



**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

**FOR THE YEAR ENDED
SEPTEMBER 30, 2011**

RANDALL COUNTY, TEXAS

**Comprehensive Annual
Financial Report**

**For the Year Ended
September 30, 2011**

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RANDALL COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR YEAR ENDED SEPTEMBER 30, 2011

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PART I
INTRODUCTORY SECTION

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RANDALL COUNTY AUDITOR

Karon Kantor, Auditor

February 28, 2012

The Honorable District Judges of Randall County,
Honorable Members of the Randall County Commissioners' Court and
Citizens of Randall County, Texas:

The County Auditor's Office (Auditor) is pleased to present the Comprehensive Annual Financial Report (CAFR) of Randall County, Texas (County) for the fiscal year ended September 30, 2011. This report is submitted in accordance with Chapter 114, Subchapter B, and Section 114.025 of the Texas Local Government Code (LGC) and has been prepared by the Auditor.

The purpose of this report is to provide the District Judges of Randall County, the Randall County Commissioners' Court, citizens, representatives of financial institutions and others with detailed information concerning the financial condition and performance of the County. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. The report has been prepared using Generally Accepted Accounting Principles (GAAP) and guidelines promulgated by the Governmental Accounting Standards Board (GASB). We believe the information and data contained herein are accurate in all material respects; and are reported in a manner designed to present fairly the financial position and results of operations of the County in accordance with GAAP. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have also been included, beginning with Management's Discussion and Analysis (MD&A).

This report consists of management's representations regarding the finances of the County. Consequently, County management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the County's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will

be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements were audited by Doshier, Pickens & Francis, LLC, an independent audit firm. The independent auditor's report is presented as the first component of the financial section of this report. GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of a Management Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the independent auditors' report.

Profile of Randall County

Randall County, created in 1876 from Bexar County, was incorporated in 1889 and named for Confederate Brigadier General Horace Randal; a clerical error doubled the "l" in the County's name. The County consists of approximately 933 square miles of eastward sloping tableland broken by the Prairie Dog Town Fork of the Red River, which flows through Palo Duro Canyon, and its tributaries, the Palo Duro and Tierra Blanca Creeks.

The County is located in the south central Texas Panhandle with the City of Canyon as its county seat. Due to its strategic location, the County, along with Armstrong, Carson and Potter Counties to the north and east and the cities of Canyon and Amarillo, are designated the "Amarillo Metropolitan Statistical Area" (AMSA) by the Texas Comptroller of Public Accounts and has become a trade-center for the northern panhandle and a five-state area. The County is traversed, along its northern border, east and west by four lane Interstate Highway 40 and from north and south by both four lane Interstate Highway 27 and U.S. Highway 87 and from northeast and southwest by four lane U.S. Highway 60.

County government structure and services

The County has a Commissioners' Court (Court) form of government. The Court is comprised of a County Judge who is the presiding officer of the Court and four Commissioners. The County Judge is elected at large to a four year term and the Commissioners are elected by precinct. The Commissioners serve four year staggered terms, with two Commissioners elected every two years. The Court's regularly scheduled meetings are on the second and fourth Tuesday of each month.

The County Auditor is the Chief Financial Officer of the County and is responsible for substantially all county finance and accounting control functions including internal controls. The County Auditor is appointed for a two year term by the State District Judges of the County.

The County serves an estimated 2011 population of 120,725 and provides a full range of county services normally associated with a Texas county, including administration of general government, adult and juvenile justice programs, assistance to indigents, courts, elections, fire

protection, jails, law enforcement, law library, and recording offices, as well as the construction and maintenance of roads, bridges and other infrastructure.

Budget Process

In accordance with Chapter 111 of the Local Government Code, the County prepares an annual operating budget which serves as a financial plan for the new fiscal year beginning October 1. After publishing required public notices and conducting public hearings, the Court annually adopts a budget and establishes the tax rate. For the 2011 fiscal year, the budget was adopted on the category basis for all departments and/or funds. Commissioners' Court may transfer available funds between various departments and categories. However, no transfer may increase the total appropriation of a fund. Chapter 111 of the Local Government Code allows Commissioners' Court to adopt supplemental budgets for limited purposes of spending grant or aid money or for capital projects through the issuance of bonds. This report includes all funds and accounts of the County for which the Court has financial accountability.

Those related entities which the Court has financial accountability control are not included in this report. Based on this criterion, the relationships of the following related entities are disclosed in Note 1 to the basic financial statements:

Potter-Randall Appraisal District
Community Supervision and Corrections Department for Potter, Randall and
Armstrong Counties

Factors Affecting Financial Condition

Financial Policies and Long-Term Planning

The financial policies and practices of Randall County include the following:

- A budget policy that follows the Texas Local Government Code §111.003 and requires a balanced budget
- Establishing a budgetary control system of monitoring and utilizing encumbrance accounting to ensure budget compliance
- A policy for deposit, safekeeping and investment of funds that complies with State statutes
- A cost effective purchasing policy that utilizes central purchasing, competitive bidding, and contract administration to maximize savings and comply with legal and statutory provisions
- A policy that sets a goal for the General Fund to maintain an unassigned fund balance that sustains 2-3 months expenditures (15% - 25%) from October 1 to December 31 of each year when property taxes become due
- A policy on the issuance of long term debt to ensure long-term financial stability
- Maintaining a general fund five-year revenue and expenditure projection as well as debt capacity projections to aid long-term decision making

- Utilizing a 10-year history of financial indicators to identify past trends and gauge the impact of population growth and service demand on revenue sources

Major initiatives

The Juvenile Probation office renovation and Youth Center expansion were completed in August 2011.

In May 2010, \$9.2 million in Certificates of Obligation had been issued for expansion and renovation of the Youth Center of the High Plains which added 26,164 square feet for administrative offices and 24 more beds for juveniles. The facilities are expected to provide the needed detention placement for Randall and Potter Counties' youth as well as a resource for other Panhandle counties whenever beds are available.

Additionally, parking lots at the Randall County Jail and Randall County Finance building were constructed to accommodate increased traffic and improve drainage at those newly renovated facilities.

Begun in 2010, the Digger Howard 4-H Barn was near completion at the end of fiscal year 2011 with donations received from the Texas 4-H Youth Development Foundation and Randall County funding. The County Extension Office administers an Agri-Life Education Program which will utilize this building. A large population of the County has been in farming and ranching for generations and this building will fill a need for kids interested in continuing an agricultural tradition.

Local economy.

In addition to the diversity of industrial, retail and service industries, the County has long been a leader in the farming and ranching industries, tourism and higher education. Approximately seventy percent (70%) of the County's population lives within the city limits of Amarillo with another approximately twelve percent (12%) living within the city limits of Canyon. The remaining residents live in small villages or communities scattered over the large open land areas made up of many farms and ranches. The entrance to *Palo Duro Canyon State Park*, America's second largest canyon, is located in the County, open all year around, with an annual attendance of approximately 350,000. *Texas*, the musical drama, which will open its 47th season, plays nightly, except Monday, in the *Pioneer Amphitheatre* in Palo Duro Canyon from early June through mid August. *Panhandle-Plains Historical Museum*, Texas' largest history museum, located on the campus of *West Texas A & M University* (WTAMU), in the city of Canyon, has an annual attendance of more than 69,000 each year. WTAMU, founded in 1910, offers 1 doctoral program, 43 masters programs and 60 undergraduate degree programs to approximately 7,775 students annually and is located in the city of Canyon. The park and theatre, museum and university are major contributors to the local economy through employment opportunities, tourism and consumers of local sales and services.

The County's unemployment rate of 4.5% compares favorably to the nation (8.5%) and to the state (7.8%). The County is included in the Amarillo Metropolitan Statistical Area (AMSA). Both the Canyon and Amarillo Economic Development Corporations have been successful in attracting businesses and jobs to the area which, in turn, benefits Randall County's economy.

The AMSA indicators of economic strengths and weaknesses reflect the following:

- **Strengths:**
 1. 2,300 more people working than one year ago
 2. Increased drilling sights due to 12% increase in oil
 3. Residential building starts are up 1/3 over last year.
 4. Retail sales are up 10% from last year.
 5. New car sales are up 24% from 12 months ago.
 6. Unemployment has declined to 4.5% reported as of November 2011

- **Weaknesses:**
 1. Severe drought conditions devastated winter wheat and cotton yields.
 2. CPI is up 3.14% due to increases in groceries and transportation costs.
 3. Commercial building starts have declined 30% from 2010, as large private and governmental construction has been completed.

Independent audit

In accordance with state statute, the County's financial statements have been audited by Doshier, Pickens & Francis, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2011 are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended September 30, 2011 are fairly presented in conformity with GAAP. The opinions rendered by Doshier, Pickens & Francis, LLC, are included in the appropriate sections of this report.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Randall County for its comprehensive annual financial report (CAFR) for the fiscal year ended September 30, 2010. This was the seventh consecutive year that Randall County has received this prestigious award. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it for review to GFOA.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents

conform to program standards. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

The preparation of this report would not have been possible without the efficient and dedicated services of my entire staff and the professional services provided by our independent auditors, Doshier, Pickens & Francis, LLC. I also wish to express my gratitude to the Commissioners Court and the District Judges for their cooperation, leadership, interest and support in planning and conducting the financial affairs of the County in a responsible and progressive manner. Furthermore, I would like to commend the Court as well as other County officials, department heads and all members of departments who assisted with and contributed to the preparation of this report.

Request for information

This financial report is designed to provide an overview of the County's finances for individuals who are interested in this information. Questions concerning any of the data provided in this report or requests for additional financial information should be addressed to the Randall County Auditor, 501 16th Street, Suite 301, Canyon, Texas 79015.

Respectfully submitted,



Karon Kantor
Randall County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Randall County
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



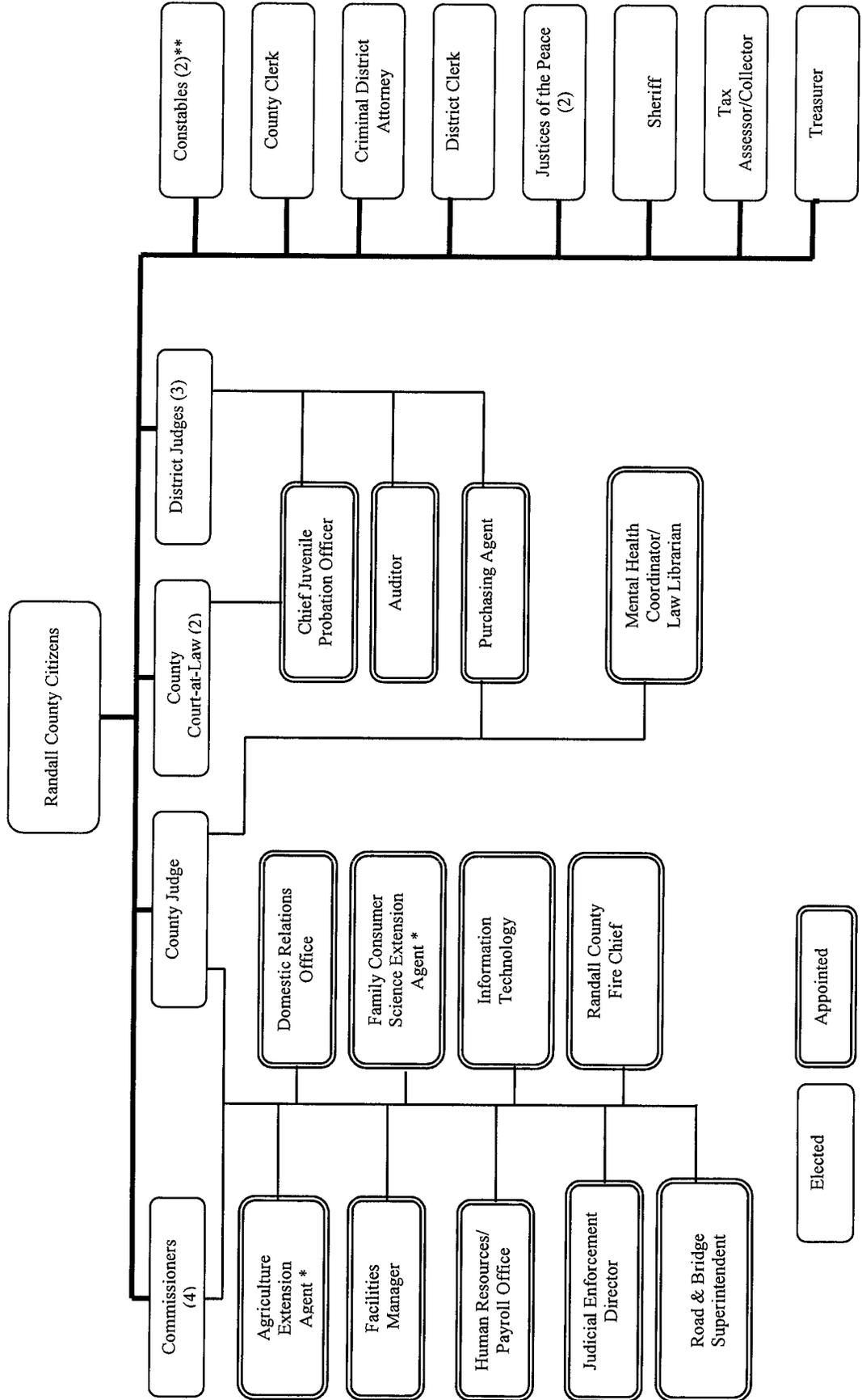
Linda C. Davison

President

Jeffrey R. Emer

Executive Director

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* Appointed by Texas A & M Extension Service

** The County has two Constables, Precincts #1 and #4. The Constable elected to Precinct #4 campaigned to abolish the position and vowed not to serve or accept a salary. He has not requested a budget.

RANDALL COUNTY, TEXAS
PRINCIPAL COUNTY OFFICIALS
SEPTEMBER 30, 2011

Ernie Houdashell	County Judge
Robert “Bob” Karrh	Commissioner, Precinct #1
Mark Benton	Commissioner, Precinct #2
George “Skip” Huskey	Commissioner, Precinct #3
Buddy DeFord	Commissioner, Precinct #4
Dan Schaap	Judge, 47 th District Court
John B. Board	Judge, 181 st District Court
Ana Estevez	Judge, 251 st District Court
James Anderson	Judge, County Court-at-Law #1
Ronnie Walker	Judge, County Court-at-Law #2
James A. Farren	Criminal District Attorney
Jo Carter	District Clerk
Renee Calhoun	County Clerk
Sharon Hollingsworth	County Tax Assessor/Collector
Glenna Canada	County Treasurer
Joel W. Richardson	County Sheriff
Jerry Bigham	Justice of Peace, Precinct #1
Clay Houdashell	Justice of Peace, Precinct #4
Chris Tinsley	Constable, Precinct #1
Karon Kantor	County Auditor
Laurie Jones	Purchasing Agent
Jane King	Chief Juvenile Probation Officer

PART II
FINANCIAL SECTION

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To The Honorable County Judge and
Commissioners Comprising the
Commissioners' Court of
Randall County, Texas

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and their respective budgetary comparisons, and the aggregate remaining fund information of Randall County, Texas (the "County") as of and for the year ended September 30, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. 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 ("generally accepted auditing standards") and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the respective financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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 their respective budgetary comparisons, and the aggregate remaining fund information of Randall County, Texas as of September 30, 2011, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America ("generally accepted accounting principles").

In accordance with *Government Auditing Standards*, we have also issued our report dated February 15, 2012, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, Retirement Plan – Schedule of Funding Progress and Other Post Employment Benefits – Schedule of Funding Progress on pages 3 through 16, 53 and 54 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency

with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements, other supplementary information and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual fund information, and other supplementary information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory section 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.

DOSHIER, PICKENS & FRANCIS, L.L.C.

DOSHIER, PICKENS & FRANCIS, LLC

February 15, 2012

Randall County, Texas
Management's Discussion and Analysis
For the Years Ended September 30, 2011 and 2010

As management of Randall County, Texas (County), we offer readers this narrative overview and analysis of the financial activities of the County for the fiscal years ended September 30, 2011 and 2010. In accordance with the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 34 – *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, the County has presented comparative data in this narrative.

We encourage the readers of these financial statements to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages iv – ix of this report.

Financial Highlights

These financial highlights summarize the County's financial position and operations as presented in more detail in the rest of the Basic Financial Statements, as listed in the accompanying table of contents.

- The assets of the County exceeded its liabilities at the close of the most recent fiscal year by approximately \$35.7 million (*net assets*). Of this amount, approximately \$9 million (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets increased by approximately \$716 thousand. Charges for services in all activities increased approximately \$1 million over prior year. Total operating and capital grants declined with fewer capital grants awarded to the County in 2011. General revenues increased by approximately \$1.3 million. General property tax increased by \$374 thousand to meet operating expenses and debt property tax increased by \$638 thousand to meet debt service obligations. Prior year incurred a loss of \$559 thousand on disposed assets due to demolition of a courthouse annex. The current year 2011 experienced a gain of \$10 thousand on disposed assets.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of approximately \$12.3 million. Of this total amount, approximately \$7 million is available for spending at the County's discretion. The total available for spending is the unassigned portion of fund balance of the general fund which is approximately 21.7% of the total general fund expenditures.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Randall County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Randall County, Texas
Management's Discussion and Analysis
For the Years Ended September 30, 2011 and 2010

Basic Financial Statements

Government-Wide Financial Statements. The government-wide financial statements contain the *statement of net assets* and the *statement of activities*, described below:

The *statement of net assets* presents information on all of the County's assets and liabilities (including capital assets and short-term and long-term liabilities), with the difference between the two reported as *net assets* using the accrual basis. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents a comparison between direct expenses and revenues for each of the County's functions/programs (referred to hereinafter as activities). Direct expenses are those that are specifically associated with an activity and are therefore clearly identifiable with that activity. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not programmatic are presented as general revenues, with certain limited exceptions. The comparison of direct expenses with revenues from activities identifies the extent to which each activity is self-financing or draws from any general revenues the County might generate. The governmental activities (activities that are principally supported by taxes and intergovernmental revenues) of the County include administrative, elections, environmental protection, extension service, financial administration, health and welfare, judicial, public facilities, public safety and road and bridge. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs (accrual basis), *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes, fines, and fees as well as earned but unused vacation leave).

The Government-Wide Financial Statements can be found on pages 17-18 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the fund financial statements is on major funds. Major funds are those that meet minimum criteria (a percentage of assets, liabilities, revenues, or expenditures/expenses of fund category and of the governmental and enterprise funds combined), or those that the County wishes to report as major. Non-major funds are aggregated and shown in a single column (combining schedules of non-major funds are included in the CAFR following other supplementary information). All of the funds of the County can be divided into three categories: *governmental funds*, *proprietary funds*, and *fiduciary funds*:

Randall County, Texas
Management's Discussion and Analysis
For the Years Ended September 30, 2011 and 2010

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 fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements (*modified accrual* versus *accrual* basis of accounting, and *current financial resources* versus *economic resources*, respectively), 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 government's near-term financing decisions. Reconciliations are provided for both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances to facilitate the comparison between *governmental funds* and *governmental activities*.

The County maintains thirty-six (36) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, Youth Center of the High Plains, and Juvenile Center Construction Funds which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds are provided in the form of *combining statements* following other required supplementary information in the CAFR. A budgetary comparison statement has been provided for the general fund and one major special revenue fund in the basic financial statements following the statement of changes in revenues, expenditures, and changes in fund balances.

The governmental fund financial statements can be found on pages 19-24 of this report.

Proprietary fund financial statements. The County maintains one (1) proprietary fund. Proprietary funds are used to account for the government's business type activities. These funds use the economic resource measurement focus and accrual basis of accounting as presented in the government-wide financial statements. There are two types of proprietary funds: (1) *Enterprise Funds* and (2) *Internal Service Funds*. *Enterprise funds*, which the county does not have, are used in situations where a fund provides services primarily to customers other than the government. An *internal service fund* is an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for its partially self-funded employee healthcare.

The proprietary fund financial statements can be found on pages 25-27 of this report.

Randall County, Texas
Management's Discussion and Analysis
For the Years Ended September 30, 2011 and 2010

Fiduciary fund financial statements. The County maintains ten (10) agency funds reported as a fiduciary fund type. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected 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. Agency funds are the only type of fiduciary funds included in the County's financial statements. The fiduciary fund financial statements can be found on page 28 and individual statements on pages 100-102 of this report.

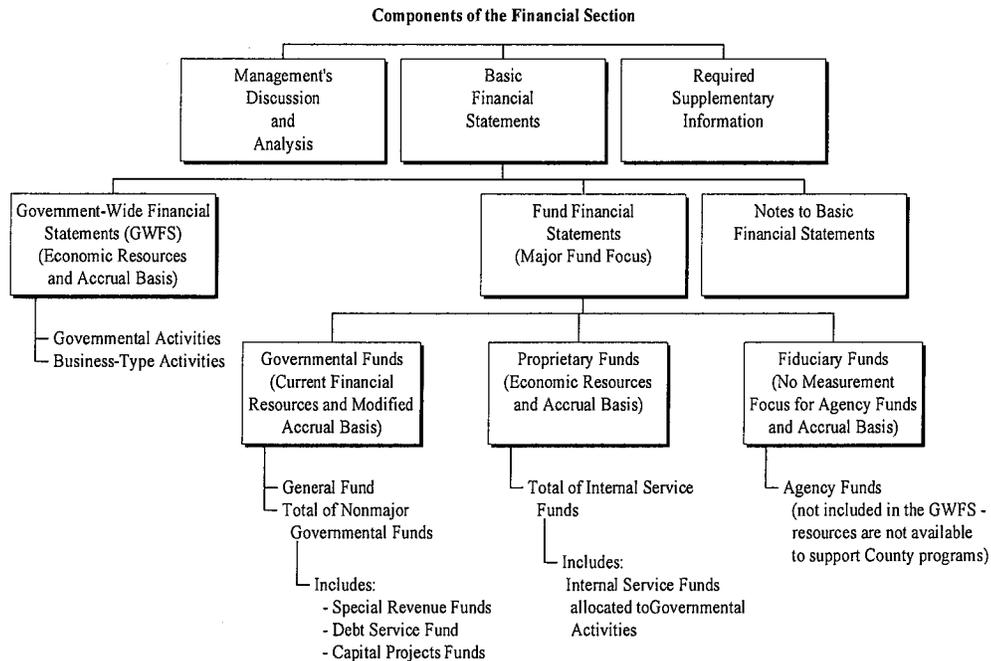
Notes to Basic Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements and fund financial statements. The Notes to Basic Financial Statements can be found on pages 29-52 of this report.

Required Supplementary Information Other Than MD&A. Following the basic financial statements and the accompanying notes are certain required supplementary information (RSI). Presented in the RSI are trend data relating to the County's progress in funding its obligation to provide pension and other post employment benefits to its employees. Required Supplementary Information can be found on pages 53-54.

Other Supplementary Information. The Schedule of Expenditures – Budget to Actual and the Schedule of Revenues – Budget to Actual for the General Fund and one major capital project funds are presented here to compare budget to actual at the category level of compliance. The Health Care Fund, an internal service fund, Schedule of Revenues, Expenses and Changes in Net Assets – Budget to Actual is presented for information only since its net financial activity is reported in the governmental activities of the government wide statements. Other Supplementary Information can be found on pages 55-61.

Combining Statements and Individual Fund Schedules. The combining statements referred to earlier in connection with non-major governmental funds are presented as well as the individual statements and schedules of budgetary comparison. Individual fund schedules compare budget to actual at the legal level of compliance for all other budgeted funds. Also presented are combining statements of fiduciary agency funds. Combining fund financial statements and individual fund schedules can be found on pages 62-99 of the County's CAFR.

Randall County, Texas
Management's Discussion and Analysis
For the Years Ended September 30, 2011 and 2010



Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by approximately \$35.7 million (*net assets*) at the close of the most recent fiscal year.

Approximately \$22.6 million or 63% of the County's net assets are its investment in capital assets (e.g., land, buildings, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding at the close of the fiscal year. The County uses these capital assets to provide services to its citizens; consequently, these assets are *not* available for future spending. Although the County's investment in 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 capital assets themselves cannot be used to liquidate these liabilities.

Restricted net assets are approximately \$3.9 million. \$3.9 million is restricted by enabling legislation for state authorized revenues to be expended for specific purposes. These are identified by major category. \$190 thousand is restricted for debt service.

The remaining balance, approximately \$9.2 million (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors.

Randall County, Texas
Management's Discussion and Analysis
For the Years Ended September 30, 2011 and 2010

All amounts, unless otherwise indicated, are expressed in thousands of dollars.

Randall County Net Assets
September 30, 2011 and 2010
(in 000's)

	Governmental Activities	
	2011	2010
Current and other assets	\$ 16,914	\$ 24,004
Capital assets	61,669	57,002
Total assets	78,583	81,006
Current liabilities	5,546	7,092
Noncurrent liabilities	37,354	38,947
Total liabilities	42,900	46,039
Net assets:		
Invested in capital assets, net of related debt	22,602	22,518
Restricted	3,918	4,472
Unrestricted	9,163	7,977
Total net assets	\$ 35,683	\$ 34,967

At the end of the current fiscal year, the County is able to report positive balances in all categories of net assets, both for the government as a whole, as well as for its separate governmental activities. During the current fiscal year, the County's net assets increased by approximately \$716 thousand. As the County completed multi-year building projects, both total assets and liabilities reflect a reduction from the previous year of 2010.

Governmental Activities. Governmental activities increased the County's total net assets. Governmental expenses increased \$1.2 million from 2010 in most categories. Road and bridge maintenance expenditures decreased \$172 thousand due to budget cuts. Lower claims for indigent care caused a reduction of \$23 thousand in Health and Welfare expenditures. Extension Services expenditures decreased by \$49 thousand due to an unfilled position vacancy. Net operating expenses increased \$1.7 million from the prior year. Fewer operating and capital grants were received in 2011 reducing total program revenues by \$502 thousand. General revenues for taxes increased \$1 million over the prior year due to modest growth in the property tax base.

