.02000
Chambers County Emergency District	-	-	-	-
Chambers County Improvement Dist. #1	<u>0.62000</u>	<u>0.60000</u>	<u>0.60000</u>	0.60000
Chambers County Improvement Dist. #2				0.60000
Chambers County Improvement Dist. #3				1.00000
Jefferson Co Drainage Dist #6				<u>0.22059</u>
Total Direct and Overlapping Rates	<u>10.31078</u>	<u>9.55748</u>	<u>9.55739</u>	<u>12.44239</u>

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

TABLE 7

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
0.34352	0.36326	0.35918	0.35540	0.35866	0.36215
0.05712	0.05413	0.05900	0.05563	0.05262	0.04737
0.00744	0.00744	0.00729	0.00679	0.00650	0.00655
0.07977	0.08222	0.08158	0.08172	0.08172	0.08251
<u>0.04485</u>	<u>0.04563</u>	<u>0.04563</u>	<u>0.04305</u>	<u>0.04305</u>	<u>0.04347</u>
<u>0.53269</u>	<u>0.55268</u>	<u>0.55269</u>	<u>0.54259</u>	<u>0.54255</u>	<u>0.54206</u>
0.43671	0.43671	0.43666	0.43666	0.43666	0.43666
0.62425	0.68806	0.68806	0.71023	0.71023	0.71023
0.82203	0.82203	0.82203	0.82203	0.81203	0.80203
1.23000	1.27000	1.47000	1.47000	1.47000	1.40000
1.32980	1.32980	1.32980	1.32980	1.32980	1.25980
1.22005	1.29000	1.29000	1.29000	1.29000	1.21835
1.43189	1.43189	1.43189	1.43189	1.43189	1.35428
1.45000	1.45000	1.42000	1.38000	1.38000	1.28000
0.26070	0.25020	0.24530	0.25040	0.25010	0.23000
0.18560	0.17578	0.18238	0.18334	0.17933	0.17817
0.89000	0.79000	0.79000	0.79000	-	0.81000
0.33202	0.39641	0.54526	0.53423	0.53423	0.47870
0.01780	0.01780	0.01800	0.01525	0.01385	0.01385
0.40870	0.40870	0.40870	0.40870	0.40870	0.40870
0.03000	0.03000	0.03000	0.02400	0.02400	0.03000
-	-	-	-	-	-
0.60000	0.60000	0.66000	0.66000	0.66000	0.66000
-	-	-	0.65000	0.65000	-
1.50000	1.00000	-	1.00000	1.00000	10.00000
<u>0.22059</u>	<u>0.22059</u>	<u>0.22059</u>	<u>0.22059</u>	<u>0.22059</u>	<u>0.22059</u>
<u>13.52283</u>	<u>13.16065</u>	<u>12.54135</u>	<u>14.14971</u>	<u>13.34396</u>	<u>22.03341</u>

THIS PAGE LEFT BLANK INTENTIONALLY

CHAMBERS COUNTY, TEXAS

TABLE 8

PRINCIPAL PROPERTY TAXPAYERS

CURRENT AND NINE YEARS AGO

<u>Property Taxpayer</u>	<u>2020</u>			<u>2011</u>		
	<u>2019 Taxable Assessed Value</u>	<u>Rank</u>	<u>% of Taxable Assessed Value</u>	<u>2010 Taxable Assessed Value</u>	<u>Rank</u>	<u>% of Taxable Assessed Value</u>
Covestro LLC	\$ 1,006,076,357	1	9.59%	\$		
Lone Star NGL Mt. Belvieu LP	680,003,860	2	6.48%			
Enterprise TX Operating LP	463,952,678	3	4.42%			
Enterprise Production Operating LP	322,658,569	4	3.08%			
Cedar Bayou Fractionators LP	319,313,899	5	3.04%			
Exxon Mobil Corp.	312,049,900	6	2.98%	400,719,420	2	7.08%
Wal-mart Stores Inc.	262,748,941	7	2.51%	122,835,590	5	2.17%
Oneok Hydrocarbon LP	256,458,481	8	2.45%			
Equistar Chemicals	147,970,412	9	1.41%	217,983,570	4	3.85%
Shell Trading US Co.	<u>146,933,409</u>	10	<u>1.40%</u>			
				-		
Bayer Material Science				990,727,700	1	17.50%
Enterprise Products Operating				340,880,500	3	6.02%
Dow Hydrocarbon & Resources				56,648,040	10	1.00%
Baytown Energy Center LP				97,840,940	6	1.73%
First Chemical Texas LLP				69,100,500	8	1.22%
Conoco Phillips Co.				<u>68,359,550</u>	9	<u>1.21%</u>
Subtotal	<u>3,918,166,506</u>		<u>37.36%</u>	<u>2,438,407,640</u>		<u>43.07%</u>
Other taxpayers	<u>6,570,497,587</u>		<u>62.64%</u>	<u>3,224,254,140</u>		<u>56.94%</u>
Total	<u>\$ 10,488,664,093</u>		<u>100.00%</u>	<u>\$ 5,662,661,780</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

