



**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

**FOR THE YEAR ENDED
SEPTEMBER 30, 2012**

RANDALL COUNTY, TEXAS

**Comprehensive Annual
Financial Report**

**For the Year Ended
September 30, 2012**

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RANDALL COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR YEAR ENDED SEPTEMBER 30, 2012

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PART I
INTRODUCTORY SECTION



RANDALL COUNTY AUDITOR

Karon Kantor, Auditor

February 14, 2013

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, 2012. 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 2012 population of 123,351 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 2012 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

Begun in 2010, the Digger Howard 4-H Barn was completed at the end of fiscal year 2012 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.

In January 2012, Randall County began a project to integrate to the Tyler Technologies Odyssey platform which is an upgrade to the existing courts management, jail and law enforcement software as well as an attorney manager module and public access component for inquiry and fee collection. This project is estimated to take eighteen months and will be funded by the county and the Potter Randall 911 District.

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-one percent (71%) of the County's population lives within the city limits of Amarillo with another approximately eleven percent (11%) 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 48th 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, 46 masters programs and 61 undergraduate degree programs to approximately 7,955 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 3.8% compares favorably to the nation (7.8%) and to the state (6.8%). 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. 5,800 more people working than one year ago
 2. Increase in commercial construction and real estate
 3. Residential building starts are up 15% due to low interest rates
 4. Retail sales are up 10.7% from last year
 5. New car sales are up 11% from 12 months ago
 6. Unemployment has declined to 3.8% reported as of October 2012

- Weaknesses:
 1. Severe drought and lack of winter moisture devastated winter wheat and cotton crops
 2. CPI is 1.5% due to decrease in groceries, utilities and housing
 3. Feedyards experiencing \$120 per head loss on cattle; dairies operate at breakeven levels

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, 2012 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, 2012 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, 2011. This was the eighth 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,

A handwritten signature in cursive script that reads "Karon Kantor".

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, 2011

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.