Randall County, Texas
Management's Discussion and Analysis
For the Years Ended September 30, 2011 and 2010

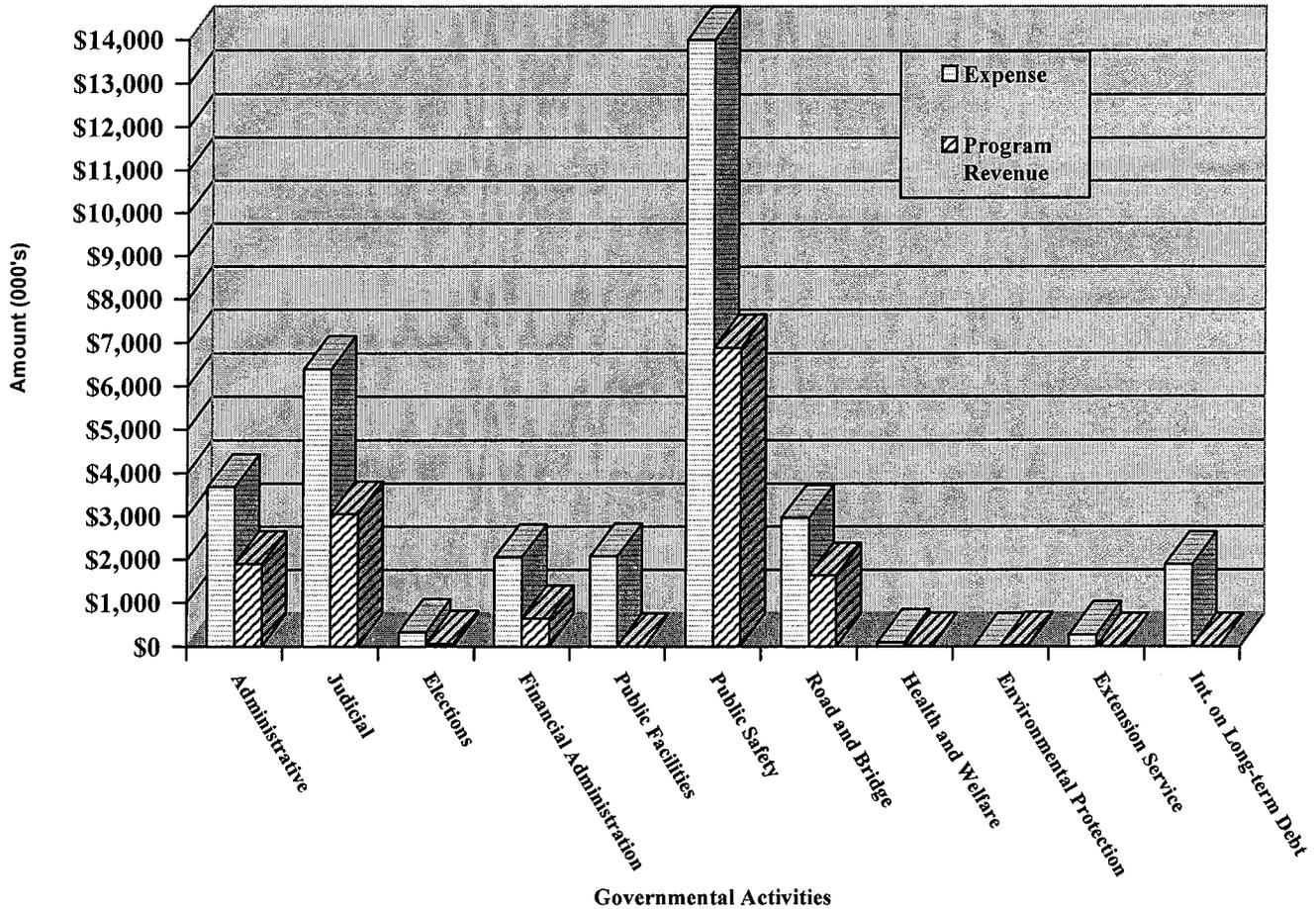
Key elements of the increase are as follows:

Randall County Changes in Net Assets
For the Years Ended September 30, 2011 and 2010
(in 000's)

	Governmental Activities	
	2011	2010
Revenues:		
Program Revenues		
Charges for services	\$ 12,606	\$ 11,348
Operating grants and contributions	1,483	2,350
Capital grants and contributions	106	999
General Revenues		
Property taxes, levied for general purposes	23,767	23,393
Property taxes, levied for debt service	3,277	2,639
Mixed beverage taxes	184	234
Vehicle sales tax	976	913
Investment earnings	56	86
Miscellaneous	232	472
Gain disposal of assets	11	-
Total Revenues	<u>\$ 42,698</u>	<u>\$ 42,434</u>
Expenses:		
Governmental Activities		
Administrative	\$ 3,679	\$ 4,169
Judicial	6,394	6,196
Elections	331	355
Financial administration	2,054	2,067
Public facilities	2,077	1,903
Public safety	22,246	21,375
Road and bridge	2,963	3,136
Health and welfare	90	113
Environmental protection	1	1
Extension services	268	317
Interest on long term debt	1,879	1,700
Total Expenses	<u>41,982</u>	<u>41,332</u>
Change in net assets before transfers & special items	716	1,102
Increase (Decrease) in Net Assets	<u>716</u>	<u>1,102</u>
Net Assets - beginning of year	34,967	33,865
Net Assets - end of year	<u>\$ 35,683</u>	<u>\$ 34,967</u>

Randall County, Texas
Management's Discussion and Analysis
For the Years Ended September 30, 2011 and 2010

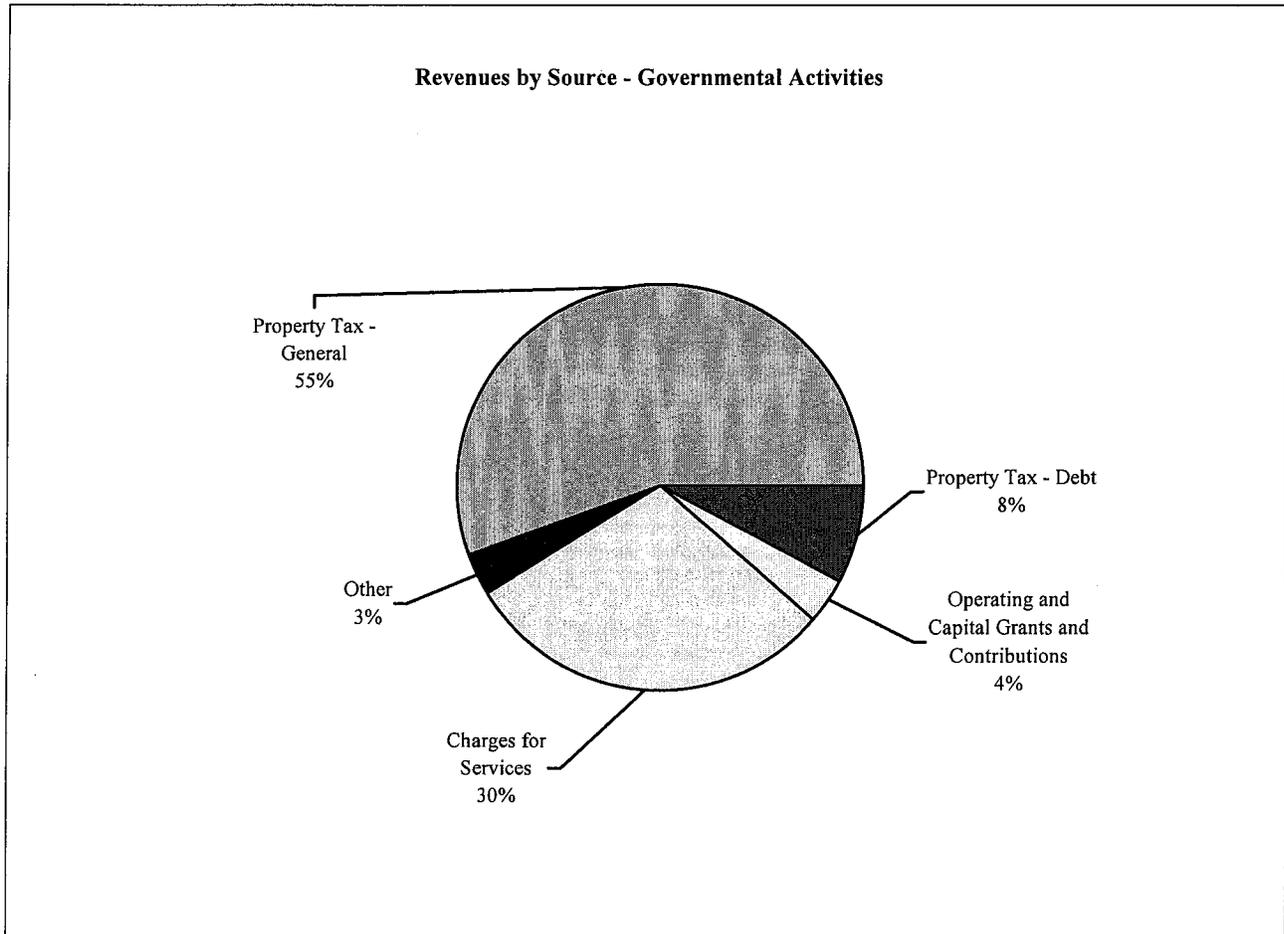
Expenses and Program Revenues - Governmental Activities



- The above graph depicts the expenses and program revenues by function/program generated through the County's various governmental activities.

Randall County, Texas
Management's Discussion and Analysis
For the Years Ended September 30, 2011 and 2010

- The following graph reflects the sources of the revenues and the percentage each source represents to the total.



Financial Analysis of the County's Funds

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances approximating \$12.2 million. Of that amount \$145 thousand are prepaid items and inventories which are non-spendable. Legislative restrictions have been placed on fees of offices, as well as indigent health care and bail bond approximately \$1.5 million are funds which have specific purposes authorized by Commissioners Court and a Juvenile Board. Of that amount, \$869 thousand has been assigned to balance the 2012 General Fund Budget.

Randall County, Texas
Management's Discussion and Analysis
For the Years Ended September 30, 2011 and 2010

The General Fund is the chief operating fund of the County. The General Fund carries out functions assigned by the State of Texas. Property taxes, sales taxes, fees and fines support general fund operations. Intergovernmental revenues, such as jail bed revenue from federal and local sources reimburse their use of the county jail. Other governmental revenues such as federal grants and state aid provide additional support for law enforcement, fire protection, administrative and court expenditures. Community donations make special projects such as a new 4-H barn possible. At the end of the current fiscal year, unassigned fund balance of the General Fund was approximately \$7 million, while total fund balance approximated \$8.7 million. 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 approximately 21.7% of total General Fund expenditures, while total fund balance represents approximately 26.8% of that same amount. As the demand for services continues to increase, the General Fund Balance has consistently remained stable over the past several years. It has been the policy of management to maintain the County's unassigned general fund balance at a level equaling 2 - 3 months' expenditures or 15% - 25% of annual budgeted expenditures.

Total revenues and transfers to the General Fund increased from the prior year by \$1.6 million. Property tax increased by \$401 thousand from the result of reappraisals and growth in the tax base. Intergovernmental revenues increased by \$841 thousand due to receipt of E911 funds allocated to Randall County for network infrastructure upgrade, fire grants, and increased jail bed revenue from utilization of the jail by federal and local authorities.

General Fund expenditures and transfers increased approximately 5% over 2010. Emphasis on public safety and fire protection is indicated by increases not only for operations but additional capital expenditures for fire station upgrades, vehicles, and firefighting equipment. A 2% COLA was given to employees who had not received a salary adjustment since fiscal year 2009.

The Youth Center of the High Plains is a detention facility utilized by both Randall County and Potter County. Beds are made available to surrounding counties as they become available. The cost of operating the Youth Center is supported by the General Fund and Potter County on a 50% basis of expenditures less revenues. Other counties are billed on a daily rate. This fund maintains a reserve of \$125,000 for unforeseen events.

The Juvenile Center Construction capital projects fund completed construction of the Juvenile Probation and Youth Center facilities. The proceeds of certificates of obligation have been fully expended and the fund is now closed.

Randall County, Texas
Management's Discussion and Analysis
For the Years Ended September 30, 2011 and 2010

General Fund Budgetary Highlights

The original budget projected a decrease in fund balance of approximately \$903 thousand. The final amended budget projected a decrease in fund balance of \$901 thousand. Budget Amendments authorizing \$545,086 in revenues and expenditures were approved for the following events:

- \$322,033 in funding from the Potter-Randall County Emergency Communications District appropriated for equipment and software to enhance network infrastructure upgrade
- \$90,126 received from the Texas Forest Service SAFER Grant appropriated for salaries and benefits for three additional firefighters
- \$81,194 in donations from the Texas 4-H Youth Development Foundation appropriated for the building of a 4-H barn
- \$10,177 in proceeds from the sale of land to purchase land located elsewhere
- \$10,000 donation of 1991 International fire truck from the City of Amarillo Fire Department
- \$10,000 donation of dental chairs from the Amarillo Community College for the jail
- \$8,400 as a reimbursement grant from the Texas Forest Service RVFD Assistance Program for structural fire suppression
- \$6,156 as a reimbursement grant from the Texas Forest Service RVFD Assistance Program for wildland fire suppression
- \$5,000 received as a donation from Wal-Mart appropriated for *Shop With A Cop* program
- \$2,000 in cash donations from grateful homeowners for the fire department's wildfire suppression costs

General fund actual revenues fell short of budget by \$650 thousand. Major shortages were due to: 1) Taxes fell short of estimates by approximately \$346 thousand which may have been due to the inability to accurately predict the impact of the recession on collections. 2) Intergovernmental revenues came in \$730 thousand under budget due to fewer federal inmates housed by the U.S. Immigration and Customs Enforcement Agency (ICE). 3) Interest rates continued to drop resulting in a budget shortage of \$26 thousand.

General fund expenditures came in under budget by approximately \$2 million. General fund expenditures were 94% of amended budget due primarily to conscientious budget monitoring and cost saving strategies. Budgeted transfers out were 84% of budget as a result of limiting a transfer to Juvenile Youth Center to maintain their spendable fund balance at \$125 thousand.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental activities as of September 30, 2011 was approximately \$61.7 million (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment, construction in progress, and other improvements.

Randall County, Texas
Management's Discussion and Analysis
For the Years Ended September 30, 2011 and 2010

Major capital assets constructed, purchased, and donated during the current fiscal year were:

- \$8,442,883 in building expansion and improvements of the Youth Center and Juvenile Probation offices.
- \$336,896 for Sheriff emergency network and mobile data terminals
- \$292,512 construction in progress of a 4-H barn
- \$232,022 for road maintenance equipment
- \$199,517 for Sheriff replacement vehicles
- \$165,434 in new equipment and furnishings installed in the newly expanded Juvenile Probation and Youth Center

The table on the following page compares capital assets net of depreciation to prior year and reflects the continuing construction in progress as Randall County expands and renovates its facilities.

Randall County's Capital Assets
September 30, 2011 and 2010
(net of depreciation)
(in 000's)

	Governmental Activities	
	2011	2010
Land	\$ 1,735	\$ 1,725
Roads and bridges	2,502	2,810
Buildings and building improvements	52,407	45,191
Improvements other than buildings	234	86
Vehicles	1,582	1,639
Furniture and equipment	2,734	2,365
Construction in Progress	322	3,033
Intangible assets	153	153
Total	\$ 61,669	\$ 57,002

Additional information on Randall County's capital assets can be found in Notes to Financial Statements, Note 6 on page 41.

Randall County, Texas
Management's Discussion and Analysis
For the Years Ended September 30, 2011 and 2010

Long-term debt. At the end of the current fiscal year, the County's total long-term debt outstanding was as follows:

Randall County's Outstanding Debt
General Obligation and Revenue Bonds
September 30, 2011 and 2010
(in 000's)

	Governmental Activities	
	2011	2010
Certificates of Obligation, Series 2005	\$ 7,645	\$ 8,045
General Obligation Refunding Series 2005	10,470	11,525
Certificates of Obligation, Series 2009	11,180	11,210
Certificates of Obligation, Series 2010	9,195	9,200
Less Deferred Costs	-	-
Deferred Premium	36	38
Capital Lease Obligation	266	311
Estimated Liability for Compensated Absences	970	992
Total	\$ 39,762	\$ 41,321

State statutes limit the amount of general obligation debt a governmental entity may issue to 5% of its total assessed valuation. The current debt limitation for Randall County is approximately \$370 million, which is significantly in excess of Randall County's outstanding general obligation debt of \$38.3 million.

Randall County received its most recent rating of "Aa3" from Moody's Investors Service and "AA" from Standard & Poor in May 2011 when Certificates of Obligation, Series 2011 were issued. Subsequently, Moody's ratings were recalibrated to Global Scale Ratings and the rating for Randall County was changed from Aa3 to Aa2.

Additional information on Randall County's long-term debt can be found in Notes to the Financial Statements, Note 9 and 10 on pages 43-45 of this report.

Economic Factors and Next Year's Budget and Rates

A large share of the Randall County population is in the Amarillo MSA and benefit from its diverse job market, continued growth, and solid banking industry. The effects of the recession had not cut as deeply as in other parts of the country, and the area is experiencing a gradual economic recovery. Most indicators are trending upwards, and the unemployment rate is slowly improving. Until confidence returns, Randall County is faced with providing needed services while considering the financial burden on its citizens.

The severe drought and wildfires in the Texas Panhandle drew attention to the fact that Randall County's firefighting equipment and vehicles had long been inadequate. The public safety, as well as a long overdue compensation reclassification, were a priority in preparing Randall County's

Randall County, Texas
Management's Discussion and Analysis
For the Years Ended September 30, 2011 and 2010

budget for the fiscal year beginning October 1, 2011 and ending September 30, 2012. A difficult decision was made to increase the county property tax rate by 2.35%. Careful consideration had been given to maintaining adequate reserves, so that \$860 thousand of the General fund's balance could be used in addition to a tax increase to balance the 2012 budget.

Requests for Information

This financial report is designed to provide a general overview of Randall County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in the report or requests for additional financial information should be addressed to the Randall County Auditor, 501 16th Street, Ste. 301, Canyon, Texas 79015.

The County's CAFR may also be obtained from the following website:

<http://www.randallcounty.org/auditor/auditfinancial.html>

BASIC FINANCIAL STATEMENTS

RANDALL COUNTY, TEXAS
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2011
(WITH COMPARATIVE AMOUNTS FOR SEPTEMBER 30, 2010)

	<u>2011</u>	<u>2010</u>
	Governmental Activities	Governmental Activities
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 9,024,213	\$ 8,821,371
Receivables (net of allowances for uncollectibles):		
Taxes	440,383	436,524
Accounts	1,013,207	883,824
Due from other governments	-	108,058
Inventories	130,055	83,161
Prepaid items	27,043	53,120
Restricted assets:		
Cash and cash equivalents	5,805,708	12,821,246
Accounts receivable	473,597	796,307
	<hr/>	<hr/>
Total current assets	16,914,206	24,003,611
	<hr/>	<hr/>
Noncurrent assets:		
Capital assets:		
Land	1,734,863	1,724,686
Roads and bridges	11,892,153	11,892,153
Buildings and improvements	62,562,581	54,081,117
Improvements other than buildings	247,456	91,096
Vehicles	4,403,081	4,279,980
Furniture and equipment	8,995,856	8,372,434
Construction in progress	321,733	3,032,768
Intangible assets	153,430	153,430
	<hr/>	<hr/>
Total capital assets	90,311,153	83,627,664
Less accumulated depreciation	(28,642,120)	(26,625,114)
	<hr/>	<hr/>
Total noncurrent assets	61,669,033	57,002,550
	<hr/>	<hr/>
Total assets	78,583,239	81,006,161
	<hr/>	<hr/>

	2011 Governmental Activities	2010 Governmental Activities
--	------------------------------------	------------------------------------

LIABILITIES

Current liabilities:

Accounts payable	\$ 1,945,938	\$ 3,662,650
Accrued payroll	802,248	589,637
Unearned revenue	93,275	92,196
Reserve for health claims incurred but not reported	22,000	60,000
Bonds payable, current	1,544,197	1,489,645
Capital lease payable, current	44,680	45,274
Compensated absences, current	818,346	839,300
Accrued interest	274,952	312,891

Total current liabilities

5,545,636	7,091,593
-----------	-----------

Noncurrent liabilities:

Bonds payable, net issue costs and refunding charge	36,981,740	38,529,058
Capital lease payable	220,814	265,495
Compensated absences	151,964	152,549

Total noncurrent liabilities

37,354,518	38,947,102
------------	------------

Total liabilities

42,900,154	46,038,695
------------	------------

NET ASSETS

Invested in capital assets, net of related debt	22,602,650	22,517,860
Restricted for:		
Debt service	190,274	367,938
Capital projects	282,807	443,390
Administrative	547,069	535,421
Judicial	735,342	783,704
Elections	21,031	14,809
Public safety	1,729,273	1,917,522
Indigent health	384,893	384,893
Bail bonds	27,188	24,559
Unrestricted	9,162,558	7,977,370
Total net assets	\$ 35,683,085	\$ 34,967,466

The notes to the financial statements are an integral part of this statement.

RANDALL COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2011
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 2010)

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental activities:				
Administrative	\$ 3,679,589	\$ 1,759,541	\$ 30,789	\$ 106,413
Judicial	6,393,571	2,963,389	88,740	-
Elections	330,787	59,949	640	-
Financial administration	2,053,648	638,541	-	-
Public facilities	2,077,322	-	-	-
Public safety	22,246,104	5,553,470	1,330,828	-
Road and bridge	2,963,119	1,594,059	31,520	-
Health and welfare	89,812	10,000	-	-
Environmental protection	1,500	27,024	-	-
Extension services	268,004	-	-	-
Interest on long-term debt	1,878,813	-	-	-
Total governmental activities	41,982,269	12,605,973	1,482,517	106,413
Total primary government	\$ 41,982,269	\$ 12,605,973	\$ 1,482,517	\$ 106,413

General revenues:

Taxes:

Property taxes, levied for general purposes

Property taxes, levied for debt service

Mixed beverage taxes

Vehicle sales tax

Investment earnings

Miscellaneous

Gain on disposal of assets

Total general revenues

Change in net assets

Net assets, beginning

Net assets, ending

Net (Expense) Revenue and Changes in Net Assets	
Primary Government	
2011	2010
Governmental Activities	Governmental Activities
\$ (1,782,846)	\$ (1,513,065)
(3,341,442)	(3,089,005)
(270,198)	(284,849)
(1,415,107)	(1,458,306)
(2,077,322)	(1,902,470)
(15,361,806)	(14,761,973)
(1,337,540)	(1,506,917)
(79,812)	(109,717)
25,524	9,868
(268,004)	(316,848)
(1,878,813)	(1,700,390)
<u>(27,787,366)</u>	<u>(26,633,672)</u>
<u>(27,787,366)</u>	<u>(26,633,672)</u>
23,766,781	23,392,527
3,277,227	2,638,915
184,335	233,499
975,907	913,238
55,662	85,933
232,556	472,302
10,517	-
<u>28,502,985</u>	<u>27,736,414</u>
715,619	1,102,742
<u>34,967,466</u>	<u>33,864,724</u>
<u>\$ 35,683,085</u>	<u>\$ 34,967,466</u>

The notes to the financial statements are an integral part of this statement.

**RANDALL COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2011**

ASSETS	General	Youth Center of the High Plains	Juvenile Center Construction
Cash and cash equivalents	\$ 9,024,213	\$ 451,514	\$ 359,500
Taxes receivable, net	440,383	-	-
Other receivables	1,013,207	303,464	-
Inventories	126,430	3,626	-
Prepaid items	14,687	-	-
Total assets	\$ 10,618,920	\$ 758,604	\$ 359,500
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 782,465	\$ 527,177	\$ 359,500
Deferred revenue	383,550	-	-
Accrued payroll	680,173	102,801	-
Total liabilities	1,846,188	629,978	359,500
Fund balances:			
Nonspendable:			
Prepaid items	14,687	-	-
Inventories	126,430	3,626	-
Restricted for:			
Debt service	-	-	-
Capital projects	-	-	-
Administrative	-	-	-
Judicial	-	-	-
Elections	-	-	-
Public safety	-	-	-
Indigent health	384,893	-	-
Bail bonds	27,188	-	-
Assigned to:			
Juvenile probation	238,041	125,000	-
Balance fiscal year 2012 budget	869,539	-	-
Public safety	-	-	-
Unassigned	7,111,954	-	-
Total fund balances	8,772,732	128,626	-
Total liabilities and fund balances	\$ 10,618,920	\$ 758,604	\$ 359,500

Other Governmental Funds	Total Governmental Funds
\$ 3,453,209	\$ 13,288,436
-	440,383
133,399	1,450,070
-	130,056
356	15,043
<u>\$ 3,586,964</u>	<u>\$ 15,323,988</u>

\$ 114,448	\$ 1,783,590
71,014	454,564
19,274	802,248
<u>204,736</u>	<u>3,040,402</u>

356	15,043
-	130,056
190,274	190,274
50,608	50,608
547,069	547,069
736,774	736,774
21,031	21,031
1,561,488	1,561,488
-	384,893
-	27,188
-	363,041
-	869,539
274,628	274,628
-	7,111,954
<u>3,382,228</u>	<u>12,283,586</u>
<u>\$ 3,586,964</u>	<u>\$ 15,323,988</u>

The notes to the financial statements are an integral part of this statement.

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**RANDALL COUNTY, TEXAS
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET ASSETS
SEPTEMBER 30, 2011**

Total fund balance, governmental funds	\$	12,283,586
<p>Amounts reported for governmental activities in the Statement of Net Assets are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.</p>		61,669,033
<p>Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.</p>		361,287
<p>Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.</p>		(40,036,694)
<p>The internal service fund is used by management to charge the costs of health insurance to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the Statement of Net Assets.</p>		1,405,873
		1,405,873
Net Assets of Governmental Activities in the Statement of Net Assets	\$	35,683,085

The notes to the financial statements are an integral part of this statement.

RANDALL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>General</u>	<u>Youth Center of the High Plains</u>	<u>Juvenile Center Construction</u>
REVENUES			
Taxes	\$ 23,755,260	\$ -	\$ -
Sales and miscellaneous taxes	1,520,242	-	-
Licenses and fees	3,653,608	-	-
Fines and forfeitures	2,096,223	-	-
Intergovernmental	3,487,713	2,240,073	-
Interest	23,580	724	5,451
Miscellaneous	448,522	31,876	-
Total revenues	<u>34,985,148</u>	<u>2,272,673</u>	<u>5,451</u>
EXPENDITURES			
Current:			
Administrative	3,348,595	-	-
Judicial	6,004,321	-	-
Elections	258,604	-	-
Financial administration	2,063,872	-	-
Public facilities	792,883	-	-
Public safety	16,102,784	3,607,693	117,683
Road and bridge	2,546,840	-	-
Public services	88,520	-	-
Environmental protection	1,500	-	-
Extension service	265,414	-	-
Capital outlay	1,270,846	-	5,604,250
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>32,744,179</u>	<u>3,607,693</u>	<u>5,721,933</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,240,969</u>	<u>(1,335,020)</u>	<u>(5,716,482)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	120	1,398,656	-
Transfers out	(1,579,271)	(60,010)	(90,037)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,579,151)</u>	<u>1,338,646</u>	<u>(90,037)</u>
NET CHANGE IN FUND BALANCES	661,818	3,626	(5,806,519)
FUND BALANCES - BEGINNING	<u>8,110,914</u>	<u>125,000</u>	<u>5,806,519</u>
FUND BALANCES - ENDING	<u>\$ 8,772,732</u>	<u>\$ 128,626</u>	<u>\$ -</u>

Other Nonmajor Governmental Funds	Total Governmental Funds
\$ 3,277,227	\$ 27,032,487
-	1,520,242
557,136	4,210,744
155,784	2,252,007
1,107,819	6,835,605
23,922	53,677
337,195	817,593
<u>5,459,083</u>	<u>42,722,355</u>
278,246	3,626,841
374,612	6,378,933
48,636	307,240
-	2,063,872
51,434	844,317
1,874,337	21,702,497
-	2,546,840
-	88,520
-	1,500
-	265,414
306,906	7,182,002
-	
1,534,919	1,534,919
1,919,874	1,919,874
<u>6,388,964</u>	<u>48,462,769</u>
<u>(929,881)</u>	<u>(5,740,414)</u>
536,644	1,935,420
(206,102)	(1,935,420)
<u>330,542</u>	<u>-</u>
(599,339)	(5,740,414)
<u>3,981,567</u>	<u>18,024,000</u>
<u>\$ 3,382,228</u>	<u>\$ 12,283,586</u>

The notes to the financial statements are an integral part of this statement.