	2011	2012	2013	2014
Adjusted tax levy	\$ 28,177,519	\$ 29,228,660	\$ 34,537,038	\$ 35,825,387
Current tax collected	\$ 27,872,842	\$ 29,062,257	\$ 34,392,409	\$ 35,695,501
Percent of current tax collections	98.92%	99.43%	99.58%	99.64%
Delinquent tax collections	\$ 244,601	\$ 118,343	\$ 79,994	\$ 60,054
Total tax collections	\$ 28,117,443	\$ 29,180,600	\$ 34,472,403	\$ 35,755,555
Total collections as a percentage of current levy	99.79%	99.84%	99.81%	99.81%
Outstanding delinquent taxes	\$ 60,076	\$ 48,060	\$ 64,635	\$ 69,832
Outstanding delinquent taxes as percentage of current levy	0.21%	0.16%	0.19%	0.19%

Source: Chambers County Tax Assessor/Collector

TABLE 9

	2015	2016	2017	2018	2019	2020
\$	41,062,300	\$ 43,834,874	\$ 43,723,801	\$ 47,658,838	\$ 51,017,608	\$ 56,395,156
\$	40,698,920	\$ 43,473,937	\$ 43,002,296	\$ 47,219,696	\$ 50,692,826	\$ 55,977,251
	99.12%	99.18%	98.35%	99.08%	99.36%	99.26%
\$	266,274	\$ 221,224	\$ 164,673	\$ 223,557	\$ 159,219	\$ 247,246
\$	40,965,194	\$ 43,695,161	\$ 43,166,969	\$ 47,443,254	\$ 50,852,045	\$ 56,224,497
	99.76%	99.68%	98.73%	99.55%	99.68%	99.70%
\$	97,106	\$ 139,713	\$ 556,831	\$ 215,585	\$ 165,562	\$ 170,659
	0.24%	0.32%	1.27%	0.45%	0.32%	0.30%

CHAMBERS COUNTY, TEXAS

RATIO OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN YEARS

	Fiscal Year			
	2011	2012	2013	2014
Net Taxable Assessed Value				
All property	\$ 5,662,661,780	\$ 5,888,820,543	\$ 6,855,581,275	\$ 6,719,131,515
Net Bonded Debt				
General bonded debt	6,005,000	12,518,000	19,031,705	25,664,618
Less debt service funds	<u>-</u>	<u>303,478</u>	<u>761,834</u>	<u>1,272,396</u>
Net Bonded Debt	\$ <u>6,005,000</u>	\$ <u>12,214,522</u>	\$ <u>18,269,871</u>	\$ <u>24,392,222</u>
Ratio of Net Bonded Debt To Assessed Value	0.1060%	0.2074%	0.2665%	0.3630%
Population	35,597	36,388	37,215	38,145
Net Bonded Debt per Capita	169	336	491	639

TABLE 10

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ 7,550,779,832	\$ 8,116,430,249	\$ 7,989,409,468	\$ 8,778,935,632	\$ 9,473,090,127	\$ 10,488,664,093
50,880,117	57,545,590	54,300,444	50,805,297	46,987,571	53,359,178
<u>1,364,534</u>	<u>1,288,607</u>	<u>1,232,838</u>	<u>1,319,458</u>	<u>1,477,197</u>	<u>1,524,792</u>
<u>\$ 49,515,583</u>	<u>\$ 56,256,983</u>	<u>\$ 53,067,606</u>	<u>\$ 49,485,839</u>	<u>\$ 45,510,374</u>	<u>\$ 54,883,970</u>
0.6558%	0.6931%	0.6642%	0.5637%	0.4804%	0.5233%
38,863	39,899	41,441	42,454	43,867	45,590
1,274	1,410	1,281	1,166	1,037	1,204