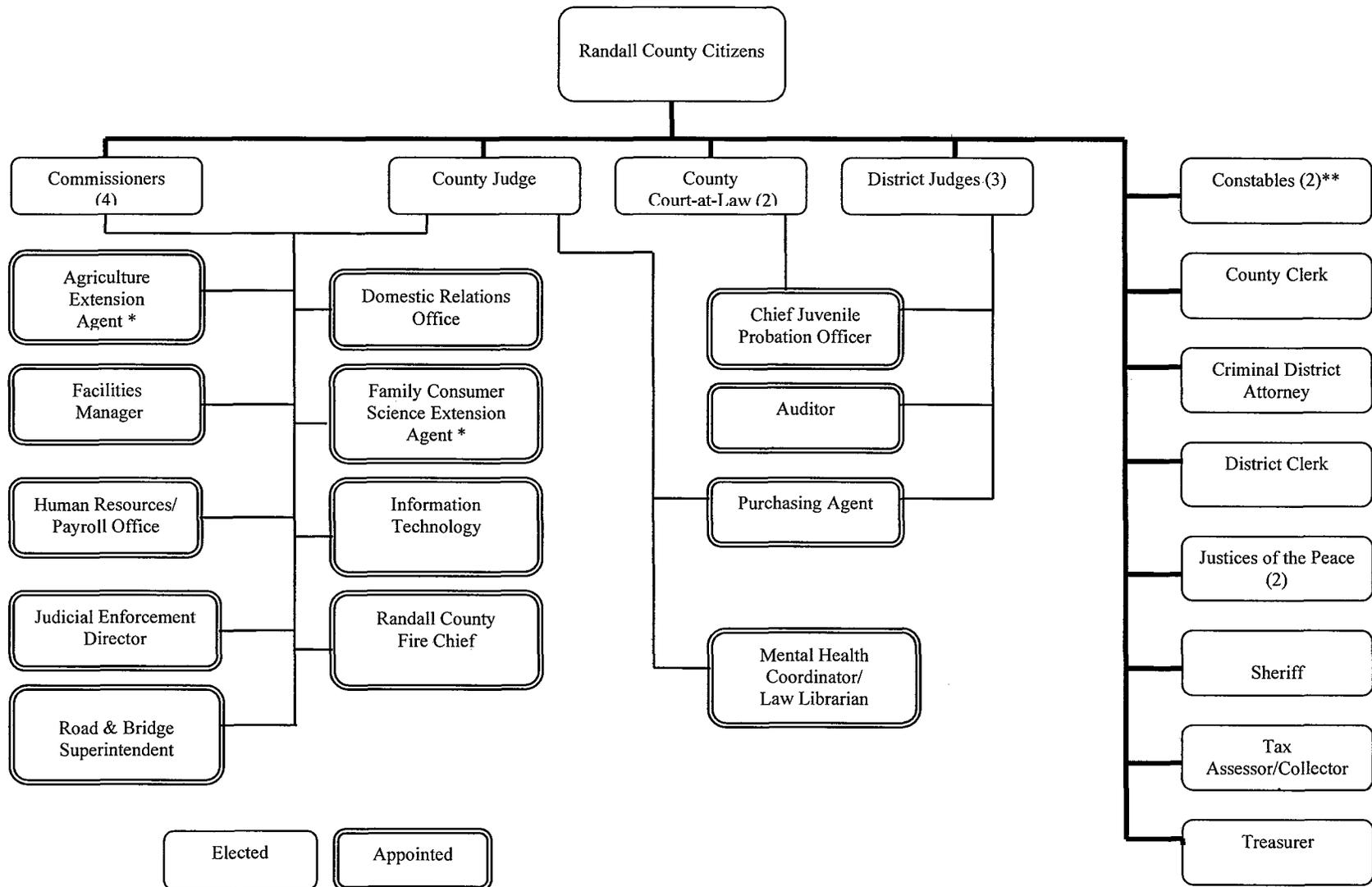


Christopher P. Morill

President

Jeffrey R. Emer

Executive Director



* Appointed by Texas A & M Extension Service

** The County has two Constables, Precincts #1 and #4. The Constable elected to Precinct #4 will not take office until January 1, 2013.

RANDALL COUNTY, TEXAS
PRINCIPAL COUNTY OFFICIALS
SEPTEMBER 30, 2012

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
James Amerson	Fire Chief
Jerry Bigham	Justice of Peace, Precinct #1
Clay Houdashell	Justice of Peace, Precinct #4
Chris Tinsley	Constable, Precinct #1
Jeff Lester	Constable, Precinct #4
Karon Kantor	County Auditor
Laurie Jones	Purchasing Agent
Jane King	Chief Juvenile Probation Officer

PART II
FINANCIAL SECTION



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, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Randall County, Texas as of and for the year ended September 30, 2012, which collectively comprise Randall County, Texas' basic financial statements as listed in the table of contents. We have also audited the financial statements of each of Randall County, Texas' nonmajor governmental and fiduciary funds presented as supplementary information in the accompanying combining and individual fund financial statements and schedules as of and for the year ended September 30, 2012, as listed in the table of contents. These financial statements are the responsibility of Randall County, Texas' 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 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 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, based on our audit, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Randall County, Texas as of September 30, 2012, and the respective changes in financial position, and where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund and the Youth Center of the High Plains Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental fund and fiduciary fund of Randall County, Texas, as of September 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparisons for the library special revenue, debt service, and capital projects funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 14, 2013, on our consideration of Randall County, Texas' internal control over financial reporting and 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 (pages 3-16), Retirement Plan – Schedule of Funding Progress (page 52), and Other Post Employment Benefits – Schedule of Funding Progress (page 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 Randall County, Texas' basic financial statements. The introductory section and statistical tables are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has 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 14, 2013

Randall County, Texas
Management's Discussion and Analysis
For the Years Ended September 30, 2012

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, 2012 and 2011. 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 \$37.4 million (*net position*). Of this amount, approximately \$10.4 million (*unrestricted net position*) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by approximately \$1.7 million. Charges for services in all activities decreased approximately \$116 thousand over prior year. Total operating and capital grants increased by approximately \$600 thousand. General revenues increased by approximately \$1.7 million. General property tax increased by approximately \$1 million to meet operating expenses and debt property tax increased by \$108 thousand to meet debt service obligations. The current year 2012 experienced a gain of \$30 thousand on disposed assets.
- Total assets for the newly created Randall County Assistance District #1 totaled \$184 thousand.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of approximately \$13.1 million. Of this total amount, approximately \$8.3 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 24.8% 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, 2012

Basic Financial Statements

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

The *statement of net position* 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 position* using the accrual basis. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

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 position 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 include not only Randall County, Texas itself (known as the *primary government*), but also a legally separate entity, the Randall County Assistance District #1, for which Randall County, Texas is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

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

Randall County, Texas
Management's Discussion and Analysis
For the Years Ended September 30, 2012

following other supplementary information). All of the funds of the County can be divided into three categories: *governmental funds*, *proprietary funds*, and *fiduciary funds*:

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 (30) 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 and Youth Center of the High Plains 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, 2012

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 99-103 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 29-51 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 52-53.