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**RANDALL 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 SEPTEMBER 30, 2011**

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

Net change in fund balances - total governmental funds	\$	(5,740,414)
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. This is the amount by which capital outlays exceeded depreciation in the current period.		4,704,457
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets.		(37,975)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		11,520
Internal service fund is used to account for the health self-insurance program of the County. The net income of certain activities of internal service funds is reported with governmental activities.		180,513
Bond proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net assets, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the statement of net assets.		1,538,040
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.		59,478
Change in net assets of governmental activities.	\$	715,619

The notes to the financial statements are an integral part of this statement.

RANDALL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
REVENUES				
Taxes	\$ 24,101,500	\$ 24,101,500	\$ 23,755,260	\$ (346,240)
Sales and miscellaneous taxes	1,445,000	1,445,000	1,520,242	75,242
Licenses and fees	3,510,366	3,510,366	3,653,608	143,242
Fines and forfeitures	1,964,000	1,964,000	2,096,223	132,223
Intergovernmental	3,791,542	4,218,257	3,487,713	(730,544)
Interest	50,000	50,000	23,580	(26,420)
Miscellaneous	217,100	346,367	448,522	102,155
Total revenues	<u>35,079,508</u>	<u>35,635,490</u>	<u>34,985,148</u>	<u>(650,342)</u>
EXPENDITURES				
Current:				
Administrative	4,120,497	4,045,333	3,348,595	696,738
Judicial	6,337,983	6,337,983	6,004,321	333,662
Elections	339,882	339,882	258,604	81,278
Financial administration	2,181,701	2,181,701	2,063,872	117,829
Public facilities	917,563	902,257	792,883	109,374
Public safety	16,403,443	16,571,202	16,102,784	468,418
Road and bridge	2,697,587	2,693,587	2,546,840	146,747
Public services	137,068	137,068	88,520	48,548
Environmental protection	1,500	1,500	1,500	-
Extension service	334,895	318,895	265,414	53,481
Capital outlay	722,450	1,219,245	1,270,846	(51,601)
Total expenditures	<u>34,194,569</u>	<u>34,748,653</u>	<u>32,744,179</u>	<u>2,004,474</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>884,939</u>	<u>886,837</u>	<u>2,240,969</u>	<u>1,354,132</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	50,120	50,120	120	(50,000)
Transfers out	(1,837,913)	(1,837,913)	(1,579,271)	258,642
Total other financing sources (uses)	<u>(1,787,793)</u>	<u>(1,787,793)</u>	<u>(1,579,151)</u>	<u>208,642</u>
NET CHANGE IN FUND BALANCES	(902,854)	(900,956)	661,818	1,562,774
FUND BALANCES - BEGINNING	<u>8,110,914</u>	<u>8,110,914</u>	<u>8,110,914</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 7,208,060</u></u>	<u><u>\$ 7,209,958</u></u>	<u><u>\$ 8,772,732</u></u>	<u><u>\$ 1,562,774</u></u>

The notes to the financial statements are an integral part of this statement.

RANDALL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
YOUTH CENTER OF THE HIGH PLAINS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental:				
Bed contracts	\$ 550,000	\$ 550,000	\$ 601,365	\$ 51,365
Grants	85,000	85,000	102,012	17,012
Amarillo ISD	38,000	38,000	43,083	5,083
Potter County contract	1,636,398	1,636,398	1,493,613	(142,785)
Interest	1,000	1,000	724	(276)
Miscellaneous	28,000.00	28,000	31,876	3,876
Total revenues	<u>2,338,398</u>	<u>2,338,398</u>	<u>2,272,673</u>	<u>(65,725)</u>
EXPENDITURES				
Public safety:				
Salaries and fringe benefits	3,317,596	3,317,596	3,090,340	227,256
Operating expenses	615,700	615,700	517,353	98,347
Total expenditures	<u>3,933,296</u>	<u>3,933,296</u>	<u>3,607,693</u>	<u>325,603</u>
DEFICIENCY OF REVENUES				
UNDER EXPENDITURES	<u>(1,594,898)</u>	<u>(1,594,898)</u>	<u>(1,335,020)</u>	<u>259,878</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,657,298	1,657,298	1,398,656	(258,642)
Transfers out	(62,400)	(62,400)	(60,010)	2,390
Total other financing sources (uses)	<u>1,594,898</u>	<u>1,594,898</u>	<u>1,338,646</u>	<u>(256,252)</u>
NET CHANGE IN FUND BALANCES	-	-	3,626	3,626
FUND BALANCES - BEGINNING	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	-
FUND BALANCES - ENDING	<u>\$ 125,000</u>	<u>\$ 125,000</u>	<u>\$ 128,626</u>	<u>\$ 3,626</u>

The notes to the financial statements are an integral part of this statement.

**RANDALL COUNTY, TEXAS
STATEMENT OF NET ASSETS
PROPRIETARY FUND
SEPTEMBER 30, 2011**

	<u>Governmental Activities Internal Service Fund</u>
ASSETS	
Current assets:	
Cash and short-term investments	\$ 1,541,487
Receivables	36,733
Prepaid items	<u>12,000</u>
Total current assets /total assets	<u><u>\$ 1,590,220</u></u>
LIABILITIES	
Current liabilities:	
Accounts payable - claims	\$ 162,347
Reserve for claims incurred but not reported	<u>22,000</u>
Total current liabilities/total liabilities	<u>184,347</u>
NET ASSETS	
Unrestricted	<u>1,405,873</u>
Total liabilities and net assets	<u><u>\$ 1,590,220</u></u>

The notes to the financial statements are an integral part of this statement.

**RANDALL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	<u>Governmental Activities Internal Service Fund</u>
OPERATING REVENUES	
Healthcare contributions	\$ 3,085,108
Miscellaneous revenue	<u>36,335</u>
Total operating revenues	<u>3,121,443</u>
OPERATING EXPENSES	
Operating expenses	<u>2,942,915</u>
Total operating expenses	<u>2,942,915</u>
NET OPERATING INCOME	<u>178,528</u>
NONOPERATING REVENUES	
Interest	<u>1,985</u>
Total nonoperating revenues	<u>1,985</u>
CHANGE IN NET ASSETS	180,513
TOTAL NET ASSETS - BEGINNING	<u>1,225,360</u>
TOTAL NET ASSETS - ENDING	<u><u>\$ 1,405,873</u></u>

The notes to the financial statements are an integral part of this statement.

**RANDALL COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	<u>Governmental Activities Internal Service Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from internal services provided	\$ 3,147,509
Payments for claims	(2,477,276)
Payments to suppliers	<u>(515,501)</u>
Net cash provided by operating activities	<u>154,732</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest from cash deposits	<u>1,985</u>
Net cash provided by investing activities	<u>1,985</u>
NET INCREASE IN CASH	156,717
CASH, BEGINNING	<u>1,384,770</u>
CASH, ENDING	<u><u>\$ 1,541,487</u></u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Net operating income	\$ 178,528
Adjustments to reconcile net operating income to net cash flows from operating activities:	
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable	26,065
(Increase) decrease in prepaid expense	(1,616)
Increase (decrease) in accounts payable	(10,245)
Increase (decrease) in reserve for claims incurred but not reported	<u>(38,000)</u>
Net cash provided by operating activities	<u><u>\$ 154,732</u></u>

The notes to the financial statements are an integral part of this statement.

**RANDALL COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS
SEPTEMBER 30, 2011**

ASSETS

Cash	\$ 3,238,152
Accounts receivable	<u>7,732</u>
Total assets	<u><u>\$ 3,245,884</u></u>

LIABILITIES

Accounts payable	\$ 1,303,060
Due to other governments	1,885,123
Deposits	<u>57,701</u>
Total liabilities	<u><u>\$ 3,245,884</u></u>

The notes to the financial statements are an integral part of this statement.

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RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Randall County, Texas (County) have been prepared in conformity with accounting principles generally accepted in the United States of America (generally accepted accounting principles)(GAAP) for local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

A. Financial Reporting Entity

The County is a public corporation and a political subdivision of the State of Texas. The County is governed by the Commissioners' Court, composed of four County Commissioners and the County Judge, all of whom are elected officials.

The County provides a variety of services to advance the welfare, morale, comfort, safety and convenience of the County and its citizens.

In 1991, GASB issued "Statement No. 14, The Financial Reporting Entity", which established standards for defining and reporting on the financial reporting entity. The discussion that follows includes not only the minimum guidelines for an entity's inclusion in the County's financial statements but also the reasons that certain entities were excluded from the statements.

The definition of the reporting entity is based primarily on the notion of financial accountability. The elected officials governing the County are accountable to their constituents for their public policy decisions, regardless of whether those decisions are carried out directly through the operations of the County or by their appointees through the operations of a separate entity. Therefore, the County is not only financially accountable for the organizations that make up its legal entity, but also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either, it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on the County.

Depending upon the significance of the County's financial and operational relationships with various separate entities, the organizations are classified as blended or discretely presented 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 on the foregoing criteria, the following entities are not part of the County and are not included in the accompanying financial statements:

Potter-Randall Appraisal District – The County Commissioners appoint one member to the Appraisal District Board. Funding is based on the total roll values of the participating entities. The County Commissioners have no control over budgeting or operation of the Appraisal District.

Community Supervision and Corrections Department for Potter, Randall and Armstrong Counties – The Community Supervision and Corrections board is comprised of five District Judges, three County Court-at-Law Judges, and three County Judges. The Department is funded by the State of Texas and fees from participants. The County Commissioners have no control over budgeting, funding or other operations of this Department.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation

B. Implementation of New Standards

In the current year the County implemented the following new standards:

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54), establishes new categories for reporting fund balance and revises the definitions for governmental fund types. The impact of implementation is described in Note 1 and shown on the face of the governmental funds balance sheet.

GASB Statement No. 58, *Accounting and Financial Reporting for Chapter 9 Bankruptcies* (GASB 58), provides accounting and financial guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. It requires governments to remeasure liabilities that are adjusted in bankruptcy when the bankruptcy court confirms a new payment plan. Implementation of GASB 58 did not have an impact on the County's reporting disclosures.

C. Financial Statement Presentation, Measurement Focus and Basis of Accounting

Government-wide Statements

Government-wide financial statements consist of the Statement of Net Assets and the Statement of Activities. These statements report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenue, are reported separately from *business-like activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable. The County has no business-like activities or legally separate component units.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Under this measurement focus, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of cash flows. Property taxes are recognized as revenues in the year for which they are levied. Fines and forfeitures are recognized when they have been assessed and adjudicated and earned. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

The Statement of Activities demonstrates the degree to which the direct expenses of the County's programs are offset by those programs' revenue. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Certain indirect costs have been included as part of the program expenses reported for the various functional activities. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by the program and 2) grants and contributions that are restricted to meeting the operational and/or capital requirements of a particular program. Taxes and other items not included among program revenue are reported instead as *general revenue*. In miscellaneous general revenues are non program specific contributions including capital assets contributions.

Fiduciary funds are excluded in the government-wide presentation of the financial statements.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation

C. Financial Statement Presentation, Measurement Focus and Basis of Accounting – Continuation

Fund-level Statements

All governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes and other revenues as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on governmental long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Grant and entitlement revenues are also susceptible to accrual. These funds are accounted for on a spending “financial flow” measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of “available spendable resources.” Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

All proprietary funds, including internal service and fiduciary funds, including agency funds, are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses when they are incurred. Claims incurred but not reported are included in payables and expenses. These funds are accounted for using an economic resources measurement focus. The agency funds are custodial in nature and involve no measurement of results of operations.

The accounts of the County are organized and operated on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses. Government resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled.

Funds are classified into three categories: Governmental, Proprietary and Fiduciary.

The County reports the following major governmental funds:

General Fund – The *General Fund* is the County’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Youth Center of the High Plains – The *Youth Center of the High Plains Special Revenue Fund* accounts for general fund transfers and billings to other counties for juvenile care services. The revenue is used to operate a juvenile detention center.

Juvenile Center Construction – The *Juvenile Center Construction Fund* accounts for financial resources to be used for expenditures incurred in the addition of pods to a youth facility which are being funded by proceeds from certificates of obligation issued in 2010.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation

C. **Financial Statement Presentation, Measurement Focus and Basis of Accounting** – Continuation

Additionally, the County reports the following fund types:

Special Revenue Funds – *Special Revenue Funds* account for the proceeds of specific revenue sources (other than fiduciary funds) that are legally restricted to expenditures for specified purposes.

Debt Service Fund – The *Debt Service Fund* accounts for the accumulation and disbursement of resources associated with the County’s debt obligations. Property taxes, interest income provide the resources necessary to pay the annual principal and interest payments.

Capital Projects Funds – *Capital Projects Funds* account for financial resources to be used for the acquisition or construction of major capital facilities.

Internal Service Fund – The *Internal Service Fund* accounts for the financing of services provided by one department to other departments of the County on a cost-reimbursement basis. The Health Self-Insurance program of the County is accounted for as an Internal Service Fund.

Agency Funds – *Agency Funds* account for assets received by the governmental unit in its capacity as trustee or agent for the County, other governmental entities or individuals. The receipts and expenditures of such funds are governed by the terms of the statutes, ordinances, regulations or other authority. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

2010 Governmental Activities Columns

The total columns on the Government-wide Financial Statements captioned “2010 Governmental Activities” are presented only to facilitate financial analysis.

D. **Deposits and Investments**

The County’s cash and cash equivalents are considered to be cash on hand, demand deposits, government securities, money market funds, and the Texas Local Government Investment Pool.

State statutes authorize the County to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, and the State Treasurer’s Investment Pool.

The County records investments at fair value in accordance with provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. All investment income is recognized as revenue in the appropriate fund’s statement of revenues, expenditures and changes in fund balance. Deposit and Investment Risk Disclosures are in accordance with GASB Statement No. 40.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation

E. Receivables and Payables

All trade and property tax receivables are shown net of an allowance for uncollectibles. Trade accounts receivable in excess of 180 days comprise the trade accounts receivable allowance for uncollectibles. The property tax receivable allowance is equal to 26 percent of outstanding property taxes at September 30, 2011.

Property taxes are levied on October 1 and attach as an enforceable lien on property as of January 1. Statements are mailed on October 1, or as soon thereafter as possible, and are due upon receipt. All unpaid taxes become delinquent if not paid before February 1 of the following year.

Payables consist of vendor obligations for goods and services and funds payable to others when the criteria for their release has been met.

F. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

G. Interfund Transactions

During the course of normal operations, the County has many transactions between funds. The accompanying fund level financial statements reflect as transfers the resources provided and expenditures used to provide services, construct assets and meet employee health claims in excess of budgeted amounts. Interfund services provided and used are not eliminated in the Government-wide presentation. The effect of all other interfund activity has been eliminated in the Government-wide financial statements.

H. Capital Assets

Capital Assets, which include property, plant, equipment, and infrastructure (e.g. roads, bridges, sidewalks and similar items), are reported in the governmental column in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 (amount not rounded) 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 estimated fair market value at the date of donation.

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.

Continued

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation

H. Capital Assets – Continuation

Property, plant, equipment and infrastructure are depreciated using the straight-line method over the following useful lives:

Assets	Years
Infrastructure (roads and bridges)	20 – 40
Buildings and improvements	10 – 50
Vehicles	6 – 12
Furniture and equipment	5 – 15

I. Compensated Absences

It is the County’s policy to permit employees to accumulate earned but unused vacation and sick leave benefits. Compensated absences are reported in the governmental funds only if they have matured. Vacation and sick leave are accrued when incurred in the government-wide financial statements.

J. 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 assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt. The County has no business-type activities.

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 withheld from the actual debt proceeds received are reported as debt service expenditures.

K. Government-wide Net Assets:

In the government-wide financial statements, equity is classified as net assets and displayed in three categories.

Invested in Capital Assets, Net of Related Debt – This amount consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds.

Restricted Net Assets – This amount is restricted by external creditors, grantors, contributors, laws or regulations of other governments, enabling legislation, or constitutional provisions.

Unrestricted Net Assets – This amount includes all net assets that do not meet the definition of “invested in capital assets, net of related debt” or “restricted net assets.”

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation

L. Governmental Fund Balances:

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balance for governmental funds can consist of the following:

Nonspendable Fund Balance – includes amounts that are (a) not in spendable forms, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.

Restricted Fund Balance – includes amounts that are restricted for specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of the resource providers.

Committed Fund Balance – includes amounts that can only be used for the specific purposes determined by a formal action of the County’s highest level of decision-making authority, the Commissioners’ Court. Commitments may be changed or lifted only by the County taking the same formal action that imposed the constraint originally (for example: resolution or ordinance).

Assigned Fund Balance – includes amounts intended to be used by the County for specific purposes that are neither restricted nor committed. Intent is expressed by (a) Commissioners’ Court or (b) a body (budget, finance committee, or County Official) to which the assigned amounts are to be used for specific purposes. Assigned amounts also include all residual amounts in governmental funds (except negative amounts) that are not classified as nonspendable, restricted or committed.

Unassigned Fund Balance – this classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General fund.

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Assets

The governmental fund balance sheet includes reconciliation between *fund balance – total governmental funds* and *net assets – governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains, “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$(40,036,694) difference are as follows:

Bonds and capital lease payable	\$ (38,755,850)
Accrued interest payable	(274,952)
Amortizable bond costs and premiums	(35,582)
Compensated absences	<u>(970,310)</u>
Net adjustment to decrease fund balance - total governmental funds to arrive at net assets - governmental activities	<u>\$ (40,036,694)</u>

Explanation of Certain Differences Between the Governmental Fund Statement of Revenue, Expenditures and Changes in Fund Balances and the Government-wide Statement of Activities

The governmental fund statement of revenues, expenditures and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental fund* and *changes in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains, “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$4,704,457 difference are as follows:

Capital outlay	\$ 7,182,002
Depreciation expense	<u>(2,477,545)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 4,704,457</u>

Another element of that reconciliation states, “The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets.” The details of this \$(37,975) difference are as follows:

Gain on disposal of assets	\$ 10,517
Proceeds from sale of assets	<u>(48,492)</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ (37,975)</u>

Continued

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS –
Continuation

Another element of that reconciliation states, “Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.” The details of this \$11,520 are as follows:

Property tax	\$ <u>11,520</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	\$ <u><u>11,520</u></u>

Another element of that reconciliation states, “The repayment of the principal of long-term debt is an expenditure in the governmental funds.” Neither transaction, however, has any effect on net assets. The details of this \$1,538,040 difference are as follows:

Repayment of principal	\$ 1,534,919
Amortization of bonds premium and costs	<u>3,121</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	\$ <u><u>1,538,040</u></u>

Another element of that reconciliation states, “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 governmental funds.” The details of this \$59,478 difference are as follows:

Compensated absences	\$ 21,539
Accrued interest	<u>37,939</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	\$ <u><u>59,478</u></u>

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

Annual budgets are adopted on a basis consistent with GAAP for the General Fund, Youth Center of the High Plains, Juvenile Center Construction, 2009 ARRA Grants, County Clerk Archive, County Clerk Preservation, County Clerk Records Management, County Clerk Technology, County Records Management, Courthouse and Justice Center Security, Criminal District Attorney Check Collection/Disbursement, Criminal District Attorney State Deposits, District Clerk AGC IV – D, District Clerk Archive, District Clerk Preservation, District Clerk Records Management, District Clerk Technology, Election, Justice of the Peace #1 – Technology, Justice of the Peace #4 – Technology, Juvenile Probation Department, Law Library, Next Step, Pre-Trial Diversion, Tax Assessor/Collector Motor Vehicle Inventory Tax, Tax Assessor/Collector Voter Registration, Unclaimed Property, 1909 Courthouse Restoration, Jail Construction, Juvenile Center Improvement, Randall County Finance Building and Debt Service. All annual appropriations lapse at fiscal year-end.

Prior to the beginning of the fiscal year, the County prepares a budget for the next succeeding fiscal year. The budget includes proposed expenditures and the means of financing them. Meetings of the Commissioners' Court are held to discuss the proposed budget. These meetings are open to public discussion and require at least ten days notice of the meeting.

The appropriated budget is prepared by fund and department on the category level. Transfers of appropriations between department, fund and category require the approval of the Commissioners' Court. The legal level of budgetary control (i.e. the level at which expenditures may not legally exceed appropriations) is the category level. Supplemental budgetary appropriations in other funds were not considered material.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent year. The County had no outstanding encumbrances at year-end.

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

NOTE 4 – DEPOSITS AND INVESTMENTS

The County’s demand deposits and bank certificates of deposit are fully covered by collateral held in the County’s name by the County’s agents. The County’s collateral agreements require the market value of securities held by its agents to exceed the total amount of cash and investments held at depository banks at all times.

A reconciliation of cash, as shown in the Governmental Funds, Internal Service Fund and Agency Funds Balance Sheets for the primary government follows:

Cash on hand - governmental funds	\$ 13,400
Carrying amount of bank deposits - governmental funds	1,959,816
Carrying amount of TexPool deposits - governmental funds	<u>11,315,220</u>
Total governmental funds	<u>13,288,436</u>
Carrying amount of bank deposits - internal service funds	23,420
Carrying amount of TexPool deposits - internal service funds	<u>1,518,067</u>
Total internal service funds	<u>1,541,487</u>
Carrying amount of bank deposits - agency funds	2,988,116
Carrying amount of TexPool deposits - agency funds	<u>250,036</u>
Total agency funds	<u>3,238,152</u>
Total	<u><u>\$ 18,068,075</u></u>

The County’s investment policies are in accordance with the laws of the State of Texas. The policies identify authorized investments and investment terms, collateral requirements and safekeeping requirements for collateral.

Credit Risk

The County is authorized by statute and by depository contract to invest in obligations of the United States of America, direct obligations of the State of Texas, obligations of state agencies, counties, cities, and other political subdivisions of any state having been rated not less than “A” or its equivalent, certificates of deposit issued by state and national banks that are guaranteed insured or secured by obligations described above having a market value of not less than 110% of the principal amount of the certificates, money market mutual funds regulated by the SEC with a dollar weighted average portfolio maturity of 90 days or less and eligible investment pools organized and operating in compliance with the Public Funds Investment Act that have been approved by the Commissioner’s Court.

As of September 30, 2011, the County had \$13,083,322 in the Texas Treasury Safekeeping Trust Company (TexPool). TexPool is a public funds investment pool created pursuant to the Interlocal Cooperation Act of the State of Texas. 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.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

NOTE 4 – DEPOSITS AND INVESTMENTS – Continuation

TexPool operates in a manner consistent with the SEC’s Rule 2a7 of the Investment Company Act of 1940. TexPool uses amortized cost rather than market value to report net assets to compute share prices. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool shares.

Concentrations of Credit Risk

The County’s policy is to limit the investments in obligations of states, agencies, counties, cities, and other political subdivisions of any state to 50% of the County’s portfolio.

Custodial Credit Risk

In accordance with state and County investment policies, County investments are insured, registered, or securities held by the County’s agent are in the name of the County.

NOTE 5 – RECEIVABLES

Receivables as of year-end for the County’s general, other major and nonmajor governmental and internal service funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Other Governmental	Internal Service Fund	Total
Receivables:				
Taxes	\$ 592,918	\$ -	\$ -	\$ 592,918
Accounts	397,832	404,290	36,733	838,855
Fines	12,399,089	240,816	-	12,639,905
Gross receivables	13,389,839	645,106	36,733	14,071,678
Less: allowance for uncollectibles	11,936,249	208,243	-	12,144,492
Net total receivables	<u>\$ 1,453,590</u>	<u>\$ 436,863</u>	<u>\$ 36,733</u>	<u>\$ 1,927,186</u>

Governmental funds report *deferred revenue* in connection with receivables for revenue that is not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred revenue* and *unearned revenue* reported in the governmental funds were as follows:

	Unavailable	Unearned	Total
Delinquent property taxes receivable - general fund	\$ 361,288	\$ -	\$ 361,288
Miscellaneous unearned revenues	-	22,262	22,262
Other - juvenile probation department	-	71,014	71,014
Governmental Funds	<u>\$ 361,288</u>	<u>\$ 93,276</u>	<u>\$ 454,564</u>

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2011, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 1,724,686	\$ 10,177	\$ -	\$ 1,734,863
Construction in progress	3,032,768	250,762	(2,961,797)	321,733
Intangible assets	153,430	-	-	153,430
Total capital assets not being depreciated	<u>4,910,884</u>	<u>260,939</u>	<u>(2,961,797)</u>	<u>2,210,026</u>
Capital assets, being depreciated:				
Infrastructure (roads and bridges)	11,892,153	-	-	11,892,153
Buildings and improvements	54,081,117	8,486,387	(4,923)	62,562,581
Improvements other than buildings	91,096	156,360	-	247,456
Vehicles	4,279,980	451,196	(328,095)	4,403,081
Furniture and equipment	8,372,434	1,403,231	(779,809)	8,995,856
Total capital assets being depreciated	<u>78,716,780</u>	<u>10,497,174</u>	<u>(1,112,827)</u>	<u>88,101,127</u>
Less accumulated depreciation:				
Infrastructure (roads and bridges)	(9,081,925)	(308,114)	-	(9,390,039)
Buildings and improvements	(8,890,375)	(1,265,996)	1,091	(10,155,280)
Improvements other than buildings	(4,753)	(8,798)	-	(13,551)
Vehicles	(2,640,979)	(391,043)	210,837	(2,821,185)
Furniture and equipment	(6,007,082)	(503,594)	248,611	(6,262,065)
Total accumulated depreciation	<u>(26,625,114)</u>	<u>(2,477,545)</u>	<u>460,539</u>	<u>(28,642,120)</u>
Total capital assets, being depreciated, net	<u>52,091,666</u>	<u>8,019,629</u>	<u>(652,288)</u>	<u>59,459,007</u>
Governmental activities capital assets, net	<u>\$ 57,002,550</u>	<u>\$ 8,280,568</u>	<u>\$ (3,614,085)</u>	<u>\$ 61,669,033</u>

Continued

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

NOTE 6 – CAPITAL ASSETS – Continuation

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:

Administrative	\$	62,177
Judicial		51,856
Elections		22,408
Financial administration		1,889
Public facilities		1,292,350
Public safety		611,972
Road and bridge		431,625
Extension services		3,268
Total depreciation expense - governmental activities	\$	2,477,545

NOTE 7 – INTERFUND TRANSFERS

	Interfund Transfers In	Interfund Transfers Out
General Fund (1)	\$ 120	\$ 1,579,271
Special Revenue Funds:		
Courthouse and Justice Center Security	135,000	-
Criminal District Attorney Check Collection/Disbursement (2)	-	9,096
Criminal District Attorney State Deposits	9,096	-
Juvenile Probation Department (3)	-	126,468
Next Step (4)	172,083	5,475
Youth Center of the High Plains (5)	1,398,656	60,010
Capital Projects Funds:		
1909 Courthouse Restoration (6)	-	64,943
Extension Service Building (7)	-	120
Jail Construction	16,417	-
Juvenile Center Construction (8)	-	90,037
Juvenile Center Improvement Fund	65,485	-
Randall County Finance Building	138,563	-
	\$ 1,935,420	\$ 1,935,420

Transfers are: 1) the use of property tax revenues in the General Fund to provide supplemental operating support for Juvenile Funds and Courthouse Security, 2) for supplemental transfer from the Criminal District Attorney's hot check collections to fund salary fringe benefits not fully funded by the state, 3) Juvenile Probation revenues from state grants transferred to the County's Youth Center and Next Step halfway house for salaries and operating costs, 4) Next Step halfway house sets aside funds in the Juvenile Center Improvement Fund for future maintenance improvements, 7) Extension Service Building Fund's residual balance is returned to the General Fund, and 6&8) to reallocate bond proceeds for the completion of construction at the County Jail and the Finance Building.