CHAMBERS COUNTY, TEXAS

RATIO OF OUTSTANDING DEBT BY TYPE

LAST TEN YEARS

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Governmental activities:				
General bonded debt *	\$ -	\$ 5,518,000	\$ 4,581,705	\$ 13,339,618
Certificates of obligation	1,300,000	-	-	-
Tax notes	4,705,000	7,000,000	14,450,000	12,325,000
Obligations under capital leases	<u>2,169,315</u>	<u>1,828,408</u>	<u>1,519,943</u>	<u>1,222,088</u>
Net Governmental Debt	\$ <u>8,174,315</u>	\$ <u>14,346,408</u>	\$ <u>20,551,648</u>	\$ <u>26,886,706</u>
Percentage of personal income	0.45%	0.73%	1.02%	1.50%
Net Bonded Debt per Capita	230	394	552	705

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

* Includes deferred premiums/discounts

TABLE 11

2015	2016	2017	2018	2019	2020
\$ 40,775,117	\$ 40,130,590	\$ 38,990,444	\$ 37,830,297	\$ 36,392,571	\$ 44,559,178
-	-	-	-	-	-
10,105,000	17,415,000	15,310,000	12,975,000	10,595,000	8,800,000
<u>931,589</u>	<u>599,546</u>	<u>935,057</u>	<u>703,841</u>	<u>575,824</u>	<u>207,806</u>
<u>\$ 51,811,706</u>	<u>\$ 58,145,136</u>	<u>\$ 55,235,501</u>	<u>\$ 51,509,138</u>	<u>\$ 47,563,395</u>	<u>\$ 53,566,984</u>
2.89%	3.01%	2.86%	2.34%	2.09%	2.16%
1,333	1,457	1,333	1,213	1,084	1,175

THIS PAGE LEFT BLANK INTENTIONALLY

CHAMBERS COUNTY, TEXAS

TABLE 12

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

DECEMBER 31, 2020

Governmental Unit	<u>Net Bonded Debt Outstanding(1)</u>	<u>Estimated Percentage Applicable (2)</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
Cities:			
Anahuac, City of	\$ 18,695,900	100%	\$ 18,695,900
Baytown, City of	223,100,000	4.46%	9,950,260
Mont Belview, City of	85,270,000	100%	85,270,000
School Districts:			
Anahuac ISD	21,890,000	100%	21,890,000
Barbers Hill ISD	392,170,000	100%	392,170,000
East Chambers ISD	13,920,000	100%	13,920,000
Goose Creek Cons ISD	665,383,572	24.06%	160,091,287
La Porte ISD	331,150,000	0.01%	33,115
Lee College Dist	39,460,000	25.88%	10,212,248
San Jacinto CCD	480,440,414	**	-
Utility Districts:			
Chambers Co ID #1	123,975,000	100%	123,975,000
Chambers Co ID #2	37,690,000	100%	37,690,000
Chamber Co MUD #1	<u>11,125,000</u>	<u>100%</u>	<u>11,125,000</u>
Subtotal, overlapping debt	<u>2,444,269,886</u>		<u>885,022,810</u>
Chambers County direct debt	<u>51,335,000</u>	<u>100%</u>	<u>51,335,000</u>
Total direct and overlapping debt	<u>\$ 2,495,604,886</u>		<u>\$ 936,357,810</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

	2011	2012	2013	2014
Debt limit	\$ 1,415,665,445	\$ 1,472,205,136	\$ 1,713,895,319	\$ 1,679,782,879
Total net debt applicable to limit	<u>6,005,000</u>	<u>12,214,522</u>	<u>18,269,871</u>	<u>24,392,222</u>
Legal debt margin	<u>\$ 1,409,660,445</u>	<u>\$ 1,459,990,614</u>	<u>\$ 1,695,625,448</u>	<u>\$ 1,655,390,657</u>
Total net debt applicable to the limit as a percentage of debt limit	0.42%	0.83%	1.07%	1.45%