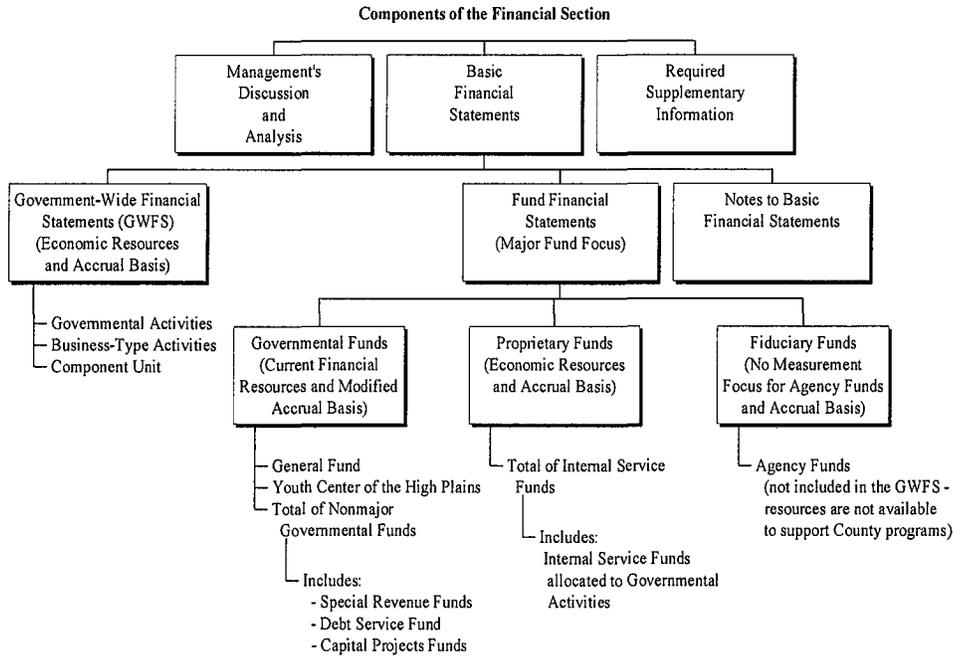
Other Supplementary Information. The Schedule of Revenues – Budget to Actual and the Schedule of Expenditures – Budget to Actual for the General Fund is presented here to compare budget to actual at the category level of compliance. The Health Care Fund, an internal service fund, Schedule of Revenues, Expenses and Changes in Net Position – 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 54-63.

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 64-103 of the County's CAFR.

Randall County, Texas

Management's Discussion and Analysis

For the Years Ended September 30, 2012



Government-Wide Financial Analysis

As noted earlier, net position 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 \$37.4 million (*net position*) at the close of the most recent fiscal year.

Approximately \$23.6 million or 63% of the County's net position 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 position is approximately \$3.3 million. Approximately \$3.3 million is restricted by enabling legislation for state authorized revenues to be expended for specific purposes. These are identified by major category. \$174 thousand is restricted for debt service.

The remaining balance, approximately \$10.4 million (*unrestricted net position*) 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, 2012

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

Randall County Net Position
September 30, 2012 and 2011
(in 000's)

	Governmental Activities	
	2012	2011
Current and other assets	\$ 18,141	\$ 16,914
Capital assets	60,867	61,669
Total assets	<u>79,008</u>	<u>78,583</u>
Current liabilities	5,868	5,698
Noncurrent liabilities	35,738	37,202
Total liabilities	<u>41,606</u>	<u>42,900</u>
Net position:		
Invested in capital assets, net of related debt	23,668	22,602
Restricted	3,300	3,918
Unrestricted	10,434	9,163
Total net position	<u>\$ 37,402</u>	<u>\$ 35,683</u>

At the end of the current fiscal year, the County is able to report positive balances in all categories of net position, both for the government as a whole, as well as for its separate governmental activities. During the current fiscal year, the County's net position increased by approximately \$1.7 million.