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

NOTE 8 – LEASES

Capital Lease

The County has entered into a capital lease for certain building mechanical equipment. The obligations under capital lease have been recorded in the accompanying financial statements at the present value of future minimum lease payments, discounted at an interest rate of 5.9%. The cost of the equipment financed by this capital lease obligation is \$580,210.

Commitments under capitalized lease and asset purchase agreements for mechanical equipment provide for minimum future rental payments as of September 30, 2011, as follows:

	Year Ending September 30,	
	2012	\$ 59,198
	2013	58,364
	2014	58,774
	2015	59,216
	2016	59,689
	2017	14,953
Total future minimum lease payments		310,194
Less amount representing interest		44,699
Future Minimum Payments		\$ 265,495

NOTE 9 – GENERAL OBLIGATION BONDS

During the year ended September 30, 2006, the County issued \$13,170,000 of General Obligation Refunding Bonds in order to refund the Certificates of Obligations, Series 1998 in the year 2008 and Series 2000 in the year 2010. Beginning in fiscal year-end September 30, 2006, the General Obligation Bonds, Series 2005 have been serviced by the Debt Service Fund with an apportionment of the total tax rate determined in accordance with the principal and interest payment requirements for that year. Principal payments on the General Obligation Bonds, Series 2005, are made semi-annually, each February 1 and August 1. Interest rates range from 3.25% to 5.00% on the General Obligation Bonds, Series 2005.

During the year ended September 30, 2005, the County issued \$9,900,000 of Certificates of Obligation to provide resources for the purposes of paying contractual obligations incurred for constructing, renovating, and equipping the new Randall County Justice Center Building and professional services rendered in relation to such project and the financing thereof. Beginning in fiscal year-end September 30, 2005, the Certificates of Obligation, Series 2005 have been serviced by the Debt Service Fund with an apportionment of the total tax rate determined in accordance with the principal and interest payment requirements for that year. Principal payments on the Certificates of Obligation, Series 2005 are made semi-annually, each February 1 and August 1. Interest rates range from 3.50% to 5.00% Certificates of Obligation, Series 2005.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

NOTE 9 – GENERAL OBLIGATION BONDS – Continuation

During the year ended September 30, 2009, the County issued \$11,300,000 of Certificates of Obligation to provide resources for the purposes of paying contractual obligations incurred for constructing, renovating and equipping new pods at the County’s jail facilities and administrative offices at the Randall County Finance Building. Principal payments on the Certificates of Obligation, Series 2009 are made semi-annually, each February 1 and August 1. Interest rates range from 2.00% to 4.70% on the Certificates of Obligation, Series 2009.

During the year ended September 30, 2010, the County issued \$9,200,000 of Certificates of Obligation to provide resources for the purposes of paying contractual obligations incurred for constructing, renovating and equipping new pods at the Youth Center of the High Plains, the 1909 Courthouse, and at the Randall County Finance Building. Principal payments on the Certificates of Obligation, Series 2010 are made semi-annually, each February 1 and August 1. Interest rates range from 2.25% to 4.20% on the Certificates of Obligation, Series 2010.

The annual requirements to amortize all debt outstanding as of September 30, 2011, are as follows:

Years Ending September 30,	Total	General Obligation Refunding Bonds Series 2005		Certificates of Obligation Series 2005	
		Principal	Interest	Principal	Interest
2012	\$ 3,341,961	\$ 1,105,000	\$ 450,538	\$ 415,000	\$ 333,889
2013	3,337,197	1,150,000	406,338	430,000	318,326
2014	3,338,998	1,200,000	360,338	450,000	301,126
2015	3,335,798	1,275,000	300,338	465,000	283,126
2016	3,336,148	1,330,000	249,338	485,000	264,526
2017-2021	16,214,230	4,410,000	448,162	2,740,000	1,008,799
2022-2026	14,332,899	-	-	2,660,000	340,750
2027-2030	8,598,967	-	-	-	-
Total	\$ 55,836,198	\$ 10,470,000	\$ 2,215,052	\$ 7,645,000	\$ 2,850,542

Certificates of Obligation Series 2009		Certificates of Obligation Series 2010	
Principal	Interest	Principal	Interest
\$ 20,000	\$ 597,531	\$ 4,197	\$ 415,806
10,000	607,531	1,158	413,844
110,000	497,531	60,000	360,003
105,000	493,681	55,000	358,653
100,000	490,006	60,000	357,278
715,000	2,382,681	2,855,000	1,654,588
4,795,000	1,957,686	3,605,000	974,463
5,325,000	503,713	2,555,000	215,254
\$ 11,180,000	\$ 7,530,360	\$ 9,195,355	\$ 4,749,889

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

NOTE 10 – LONG TERM DEBT

Change in long-term debt is summarized below:

	Balance October 1, 2010	Additions	Retirements	Balance September 30, 2011	Due Within One Year
Certificates of Obligation, Series 2005	\$ 8,045,000	\$ -	\$ (400,000)	\$ 7,645,000	\$ 415,000
General Obligation Refunding, Series 2005	11,525,000	-	(1,055,000)	10,470,000	1,105,000
Certificates of Obligation, Series 2009	11,210,000	-	(30,000)	11,180,000	20,000
Certificates of Obligation, Series 2010	9,200,000	-	(4,645)	9,195,355	4,197
Deferred issuance premiums	38,703	-	(3,121)	35,582	-
Total bonds payable	40,018,703	-	(1,492,766)	38,525,937	1,544,197
Capital lease obligation	310,769	-	(45,274)	265,495	44,680
Estimated liability for compensated absences	991,849	1,634,115	(1,655,654)	970,310	818,346
Total	\$ 41,321,321	\$ 1,634,115	\$ (3,193,694)	\$ 39,761,742	\$ 2,407,223

The County incurred interest expense of \$1,878,813 during the year ended September 30, 2011.

NOTE 11 – COMPENSATED ABSENCES

Regular full-time employees are entitled to vacations of up to four weeks per year. Vacation time earned, but not taken, of up to one week may be carried beyond one anniversary year and paid at termination. Sick leave is eligible for buyout annually and any unused balance is forfeited at termination. Those eligible for retirement are eligible to receive 50% of their Sick Leave balance, at retirement, not to exceed 160 hours. Compensatory time is limited and if not used, it is paid as overtime. Holiday hours are due to be paid within twelve months.

At September 30, 2011, a short-term liability of \$818,346 for accrued vacation, sick leave and holiday leave has been recorded on the Statement of Net Assets. The long-term liability of \$151,964 represents the sick leave accrued on retirees which would be paid upon retirement is also recorded on the Statement of Net Assets.

Also for the governmental activities, compensated absences are generally liquidated by the General Fund.

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

NOTE 12 – RISK MANAGEMENT

The County is exposed to various risks of loss relating to general liability, the accidental loss of real and personal property, damage to County assets, errors and omissions and personnel risks which relate to workers' compensation. The County provides for the management of risks through a combination of self-insurance and traditional insurance. Amounts of coverage for the above types of risk have not been subject to a significant reduction in the past year. The amounts of settlements have not exceeded insurance coverage for the past five fiscal years.

NOTE 13 – HEALTH INSURANCE

The County has maintained a partially self-insured employee health insurance benefit plan for County employees for the 15 years ended September 30, 2011. The Plan accumulates resources to pay the insured healthcare costs for the County employees and their covered dependents and was established with the intent to provide appropriate healthcare insurance to employees and minimize total health insurance cost to the County.

The Plan activities are carried on and accounted for in the Healthcare Insurance Fund, an Internal Service Fund.

The County provided \$462 per month for each employee to utilize the insurance coverage for the employee. Employees may authorize payroll withholding to pay for premium cost for dependent coverage.

The health insurance premiums are paid to the Healthcare Insurance Fund. These interfund transactions are treated as operating expenditures by the General Fund as it makes the aggregate premium payments. These premiums are treated as operating revenue by the Healthcare Insurance Fund as received or accrued.

A third-party Plan Administrator processes claims and pays bills weekly, gathers experience and cost data, and makes tentative premium calculation using the experience and cost factors it has developed. The administrative fees paid to the Plan Administrator and the services provided by the Administrator are provided by contractual agreement.

Oversight of the Plan is provided by the Healthcare Insurance Committee made up of two of the County Commissioners and various County employees. The committee makes recommendations to the Commissioners' Court for funding, procedural and coverage changes for the Plan on an annual basis. In 2008, a health care consultant was hired by the committee to assist with this process.

During the current year, the self-funded Healthcare Insurance Fund had stop-loss coverage in effect for all claims per individual exceeding \$75,000 and for an aggregate loss of \$1,000,000. This stop-loss insurance coverage is provided by HM Life Insurance Company. HM Life Insurance Company is a commercial insurer licensed to do business in Texas in accordance with the Texas Insurance Code. The Plan purchases "15/12 month" insurance, re-insurance, and stop-loss insurance to provide protection for claims, or losses, arising in one insurance period that must be paid in the following insurance period.

Continued

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

NOTE 13 – HEALTH INSURANCE – Continuation

Changes in the Healthcare Insurance Fund’s claims liability were as follows:

Balance 10/1/2009	Incurred Claims	Claim Payments	Balance 9/30/2010
\$ 141,544	\$ 2,157,184	\$ 2,126,136	\$ 172,592
Balance 10/1/2010	Incurred Claims	Claim Payments	Balance 9/30/2011
\$ 172,592	\$ 2,467,031	\$ 2,477,276	\$ 162,347

NOTE 14 – RETIREMENT PLAN

Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 618 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a Comprehensive Annual Financial Report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The Plan provisions are adopted by the governing body of the County, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 20 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 8 years of service but must leave their accumulated contributions in the Plan to receive any employer-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 contributions to the Plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the County within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer’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 employer-financial monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy

The County has elected the annually determined contribution rate (ADCR) Plan provisions of the TCDRS Act. The Plan is funded by monthly contributions from both employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually.

Continued

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

NOTE 14 – RETIREMENT PLAN – Continuation

The County contributed using the actuarially determined rate of 8.89% for calendar year 2011, and 9.04% for calendar year 2010. The contribution rate payable by the employee members is 7% for fiscal year 2011 as adopted by the governing body of the County. The employee contribution rate and the employer contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act.

Annual Pension Cost

For 2011, the County's annual pension cost of \$1,752,131 was equal to the County's required and actual contributions.

**Trend Information for the
Retirement Plan for the Employees of Randall County**

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
9/30/2009	\$ 1,478,410	100 %	\$ -
9/30/2010	1,666,879	100	-
9/30/2011	1,752,131	100	-

The required contribution was determined as part of the December 31, 2010 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2010 included (a) 8.0 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 5.4 percent. Both (a) and (b) included an inflation component of 3.5 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten-year period. The unfunded actuarial accrued liability is being amortized over a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2010 was 20 years.

Funded Status and Funding Progress

As of December 31, 2010, the most recent actuarial valuation date, the plan was 89.02% funded. The actuarial accrued liability for benefits was \$51,678,281, and the actuarial value of assets was \$46,004,130, resulting in an unfunded actuarial accrued liability (UAAL) of \$5,674,151. The covered payroll (annual payroll of active employees covered by the plan) was \$19,078,004, and the ratio of the UAAL to the covered payroll was 29.74%.

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

NOTE 15 – OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description

The County provides other post-employment benefits (OPEB) to all of its full-time employees through a single-employer self-funded medical plan. The Randall County Healthcare Plan provides that an employee who meets the retirement eligibility requirements of the Texas County and District Retirement System, and who leaves the employ of the County may, upon retirement, elect to remain on the County’s group medical and dental plan, as well as to continue existing spouse and dependent coverage. Coverage ceases for the member, the spouse and dependents upon the member becoming eligible for Medicare at age 65. Retirees and their spouse and/or dependents covered by the Randall County Healthcare Plan are eligible for the same health and dental care benefits as active employees, as described in the current health care manual. As of September 30, 2011 there are eight retirees and three dependents with post employment health insurance benefits.

Funding Policy

The funding requirements of the health plan are established and may be amended by the Randall County Commissioners Court (Court) whose authority has been assigned by Texas Local Government Code Section 157.102. The County funds the cost associated with OPEB on a current “pay as you go” basis for a single fiscal year through an annual appropriation authorized by the Court during the County’s annual budget adoption process. Premiums are determined annually by estimating the amount needed to cover projected claims. The retiree contributes 100% of the total monthly premium prescribed in the current health plan for active employees and their spouse and/or dependents.

Annual OPEB Cost

The County’s annual OPEB cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameter of GASB Statement No. 45. The 2011 (ARC) was calculated to be \$107,950. This amount represents a level of accrual that is projected to recognize the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The ARC rate of \$107,950 is \$275 per member or 0.55% of covered payroll (annual payroll of active employees covered by the plan was \$19,492,000).

In 2011 the County’s benefit cost (expense) of \$27,608 was less than the actuarial determined ARC. No pre-funding of future benefits has been made.

Annual required contribution	\$107,950
Interest on OPEB obligation	(819)
Adjustment to ARC	<u>759</u>
End of year annual OPEB cost (expense)	107,890
Employer contributions made	<u>(27,608)</u>
Increase (decrease) in net OPEB obligation	80,282
Net OPEB obligation (restated) - beginning of year	<u>(18,194)</u>
Net OPEB obligation (asset) - end of year	<u><u>\$ 62,088</u></u>

Continued

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

NOTE 15 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) – Continuation

Annual OPEB Cost – Continuation

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year ending September 30, 2011 and the preceding two fiscal years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Amount Contributed	Percentage Contributed	Net OPEB Obligation
September 30, 2009	\$ 5,175	\$ (1,367)	-26.4%	\$ 6,542
September 30, 2010	10,984	35,720	325.2%	(18,194)
September 30, 2011	107,890	27,608	25.6%	62,088

Funded Status and Funding Progress

As of September 30, 2011, the actuarial accrued liability for benefits was \$818,356, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$19,492,000 and the ratio of the unfunded actuarial accrued liability to the covered payroll was 4.2%.

The following table provides the County's ARC, contribution, amortization, OPEB cost and the net OPEB obligation for fiscal year 2011 and the two preceding fiscal years.

Fiscal Year Ended	Employer Annual Required Contribution	Employer Amount Contributed (Estimate)	Interest on NOO (9) X 4.5%	ARC Adjustment (9)/(6)	Amortization Factor	OPEB Cost (2)+(4)-(5)	Change in NOO (7)-(3)	NOO Balance NOO+(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2009	\$ 5,175	\$ (1,367)	\$ -	\$ -	23.98540	\$ 5,175	\$ 6,542	\$ 6,542
2010	11,569	35,720	294	879	7.44438	10,984	(24,736)	(18,194)
2011	107,950	27,608	(819)	(759)	23.98540	107,890	80,282	62,088

Actuarial Methods and Assumptions

The County's most recent actuarial study was performed March 31, 2010. Projections of benefits for financial purposes are based on the substantive plan (the plan as understood by the employer and plan members). It includes the benefits provided at the time of the valuation and the revised cost sharing arrangements of the County and its plan members. Actuarial valuations involve estimates and assumptions of the probability of events far into the future and are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

Continued

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

NOTE 15 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) – Continuation

The Projected Unit Credit, Level Percent of Payroll actuarial cost method has been used to calculate the annual required contribution (ARC). Using the plan benefits, the present health premiums and a set of actuarial assumptions, the anticipated future payments are projected. The projected unit credit method then provides for a systematic funding for these anticipated payments. The yearly ARC is computed to cover the cost of benefits being earned by covered members as well as to amortize a portion of the unfunded liability.

Significant methods and assumptions were as follows:

Inflation rate	3.00% per annum
Investment rate of return	4.50%, net of expenses
Actuarial cost method	Projected Unit Credit Cost Method
Amortization method	Level as a percentage of employee payroll
Amortization period	30-year open amortization
Salary growth	3.00% per annum
Healthcare cost trend rate	Initial rate of 7.00% declining to an ultimate rate of 4.00% after 9 years

Additional Disclosures

Texas Local Government Code 175.101 requires counties to make available continued health benefit coverage under certain circumstances to retirees and their dependents beyond the end of an individual's employment with the County by permitting covered employees to purchase continued health benefits coverage in retirement. Texas Law does not require counties to fund all or any portion of such coverage.

GASB 45 requires governmental organizations to recognize an actuarially calculated accrued liability for OPEB even though it may not have a legally enforceable obligation to pay OPEB benefits. Information and amounts presented in this statement relative to OPEB expense, related liabilities/assets, note disclosures, and supplementary information are intended to achieve compliance with the requirements of GAAP and does not constitute or imply that the County has made a commitment or is legally obligated to fund OPEB benefits.

NOTE 16 – COMMITMENTS AND CONTINGENCIES

The County is the defendant in a number of lawsuits arising principally in the normal course of operations. In the opinion of the management of the County the outcome of these lawsuits will not have a material adverse effect on the accompanying basic financial statements and accordingly, no provision for losses has been recorded.

The County participates in numerous state and federal grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at September 30, 2011, may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

NOTE 17 – CONDUIT DEBT

During the year ended September 30, 2009, the County issued General Obligation Bonds totaling \$200,000 for the purpose of assisting with the financing needed by the Boatwright-Trew Road District, a privately run organization, to improve upon roads within the County. Final maturity of the bonds is February 15, 2016. The bonds are secured by various assets of the District.

As of September 30, 2011, the remaining principal amounts total \$150,000.

The County has no liability for the General Obligations Bonds in the event of default by the borrowers. Accordingly, the bonds are not reported as liabilities in the County's financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

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**RANDALL COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
RETIREMENT PLAN
SCHEDULE OF FUNDING PROGRESS**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/2008	\$ 38,068,111	\$ 42,981,171	\$ 4,913,060	88.57 %	\$ 17,942,976	27.38 %
12/31/2009	43,114,759	48,128,123	5,013,364	89.58	18,693,381	26.82
12/31/2010	46,004,130	51,678,281	5,674,151	89.02	19,078,004	29.74

**RANDALL COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
OTHER POST EMPLOYMENT BENEFITS
SCHEDULE OF FUNDING PROGRESS**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
3/31/2008	\$ -	\$ 380,649	\$ 380,649	0 %	\$ 15,921,956	2.39 %
03/31/08*	-	64,427	64,427	0	16,320,000	0.39
3/31/2008	-	64,427	64,427	0	16,835,000	0.38
3/31/2010	-	818,356	818,356	0	19,492,000	4.20

* The initial actuarial valuation was done as of March 31, 2008. When the results of the actuarial valuation were reviewed in 2009, plan revisions were adopted and a subsequent actuarial valuation was performed as of March 31, 2008 using the revised criteria.

OTHER SUPPLEMENTARY INFORMATION

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES FROM TAXES				
Ad valorem taxes, including penalty and interest	\$ 24,101,500	\$ 24,101,500	\$ 23,755,260	\$ (346,240)
REVENUES FROM SALES AND MISCELLANEOUS TAXES				
Sales tax	1,270,000	1,270,000	1,335,907	65,907
Mixed beverage	175,000	175,000	184,335	9,335
Total revenues from sales and miscellaneous taxes	1,445,000	1,445,000	1,520,242	75,242
REVENUES FROM LICENSES AND FEES				
Vehicle registration fees	1,225,000	1,225,000	1,234,059	9,059
Fees of County officials:				
County Clerk	669,000	669,000	678,696	9,696
County Sheriff	419,600	419,600	452,815	33,215
County Tax Assessor/Collector	572,766	572,766	617,053	44,287
Court Reporter	23,000	23,000	24,975	1,975
District Clerk	501,500	501,500	547,823	46,323
Justice of the Peace, Precinct #1	11,000	11,000	11,017	17
Justice of the Peace, Precinct #4	31,000	31,000	32,943	1,943
Constable, Precinct #1	33,500	33,500	40,873	7,373
Work release	24,000	24,000	13,354	(10,646)
Total revenues from licenses and fees	3,510,366	3,510,366	3,653,608	143,242
REVENUES FROM FINES AND FORFEITURES				
County courts	764,000	764,000	869,412	105,412
District courts	300,000	300,000	390,380	90,380
Justice of the Peace #1	450,000	450,000	384,885	(65,115)
Justice of the Peace #4	450,000	450,000	451,546	1,546
Total revenues from fines and forfeitures	1,964,000	1,964,000	2,096,223	132,223

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES FROM OTHER GOVERNMENTAL UNITS				
State of Texas:				
Lateral road	\$ 32,000	\$ 32,000	\$ 31,521	\$ (479)
TCEQ waste management fees	5,000	5,000	12,468	7,468
Tobacco settlement	10,000	10,000	10,661	661
County court supplement	150,000	150,000	150,000	-
County judge supplement	15,000	15,000	17,293	2,293
Assistant district attorney longevity	35,800	35,800	30,779	(5,021)
Justice grants	182,925	182,925	118,892	(64,033)
Jail bed	3,015,000	3,337,033	2,647,985	(689,048)
Federal justice grants	12,000	12,000	19,354	7,354
Potter County	77,059	77,059	76,614	(445)
DA medical records	45,000	45,000	42,812	(2,188)
City of Canyon	140,509	140,509	140,509	-
Social security	3,000	3,000	10,000	7,000
Other	68,249	172,931	178,825	5,894
Total revenues from other governmental units	3,791,542	4,218,257	3,487,713	(730,544)
REVENUES FROM INTEREST	50,000	50,000	23,580	(26,420)
MISCELLANEOUS REVENUES				
Rent	22,500	22,500	13,968	(8,532)
Donated receipts	-	103,194	106,413	3,219
Miscellaneous	194,600	220,673	328,141	107,468
Total miscellaneous revenues	217,100	346,367	448,522	102,155
Total revenues	\$ 35,079,508	\$ 35,635,490	\$ 34,985,148	\$ (650,342)

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
ADMINISTRATIVE				
Collections (Judicial enforcement):				
Salaries and fringe benefits	\$ 197,660	\$ 197,660	\$ 184,884	\$ 12,776
Operating expenses	19,900	19,900	15,600	4,300
Total Collections (Judicial enforcement)	<u>217,560</u>	<u>217,560</u>	<u>200,484</u>	<u>17,076</u>
Commissioners' Court:				
Salaries and fringe benefits	599,702	608,273	183,056	425,217
Operating expenses	384,795	284,624	137,486	147,138
Total Commissioners' Court	<u>984,497</u>	<u>892,897</u>	<u>320,542</u>	<u>572,355</u>
County Clerk:				
Salaries and fringe benefits	377,828	377,828	361,761	16,067
Operating expenses	20,500	20,500	8,731	11,769
Total County Clerk	<u>398,328</u>	<u>398,328</u>	<u>370,492</u>	<u>27,836</u>
County Judge:				
Salaries and fringe benefits	186,404	186,404	182,384	4,020
Operating expenses	16,810	16,810	11,179	5,631
Total County Judge	<u>203,214</u>	<u>203,214</u>	<u>193,563</u>	<u>9,651</u>
Historical Commission:				
Operating expenses	8,500	8,500	8,472	28
Total Historical Commission	<u>8,500</u>	<u>8,500</u>	<u>8,472</u>	<u>28</u>
Human Resources:				
Salaries and fringe benefits	168,509	172,496	172,237	259
Operating expenses	21,500	17,513	17,390	123
Total Human Resources	<u>190,009</u>	<u>190,009</u>	<u>189,627</u>	<u>382</u>

	Budget		Actual	Variance With
	Original	Final		Final Budget
				Positive
				(Negative)
ADMINISTRATIVE				
Information technology:				
Salaries and fringe benefits	\$ 374,804	\$ 374,804	\$ 353,959	\$ 20,845
Operating expenses	536,900	516,900	495,505	21,395
Total information technology	911,704	891,704	849,464	42,240
Nondepartmental:				
Operating expenses	1,205,785	1,242,221	1,215,757	26,464
Total nondepartmental	1,205,785	1,242,221	1,215,757	26,464
Loss prevention:				
Operating expenses	900	900	194	706
Total loss prevention	900	900	194	706
Total Administrative	4,120,497	4,045,333	3,348,595	696,738
JUDICIAL				
Bail bond board:				
Operating expenses	3,925	3,925	196	3,729
Total bail bond board	3,925	3,925	196	3,729
Courts general:				
Salaries and fringe benefits	57,619	57,619	53,491	4,128
Operating expenses	1,539,915	1,539,915	1,466,767	73,148
Total courts general	1,597,534	1,597,534	1,520,258	77,276
Criminal District Attorney:				
Salaries and fringe benefits	2,334,462	2,334,462	2,230,917	103,545
Operating expenses	263,966	263,966	197,725	66,241
Total Criminal District Attorney	2,598,428	2,598,428	2,428,642	169,786