Legal Debt Margin Calculation

Assessed value	\$ 5,662,661,780	\$ 5,888,820,543	\$ 6,855,581,275	\$ 6,719,131,515
Debt limit (25% of assessed value)	1,415,665,445	1,472,205,136	1,713,895,319	1,679,782,879
Debt applicable to limit:				
General obligation bonds	-	5,518,000	4,581,705	13,339,618
Certificates of obligation	1,300,000	-	-	-
Tax Notes	4,705,000	7,000,000	14,450,000	12,325,000
Less: amount set aside for repayment of general obligation debt	-	(303,478)	(761,834)	(1,272,396)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net debt applicable to limit	<u>6,005,000</u>	<u>12,214,522</u>	<u>18,269,871</u>	<u>24,392,222</u>
Legal debt margin	<u>\$ 1,409,660,445</u>	<u>\$ 1,459,990,614</u>	<u>\$ 1,695,625,448</u>	<u>\$ 1,655,390,657</u>

TABLE 13

2015	2016	2017	2018	2019	2020
\$ 1,887,694,958	\$ 2,029,107,562	\$ 1,997,352,367	\$ 2,194,733,908	\$ 2,368,272,532	\$ 2,622,166,023
<u>49,515,583</u>	<u>56,256,983</u>	<u>53,067,606</u>	<u>49,485,839</u>	<u>46,987,571</u>	<u>53,359,178</u>
<u>\$ 1,838,179,375</u>	<u>\$ 1,972,850,579</u>	<u>\$ 1,944,284,761</u>	<u>\$ 2,145,248,069</u>	<u>\$ 2,321,284,961</u>	<u>\$ 2,568,806,845</u>
2.62%	2.77%	2.66%	2.25%	1.98%	2.03%
\$ 7,550,779,832	\$ 8,116,430,249	\$ 7,989,409,468	\$ 8,778,935,632	\$ 9,473,090,127	\$ 10,488,664,093
1,887,694,958	2,029,107,562	1,997,352,367	2,194,733,908	2,368,272,532	2,622,166,023
40,775,117	40,130,590	38,990,444	37,830,297	36,392,571	44,559,178
-	-	-	-	-	-
10,105,000	17,415,000	15,310,000	12,975,000	10,595,000	207,806
(1,364,534)	(1,288,607)	(1,232,838)	(1,319,458)	(1,477,197)	1,524,792
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>49,515,583</u>	<u>56,256,983</u>	<u>53,067,606</u>	<u>49,485,839</u>	<u>45,510,374</u>	<u>46,291,776</u>
<u>\$ 1,838,179,375</u>	<u>\$ 1,972,850,579</u>	<u>\$ 1,944,284,761</u>	<u>\$ 2,145,248,069</u>	<u>\$ 2,322,762,158</u>	<u>\$ 2,575,874,247</u>

CHAMBERS COUNTY, TEXAS

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN YEARS

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Population (1,2,4)**	35,597	36,388	37,215	38,145
Personal income (1,4,5)**	\$ 1,798,647,000	\$ 1,969,630,000	\$ 2,006,107,000	\$ 1,792,274,000
Per capita personal income (1,4,5)**	\$ 50,750	\$ 54,568	\$ 54,496	\$ 46,986
Median age (1,4,5)**	36.0	36.0	35.8	35.0
School enrollment (2)	6,857	5,754	5,916	6,125
Unemployment rate (3)	9.30%	8.00%	7.20%	5.70%

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

2015	2016	2017	2018	2019	2020
38,863	39,899	41,441	42,454	43,867	45,590
\$ 1,792,274,000	\$ 1,929,438,000	\$ 1,929,438,000	\$ 2,200,475,728	\$ 2,278,642,000	\$ 2,481,633,300
\$ 46,118	\$ 49,647	\$ 46,559	\$ 51,832	\$ 53,673	\$ 56,610
35.2	35.2	35.5	35.1	35.4	35.1
7,550	8,055	8,246	8,568	9,136	9,259
5.30%	6.10%	6.50%	6.50%	4.50%	4.50%

CHAMBERS COUNTY, TEXAS

TABLE 15

PRINCIPAL EMPLOYERS

CURRENT YEAR AND SIX YEARS AGO (1)

Employer*	Fiscal Year			Fiscal Year		
	2020			2014		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
ExxonMobil	3,800	1	20.19%	486	7	2.85%
Goose Creek CISD	3,015	2	16.02%	-	-	-
Houston Methodist San Jacinto Hospital	1,630	3	8.66%	-	-	-
Bayer Material Science- Covestro	1,000	4	5.31%	1,069	1	6.27%
Chevron-Phillips	970	5	5.15%	685	2	4.02%
Targa	950	6	5.05%	-	-	-
City of Baytown	800	7	4.25%	-	-	-
Lee College	750	8	3.99%	-	-	-
Barber's Hill ISD	685	9	3.64%	670	3	3.93%
Wal-Mart Distribution Center	600	10	3.19%	600	5	3.52%
Jindal Steel Works	-	-	-	650	4	3.81%
Lone Star Energy Fabricators	-	-	-	540	6	3.17%
Enterprise Products	-	-	-			0.00%
TMK - Ipsco	-	-	-	250	9	1.47%
Borusan	-	-	-	250	10	1.47%
Chambers County	-	-	-	359	8	2.11%
Total	14,200		75.46%	5,559		32.62%

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

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

CHAMBERS COUNTY, TEXAS

TABLE 16

COUNTY EMPLOYEES

LAST TEN YEARS

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government:										
Commissioners' court	8	8	8	9	9	6	8	11	8	8
Technology	2	1	2	2	2	2	2	2	5	7
Communications	2	1	1	1	1	2	2	2	2	2
Network Security	-	1	1	1	2	2	2	2	-	-
Economic development	3	2	3	3	3	3	3	4	3	4
Human Resources										3
Maintenance	17	18	17	15	13	10	17	13	22	28
Transportation										
Road & Bridge	66	62	61	61	61	71	58	53	58	73
Financial Admisistration										
County auditor	5	5	5	6	6	6	7	9	10	9
County treasurer	4	4	2	3	4	4	4	4	3	4
Tax assessor	11	11	11	11	11	11	11	10	11	11
Purchasing	2	2	2	2	3	3	3	4	4	5
Justice System										
Adult Probation	-	-	-	-	-	-	-	-	-	7
County court	4	3	3	3	3	4	5	5	5	4
District court	8	8	6	6	6	6	6	6	8	15
District clerk	6	6	8	6	7	7	7	7	9	9
County clerk	12	13	13	13	12	13	13	13	13	15
Justice of the Peace, Pct #1	3	3	3	4	4	4	4	4	4	4
Justice of the Peace, Pct #2	4	4	4	4	4	4	4	3	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	2	3	3	4	4	2	4	4
Justice of the Peace, Pct #6	4	4	4	4	4	4	4	4	4	5
Juvenile probation	3	3	3	3	3	3	3	3	3	3
County attorney	4	4	4	5	6	8	8	8	10	9
District attorney	6	7	7	9	8	10	10	11	11	12
Health and Human Services:										
Environmental health	4	4	4	3	4	4	4	5	5	4
Health department	4	4	3	4	4	4	5	9	14	14
EMS	-	-	-	-	-	-	-	-	2	20
Indigent health care	2	2	2	2	2	2	2	2	1	1
Nurse practitioner	2	2	2	2	2	5	5	5	2	-
W.I.C.	3	2	2	2	2	2	2	2	2	2
Mosquito control	5	5	5	4	5	4	3	4	5	5
Veteran's Service Officer	1	1	1	1	1	1	-	-	-	-

THIS PAGE LEFT BLANK INTENTIONALLY

CHAMBERS COUNTY, TEXAS

TABLE 16

COUNTY EMPLOYEES

LAST TEN YEARS

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Culture and Recreational:										
Libraries	8	9	10	10	11	11	9	11	14	14
Agricultural extension	5	5	4	5	5	5	4	2	4	4
Parks and recreation	16	15	14	14	15	16	18	16	17	21
Historical commission	1	1	1	1	-	-	-	-	-	-
Law Enforcement and Public Safety:										
Emergency management	2	2	3	3	3	2	2	3	2	2
Safety department / Fire Marshal	-	1	1	1	1	1	1	1	3	4
DPS Office	1	1	1	1	1	1	-	-	-	-
Constable, Precinct #1	1	1	1	1	1	1	1	1	1	1
Constable, Precinct #2	2	2	2	2	2	2	3	3	3	2
Constable, Precinct #3	1	1	1	1	1	1	1	1	1	1
Constable, Precinct #4	1	1	1	1	1	1	1	1	1	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	79	92	94	96	103	103	94	99	105
Enterprise Funds										
Golf Course	5	6	6	6	6	6	6	5	6	6
Airport	1	1	1	-	-	-	-	-	-	-
Solid Waste	21	22	22	21	23	21	18	21	23	25
Totals:	<u>347</u>	<u>345</u>	<u>355</u>	<u>359</u>	<u>367</u>	<u>386</u>	<u>379</u>	<u>372</u>	<u>412</u>	<u>484</u>