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budget		Actual	Variance With
	Original	Final		Final Budget
				Positive (Negative)
JUDICIAL - Continuation				
District and county courts:				
Salaries and fringe benefits	\$ 756,098	\$ 756,098	\$ 752,231	\$ 3,867
Operating expenses	66,050	66,050	44,804	21,246
Total district and county courts	822,148	822,148	797,035	25,113
District Clerk:				
Salaries and fringe benefits	559,619	559,619	550,263	9,356
Operating expenses	123,110	123,110	87,860	35,250
Total District Clerk	682,729	682,729	638,123	44,606
Domestic relations office:				
Salaries and fringe benefits	162,224	162,224	162,592	(368)
Operating expenses	9,250	9,250	5,164	4,086
Total domestic relations office	171,474	171,474	167,756	3,718
Justice of the Peace, Precinct #1:				
Salaries and fringe benefits	213,693	213,693	210,963	2,730
Operating expenses	15,000	15,000	13,488	1,512
Total Justice of the Peace, Precinct #1	228,693	228,693	224,451	4,242
Justice of the Peace, Precinct #4:				
Salaries and fringe benefits	212,311	212,311	209,570	2,741
Operating expenses	12,020	12,020	9,489	2,531
Total Justice of the Peace, Precinct #4	224,331	224,331	219,059	5,272
Seventh Court of Criminal Appeals:				
Salaries and fringe benefits	8,721	8,721	8,801	(80)
Total Seventh Court of Criminal Appeals	8,721	8,721	8,801	(80)

	Budget		Actual	Variance With
	Original	Final		Final Budget
				Positive
				(Negative)
JUDICIAL				
Total Judicial	\$ 6,337,983	\$ 6,337,983	\$ 6,004,321	\$ 333,662
ELECTIONS				
Elections:				
Salaries and fringe benefits	121,914	121,914	84,934	36,980
Operating expenses	75,500	75,500	66,964	8,536
Total Elections	197,414	197,414	151,898	45,516
Tax Assessor/Collector				
voter registration:				
Salaries and fringe benefits	122,768	122,768	99,965	22,803
Operating expenses	19,700	19,700	6,741	12,959
Total Tax Assessor/Collector				
voter registration	142,468	142,468	106,706	35,762
Total Elections	339,882	339,882	258,604	81,278
FINANCIAL ADMINISTRATION				
County Auditor:				
Salaries and fringe benefits	449,926	449,926	433,261	16,665
Operating expenses	22,800	22,800	19,492	3,308
Total County Auditor	472,726	472,726	452,753	19,973
County Tax Assessor/Collector:				
Salaries	1,176,720	1,176,720	1,131,594	45,126
Operating expenses	98,105	98,105	65,871	32,234
Total County Tax Assessor/				
Collector	1,274,825	1,274,825	1,197,465	77,360
County Treasurer:				
Salaries and fringe benefits	194,978	194,978	182,733	12,245
Operating expenses	17,725	17,725	14,251	3,474
Total County Treasurer	212,703	212,703	196,984	15,719

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
FINANCIAL ADMINISTRATION				
- continuation				
Purchasing:				
Salaries and fringe benefits	\$ 208,047	\$ 208,047	\$ 203,715	\$ 4,332
Operating expenses	13,400	13,400	12,955	445
Total purchasing	221,447	221,447	216,670	4,777
Total financial administration	2,181,701	2,181,701	2,063,872	117,829
PUBLIC FACILITIES:				
County courthouse and buildings:				
Salaries and fringe benefits	304,963	304,963	263,502	41,461
Operating expenses	612,600	597,294	529,381	67,913
Total public facilities	917,563	902,257	792,883	109,374
PUBLIC SAFETY				
Adult probation:				
Operating expenses	116,500	120,064	120,064	-
Total adult probation	116,500	120,064	120,064	-
Constable, Precinct #1:				
Salaries and fringe benefits	59,569	59,569	59,482	87
Operating expenses	6,475	7,575	7,038	537
Total Constable, Precinct #1	66,044	67,144	66,520	624
Fire Protection and Emergency Services:				
Salaries and fringe benefits	208,443	316,558	309,523	7,035
Operating expenses	691,478	751,050	728,237	22,813
Total Fire Protection and Emergency Services	899,921	1,067,608	1,037,760	29,848

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
PUBLIC SAFETY				
County Sheriff:				
Salaries and fringe benefits	\$ 10,498,569	\$ 10,473,569	\$ 10,346,931	\$ 126,638
Operating expenses	2,908,069	2,929,319	2,851,279	78,040
Total County Sheriff	13,406,638	13,402,888	13,198,210	204,678
Juvenile probation department:				
Salaries and fringe benefits	1,632,190	1,632,190	1,456,063	176,127
Operating expenses	228,650	227,808	173,830	53,978
Total juvenile probation department	1,860,840	1,859,998	1,629,893	230,105
Public safety:				
Salaries and fringe benefits	43,800	43,800	43,709	91
Operating expenses	9,700	9,700	6,628	3,072
Total public safety	53,500	53,500	50,337	3,163
Total public safety	16,403,443	16,571,202	16,102,784	468,418
ROAD AND BRIDGE				
Salaries and fringe benefits	1,206,922	1,206,922	1,138,997	67,925
Operating expenses	1,490,665	1,486,665	1,407,843	78,822
Total road and bridge	2,697,587	2,693,587	2,546,840	146,747
PUBLIC SERVICES				
Salaries and fringe benefits	24,968	24,968	25,570	(602)
Operating expenses	112,100	112,100	62,950	49,150
Total health and welfare	137,068	137,068	88,520	48,548
ENVIRONMENTAL PROTECTION				
Operating expenses	1,500	1,500	1,500	-
Total environmental protection	1,500	1,500	1,500	-

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2011

Continuation	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
EXTENSION SERVICE				
Salaries and fringe benefits	\$ 253,342	\$ 237,342	\$ 204,727	\$ 32,615
Operating expenses	81,553	81,553	60,687	20,866
Total extension service	334,895	318,895	265,414	53,481
CAPITAL OUTLAY				
Information technology	35,200	65,700	64,656	1,044
County courthouse & buildings	-	15,306	15,306	-
Fire Department	58,500	173,864	261,231	(87,367)
County Sheriff	294,000	634,783	600,592	34,191
Road & bridge	255,000	259,000	258,469	531
Extension service	10,000	-	-	-
Juvenile probation	69,750	70,592	70,592	-
Total capital outlay	722,450	1,219,245	1,270,846	(51,601)
Total expenditures	<u>\$ 34,194,569</u>	<u>\$ 34,748,653</u>	<u>\$ 32,744,179</u>	<u>\$ 2,004,474</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JUVENILE CENTER CONSTRUCTION
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ 3,625	\$ 3,625	\$ 5,451	\$ 1,826
Total revenues	<u>3,625</u>	<u>3,625</u>	<u>5,451</u>	<u>1,826</u>
EXPENDITURES				
Public safety:				
Operating expenses	-	117,684	117,683	1
Capital outlay	<u>5,003,625</u>	<u>5,604,251</u>	<u>5,604,250</u>	<u>1</u>
Total expenditures	<u>5,003,625</u>	<u>5,721,935</u>	<u>5,721,933</u>	<u>2</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(5,000,000)	(5,718,310)	(5,716,482)	1,828
OTHER FINANCING USES				
Transfers out	-	(90,038)	(90,037)	1
Total other financing uses	<u>-</u>	<u>(90,038)</u>	<u>(90,037)</u>	<u>1</u>
NET CHANGE IN FUND BALANCES	(5,000,000)	(5,808,348)	(5,806,519)	1,829
FUND BALANCES - BEGINNING	<u>5,806,519</u>	<u>5,806,519</u>	<u>5,806,519</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 806,519</u>	<u>\$ (1,829)</u>	<u>\$ -</u>	<u>\$ 1,829</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
BUDGET TO ACTUAL
PROPRIETARY - INTERNAL SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
OPERATING REVENUES			
Healthcare contributions	\$ 3,100,054	\$ 3,085,108	\$ (14,946)
Miscellaneous revenue	13,500	36,335	22,835
Total operating revenues	3,113,554	3,121,443	7,889
OPERATING EXPENSES			
Operating expenses	2,665,000	2,942,915	(277,915)
NET OPERATING INCOME (LOSS)	448,554	178,528	(270,026)
NONOPERATING REVENUES			
Interest	2,500	1,985	(515)
CHANGE IN NET ASSETS	451,054	180,513	(270,541)
TOTAL NET ASSETS - BEGINNING	1,225,360	1,225,360	-
TOTAL NET ASSETS - ENDING	<u>\$ 1,676,414</u>	<u>\$ 1,405,873</u>	<u>\$ (270,541)</u>

**COMBINING AND INDIVIDUAL NONMAJOR
FUND STATEMENTS AND SCHEDULES**

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NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

The Special Revenue Funds account for the proceeds of specific sources that are legally restricted to expenditures for specified purposes.

2009 ARRA Grants – The 2009 ARRA Grants Fund accounts for funds received through the American Recovery and Reinvestment Act 2009 Grants. A JAG grant was used to purchase mobile data terminals and laptops for law enforcement. An EECBG grant was used to upgrade to energy efficient boilers and HVAC equipment.

County Clerk Archive – The County Clerk Archive Fund accounts for revenue from fees collected by the County Clerk on the filing of documents of official public record. The revenue is to be used for specific archiving projects of the office.

County Clerk Preservation – State HB 3637 effective 9/1/09 provides for a \$10 filing fee assessed upon civil conviction in a county court. These fees are to be segregated and used to fund the preservation of court records.

County Clerk Records Management – The County Clerk Records Management Fund accounts for revenue from fees collected by the Clerk on court cases. The revenue is to be used for specific records management projects of the office.

County Clerk Technology – State HB 3637 effective 9/1/09 provides for a \$4 technology fee assessed upon criminal conviction in a county court. These fees are to be segregated and used to fund technological enhancements for a county court.

County Records Management – The Records Management Fund accounts for statutory fees collected by the District and County Clerks dedicated by law to maintain County records.

Courthouse and Justice Center Security – The Courthouse and Justice Center Security Fund accounts for statutory filing fees collected by the District and County Clerks which are dedicated by law to maintain the security of the courthouse and justice center.

Criminal District Attorney Check Collection/Disbursement – The Check Collection/Disbursement Fund accounts for funds received from hot check fees collected by the District Attorney to statutorily supplement the cost of the District Attorney's office.

Criminal District Attorney Forfeiture – The District Attorney's Forfeiture Fund accounts for funds received from asset forfeitures collected by the District Attorney to statutorily supplement the cost of the District Attorney's office.

Criminal District Attorney State Deposits – State Deposits Fund accounts for funds received from the State of Texas collected by the District Attorney to statutorily supplement the cost of the District Attorney's office.

District Clerk AGC IV-D – The District Clerk AGC IV-D Fund accounts for payment received under the Title IV-D child support enforcement program. The revenue is used to support and improve the County's child support registry and child support case services provided by the County.

District Clerk Archive – The District Clerk Archive Fund accounts for statutory fees collected by the District Clerk to be used for preservation, restoration and maintaining a District Court archive system.

District Clerk Preservation – State HB 3637 effective 9/1/09 provides a \$10 filing fee assessed upon civil conviction in a district court. These fees are to be segregated and used to fund the preservation of court records.

District Clerk Records Management – The District Clerk Records Management Fund accounts for revenues from fees collected by the District Clerk on Court cases. The revenue is to be used for specific records management projects of the office.

District Clerk Technology – State HB 3637 effective 9/1/09 provides for a \$4 technology fee assessed upon criminal conviction in a district court. These fees are to be segregated and used to fund technological enhancements for a district court.

Election – The Election Fund accounts for fees and expenditures incurred by the County to update and maintain the election equipment and supplies.

Jail Commissary – The Jail Commissary Fund accounts for inmate purchases of food, toiletry items or other supplies. Revenue generated from this fund may be used to purchase items for the benefit of the inmate population.

Justice of Peace #1 and #4 Technology – The Justice of the Peace Technology Funds account for money charged to a defendant convicted of a misdemeanor in a justice court. It is designated for the purpose of financing the purchase of technological enhancements for a justice court.

Juvenile Probation Department – The Juvenile Probation Department Fund accounts for grants received from the Texas Juvenile Probation Commission for providing juvenile probation services.

Law Library – The Law Library Fund accounts for statutory fees collected in civil cases filed in County and District Courts. These fees are dedicated by law to provide and maintain a County Law Library.

Next Step – The Next Step Fund accounts for general fund transfers and billings to other governmental entities for residential services. The revenue is used to operate a halfway house facility.

Pre-Trial Diversion – The Pre-Trial Diversion Fund is used by the Criminal District Attorney to account for fees collected for application to a pre-trial intervention program. The fees support the cost to administer the program.

Sheriff's Forfeiture – The County Sheriff Forfeiture Fund accounts for proceeds from asset forfeitures collected by the County Sheriff to statutorily supplement the costs of the Sheriff's office.

Tax A/C Motor Vehicle Inventory Tax – The Motor Vehicle Inventory Tax Fund accounts for revenue derived from interest earned on tax deposits for which the Tax A/C may utilize for office expenditures.

Tax A/C Voter Registration – The Voter Registration Fund accounts for revenue derived from state allocations. The revenue is statutorily restricted to pay for expenses related to voter registration.

Unclaimed Property – The Unclaimed Property Fund accounts for outstanding checks from offices that are older than one year.

CAPITAL PROJECTS FUNDS

The Capital Projects Funds account for financial resources designated for acquisition of fixed assets and construction projects.

1909 Courthouse Restoration – The Courthouse Restoration Fund was created to account for the donations and grants received, as well as expenditures for the purpose of restoring the County Courthouse.

Extension Service Building – The Extension Service Building Fund accounts for the financial resources used for the construction of the Extension Service Building.

Juvenile Center Improvement – The Juvenile Center Improvement Fund accounts for financial resources to be used for the acquisition of capital improvements at the Juvenile Center and Halfway House/Next Step Home.

Jail Construction – The Jail Construction Fund accounts for financial resources used for expenditures incurred in the construction of additional pods at the Randall County Jail funded by proceeds from Certificates of Obligation issued in 2009.

Randall County Finance Building – The Randall County Finance Building Fund accounts for financial resources to be used for remodeling facilities utilized in the administration and financial administration of the County which is being funded by proceeds from certificates of obligation issued in 2009.

DEBT SERVICE FUND

The Debt Service Fund accounts for the accumulation and disbursement of resources associated with the County's debt obligations. Property taxes and interest income provide the resources necessary to pay the annual principal and interest payments.

**RANDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2011**

	Special Revenue		
ASSETS	2009 ARRA Grants	County Clerk Archive	County Clerk Preservation
Cash and cash equivalents	\$ -	\$ 201,825	\$ 7,191
Other receivables	-	-	-
Prepaid items	-	-	-
Total assets	\$ -	\$ 201,825	\$ 7,191
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ 5,767	\$ -
Deferred revenue	-	-	-
Accrued payroll	-	-	-
Total liabilities	-	5,767	-
Fund balances:			
Nonspendable:			
Prepaid expenses	-	-	-
Restricted for:			
Debt service	-	-	-
Capital projects	-	-	-
Administrative	-	196,058	7,191
Judicial	-	-	-
Elections	-	-	-
Public safety	-	-	-
Assigned to:			
Public safety	-	-	-
Total fund balances	-	196,058	7,191
Total liabilities and fund balances	\$ -	\$ 201,825	\$ 7,191

Special Revenue

County Clerk Records Management	County Clerk Technology	County Records Management	Courthouse and Justice Center Security	Criminal District Attorney Check Collection/ Disbursement	Criminal District Attorney Forfeiture
\$ 262,426 32 -	\$ 6,867 - -	\$ 15,372 - -	\$ 11,855 - -	\$ 285,066 - -	\$ 61,277 - -
<u>\$ 262,458</u>	<u>\$ 6,867</u>	<u>\$ 15,372</u>	<u>\$ 11,855</u>	<u>\$ 285,066</u>	<u>\$ 61,277</u>
\$ 766 - 3,441	\$ - - -	\$ 9 - 1,488	\$ 3,069 - 5,589	\$ 8,027 - -	\$ 865 - -
<u>4,207</u>	<u>-</u>	<u>1,497</u>	<u>8,658</u>	<u>8,027</u>	<u>865</u>
- - - 258,251 - - -	- - - 6,867 - - -	- - - 13,875 - - -	- - - - - 3,197 -	- - - - 277,039 - -	- - - - 60,412 - -
<u>258,251</u>	<u>6,867</u>	<u>13,875</u>	<u>3,197</u>	<u>277,039</u>	<u>60,412</u>
<u>\$ 262,458</u>	<u>\$ 6,867</u>	<u>\$ 15,372</u>	<u>\$ 11,855</u>	<u>\$ 285,066</u>	<u>\$ 61,277</u>

Continued

**RANDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2011**

		<u>Special Revenue</u>		
		Criminal District Attorney State Deposits	District Clerk AGC IV - D	District Clerk Archive
Continuation				
ASSETS				
Cash and cash equivalents		\$ (434)	\$ 30,532	\$ 19,087
Other receivables		1,875	237	-
Prepaid items		-	-	-
	Total assets	<u>\$ 1,441</u>	<u>\$ 30,769</u>	<u>\$ 19,087</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable		\$ 9	\$ -	\$ -
Deferred revenue		-	-	-
Accrued payroll		-	-	-
	Total liabilities	<u>9</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Prepaid expenses		-	-	-
Restricted for:				
Debt service		-	-	-
Capital projects		-	-	-
Administrative		-	-	-
Judicial		1,432	30,769	19,087
Elections		-	-	-
Public safety		-	-	-
Assigned to:				
Public safety		-	-	-
	Total fund balances	<u>1,432</u>	<u>30,769</u>	<u>19,087</u>
	Total liabilities and fund balances	<u>\$ 1,441</u>	<u>\$ 30,769</u>	<u>\$ 19,087</u>

Special Revenue

<u>District Clerk Preservation</u>	<u>District Clerk Records Management</u>	<u>District Clerk Technology</u>	<u>Election</u>	<u>Jail Commissary</u>	<u>Justice of the Peace 1 Technology</u>
\$ 23,619	\$ 50,214	\$ 1,104	\$ 13,667	\$ 103,776	\$ 20,671
-	-	-	640	16,930	-
-	-	-	-	-	-
<u>\$ 23,619</u>	<u>\$ 50,214</u>	<u>\$ 1,104</u>	<u>\$ 14,307</u>	<u>\$ 120,706</u>	<u>\$ 20,671</u>
\$ -	\$ -	\$ -	\$ -	\$ 3,495	\$ -
-	-	-	-	-	-
-	-	-	-	746	-
-	-	-	-	4,241	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
23,619	50,214	1,104	-	-	20,671
-	-	-	14,307	-	-
-	-	-	-	116,465	-
-	-	-	-	-	-
<u>23,619</u>	<u>50,214</u>	<u>1,104</u>	<u>14,307</u>	<u>116,465</u>	<u>20,671</u>
<u>\$ 23,619</u>	<u>\$ 50,214</u>	<u>\$ 1,104</u>	<u>\$ 14,307</u>	<u>\$ 120,706</u>	<u>\$ 20,671</u>

Continued

**RANDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2011**

Continuation	Special Revenue		
	Justice of the Peace 4 Technology	Juvenile Probation Department	Law Library
ASSETS			
Cash and cash equivalents	\$ 68,521	\$ 1,357,502	\$ 121,372
Other receivables	-	41,225	-
Prepaid items	-	356	-
Total assets	\$ 68,521	\$ 1,399,083	\$ 121,372
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ 2,471	\$ 5,053
Deferred revenue	-	71,014	-
Accrued payroll	-	-	773
Total liabilities	-	73,485	5,826
Fund balances:			
Nonspendable:			
Prepaid expenses	-	356	-
Restricted for:			
Debt service	-	-	-
Capital projects	-	-	-
Administrative	-	-	-
Judicial	68,521	-	115,546
Elections	-	-	-
Public safety	-	1,325,242	-
Assigned to:			
Public safety	-	-	-
Total fund balances	68,521	1,325,598	115,546
Total liabilities and fund balances	\$ 68,521	\$ 1,399,083	\$ 121,372

Special Revenue

<u>Next Step</u>	<u>Pre-trial Diversion Program</u>	<u>Sheriff's Forfeiture</u>	<u>Tax A/C Motor Vehicle Inventory Tax A/C</u>	<u>Tax A/C Voter Registration</u>	<u>Unclaimed Property</u>
\$ 50,219	\$ 68,360	\$ 116,584	\$ -	\$ -	\$ 51,639
2,925	-	-	62,806	6,724	5
-	-	-	-	-	-
<u>\$ 53,144</u>	<u>\$ 68,360</u>	<u>\$ 116,584</u>	<u>\$ 62,806</u>	<u>\$ 6,724</u>	<u>\$ 51,644</u>
\$ 3,478	\$ -	\$ -	\$ 2	\$ -	\$ 49,621
-	-	-	-	-	-
7,237	-	-	-	-	-
<u>10,715</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>49,621</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	62,804	-	2,023
-	68,360	-	-	-	-
-	-	-	-	6,724	-
-	-	116,584	-	-	-
<u>42,429</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>42,429</u>	<u>68,360</u>	<u>116,584</u>	<u>62,804</u>	<u>6,724</u>	<u>2,023</u>
<u>\$ 53,144</u>	<u>\$ 68,360</u>	<u>\$ 116,584</u>	<u>\$ 62,806</u>	<u>\$ 6,724</u>	<u>\$ 51,644</u>

Continued

**RANDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2011**

	Special Revenue	Capital Projects	
	Total	1909 Courthouse Restoration	Extension Service Building
Continuation			
ASSETS			
Cash and cash equivalents	\$ 2,948,312	\$ -	\$ -
Other receivables	133,399	-	-
Prepaid items	356	-	-
	\$ 3,082,067	\$ -	\$ -
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 82,632	\$ -	\$ -
Deferred revenue	71,014	-	-
Accrued payroll	19,274	-	-
	172,920	-	-
Fund balances:			
Nonspendable:			
Prepaid expenses	356	-	-
Restricted for:			
Debt service	-	-	-
Capital projects	-	-	-
Administrative	547,069	-	-
Judicial	736,774	-	-
Elections	21,031	-	-
Public safety	1,561,488	-	-
Assigned to:			
Public safety	42,429	-	-
	2,909,147	-	-
Total fund balances	\$ 3,082,067	\$ -	\$ -
Total liabilities and fund balances	\$ 3,082,067	\$ -	\$ -

Capital Projects

Jail Construction	Juvenile Center Improvement	Randall County Finance Building	Total	Debt Service	Total Nonmajor Governmental Funds
\$ -	\$ 262,945	\$ 51,678	\$ 314,623	\$ 190,274	\$ 3,453,209
-	-	-	-	-	133,399
-	-	-	-	-	356
<u>\$ -</u>	<u>\$ 262,945</u>	<u>\$ 51,678</u>	<u>314,623</u>	<u>\$ 190,274</u>	<u>\$ 3,586,964</u>
\$ -	\$ 30,746	\$ 1,070	\$ 31,816	\$ -	\$ 114,448
-	-	-	-	-	71,014
-	-	-	-	-	19,274
-	30,746	1,070	31,816	-	204,736
-	-	-	-	-	356
-	-	-	-	190,274	190,274
-	-	50,608	50,608	-	50,608
-	-	-	-	-	547,069
-	-	-	-	-	736,774
-	-	-	-	-	21,031
-	-	-	-	-	1,561,488
-	232,199	-	232,199	-	274,628
-	232,199	50,608	282,807	190,274	3,382,228
<u>\$ -</u>	<u>\$ 262,945</u>	<u>\$ 51,678</u>	<u>\$ 314,623</u>	<u>\$ 190,274</u>	<u>\$ 3,586,964</u>

**RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	<u>Special Revenue</u>		
	<u>2009 ARRA Grants</u>	<u>County Clerk Archive</u>	<u>County Clerk Preservation</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and fees	-	106,694	8,629
Fines and forfeitures	-	-	-
Intergovernmental	51,559	-	-
Interest	40	359	14
Miscellaneous	-	-	-
Total revenues	<u>51,599</u>	<u>107,053</u>	<u>8,643</u>
EXPENDITURES			
Current:			
Administrative	-	56,293	1,452
Judicial	-	-	-
Elections	-	-	-
Public facilities	39,872	-	-
Public safety	113,015	-	-
Capital outlay	16,252	29,221	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>169,139</u>	<u>85,514</u>	<u>1,452</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(117,540)</u>	<u>21,539</u>	<u>7,191</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(117,540)	21,539	7,191
FUND BALANCES - BEGINNING	117,540	174,519	-
FUND BALANCES - ENDING	<u>\$ -</u>	<u>\$ 196,058</u>	<u>\$ 7,191</u>

Special Revenue

County Clerk Records Management	County Clerk Technology	County Records Management	Courthouse and Justice Center Security	Criminal District Attorney Check Collection/ Disbursement	Criminal District Attorney Forfeiture
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108,357	6,855	12,895	32,748	43,043	-
3,362	-	42,692	28,979	-	80,751
-	-	-	-	-	-
354	12	40	27	-	123
547	-	-	-	-	-
<u>112,620</u>	<u>6,867</u>	<u>55,627</u>	<u>61,754</u>	<u>43,043</u>	<u>80,874</u>
121,999	-	61,999	-	-	-
-	-	-	-	37,599	186,232
-	-	-	-	-	-
-	-	-	194,942	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>121,999</u>	<u>-</u>	<u>61,999</u>	<u>194,942</u>	<u>37,599</u>	<u>186,232</u>
<u>(9,379)</u>	<u>6,867</u>	<u>(6,372)</u>	<u>(133,188)</u>	<u>5,444</u>	<u>(105,358)</u>
-	-	-	135,000	-	-
-	-	-	-	(9,096)	-
-	-	-	135,000	(9,096)	-
<u>(9,379)</u>	<u>6,867</u>	<u>(6,372)</u>	<u>1,812</u>	<u>(3,652)</u>	<u>(105,358)</u>
<u>267,630</u>	<u>-</u>	<u>20,247</u>	<u>1,385</u>	<u>280,691</u>	<u>165,770</u>
<u>\$ 258,251</u>	<u>\$ 6,867</u>	<u>\$ 13,875</u>	<u>\$ 3,197</u>	<u>\$ 277,039</u>	<u>\$ 60,412</u>

Continued

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

Continuation	<u>Special Revenue</u>		
	<u>Criminal District Attorney State Deposits</u>	<u>District Clerk AGC IV - D</u>	<u>District Clerk Archive</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and fees	-	1,789	9,415
Fines and forfeitures	-	-	-
Intergovernmental	32,593	-	-
Investment earnings	2	59	35
Miscellaneous	-	-	-
Total revenues	<u>32,595</u>	<u>1,848</u>	<u>9,450</u>
EXPENDITURES			
Current:			
Administrative	-	-	-
Judicial	40,259	-	-
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>40,259</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(7,664)</u>	<u>1,848</u>	<u>9,450</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	9,096	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>9,096</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	1,432	1,848	9,450
FUND BALANCES - BEGINNING	-	28,921	9,637
FUND BALANCES - ENDING	<u>\$ 1,432</u>	<u>\$ 30,769</u>	<u>\$ 19,087</u>

Special Revenue

District Clerk Preservation	District Clerk Records Management	District Clerk Technology	Election	Jail Commissary	Justice of the Peace 1 Technology
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28,374	11,540	1,102	-	-	9,872
-	-	-	-	-	-
-	-	-	54,765	-	-
45	89	2	26	143	39
-	-	-	-	162,660	-
<u>28,419</u>	<u>11,629</u>	<u>1,104</u>	<u>54,791</u>	<u>162,803</u>	<u>9,911</u>
-	-	-	-	-	-
4,800	-	-	-	-	7,584
-	-	-	48,415	-	-
-	-	-	-	100,461	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,800</u>	<u>-</u>	<u>-</u>	<u>48,415</u>	<u>100,461</u>	<u>7,584</u>
<u>23,619</u>	<u>11,629</u>	<u>1,104</u>	<u>6,376</u>	<u>62,342</u>	<u>2,327</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>23,619</u>	<u>11,629</u>	<u>1,104</u>	<u>6,376</u>	<u>62,342</u>	<u>2,327</u>
-	38,585	-	7,931	54,123	18,344
<u>\$ 23,619</u>	<u>\$ 50,214</u>	<u>\$ 1,104</u>	<u>\$ 14,307</u>	<u>\$ 116,465</u>	<u>\$ 20,671</u>

Continued

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

Continuation	<u>Special Revenue</u>		
	<u>Justice of the Peace 4 Technology</u>	<u>Juvenile Probation Department</u>	<u>Law Library</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and fees	11,786	67,533	70,594
Fines and forfeitures	-	-	-
Intergovernmental	-	919,065	-
Investment earnings	129	1,177	266
Miscellaneous	-	-	-
Total revenues	<u>11,915</u>	<u>987,775</u>	<u>70,860</u>
EXPENDITURES			
Current:			
Administrative	-	-	-
Judicial	3,501	-	94,637
Elections	-	-	-
Public facilities	-	-	-
Public safety	-	951,845	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>3,501</u>	<u>951,845</u>	<u>94,637</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>8,414</u>	<u>35,930</u>	<u>(23,777)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	(126,468)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(126,468)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	8,414	(90,538)	(23,777)
FUND BALANCES - BEGINNING	<u>60,107</u>	<u>1,416,136</u>	<u>139,323</u>
FUND BALANCES - ENDING	<u>\$ 68,521</u>	<u>\$ 1,325,598</u>	<u>\$ 115,546</u>

Special Revenue

Next Step	Pre-Trial Diversion Program	Sheriff's Forfeiture	Tax A/C Motor Vehicle Inventory Tax	Tax A/C Voter Registration	Unclaimed Property
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	25,910	-	-	-	-
-	-	-	-	-	-
49,837	-	-	-	-	-
254	124	125	17,421	13	99
-	-	173,934	-	54	-
<u>50,091</u>	<u>26,034</u>	<u>174,059</u>	<u>17,421</u>	<u>67</u>	<u>99</u>
-	-	-	25,700	-	18
-	-	-	-	-	-
-	-	-	-	221	-
-	-	-	-	-	-
348,484	-	91,619	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>348,484</u>	<u>-</u>	<u>91,619</u>	<u>25,700</u>	<u>221</u>	<u>18</u>
<u>(298,393)</u>	<u>26,034</u>	<u>82,440</u>	<u>(8,279)</u>	<u>(154)</u>	<u>81</u>
172,083	-	-	-	-	-
(5,475)	-	-	-	-	-
<u>166,608</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(131,785)	26,034	82,440	(8,279)	(154)	81
174,214	42,326	34,144	71,083	6,878	1,942
<u>\$ 42,429</u>	<u>\$ 68,360</u>	<u>\$ 116,584</u>	<u>\$ 62,804</u>	<u>\$ 6,724</u>	<u>\$ 2,023</u>

Continued

**RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

Continuation	<u>Special Revenue</u>	<u>Capital Projects</u>	
	<u>Total</u>	<u>1909 Courthouse Restoration</u>	<u>Extension Service Building</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and fees	557,136	-	-
Fines and forfeitures	155,784	-	-
Intergovernmental	1,107,819	-	-
Investment earnings	21,017	4	-
Miscellaneous	337,195	-	-
Total revenues	<u>2,178,951</u>	<u>4</u>	<u>-</u>
EXPENDITURES			
Current:			
Administrative	267,461	-	-
Judicial	374,612	-	-
Elections	48,636	-	-
Public facilities	39,872	11,562	-
Public safety	1,800,366	-	-
Capital outlay	45,473	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>2,576,420</u>	<u>11,562</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(397,469)</u>	<u>(11,558)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	316,179	-	-
Transfers out	(141,039)	(64,943)	(120)
TOTAL OTHER FINANCING SOURCES (USES)	<u>175,140</u>	<u>(64,943)</u>	<u>(120)</u>
NET CHANGE IN FUND BALANCES	(222,329)	(76,501)	(120)
FUND BALANCES - BEGINNING	<u>3,131,476</u>	<u>76,501</u>	<u>120</u>
FUND BALANCES - ENDING	<u>\$ 2,909,147</u>	<u>\$ -</u>	<u>\$ -</u>

Capital Projects

Jail Construction	Juvenile Center Improvement	Randall County Finance Building	Total	Debt Service	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 3,277,227	\$ 3,277,227
-	-	-	-	-	557,136
-	-	-	-	-	155,784
-	-	-	-	-	1,107,819
95	389	-	488	2,417	23,922
-	-	-	-	-	337,195
<u>95</u>	<u>389</u>	<u>-</u>	<u>488</u>	<u>3,279,644</u>	<u>5,459,083</u>
-	-	7,770	7,770	3,015	278,246
-	-	-	-	-	374,612
-	-	-	-	-	48,636
-	-	-	11,562	-	51,434
-	73,971	-	73,971	-	1,874,337
118,000	63,248	80,185	261,433	-	306,906
-	-	-	-	1,534,919	1,534,919
-	-	-	-	1,919,874	1,919,874
<u>118,000</u>	<u>137,219</u>	<u>87,955</u>	<u>354,736</u>	<u>3,457,808</u>	<u>6,388,964</u>
<u>(117,905)</u>	<u>(136,830)</u>	<u>(87,955)</u>	<u>(354,248)</u>	<u>(178,164)</u>	<u>(929,881)</u>
16,417	65,485	138,563	220,465	-	536,644
-	-	-	(65,063)	-	(206,102)
<u>16,417</u>	<u>65,485</u>	<u>138,563</u>	<u>155,402</u>	<u>-</u>	<u>330,542</u>
(101,488)	(71,345)	50,608	(198,846)	(178,164)	(599,339)
<u>101,488</u>	<u>303,544</u>	<u>-</u>	<u>481,653</u>	<u>368,438</u>	<u>3,981,567</u>
<u>\$ -</u>	<u>\$ 232,199</u>	<u>\$ 50,608</u>	<u>282,807</u>	<u>\$ 190,274</u>	<u>\$ 3,382,228</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
2009 ARRA GRANTS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 51,559	\$ 51,559	\$ -
Interest	-	41	40	(1)
Total revenues	-	51,600	51,599	(1)
EXPENDITURES				
Public facilities:				
Operating expenses	-	39,873	39,872	1
Public safety:				
Operating expenses	-	113,015	113,015	-
Capital outlay	-	16,252	16,252	-
Total expenditures	-	169,140	169,139	1
NET CHANGE IN FUND BALANCES	-	(117,540)	(117,540)	-
FUND BALANCES - BEGINNING	117,540	117,540	117,540	-
FUND BALANCES - ENDING	\$ 117,540	\$ -	\$ -	\$ -

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
COUNTY CLERK ARCHIVE
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Licenses and fees	\$ 105,000	\$ 106,694	\$ 1,694
Interest	500	359	(141)
Total revenues	<u>105,500</u>	<u>107,053</u>	<u>1,553</u>
EXPENDITURES			
Administrative:			
Operating expenses	60,000	56,293	3,707
Capital outlay	<u>75,000</u>	<u>29,221</u>	<u>45,779</u>
Total expenditures	<u>135,000</u>	<u>85,514</u>	<u>49,486</u>
NET CHANGE IN FUND BALANCES	(29,500)	21,539	51,039
FUND BALANCES - BEGINNING	<u>174,519</u>	<u>174,519</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 145,019</u>	<u>\$ 196,058</u>	<u>\$ 51,039</u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
COUNTY CLERK PRESERVATION
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Licenses and fees	\$ 4,500	\$ 8,629	\$ 4,129
Interest	-	14	14
Total revenues	<u>4,500</u>	<u>8,643</u>	<u>4,143</u>
EXPENDITURES			
Administrative:			
Operating expenses	<u>7,000</u>	<u>1,452</u>	<u>5,548</u>
Total expenditures	<u>7,000</u>	<u>1,452</u>	<u>5,548</u>
NET CHANGE IN FUND BALANCES	(2,500)	7,191	9,691
FUND BALANCES - BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ (2,500)</u>	<u>\$ 7,191</u>	<u>\$ 9,691</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
COUNTY CLERK RECORDS MANAGEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Licenses and fees	\$ 105,000	\$ 108,357	\$ 3,357
Fines and forfeitures	2,800	3,362	562
Interest	-	354	354
Miscellaneous	-	547	547
	<u>107,800</u>	<u>112,620</u>	<u>4,820</u>
EXPENDITURES			
Administrative:			
Salaries and fringe benefits	137,382	113,808	23,574
Operating expenses	32,600	8,191	24,409
Capital outlay	200,000	-	200,000
	<u>369,982</u>	<u>121,999</u>	<u>247,983</u>
NET CHANGE IN FUND BALANCES	(262,182)	(9,379)	252,803
FUND BALANCES - BEGINNING	<u>267,630</u>	<u>267,630</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 5,448</u>	<u>\$ 258,251</u>	<u>\$ 252,803</u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
COUNTY CLERK TECHNOLOGY
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Licenses and fees	\$ 3,000	\$ 6,855	\$ 3,855
Interest	-	12	12
Total revenues	<u>3,000</u>	<u>6,867</u>	<u>3,867</u>
EXPENDITURES			
Administrative:			
Operating expenses	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Total expenditures	<u>4,000</u>	<u>-</u>	<u>4,000</u>
NET CHANGE IN FUND BALANCES	(1,000)	6,867	7,867
FUND BALANCES - BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ (1,000)</u>	<u>\$ 6,867</u>	<u>\$ 7,867</u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
COUNTY RECORDS MANAGEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	Budget		Actual	Variance
	Original	Final		Positive (Negative)
REVENUES				
Licenses and fees	\$ 12,700	\$ 12,700	\$ 12,895	\$ 195
Fines and forfeitures	38,200	38,200	42,692	4,492
Interest	-	-	40	40
	<u>50,900</u>	<u>50,900</u>	<u>55,627</u>	<u>4,727</u>
Total revenues				
EXPENDITURES				
Administrative:				
Salaries and fringe benefits	48,297	48,302	48,297	5
Operating expenses	23,100	23,095	13,702	9,393
	<u>71,397</u>	<u>71,397</u>	<u>61,999</u>	<u>9,398</u>
Total expenditures				
NET CHANGE IN FUND BALANCES	(20,497)	(20,497)	(6,372)	14,125
FUND BALANCES - BEGINNING	<u>20,247</u>	<u>20,247</u>	<u>20,247</u>	-
FUND BALANCES - ENDING	<u>\$ (250)</u>	<u>\$ (250)</u>	<u>\$ 13,875</u>	<u>\$ 14,125</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
COURTHOUSE AND JUSTICE CENTER SECURITY
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Licenses and fees	\$ 34,500	\$ 32,748	\$ (1,752)
Fines and forfeitures	37,000	28,979	(8,021)
Interest	-	27	27
	<u>71,500</u>	<u>61,754</u>	<u>(9,746)</u>
Total revenues			
EXPENDITURES			
Public safety:			
Salaries and fringe benefits	186,387	177,912	8,475
Operating expenses	18,580	17,030	1,550
	<u>204,967</u>	<u>194,942</u>	<u>10,025</u>
Total expenditures			
DEFICIENCY OF REVENUES UNDER EXPENDITURES	<u>(133,467)</u>	<u>(133,188)</u>	<u>279</u>
OTHER FINANCING SOURCES			
Transfers in	135,000	135,000	-
	<u>135,000</u>	<u>135,000</u>	<u>-</u>
Total other financing sources			
NET CHANGE IN FUND BALANCES	1,533	1,812	279
FUND BALANCES - BEGINNING	<u>1,385</u>	<u>1,385</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 2,918</u>	<u>\$ 3,197</u>	<u>\$ 279</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CRIMINAL DISTRICT ATTORNEY CHECK COLLECTION/DISBURSEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Licenses and fees	\$ 60,000	\$ 60,000	\$ 43,043	\$ (16,957)
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>43,043</u>	<u>(16,957)</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	196,000	187,089	23,609	163,480
Operating expenses	<u>10,200</u>	<u>15,615</u>	<u>13,990</u>	<u>1,625</u>
Total expenditures	<u>206,200</u>	<u>202,704</u>	<u>37,599</u>	<u>165,105</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(146,200)</u>	<u>(142,704)</u>	<u>5,444</u>	<u>148,148</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(5,600)</u>	<u>(9,096)</u>	<u>(9,096)</u>	<u>-</u>
Total other financing sources (uses)	<u>(5,600)</u>	<u>(9,096)</u>	<u>(9,096)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(151,800)	(151,800)	(3,652)	148,148
FUND BALANCES - BEGINNING	<u>280,691</u>	<u>280,691</u>	<u>280,691</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 128,891</u>	<u>\$ 128,891</u>	<u>\$ 277,039</u>	<u>\$ 148,148</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CRIMINAL DISTRICT ATTORNEY STATE DEPOSITS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 34,731	\$ 32,593	\$ (2,138)
Interest	-	2	2
Total revenues	<u>34,731</u>	<u>32,595</u>	<u>(2,136)</u>
EXPENDITURES			
Judicial:			
Salaries and fringe benefits	<u>40,331</u>	<u>40,259</u>	<u>72</u>
Total expenditures	<u>40,331</u>	<u>40,259</u>	<u>72</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	<u>(5,600)</u>	<u>(7,664)</u>	<u>(2,064)</u>
OTHER FINANCING SOURCES			
Transfers in	<u>5,600</u>	<u>9,096</u>	<u>3,496</u>
Total other financing sources	<u>5,600</u>	<u>9,096</u>	<u>3,496</u>
NET CHANGE IN FUND BALANCES	-	1,432	1,432
FUND BALANCES - BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ -</u>	<u>\$ 1,432</u>	<u>\$ 1,432</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DISTRICT CLERK AGC IV - D
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Licenses and fees	\$ 1,200	\$ 1,789	\$ 589
Interest	50	59	9
Total revenues	<u>1,250</u>	<u>1,848</u>	<u>598</u>
EXPENDITURES			
Judicial:			
Operating expenses	<u>23,000</u>	<u>-</u>	<u>23,000</u>
Total expenditures	<u>23,000</u>	<u>-</u>	<u>23,000</u>
NET CHANGE IN FUND BALANCES	(21,750)	1,848	23,598
FUND BALANCES - BEGINNING	<u>28,921</u>	<u>28,921</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 7,171</u>	<u>\$ 30,769</u>	<u>\$ 23,598</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DISTRICT CLERK ARCHIVE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Licenses and fees	\$ 9,000	\$ 9,415	\$ 415
Interest	25	35	10
Total revenues	<u>9,025</u>	<u>9,450</u>	<u>425</u>
EXPENDITURES			
Judicial:			
Operating expenses	<u>8,756</u>	<u>-</u>	<u>8,756</u>
Total expenditures	<u>8,756</u>	<u>-</u>	<u>8,756</u>
NET CHANGE IN FUND BALANCES	269	9,450	9,181
FUND BALANCES - BEGINNING	<u>9,637</u>	<u>9,637</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 9,906</u>	<u>\$ 19,087</u>	<u>\$ 9,181</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DISTRICT CLERK PRESERVATION
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Licenses and fees	\$ 14,000	\$ 28,374	\$ 14,374
Interest	-	45	45
	<u>14,000</u>	<u>28,419</u>	<u>14,419</u>
Total revenues	<u>14,000</u>	<u>28,419</u>	<u>14,419</u>
EXPENDITURES			
Judicial:			
Operating expenses	15,000	4,800	10,200
Capital outlay	7,000	-	7,000
	<u>22,000</u>	<u>4,800</u>	<u>17,200</u>
Total expenditures	<u>22,000</u>	<u>4,800</u>	<u>17,200</u>
NET CHANGE IN FUND BALANCES	(8,000)	23,619	31,619
FUND BALANCES - BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ (8,000)</u></u>	<u><u>\$ 23,619</u></u>	<u><u>\$ 31,619</u></u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DISTRICT CLERK RECORDS MANAGEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Licenses and fees	\$ 9,500	\$ 11,540	\$ 2,040
Interest	-	89	89
	<u>9,500</u>	<u>11,629</u>	<u>2,129</u>
Total revenues	<u>9,500</u>	<u>11,629</u>	<u>2,129</u>
EXPENDITURES			
Judicial:			
Operating expenses	6,000	-	6,000
Capital outlay	30,000	-	30,000
	<u>36,000</u>	<u>-</u>	<u>36,000</u>
Total expenditures	<u>36,000</u>	<u>-</u>	<u>36,000</u>
NET CHANGE IN FUND BALANCES	(26,500)	11,629	38,129
FUND BALANCES - BEGINNING	<u>38,585</u>	<u>38,585</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 12,085</u>	<u>\$ 50,214</u>	<u>\$ 38,129</u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DISTRICT CLERK TECHNOLOGY
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Licenses and fees	\$ 200	\$ 1,102	\$ 902
Interest	-	2	2
Total revenues	<u>200</u>	<u>1,104</u>	<u>904</u>
EXPENDITURES			
Judicial:			
Operating expenses	<u>350</u>	<u>-</u>	<u>350</u>
Total expenditures	<u>350</u>	<u>-</u>	<u>350</u>
NET CHANGE IN FUND BALANCES	(150)	1,104	1,254
FUND BALANCES - BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ (150)</u>	<u>\$ 1,104</u>	<u>\$ 1,254</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ELECTION
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 45,000	\$ 45,000	\$ 54,765	\$ 9,765
Interest	-	-	26	26
Total revenues	<u>45,000</u>	<u>45,000</u>	<u>54,791</u>	<u>9,791</u>
EXPENDITURES				
Elections:				
Salaries and fringe benefits	36,270	46,270	44,409	1,861
Operating expenses	<u>25,500</u>	<u>15,500</u>	<u>4,006</u>	<u>11,494</u>
Total expenditures	<u>61,770</u>	<u>61,770</u>	<u>48,415</u>	<u>13,355</u>
NET CHANGE IN FUND BALANCES	(16,770)	(16,770)	6,376	23,146
FUND BALANCES - BEGINNING	<u>7,931</u>	<u>7,931</u>	<u>7,931</u>	-
FUND BALANCES - ENDING	<u><u>\$ (8,839)</u></u>	<u><u>\$ (8,839)</u></u>	<u><u>\$ 14,307</u></u>	<u><u>\$ 23,146</u></u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JUSTICE OF THE PEACE 1 TECHNOLOGY
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Licenses and fees	\$ 15,000	\$ 9,872	\$ (5,128)
Interest	200	39	(161)
Total revenues	<u>15,200</u>	<u>9,911</u>	<u>(5,289)</u>
EXPENDITURES			
Judicial:			
Operating expenses	<u>40,500</u>	<u>7,584</u>	<u>32,916</u>
Total expenditures	<u>40,500</u>	<u>7,584</u>	<u>32,916</u>
NET CHANGE IN FUND BALANCES	(25,300)	2,327	27,627
FUND BALANCES - BEGINNING	<u>18,344</u>	<u>18,344</u>	-
FUND BALANCES - ENDING	<u>\$ (6,956)</u>	<u>\$ 20,671</u>	<u>\$ 27,627</u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JUSTICE OF THE PEACE 4 TECHNOLOGY
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Licenses and fees	\$ 11,000	\$ 11,786	\$ 786
Interest	500	129	(371)
Total revenues	<u>11,500</u>	<u>11,915</u>	<u>415</u>
EXPENDITURES			
Judicial:			
Operating expenses	<u>53,000</u>	<u>3,501</u>	<u>49,499</u>
Total expenditures	<u>53,000</u>	<u>3,501</u>	<u>49,499</u>
NET CHANGE IN FUND BALANCES	(41,500)	8,414	49,914
FUND BALANCES - BEGINNING	<u>60,107</u>	<u>60,107</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 18,607</u>	<u>\$ 68,521</u>	<u>\$ 49,914</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JUVENILE PROBATION DEPARTMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Licenses and fees	\$ 86,860	\$ 86,860	\$ 67,533	\$ (19,327)
Intergovernmental	910,630	910,630	919,065	8,435
Interest	2,950	2,950	1,177	(1,773)
Total revenues	<u>1,000,440</u>	<u>1,000,440</u>	<u>987,775</u>	<u>(12,665)</u>
EXPENDITURES				
Public safety:				
Salaries and fringe benefits	532,482	532,482	496,743	35,739
Operating expenses	738,306	738,306	455,102	283,204
Capital outlay	42,000	42,000	-	42,000
Total expenditures	<u>1,312,788</u>	<u>1,312,788</u>	<u>951,845</u>	<u>360,943</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(312,348)</u>	<u>(312,348)</u>	<u>35,930</u>	<u>348,278</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(176,468)</u>	<u>(176,468)</u>	<u>(126,468)</u>	<u>50,000</u>
Total other financing sources (uses)	<u>(176,468)</u>	<u>(176,468)</u>	<u>(126,468)</u>	<u>50,000</u>
NET CHANGE IN FUND BALANCES	(488,816)	(488,816)	(90,538)	398,278
FUND BALANCES - BEGINNING	<u>1,416,136</u>	<u>1,416,136</u>	<u>1,416,136</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 927,320</u>	<u>\$ 927,320</u>	<u>\$ 1,325,598</u>	<u>\$ 398,278</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
LAW LIBRARY
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Licenses and fees	\$ 73,000	\$ 73,000	\$ 70,594	\$ (2,406)
Interest	250	250	266	16
Total revenues	<u>73,250</u>	<u>73,250</u>	<u>70,860</u>	<u>(2,390)</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	24,514	24,943	24,929	14
Operating expenses	<u>71,500</u>	<u>71,071</u>	<u>69,708</u>	<u>1,363</u>
Total expenditures	<u>96,014</u>	<u>96,014</u>	<u>94,637</u>	<u>1,377</u>
NET CHANGE IN FUND BALANCES	(22,764)	(22,764)	(23,777)	(1,013)
FUND BALANCES - BEGINNING	<u>139,323</u>	<u>139,323</u>	<u>139,323</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 116,559</u></u>	<u><u>\$ 116,559</u></u>	<u><u>\$ 115,546</u></u>	<u><u>\$ (1,013)</u></u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NEXT STEP
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 58,400	\$ 58,400	\$ 49,837	\$ (8,563)
Interest	1,000	1,000	254	(746)
Miscellaneous	2,500	2,500	-	(2,500)
	<u>61,900</u>	<u>61,900</u>	<u>50,091</u>	<u>(11,809)</u>
EXPENDITURES				
Public safety:				
Salaries and fringe benefits	268,058	273,429	270,377	3,052
Operating expenses	108,715	103,344	78,107	25,237
	<u>376,773</u>	<u>376,773</u>	<u>348,484</u>	<u>28,289</u>
DEFICIENCY OF REVENUES				
UNDER EXPENDITURES	<u>(314,873)</u>	<u>(314,873)</u>	<u>(298,393)</u>	<u>16,480</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	172,083	172,083	172,083	-
Transfers out	(5,475)	(5,475)	(5,475)	-
	<u>166,608</u>	<u>166,608</u>	<u>166,608</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(148,265)	(148,265)	(131,785)	16,480
FUND BALANCES - BEGINNING	<u>174,214</u>	<u>174,214</u>	<u>174,214</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 25,949</u>	<u>\$ 25,949</u>	<u>\$ 42,429</u>	<u>\$ 16,480</u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PRE-TRIAL DIVERSION
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Licenses and fees	\$ 42,500	\$ 25,910	\$ (16,590)
Interest	-	124	124
Total revenues	<u>42,500</u>	<u>26,034</u>	<u>(16,466)</u>
EXPENDITURES			
Judicial:			
Salaries and fringe benefits	40,917	-	40,917
Operating expenses	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total expenditures	<u>42,417</u>	<u>-</u>	<u>42,417</u>
NET CHANGE IN FUND BALANCES	83	26,034	25,951
FUND BALANCES - BEGINNING	<u>42,326</u>	<u>42,326</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 42,409</u>	<u>\$ 68,360</u>	<u>\$ 25,951</u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
TAX A/C MOTOR VEHICLE INVENTORY TAX
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Interest	\$ 51,750	\$ 17,421	\$ (34,329)
Total revenues	<u>51,750</u>	<u>17,421</u>	<u>(34,329)</u>
EXPENDITURES			
Public safety:			
Salaries and fringe benefits	15,000	10,560	4,440
Operating expenses	<u>16,250</u>	<u>15,140</u>	<u>1,110</u>
Total expenditures	<u>31,250</u>	<u>25,700</u>	<u>5,550</u>
NET CHANGE IN FUND BALANCES	20,500	(8,279)	(28,779)
FUND BALANCES - BEGINNING	<u>71,083</u>	<u>71,083</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 91,583</u></u>	<u><u>\$ 62,804</u></u>	<u><u>\$ (28,779)</u></u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
TAX A/C VOTER REGISTRATION
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Interest	\$ -	\$ 13	\$ 13
Miscellaneous	6,900	54	(6,846)
Total revenues	<u>6,900</u>	<u>67</u>	<u>(6,833)</u>
EXPENDITURES			
Elections:			
Salaries and fringe benefits	1,200	-	1,200
Operating expenses	5,700	221	5,479
Total expenditures	<u>6,900</u>	<u>221</u>	<u>6,679</u>
NET CHANGE IN FUND BALANCES	-	(154)	(154)
FUND BALANCES - BEGINNING	<u>6,878</u>	<u>6,878</u>	-
FUND BALANCES - ENDING	<u>\$ 6,878</u>	<u>\$ 6,724</u>	<u>\$ (154)</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
UNCLAIMED PROPERTY
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Interest	\$ 100	\$ 99	\$ (1)
Total revenues	<u>100</u>	<u>99</u>	<u>(1)</u>
EXPENDITURES			
Administrative:			
Operating expenses	<u>350</u>	<u>18</u>	<u>332</u>
Total expenditures	<u>350</u>	<u>18</u>	<u>332</u>
NET CHANGE IN FUND BALANCES	(250)	81	331
FUND BALANCES - BEGINNING	<u>1,942</u>	<u>1,942</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 1,692</u></u>	<u><u>\$ 2,023</u></u>	<u><u>\$ 331</u></u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
1909 COURTHOUSE RESTORATION
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 4	\$ 4
Total revenues	-	-	4	4
EXPENDITURES				
Public facilities:				
Operating expenses	-	11,563	11,562	1
Total expenditures	-	11,563	11,562	1
DEFICIENCY OF REVENUES UNDER EXPENDITURES	-	(11,563)	(11,558)	5
OTHER FINANCING USES				
Transfers out	-	(64,943)	(64,943)	-
Total other financing uses	-	(64,943)	(64,943)	-
NET CHANGE IN FUND BALANCES	-	(76,506)	(76,501)	5
FUND BALANCES - BEGINNING	76,501	76,501	76,501	-
FUND BALANCES - ENDING	\$ 76,501	\$ (5)	\$ -	\$ 5