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

CHAMBERS COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN YEARS

	Fiscal Year			
	2011	2012	2013	2014
<u>County Court</u>				
Civil Cases				
Pending Beginning of Year	725	820	586	542
Added	216	141	191	211
Disposed	66	203	156	103
Pending End of Year	822	588	542	602
Criminal Cases				
Pending Beginning of Year	353	241	334	502
Added	824	949	1,013	987
Disposed	882	869	834	958
Pending End of Year	236	336	497	479
Juvenile Cases				
Pending Beginning of Year	17	29	28	35
Added	14	17	25	12
Disposed	6	14	3	4
Pending End of Year	29	28	42	29
<u>District Court</u>				
Civil Cases				
Pending Beginning of Year	748	839	765	742
Added	490	371	440	351
Disposed	385	350	313	445
Pending End of Year	845	838	751	636
Criminal Cases				
Pending Beginning of Year	850	958	927	1,262
Added	666	751	1,111	774
Disposed	569	716	796	735
Pending End of Year	957	927	1,263	1,252
Family Cases				
Pending Beginning of Year	409	498	556	458
Added	526	486	485	542
Disposed	434	396	431	535
Pending End of Year	503	569	454	489
<u>Justice Of The Peace Courts</u>				
Civil Cases				
Pending Beginning of Year	N/A	382	549	577
Added	N/A	352	423	333
Disposed	N/A	207	261	236
Pending End of Year	N/A	568	583	623
Criminal Cases				
Pending Beginning of Year	N/A	21,808	24,442	26,169
Added	N/A	8,643	10,450	12,075
Disposed	N/A	7,089	8,775	10,497
Pending End of Year	N/A	24,462	26,155	27,791

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

TABLE 17

Fiscal Year					
2015	2016	2017	2018	2019	2020
652	634	277	368	232	375
212	200	147	162	191	120
190	236	49	87	42	62
634	270	368	281	377	422
474	505	577	521	548	693
929	1,227	933	1,172	959	933
965	1,084	1,014	1,135	790	360
505	577	518	548	696	892
35	18	16	31	29	21
25	21	23	25	16	13
24	8	12	24	6	7
18	16	31	29	21	27
601	476	647	734	799	758
377	448	360	420	627	505
407	252	264	422	646	300
476	648	734	706	758	936
1,240	1,259	789	734	36	807
689	613	693	674	8	544
672	722	677	603	11	310
1,259	789	733	799	31	1,020
482	428	478	579	555	545
499	607	534	533	525	429
533	554	434	535	530	316
428	476	579	558	545	654
651	678	747	951	1,129	853
358	403	424	557	673	594
305	288	288	372	543	475
678	752	952	1,128	856	1,005
27,885	28,569	15,358	10,834	11,834	11,460
9,805	10,559	6,103	10,250	8,650	7,455
8,916	8,436	5,131	9,291	6,655	5,418
28,569	29,172	10,668	11,823	11,458	14,215

CHAMBERS COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

LAST TEN YEARS

Function/program:	Fiscal Year			
	2011	2012	2013	2014
<u>General Government</u>				
Number of County buildings:	103	107	110	111
Number of County vehicles:	71	73	73	73
<u>Culture and Recreation</u>				
Number of County Parks:	20	20	20	20
Number of County Libraries:	3	3	3	3
<u>Health & Welfare</u>				
Number of public health facilities:	7	7	7	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:	2	3	3	3
Number of law enforcement vehicles:	57	60	77	76
<u>Transportation Infrastructure</u>				
Number of Road & Bridge vehicles:	78	75	72	89
Number of Road & Bridge heavy equipment:	n/a	n/a	77	85

Source: County Inventory Reports

TABLE 18

Fiscal Year					
2015	2016	2017	2018	2019	2020
111 80	112 81	112 83	112 83	112 87	112 87
20 4	20 4	20 4	20 4	20 4	20 4
8 7 4	8 7 4	8 7 4	8 7 4	8 7 4	8 7 4
9 3 85	9 3 100	9 3 109	9 3 100	9 3 100	9 3 100
90 86	97 97	95 97	95 100	99 101	99 101

THIS PAGE LEFT BLANK INTENTIONALLY