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
EXTENSION SERVICE BUILDING
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
OTHER FINANCING USES			
Transfers out	\$ (120)	\$ (120)	\$ -
Total other financing uses	<u>(120)</u>	<u>(120)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(120)	(120)	-
FUND BALANCES - BEGINNING	<u>120</u>	<u>120</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JAIL CONSTRUCTION
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 95	\$ 95
Total revenues	-	-	95	95
EXPENDITURES				
Capital outlay	139,000	155,418	118,000	37,418
Total expenditures	139,000	155,418	118,000	37,418
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(139,000)	(155,418)	(117,905)	37,513
OTHER FINANCING SOURCES				
Transfers in	-	16,418	16,417	1
Total other financing sources	-	16,418	16,417	1
NET CHANGE IN FUND BALANCES	(139,000)	(139,000)	(101,488)	37,512
FUND BALANCES - BEGINNING	101,488	101,488	101,488	-
FUND BALANCES - ENDING	\$ (37,512)	\$ (37,512)	\$ -	\$ 37,512

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JUVENILE CENTER IMPROVEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ 500	\$ 500	\$ 389	\$ (111)
Total revenues	500	500	389	(111)
EXPENDITURES				
Public safety:				
Operating expenses	46,000	112,926	73,971	38,955
Capital outlay	118,000	71,074	63,248	7,826
Total expenditures	164,000	184,000	137,219	46,781
DEFICIENCY OF REVENUES UNDER EXPENDITURES	<u>(163,500)</u>	<u>(183,500)</u>	<u>(136,830)</u>	<u>46,670</u>
OTHER FINANCING SOURCES				
Transfers in	67,875	67,875	65,485	(2,390)
Total other financing sources	67,875	67,875	65,485	(2,390)
NET CHANGE IN FUND BALANCES	(95,625)	(115,625)	(71,345)	44,280
FUND BALANCES - BEGINNING	303,544	303,544	303,544	-
FUND BALANCES - ENDING	<u>\$ 207,919</u>	<u>\$ 187,919</u>	<u>\$ 232,199</u>	<u>\$ 44,280</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RANDALL COUNTY FINANCE BUILDING
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
EXPENDITURES				
Administrative:				
Operating expenses	\$ -	\$ 7,770	\$ 7,770	\$ -
Capital outlay	95,000	225,793	80,185	145,608
Total expenditures	95,000	233,563	87,955	145,608
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(95,000)	(233,563)	(87,955)	145,608
OTHER FINANCING SOURCES				
Transfers in	-	138,563	138,563	-
Total other financing sources	-	138,563	138,563	-
NET CHANGE IN FUND BALANCES	(95,000)	(95,000)	50,608	145,608
FUND BALANCES - BEGINNING	-	-	-	-
FUND BALANCES - ENDING	\$ (95,000)	\$ (95,000)	\$ 50,608	\$ 145,608

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 3,167,845	\$ 3,277,227	\$ 109,382
Interest	2,500	2,417	(83)
Total revenues	<u>3,170,345</u>	<u>3,279,644</u>	<u>109,299</u>
EXPENDITURES			
Administrative:			
Operating expenses	6,000	3,015	2,985
Debt service:			
Principal	1,534,920	1,534,919	1
Interest	1,919,875	1,919,874	1
Total expenditures	<u>3,460,795</u>	<u>3,457,808</u>	<u>2,987</u>
NET CHANGE IN FUND BALANCES	(290,450)	(178,164)	112,286
FUND BALANCES - BEGINNING	<u>368,438</u>	<u>368,438</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 77,988</u>	<u>\$ 190,274</u>	<u>\$ 112,286</u>

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FIDUCIARY FUNDS

AGENCY FUNDS

The Agency Funds account for assets received in the capacity of trustee or agent for the County, other governmental entity or individual.

Boatwright Trew Road District – The Boatwright Trew Road District fund accounts for money collected to service conduit debt issued for road construction in a new development.

County Clerk – The County Clerk Fund accounts for registry funds held by the County Clerk.

Court Costs – The Court Costs Fund accounts for courts costs collected by the various courts to be remitted to the State of Texas and other agencies.

District Clerk – The District Clerk Fund accounts for registry funds held by the District Clerk.

Inmate Trust – The Sheriff's Inmate Trust Fund accounts for the money of inmates held in the Randall County Jail.

Juveniles' – The Juveniles' Funds account for monies held on behalf of juveniles in the Youth Center of the High Plains and Halfway House.

Medical Reimbursements – The Medical Reimbursements Fund accounts for employee medical and child care reimbursements under the cafeteria plan.

Seizure – The Seizure Fund accounts for seized assets collected by the District Attorney.

Sheriff – The Sheriff Cash Bond Fund accounts for the money received from cash bonds.

Tax Assessor Collector – The Tax Assessor Collector Fund accounts for money collected by the Tax Assessor Collector and remitted to various taxing jurisdictions.

**RANDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
AGENCY FUNDS
SEPTEMBER 30, 2011**

	Boatwright Trew Road District	County Clerk	Court Costs	District Clerk
ASSETS				
Cash and short-term investments	\$ 5,612	\$ 213,305	\$ 225,489	\$ 982,629
Accounts receivable	-	-	-	-
	<u>5,612</u>	<u>213,305</u>	<u>225,489</u>	<u>982,629</u>
Total assets	<u>\$ 5,612</u>	<u>\$ 213,305</u>	<u>\$ 225,489</u>	<u>\$ 982,629</u>
LIABILITIES				
Accounts payable	\$ 5,612	\$ 213,305	-	\$ 982,629
Due to other governments	-	-	225,489	-
Deposits	-	-	-	-
	<u>5,612</u>	<u>213,305</u>	<u>225,489</u>	<u>982,629</u>
Total liabilities	<u>\$ 5,612</u>	<u>\$ 213,305</u>	<u>\$ 225,489</u>	<u>\$ 982,629</u>

<u>Inmate Trust</u>	<u>Juveniles'</u>	<u>Medical Reimbursement</u>	<u>Seizure</u>	<u>Sheriff</u>	<u>Tax Assessor/ Collector</u>	<u>Total</u>
\$ 52,769	\$ 35,246	\$ 1,499	\$ 11,566	\$ 12,000	\$ 1,698,037	\$ 3,238,152
-	-	-	-	-	7,732	7,732
<u>\$ 52,769</u>	<u>\$ 35,246</u>	<u>\$ 1,499</u>	<u>\$ 11,566</u>	<u>\$ 12,000</u>	<u>\$ 1,705,769</u>	<u>\$ 3,245,884</u>
\$ 52,769	\$ 35,246	\$ 1,499	\$ -	\$ 12,000	\$ -	\$ 1,303,060
-	-	-	11,566	-	1,648,068	1,885,123
-	-	-	-	-	57,701	57,701
<u>\$ 52,769</u>	<u>\$ 35,246</u>	<u>\$ 1,499</u>	<u>\$ 11,566</u>	<u>\$ 12,000</u>	<u>\$ 1,705,769</u>	<u>\$ 3,245,884</u>

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
BOATWRIGHT TREW ROAD DISTRICT				
Assets				
Cash and investments	\$ 4,138	\$ 39,224	\$ 37,750	\$ 5,612
Total assets	<u>\$ 4,138</u>	<u>\$ 39,224</u>	<u>\$ 37,750</u>	<u>\$ 5,612</u>
Liabilities				
Accounts payable	\$ 4,138	\$ 39,224	\$ 37,750	\$ 5,612
Total liabilities	<u>\$ 4,138</u>	<u>\$ 39,224</u>	<u>\$ 37,750</u>	<u>\$ 5,612</u>
COUNTY CLERK				
Assets				
Cash and investments	\$ 221,929	\$ 115,031	\$ 123,655	\$ 213,305
Total assets	<u>\$ 221,929</u>	<u>\$ 115,031</u>	<u>\$ 123,655</u>	<u>\$ 213,305</u>
Liabilities				
Accounts payable	\$ 221,929	\$ 115,031	\$ 123,655	\$ 213,305
Total liabilities	<u>\$ 221,929</u>	<u>\$ 115,031</u>	<u>\$ 123,655</u>	<u>\$ 213,305</u>
COURT COSTS				
Assets				
Cash and investments	\$ 225,864	\$ 922,005	\$ 922,380	\$ 225,489
Accounts receivable	40	-	40	-
Total assets	<u>\$ 225,904</u>	<u>\$ 922,005</u>	<u>\$ 922,420</u>	<u>\$ 225,489</u>
Liabilities				
Due to other governments	\$ 225,904	\$ 922,005	\$ 922,420	\$ 225,489
Total liabilities	<u>\$ 225,904</u>	<u>\$ 922,005</u>	<u>\$ 922,420</u>	<u>\$ 225,489</u>

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
DISTRICT CLERK				
Assets				
Cash and investments	\$ 1,073,474	\$ 436,712	\$ 527,557	\$ 982,629
Total assets	<u>\$ 1,073,474</u>	<u>\$ 436,712</u>	<u>\$ 527,557</u>	<u>\$ 982,629</u>
Liabilities				
Accounts payable	\$ 1,073,474	\$ 436,712	\$ 527,557	\$ 982,629
Total liabilities	<u>\$ 1,073,474</u>	<u>\$ 436,712</u>	<u>\$ 527,557</u>	<u>\$ 982,629</u>
INMATE TRUST				
Assets				
Cash and investments	\$ 24,509	\$ 76,953	\$ 48,693	\$ 52,769
Total assets	<u>\$ 24,509</u>	<u>\$ 76,953</u>	<u>\$ 48,693</u>	<u>\$ 52,769</u>
Liabilities				
Accounts payable	\$ 24,509	\$ 76,953	\$ 48,693	\$ 52,769
Total liabilities	<u>\$ 24,509</u>	<u>\$ 76,953</u>	<u>\$ 48,693</u>	<u>\$ 52,769</u>
JUVENILES'				
Assets				
Cash and investments	\$ 35,104	\$ 44,466	\$ 44,324	\$ 35,246
Total assets	<u>\$ 35,104</u>	<u>\$ 44,466</u>	<u>\$ 44,324</u>	<u>\$ 35,246</u>
Liabilities				
Accounts payable	\$ 35,104	\$ 44,466	\$ 44,324	\$ 35,246
Total liabilities	<u>\$ 35,104</u>	<u>\$ 44,466</u>	<u>\$ 44,324</u>	<u>\$ 35,246</u>

Continued

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

Continuation	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance End of Year</u>
MEDICAL REIMBURSEMENT				
Assets				
Cash and investments	\$ 4,109	\$ 123,070	\$ 125,680	\$ 1,499
Total assets	<u>\$ 4,109</u>	<u>\$ 123,070</u>	<u>\$ 125,680</u>	<u>\$ 1,499</u>
Liabilities				
Accounts payable	\$ 4,109	\$ 123,070	\$ 125,680	\$ 1,499
Total liabilities	<u>\$ 4,109</u>	<u>\$ 123,070</u>	<u>\$ 125,680</u>	<u>\$ 1,499</u>
SEIZURE				
Assets				
Cash and investments	\$ 115,565	\$ 81,053	\$ 185,052	\$ 11,566
Total assets	<u>\$ 115,565</u>	<u>\$ 81,053</u>	<u>\$ 185,052</u>	<u>\$ 11,566</u>
Liabilities				
Due to other governments	\$ 115,565	\$ 81,053	\$ 185,052	\$ 11,566
Total liabilities	<u>\$ 115,565</u>	<u>\$ 81,053</u>	<u>\$ 185,052</u>	<u>\$ 11,566</u>
SHERIFF				
Assets				
Cash and investments	\$ 3,000	\$ 175,470	\$ 166,470	\$ 12,000
Total assets	<u>\$ 3,000</u>	<u>\$ 175,470</u>	<u>\$ 166,470</u>	<u>\$ 12,000</u>
Liabilities				
Accounts payable	\$ 3,000	\$ 175,470	\$ 166,470	\$ 12,000
Total liabilities	<u>\$ 3,000</u>	<u>\$ 175,470</u>	<u>\$ 166,470</u>	<u>\$ 12,000</u>

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
TAX ASSESSOR/COLLECTOR				
Assets				
Cash and investments	\$ 1,738,474	\$ 287,888,389	\$ 287,928,826	\$ 1,698,037
Accounts receivable	-	7,732	-	7,732
	<u>1,738,474</u>	<u>287,896,121</u>	<u>287,928,826</u>	<u>1,705,769</u>
Total assets	<u>\$ 1,738,474</u>	<u>\$ 287,896,121</u>	<u>\$ 287,928,826</u>	<u>\$ 1,705,769</u>
Liabilities				
Due to other governments	\$ 1,697,867	\$ 287,834,979	\$ 287,884,778	\$ 1,648,068
Deposits	40,607	61,142	44,048	57,701
	<u>1,697,867</u>	<u>287,896,121</u>	<u>287,928,826</u>	<u>1,705,769</u>
Total liabilities	<u>\$ 1,697,867</u>	<u>\$ 287,896,121</u>	<u>\$ 287,928,826</u>	<u>\$ 1,705,769</u>
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash and investments	\$ 3,446,166	\$ 289,902,373	\$ 290,110,387	\$ 3,238,152
Accounts receivable	40	-	40	7,732
	<u>3,446,206</u>	<u>289,902,373</u>	<u>290,110,427</u>	<u>3,245,884</u>
Total assets	<u>\$ 3,446,206</u>	<u>\$ 289,902,373</u>	<u>\$ 290,110,427</u>	<u>\$ 3,245,884</u>
Liabilities				
Accounts payable	\$ 1,366,263	\$ 1,010,926	\$ 1,074,129	\$ 1,303,060
Due to other governments	2,039,336	288,838,037	288,992,250	1,885,123
Deposits	40,607	61,142	44,048	57,701
	<u>3,446,206</u>	<u>289,910,105</u>	<u>290,110,427</u>	<u>3,245,884</u>
Total liabilities	<u>\$ 3,446,206</u>	<u>\$ 289,910,105</u>	<u>\$ 290,110,427</u>	<u>\$ 3,245,884</u>

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PART III
STATISTICAL SECTION
(UNAUDITED)

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**RANDALL COUNTY, TEXAS
STATISTICAL SECTION
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

This part of the Randall County, Texas' 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 <i>These tables contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	103-106
Revenue Capacity <i>These tables contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	107-110
Debt Capacity <i>These tables 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.</i>	111-114
Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>	115-116
Operating Information <i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	117-120

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. Randall County implemented GASB 34 in 2003; tables presenting government-wide information begin with that year.

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RANDALL COUNTY, TEXAS
NET ASSETS BY COMPONENT
LAST NINE FISCAL YEARS
 (accrual basis of accounting)
 (amounts expressed in thousands)

Table 1

	2003	2004	2005	2006	Restated 2007	2008	Restated 2009	2010	2011
Governmental activities									
Invested in capital assets, net of related debt	\$ 14,835	\$ 16,865	\$ 18,373	\$ 2,720	\$ 18,556	\$ 18,987	\$ 21,805	\$ 22,518	\$ 22,602
Restricted	-	-	-	17,223	1,222	3,880	4,090	4,472	3,918
Unrestricted	9,828	8,029	7,195	6,798	7,798	6,471	7,970	7,977	9,163
Total governmental activities net assets	<u>\$ 24,663</u>	<u>\$ 24,894</u>	<u>\$ 25,567</u>	<u>\$ 26,741</u>	<u>\$ 27,576</u>	<u>\$ 29,338</u>	<u>\$ 33,865</u>	<u>\$ 34,967</u>	<u>\$ 35,683</u>

RANDALL COUNTY, TEXAS
CHANGES IN NET ASSETS
LAST NINE FISCAL YEARS
(accrual basis of accounting)
(amounts expressed in thousands)

	2003	2004	2005	2006
Expenses				
Governmental activities:				
Administrative	\$ 2,393	\$ 2,332	\$ 2,563	\$ 2,966
Judicial	3,925	4,550	5,176	5,182
Elections	85	149	157	506
Financial administration	3,466	3,926	6,193	6,357
Public facilities	1,097	1,126	1,174	1,282
Public safety	12,518	13,678	11,243	11,883
Road and bridge	1,864	2,026	2,238	2,118
Health and welfare	129	98	32	30
Environmental protection	1	1	1	1
Extension services	178	198	259	271
Interest on long-term debt	946	906	880	1,603
Total governmental activities expenses	<u>26,602</u>	<u>28,990</u>	<u>29,916</u>	<u>32,199</u>
Program Revenues				
Governmental activities:				
Charges for services				
Administrative	4,552	4,382	1,616	1,894
Judicial	1,923	2,364	2,444	2,149
Public Safety	2,986	2,738	2,919	3,126
Road & Bridge	50	32	1,438	1,495
Other	11	79	644	679
Operating grants and contributions	819	1,316	1,533	2,228
Capital grants and contributions	-	351	210	-
Total governmental activities program revenues	<u>10,341</u>	<u>11,262</u>	<u>10,804</u>	<u>11,571</u>
Net (expense) revenue	(16,261)	(17,728)	(19,112)	(20,628)
General Revenues and Other Changes in				
Net Assets				
Governmental activities:				
Taxes				
Property taxes, levied for general purposes	14,073	15,144	15,831	16,684
Property taxes, levied for debt service	1,592	1,588	1,603	2,324
Mixed beverage taxes	99	91	100	110
Vehicle sales tax	864	846	910	939
Investment earnings	163	156	400	1,453
Gain/(Loss) on disposition of assets	-	(30)	-	-
Change in capitalization policy	-	-	(851)	-
Miscellaneous	348	176	612	466
Total governmental activities	<u>17,139</u>	<u>17,971</u>	<u>18,605</u>	<u>21,976</u>
Change in Net Assets				
Governmental activities	<u>\$ 878</u>	<u>\$ 243</u>	<u>\$ (507)</u>	<u>\$ 1,348</u>

Table 2

Restated 2007	2008	Restated 2009	2010	2011
\$ 3,251	\$ 3,510	\$ 3,637	\$ 3,609	\$ 3,680
6,021	5,790	6,012	6,196	6,393
638	318	334	355	331
2,239	2,139	1,997	2,067	2,054
1,977	1,695	1,706	1,903	2,077
17,472	18,706	19,861	21,375	22,246
2,936	3,342	3,135	3,136	2,963
49	65	152	113	90
1	1	1	1	1
279	297	294	317	268
1,168	1,096	1,088	1,700	1,879
<u>36,031</u>	<u>36,959</u>	<u>38,217</u>	<u>40,772</u>	<u>41,982</u>
1,678	1,725	1,836	1,581	1,760
2,382	2,985	2,699	3,016	2,963
4,563	111	4,831	4,492	5,554
1,497	570	1,581	1,597	1,594
604	6,274	670	663	737
1,525	1,556	1,663	2,350	1,481
-	-	2,552	999	106
<u>12,249</u>	<u>13,221</u>	<u>15,832</u>	<u>14,698</u>	<u>14,195</u>
(23,782)	(23,738)	(22,385)	(26,074)	(27,787)
18,498	20,800	22,582	23,393	23,767
2,610	2,337	2,553	2,639	3,277
138	178	148	233	184
1,005	1,069	1,090	913	976
951	522	183	86	56
-	-	-	(559)	10
-	-	-	-	-
266	593	202	472	233
<u>23,468</u>	<u>25,499</u>	<u>26,758</u>	<u>27,177</u>	<u>28,503</u>
\$ (314)	\$ 1,761	\$ 4,373	\$ 1,103	\$ 716

RANDALL COUNTY, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>Restated 2006</u>
General fund					
Non-spendable	\$ 86	\$ 127	\$ 123	\$ 210	\$ 264
Restricted	392	397	395	400	401
Assigned-Juvenile Prob	-	-	-	-	-
Assigned-Budget	1,353	3,602	3,130	3,319	1,999
Unassigned	4,178	2,285	1,930	-	1,298
Total general fund	<u>\$ 6,009</u>	<u>\$ 6,411</u>	<u>\$ 5,578</u>	<u>\$ 3,929</u>	<u>\$ 3,962</u>
All other governmental funds					
Non-spendable					
Inventories	\$ 9	\$ 9	\$ -	\$ -	\$ 3
Prepays	-	-	3	-	-
Restricted					
Debt Service Fund	64	64	65	45	-
Special Revenue Funds	715	769	722	2,184	2,501
Capital projects funds	309	223	134	141	3,127
Assigned					
Special Revenue Funds	510	403	399	332	795
Capital projects funds	400	283	227	222	219
Total all other governmental funds	<u>\$ 2,007</u>	<u>\$ 1,751</u>	<u>\$ 1,550</u>	<u>\$ 2,924</u>	<u>\$ 6,645</u>

Table 3

Restated 2007	2008	Restated 2009	2010	2011
\$ 157	\$ 149	\$ 146	\$ 120	\$ 141
406	406	410	409	412
-	26	23	58	238
703	63	500	912	870
3,505	5,125	6,174	6,612	7,112
<u>\$ 4,771</u>	<u>\$ 5,769</u>	<u>\$ 7,253</u>	<u>\$ 8,111</u>	<u>\$ 8,773</u>
\$ 3	\$ 4	\$ 3	\$ 5	\$ 4
2	1	4	1	1
163	184	430	368	190
2,601	2,825	2,830	2,956	2,867
308	63	9,062	5,985	50
738	872	776	294	167
726	771	488	304	232
<u>\$ 4,541</u>	<u>\$ 4,720</u>	<u>\$ 13,593</u>	<u>\$ 9,913</u>	<u>\$ 3,511</u>

RANDALL COUNTY, TEXAS
CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year				
	2002	2003	2004	2005	Restated 2006
Revenues					
Taxes	\$ 14,333	\$ 15,630	\$ 16,741	\$ 17,829	\$ 19,048
Licenses and fees	3,881	3,741	3,714	4,934	5,372
Fines and forfeitures	1,565	1,861	2,169	2,489	2,002
Intergovernmental	2,763	3,447	3,820	4,194	5,014
Interest	249	151	145	393	1,425
Sales	124	167	140	23	37
Miscellaneous	233	106	478	866	787
Total revenues	<u>23,148</u>	<u>25,103</u>	<u>27,207</u>	<u>30,728</u>	<u>33,685</u>
Expenditures					
Administrative	2,393	2,456	2,388	2,560	2,957
Judicial	3,248	3,862	4,478	5,105	5,142
Elections	59	86	149	157	505
Financial administration	1,442	1,613	1,801	1,982	1,992
Public facilities	666	493	520	563	618
Public safety	10,616	11,949	13,236	14,760	15,649
Road and Bridge	1,312	1,549	1,593	1,805	1,702
Health and welfare	76	129	98	36	30
Environmental protection	-	1	1	1	1
Extension service	154	178	195	258	271
Capital outlay	849	1,056	2,161	3,286	7,991
Arbitrage	305	-	-	-	-
Debt Service					
Principal	430	675	710	960	1,387
Interest	1,192	917	878	854	1,719
Bond issuance cost	-	-	-	-	-
Total expenditures	<u>22,742</u>	<u>24,964</u>	<u>28,208</u>	<u>32,327</u>	<u>39,964</u>
Excess of revenues over (under) expenditures	406	139	(1,001)	(1,599)	(6,279)
Other financing sources (uses)					
Transfers in	1,644	1,831	2,011	4,541	2,932
Transfers out	(1,644)	(1,831)	(2,011)	(4,541)	(2,966)
Capital lease proceeds	-	-	-	-	-
Issuance of debt	-	-	-	9,900	13,170
Bond premiums	-	-	-	195	198
Payment to refunded bonds escrow agent	-	-	-	-	(13,077)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,095</u>	<u>257</u>
Net change in fund balances	<u>\$ 406</u>	<u>\$ 139</u>	<u>\$ (1,001)</u>	<u>\$ 8,496</u>	<u>\$ (6,022)</u>
Debt service as a percentage of noncapital expenditures	7.41%	6.66%	6.10%	6.25%	9.71%

Table 4

Fiscal Year				
Restated 2007	2008	Restated 2009	2010	2011
\$ 21,170	\$ 24,353	\$ 25,104	\$ 25,993	\$ 27,032
5,280	4,318	4,252	4,402	1,520
1,903	2,160	2,069	2,025	4,211
5,785	6,478	7,512	7,354	2,252
927	516	183	83	6,836
50	0	1,594	1,507	54
1,014	747	1,868	1,051	817
<u>36,129</u>	<u>38,572</u>	<u>42,582</u>	<u>42,415</u>	<u>42,722</u>
3,196	3,463	3,566	3,507	3,627
5,869	5,657	6,068	6,200	6,379
639	315	297	316	307
1,966	1,941	2,011	2,075	2,064
792	791	872	1,003	844
16,698	18,007	19,275	21,122	21,702
2,282	2,841	2,726	2,725	2,547
49	64	152	114	89
1	1	1	1	1
269	292	292	314	265
3,309	1,122	5,911	14,068	7,182
-	-	-	-	-
1,254	1,312	1,375	1,532	1,535
1,093	1,038	978	1,460	1,920
-	-	184	158	-
<u>37,417</u>	<u>36,844</u>	<u>43,708</u>	<u>54,595</u>	<u>48,462</u>
(1,288)	1,728	(1,126)	(12,180)	(5,740)
2,208	1,989	1,985	1,703	1,935
(2,216)	(2,489)	(1,985)	(1,703)	(1,935)
-	-	-	-	-
-	-	11,300	9,200	-
-	-	184	158	-
-	-	-	-	-
<u>(8)</u>	<u>(500)</u>	<u>11,484</u>	<u>9,358</u>	<u>-</u>
<u>\$ (1,296)</u>	<u>\$ 1,228</u>	<u>\$ 10,358</u>	<u>\$ (2,822)</u>	<u>\$ (5,740)</u>
6.88%	6.58%	6.23%	7.38%	8.37%

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RANDALL COUNTY, TEXAS
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

Table 5

Fiscal Year	Roll Year	Real Property Value		Personal Property Value		Total Value		Total Direct Tax Rate	Ratio of Total Assessed Value to Total Estimated Actual Value
		Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual		
2002	2001	\$ 3,855,468	\$ 3,855,468	\$ 637,683	\$ 637,683	\$ 4,493,151	\$ 4,493,151	0.32700	100%
2003	2002	4,145,976	4,145,976	649,575	649,575	4,795,551	4,795,551	0.33418	100%
2004	2003	4,416,529	4,416,529	616,715	616,715	5,033,244	5,033,244	0.33721	100%
2005	2004	4,649,751	4,649,751	732,904	732,904	5,382,655	5,382,655	0.33642	100%
2006	2005	4,948,963	4,948,963	696,242	696,242	5,645,205	5,645,205	0.34518	100%
2007	2006	5,397,492	5,397,492	733,829	733,829	6,131,321	6,131,321	0.35136	100%
2008	2007	5,965,545	5,965,545	768,517	768,517	6,734,062	6,734,062	0.34957	100%
2009	2008	6,386,353	6,386,353	809,897	809,897	7,196,250	7,196,250	0.36062	100%
2010	2009	6,678,805	6,678,805	809,921	809,921	7,488,726	7,488,726	0.36062	100%
2011	2010	6,825,724	6,825,724	773,727	773,727	7,599,451	7,599,451	0.36890	100%

Source: Potter Randall Appraisal District, Randall County Tax Assessor/Collector
Note: Properties are assessed at actual value. Direct tax rates are per \$100 of assessed value.

RANDALL COUNTY, TEXAS
PROPERTY TAX RATES AND TAX LEVIES
DIRECT & ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

Fiscal Year	Roll Year	Direct Rate					Canyon Independent School District
		Randall County	City of Canyon	City of Amarillo	City of Happy	Village of Timbercreek	
TAX RATES/\$100 ASSESSED VALUATION							
2002	2001	0.32700	0.41753	0.29653	0.77050	0.17600	1.47314
2003	2002	0.33418	0.42384	0.29560	0.77880	0.17488	1.60660
2004	2003	0.33721	0.42384	0.29437	0.77880	0.17557	1.69779
2005	2004	0.33642	0.32642	0.28906	0.77880	0.16284	1.73919
2006	2005	0.34518	0.32642	0.28712	0.77060	0.16500	1.69141
2007	2006	0.35136	0.33391	0.28371	0.72177	0.17300	1.50982
2008	2007	0.34957	0.33391	0.28371	0.72177	0.17840	1.29000
2009	2008	0.36062	0.34391	0.31009	0.75031	0.19500	1.29000
2010	2009	0.36062	0.35962	0.31009	0.73827	0.19500	1.29000
2011	2010	0.36890	0.35962	0.31009	0.72970	0.19500	1.29000
TAX LEVIES							
2002	2001	\$ 14,303,747	\$ 1,465,651	\$ 9,545,145	\$ 5,768	\$ 51,816	\$ 22,190,464
2003	2002	15,554,907	1,555,996	9,984,166	5,972	53,930	26,197,380
2004	2003	16,547,236	1,606,244	10,143,369	6,130	55,953	29,235,110
2005	2004	17,672,487	1,295,736	10,840,344	6,039	56,460	32,926,437
2006	2005	18,929,892	1,375,594	11,259,955	6,252	60,711	34,419,702
2007	2006	20,894,089	1,486,297	12,202,048	6,173	66,596	33,713,976
2008	2007	22,857,204	1,626,092	13,355,644	5,911	72,038	32,322,746
2009	2008	24,977,774	1,765,839	15,246,369	5,598	77,964	35,575,867
2010	2009	25,876,981	1,857,986	15,670,785	6,073	79,111	37,979,479
2011	2010	26,865,024	1,898,321	15,934,313	6,377	80,781	39,416,029

Source: Randall County Tax Office , Potter Randall Appraisal District, Swisher CAD

Note: Overlapping rates are those that apply to property owners within Randall County. Not all overlapping rates apply to all county property owners; for example, although the county property tax rates apply to all county property owners, the City of Canyon rates apply only to those whose property is located within the city's geographic boundaries.

Table 6

Amarillo Independent School District	Happy Independent School District	Bushland Independent School District	South Randall County Hospital District	Amarillo Junior College District	High Plains Water District	Village of Palisades	Noxious Weed District
TAX RATES/\$100 ASSESSED VALUATION							PER ACRE
1.53500	1.29600	1.36000	0.16726	0.15415	0.00830	0.21672	-
1.59000	1.43900	1.45100	0.16271	0.15621	0.00840	0.22538	-
1.59000	1.40900	1.65200	0.16113	0.15942	0.00830	0.23089	-
1.61500	1.42000	1.49820	0.15990	0.16043	0.00830	0.23390	-
1.64500	1.37550	1.61993	0.14700	0.16043	0.00830	0.24260	-
1.47500	1.00800	1.47945	0.14000	0.16043	0.00830	0.28568	0.03/ac
1.17200	1.00800	1.18795	0.12081	0.16043	0.00794	0.26023	0.03/ac
1.17000	1.04000	1.18300	0.09250	0.18395	0.00794	0.26525	0.03/ac
1.17000	1.04000	1.24950	0.08500	0.18413	0.00794	0.25000	0.03/ac
1.17000	1.04000	1.26862	0.08441	0.18996	0.00785	0.24883	0.03/ac
TAX LEVIES							
\$ 37,590,669	\$ 229,869	\$ 6,074,197	\$ 1,155,100	\$ 4,994,142	\$ 260,504	\$ 16,210	-
40,437,791	254,394	7,091,414	1,185,213	5,310,858	282,156	17,298	-
42,154,653	249,774	7,781,456	1,207,565	5,677,889	295,047	17,970	-
45,529,047	250,922	8,338,064	1,322,628	6,080,084	313,475	18,703	-
48,050,288	235,562	10,608,187	1,278,063	6,337,076	330,246	19,711	-
43,500,633	214,162	10,971,162	1,309,370	6,578,396	360,247	23,667	15,740
37,055,136	213,796	8,922,578	1,260,950	7,581,303	378,040	23,719	15,686
38,967,304	221,496	9,785,526	1,033,963	9,016,801	406,201	25,947	15,677
39,745,139	273,404	10,279,524	997,876	9,284,325	419,642	25,351	15,587
40,164,289	247,395	10,454,396	1,013,789	9,694,953	421,851	25,380	15,580

**RANDALL COUNTY, TEXAS
PRINCIPAL TAXPAYERS
CURRENT AND NINE YEARS AGO
SEPTEMBER 30, 2011**

Taxpayer	Type of Business	2010 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Affiliated Foods, Inc.	Food distributor	\$ 91,202,841	1	1.20%
Southwestern Public Service	Electric utility	63,665,317	2	0.84%
Owens Corning	Industrial/Insulation	63,221,631	3	0.83%
Wal Mart Real Estate	Retail Store	49,692,781	4	0.65%
BNSF Railway Company	Railroad	47,098,603	5	0.62%
Case Newport, LP	Apartment Complexes	22,724,680	6	0.30%
The Colonies at Hillside	Apartments	22,562,108	7	0.30%
Southwestern Bell Telephone	Telephone Utility	20,909,206	8	0.28%
Atmos Energy	Gas Utility	16,561,441	9	0.22%
Cebridge Acquisitions, LP	Cable/Utility	15,567,868	10	0.20%
Anderson Merchandisers	Merchandise Distribution			0.00%
Amarillo Gear Co.	Industrial			0.00%
AIMCO Crossings at Bell, LP	Rental Real Estate			0.00%
Cox Communications, Inc.	Cable/Utility			0.00%
		\$ 413,206,476		5.44%

Source: Potter Randall Appraisal District

Table 7

	2001 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
\$	57,949,320	3	1.29%
	73,207,229	1	1.63%
	66,257,560	2	1.47%
	21,790,375	6	0.48%
	23,134,647	5	0.51%
	36,012,603	4	0.80%
	15,893,680	7	0.35%
	12,462,108	8	0.28%
	11,128,108	9	0.25%
	11,021,243	10	0.25%
<u>\$</u>	<u>328,856,873</u>		<u>7.32%</u>

**RANDALL COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN TAX ROLL YEARS**

Table 8

Fiscal Year	Roll Year	Collected within the Fiscal Year of Levy					Total Collections to Date		Percent of Adjusted Levy Collected
		Original Tax Levy	Adjustments	Adjusted Tax Levy	Collected Amount	Percent of Original Levy Collected	Collections in Subsequent Years	Total Collections	
2002	2001	\$ 14,303,747	\$ (17,748)	\$ 14,285,999	\$ 13,832,271	96.70%	\$ 432,531	\$ 14,264,802	99.85%
2003	2002	15,554,907	(19,073)	15,535,834	15,115,696	97.18%	401,379	15,517,075	99.88%
2004	2003	16,547,236	5,853	16,553,089	16,151,252	97.61%	383,881	16,535,133	99.89%
2005	2004	17,672,487	(41,753)	17,630,734	17,251,600	97.62%	359,891	17,611,491	99.89%
2006	2005	18,929,892	(33,103)	18,896,789	18,494,934	97.70%	375,488	18,870,422	99.86%
2007	2006	20,894,089	(30,024)	20,864,065	20,453,378	97.89%	378,208	20,831,586	99.84%
2008	2007	22,857,204	(9,358)	22,847,846	22,387,194	97.94%	423,545	22,810,739	99.84%
2009	2008	24,976,031	(19,097)	24,956,935	24,465,834	97.96%	430,602	24,896,436	99.76%
2010	2009	25,876,981	(28,271)	25,848,710	25,366,224	98.03%	381,691	25,747,915	99.61%
2011	2010	26,865,024	(9,469)	26,855,555	26,413,122	98.32%	-	26,413,122	98.35%

Source: Randall County Tax Assessor/Collector and Randall County Auditor

RANDALL COUNTY, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST 10 FISCAL YEARS
SEPTEMBER 30, 2011

Table 9

	GOVERNMENTAL ACTIVITIES				Total Primary Government	Percentage of Property Value(1)	Percentage of Personal Income (2)	\$ Per Capita (2)
	General Obligation Bonds	Certificates of Obligation	Capital Lease					
2002	-	\$ 17,965,000	\$ 580,210	\$ 18,545,210	0.41%	0.66%	\$ 176	
2003	-	17,290,000	555,454	17,845,454	0.37%	0.61%	168	
2004	-	16,580,000	524,200	17,104,200	0.34%	0.55%	160	
2005	-	25,735,000	494,279	26,229,279	0.49%	0.77%	241	
2006	12,975,000	9,890,000	461,869	23,326,869	0.41%	0.65%	212	
2007	12,930,000	10,650,000	429,369	24,009,369	0.39%	0.61%	212	
2008	12,885,000	9,420,000	392,516	22,697,516	0.34%	0.55%	198	
2009	12,220,000	20,050,000	353,044	32,623,044	0.45%	0.75%	281	
2010	11,525,000	28,455,000	310,769	40,290,769	0.54%	0.92%	343	
2011	10,470,000	28,020,355	265,495	38,755,850	0.52%	0.85%	321	

Note:

(1) Property values are found in Table 5

(2) Personal income and population are found in Table 13

RANDALL COUNTY, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Assessed Value Less Exemptions	<u>\$ 4,374,255,273</u>	<u>\$ 4,654,649,216</u>	<u>\$ 4,907,101,308</u>	<u>\$ 5,253,102,834</u>
Constitutional Debt Limit - 5% of Assessed Value	218,712,764	232,732,461	245,355,065	262,655,142
Amount of Debt Applicable to Debt Limit: Total Bonded Debt Less Debt Service Funds	<u>17,901,140</u>	<u>17,225,754</u>	<u>16,514,882</u>	<u>25,690,104</u>
Legal Debt Margin	<u>\$ 200,811,624</u>	<u>\$ 215,506,707</u>	<u>\$ 228,840,183</u>	<u>\$ 236,965,038</u>
Total net debt applicable to the limit as a percentage of debt limit	8.18%	7.40%	6.73%	9.78%

Legal Debt Margin Calculation for Fiscal Year 2011

Assessed Value Less Exemptions 2010 Roll		<u>\$ 7,400,137,311</u>
Constitutional Debt Limit - 5% of Assessed Value		370,006,866
Amount of Debt Applicable to Debt Limit: Total Bonded Debt	\$ 38,490,355	
Less: Debt Service Funds	<u>190,274</u>	<u>38,300,081</u>
Legal Debt Margin		<u>\$ 331,706,785</u>

Source: Randall County Auditor's Office

Note: Constitutional debt limit for Randall County is limited to 5% of total assessed valuation. General obligation debt may be offset by amounts set aside in the Debt Service Fund for the payment of debt.

Table 10

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<u>\$ 5,484,063,322</u>	<u>\$ 5,946,632,630</u>	<u>\$ 6,538,663,018</u>	<u>\$ 7,010,520,824</u>	<u>\$ 7,268,156,770</u>	<u>\$ 7,400,137,311</u>
274,203,166	297,331,632	326,933,151	350,526,041	363,407,839	370,006,866
<u>22,865,000</u>	<u>23,417,286</u>	<u>22,121,036</u>	<u>31,839,885</u>	<u>39,612,062</u>	<u>38,300,081</u>
<u>\$ 251,338,166</u>	<u>\$ 273,914,346</u>	<u>\$ 304,812,115</u>	<u>\$ 318,686,156</u>	<u>\$ 323,795,777</u>	<u>\$ 331,706,785</u>
8.34%	7.88%	6.77%	9.08%	10.90%	10.35%

RANDALL COUNTY, TEXAS
RATIO OF GENERAL BONDED DEBT OUTSTANDING
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS

Table 11

Fiscal Year	Roll Year	Population	Assessed Value (in Thousands)	General Obligation Debt	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2002	2001	105,571	\$ 4,493,151	\$ 17,965,000	\$ 63,860	\$ 17,901,140	0.0398	\$ 170
2003	2002	106,350	4,795,551	17,290,000	64,246	17,225,754	0.0359	163
2004	2003	107,204	5,033,244	16,580,000	65,118	16,514,882	0.0328	155
2005	2004	108,671	5,382,655	25,735,000	44,896	25,690,104	0.0477	237
2006	2005	110,021	5,645,205	22,865,000	-	22,865,000	0.0405	208
2007	2006	113,144	6,131,321	23,580,000	162,714	23,417,286	0.0382	208
2008	2007	114,546	6,734,062	22,305,000	183,964	22,121,036	0.0328	195
2009	2008	115,921	7,196,250	32,270,000	430,115	31,839,885	0.0442	278
2010	2009	117,520	7,488,726	39,980,000	367,938	39,612,062	0.0529	340
2011	2010	120,725	7,599,451	38,490,355	190,274	38,300,081	0.0504	319

Notes: Details regarding the County's outstanding debt can be found in the notes to the financial statements

RANDALL COUNTY, TEXAS
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
SEPTEMBER 30, 2011

Table 12

<u>Governmental Unit</u>	<u>Gross Debt Less Sinking Fund</u>	<u>Percent Applicable to Randall County</u>	<u>Randall County Share of Debt</u>
Direct:			
Randall County	\$ 38,300,081	100.00%	\$ 38,300,081
Overlapping:			
Amarillo Independent School District	102,795,505	47.94%	49,280,165
Canyon Independent School District	81,760,247	100.00%	81,760,247
City of Amarillo	28,165,686	52.22%	14,708,121
City of Canyon	-	100.00%	-
Amarillo Junior College District	57,237,469	52.05%	29,792,103
Boatwright Trew Road District	150,000	100.00%	150,000
Bushland ISD	22,218,153	10.41%	2,312,910
	<u>292,327,060</u>		<u>178,003,546</u>
 Total Direct and Overlapping Debt	 <u>\$ 330,627,141</u>		 <u>\$ 216,303,627</u>

Source: Randall County Auditor's Office

Note: The percentage of overlapping debt applicable is estimated using taxable assessed property values. Percentages were calculated by determining the portion of the County's total taxable value that is within the entities' boundaries and dividing it by the County's total taxable assessed valuation.

RANDALL COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Table 13

Fiscal Year	Population	Personal Income (In Thousands)	Per Capita Income	Residents Median Age	Education Level in Years		Unemployment Rate
					of Formal Schooling	Enrollment	
2002	105,571	\$ 2,791,650	\$ 26,443	35.67	14.3	32,108	3.0%
2003	106,350	2,919,285	27,450	35.67	14.3	32,718	3.2%
2004	107,204	3,131,094	29,207	35.67	14.3	33,340	3.2%
2005	108,671	3,411,108	31,389	36.00	14.3	33,306	3.4%
2006	110,021	3,615,971	32,866	34.80	14.3	33,774	3.3%
2007	113,144	3,915,728	34,608	34.80	14.3	34,449	3.0%
2008	114,546	4,150,672	37,856	35.60	14.3	35,072	3.1%
2009	115,921	4,326,579	37,324	35.85	14.3	35,820	4.9%
2010	117,520	4,369,845	37,184	35.60	14.4	34,651	4.7%
2011	120,725	4,564,060	39,182	34.94	14.4	34,725	4.9%

Source: Population, per capita income, personal income, median age information and enrollment provided by the Bureau of Economic Analysis, USDA Economic Research Service, Texas Education Association, Texas A&M University Real Estate Center

RANDALL COUNTY, TEXAS
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/ACTIVITY
LAST TEN FISCAL YEARS

Table 15

Full-time Equivalent Employees as of September 30,

<u>Activity</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Administrative	21	21	24	26.5	34	36.25	37.25	37.25	33.75	33.25
Judicial	50	54	58	62	58.5	66	64	64	68	69
Elections	0	0	0	0	0	0	2.5	2.5	1	1
Financial Administration	34	33	37	41.25	41.25	40	40	40	40	40
Public Facilities	3	3	3	3	4	5	4	8.5	4	5
Public Safety	197	209	217	239	248	261	265	270.5	278.5	285.5
Road & Bridge	20	20	20	20	23	23	23	23	23	23
Health & Welfare	0	0	0	0	0	0	0	0	1	1
Extension Service	6	6	6	6	6	6	6	6	6	5
	<u>331</u>	<u>346</u>	<u>365</u>	<u>397.75</u>	<u>414.75</u>	<u>437.25</u>	<u>441.75</u>	<u>451.75</u>	<u>455.25</u>	<u>462.75</u>

RANDALL COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION/ACTIVITY
LAST NINE FISCAL YEARS

Table 16

Activity	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Government									
Administrative:									
Collections:									
Collection rate	83.5%	85.4%	71.4%	83.4%	87.5%	78.9%	79.8%	80.2%	72.2%
County Clerk:									
Civil cases filed	406	390	421	420	476	479	564	580	601
Civil cases disposed	427	421	420	465	521	454	562	555	549
Criminal cases filed	2,393	2,498	2,630	2,623	2,649	2,259	2,049	1,886	1,684
Criminal cases disposed	2,279	2,889	2,543	2,941	2,863	2,321	2,062	1,946	1,985
Public records filed	31,833	27,099	26,600	26,950	27,500	23,000	24,694	25,894	21,013
Information Technology:									
Software systems maintained	17	20	20	22	22	22	22	24	28
Phone systems maintained	6	6	6	6	6	5	5	5	6
Judicial									
Criminal District Attorney:									
Felony cases filed	1,141	1,351	1,338	1,294	1,281	1,140	1,086	1,112	1,269
Felony cases disposed	1,059	1,299	1,392	1,290	1,229	1,278	1,079	1,333	1,165
Misdemeanor cases filed	2,337	2,574	2,576	2,642	2,615	2,346	2,047	2,580	1,942
Misdemeanor cases disposed	2,252	2,578	2,823	3,009	2,522	2,313	2,065	2,687	2,266
District Clerk:									
Jury notices mailed	31,529	34,000	68,000	89,400	110,000	114,200	131,330	126,790	122,540
Civil cases filed	2,252	2,402	2,324	2,440	2,562	2,639	4,008	3,576	3,169
Civil cases disposed	1,968	2,068	1,824	1,915	2,011	2,071	3,002	2,842	2,983
Criminal cases filed	1,874	2,225	2,122	2,228	2,339	2,410	2,277	2,340	2,231
Criminal cases disposed	1,040	165	1,336	1,403	1,473	1,517	1,245	1,485	1,395
Justice of the Peace (2):									
Cases filed	10,382	12,651	12,623	11,730	11,718	11,605	11,322	11,896	11,214
Cases disposed	15,420	11,158	11,633	11,454	11,646	10,660	10,841	11,233	10,998
Domestic Relations Office (created 12/06):									
Cases received	n/a	n/a	n/a	n/a	76	85	92	87	84
Cases disposed	n/a	n/a	n/a	n/a	6	49	73	78	62
Elections									
Votes cast	31,587	48,717	19,360	31,516	7,821	52,667	7,515	35,582	19,841
Registered Voters	73,862	76,399	73,955	73,332	74,903	78,965	75,928	79,213	75,483
Financial Administration									
County Auditor:									
Internal audits performed	-	-	4	6	6	21	16	6	10
Vendor checks issued	10,345	10,046	9,047	8,789	8,513	8,447	7,753	7,332	7,308
Purchasing:									
Purchase orders	4,617	4,117	1,848	1,798	2,689	2,576	2,178	2,490	2,786
Purchasing card transactions	-	-	2,112	2,286	4,679	6,241	7,041	8,550	6,844
Request for bids/proposals	23	22	30	37	42	70	84	80	73
County Treasurer:									
Receipts processed	4,334	4,577	4,488	4,400	4,607	4,476	4,341	4,201	3,772
HR/Payroll:									
Payroll direct deposits issued	7,173	10,702	10,856	11,232	11,745	11,286	11,466	11,908	12,809
Employment applications	550	920	810	800	610	638	938	872	902

Continued

RANDALL COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION/ACTIVITY
LAST NINE FISCAL YEARS

Table 16

Continuation	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<u>Activity</u>									
<u>Financial Administration-Continuation</u>									
County Tax Assessor/Collector:									
Property tax accounts	53,758	53,081	54,377	55,516	56,981	58,619	59,148	59,739	59,854
Vehicles registered	108,860	109,174	111,897	114,407	119,551	119,880	122,046	124,070	127,127
<u>Facilities</u>									
Buildings maintained	7	7	8	8	7	7	7	6	7
<u>Public Safety</u>									
Fire:									
Fire and emergency responses	357	320	361	372	358	475	577	654	777
Sheriff:									
Offenses (Part I-Part V)	1,967	1,783	1,435	2,085	1,601	1,574	1,721	1,682	1,842
Warrants disposed	3,798	4,688	4,492	3,658	3,314	2,925	5,147	4,890	6,801
Calls for service	10,218	11,313	12,865	13,530	12,606	11,075	11,519	12,520	14,839
Citations	3,863	3,737	3,424	3,850	4,396	4,004	4,157	4,276	4,642
Jail:									
Average prisoner population	259	254	244	251	301	304	328	336	355
Dispatch:									
Total calls handled	113,536	111,653	115,415	119,651	114,775	113,707	116,436	118,210	135,548
911 calls	9,841	9,212	9,448	9,642	10,197	11,057	11,499	12,634	12,863
Juvenile Probation:									
Average juvenile resident population	55	53	61	60	58	60	59	59	60
Adult probation:									
Misdemeanor probation	n/a	630	560	385	298	326	412	342	322
Felony probation	n/a	398	415	454	319	298	368	313	389
<u>Road & Bridge</u>									
Paved road miles resurfaced	48	50	47	49	46	49	48	40	39
Caliche roads miles replated	25	25	27	-	5	5	2	16	10
<u>Extension Service</u>									
Educational programs conducted	485	420	560	575	580	430	540	708	614
Educational program attendance	48,601	48,365	57,586	58,140	58,855	44,230	55,534	72,589	68,430

RANDALL COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY
LAST NINE FISCAL YEARS

Table 17

<u>Activity</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<u>General Government</u>									
County Clerk									
Records management software	1	2	5	6	6	6	6	6	6
Document imaging hardware	4	4	6	7	7	7	7	6	5
Information Technology									
Servers	5	5	5	5	5	5	7	9	12
Tape drives	5	5	5	5	5	5	4	4	6
Phone systems and sub-systems	6	6	6	6	6	6	6	6	6
District Clerk									
Case management software	8	8	8	8	8	8	8	8	9
Data imaging software/hardware	3	3	3	3	3	3	3	3	2
<u>Judicial</u>									
Vehicles	5	5	7	7	7	7	8	8	8
Court audio/visual systems	0	0	0	0	5	5	5	7	7
Security systems	2	2	2	2	3	3	3	4	6
<u>Elections</u>									
Election & voter registration software	1	1	1	2	2	2	2	3	3
<u>Financial Administration</u>									
Scanner/imaging system	1	1	1	1	1	1	1	1	1
Financial software applications	3	3	3	3	3	3	3	3	1
<u>Facilities</u>									
Buildings	12	12	12	13	13	14	15	16	17
Vehicles	3	4	4	4	5	5	6	7	7
Heavy equipment	0	0	0	0	1	6	6	6	7
<u>Public Safety</u>									
Sheriff & Jail vehicles	39	44	49	58	64	69	75	77	75
Juvenile probation vehicles	17	18	19	22	24	22	23	24	25
Fire trucks	11	12	12	12	12	13	19	19	21
Emergency sirens	8	10	10	10	10	10	10	11	12
<u>Road & Bridge</u>									
Vehicles	37	37	42	44	44	44	46	47	46
Equipment	66	66	66	66	66	68	75	82	85
Roads (paved)	257	257	289	291	293	293	293	293	293
Bridges	5	5	5	5	5	5	5	5	5
<u>Extension Service</u>									
Stock trailer	0	0	0	1	1	1	1	1	1
Video systems	1	1	1	1	1	1	2	2	2

Source: Departmental capital asset inventories

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PART IV
COMPLIANCE

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To The Honorable County Judge and
Commissioners Comprising the
Commissioners' Court of
Randall County, Texas

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and their respective budgetary comparisons, and the aggregate remaining fund information of Randall County, Texas, as of and for the year ended September 30, 2011, which collectively comprise Randall County, Texas' basic financial statements and have issued our report thereon dated February 15, 2012. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Randall County, Texas' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, Commissioners' Court, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

DOSHIER, PICKENS & FRANCIS, L.L.C.

DOSHIER, PICKENS & FRANCIS, LLC

February 15, 2012