Governmental Activities Governmental activities increased the County's total net position. Governmental expenses increased \$1.2 million from 2011 in most categories. Administrative expenses decreased \$239 thousand due to eliminating a position in Judicial Enforcement and lower maintenance agreements and budget cuts in equipment for the Information Technology Department. Public Facilities expenses decreased \$62 thousand due to eliminating two personnel positions. Program revenues increased \$484 thousand from prior year; Operating and Capital Grants and Contributions increased \$601 thousand which offset the decrease of \$117 thousand change in Charges for Services. General revenues for taxes increased \$1 million over the prior year due to modest growth in the property tax base and slight tax increase.

Randall County, Texas
Management's Discussion and Analysis
For the Years Ended September 30, 2012

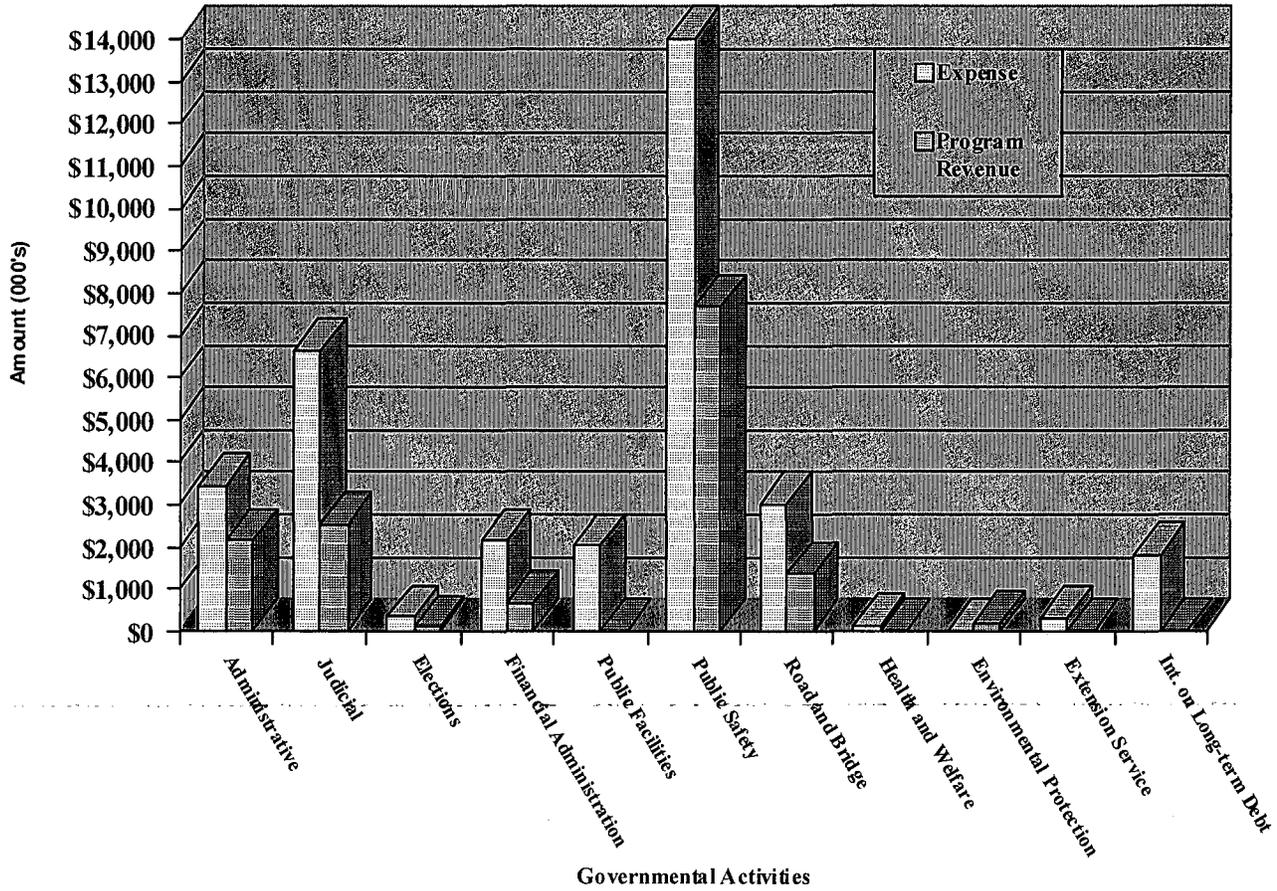
Key elements of the increase are as follows:

Randall County Changes in Net Position
For the Years Ended September 30, 2012 and 2011
(in 000's)

	Governmental Activities	
	2012	2011
Revenues:		
Program Revenues		
Charges for services	\$ 12,489	\$ 12,606
Operating grants and contributions	1,943	1,483
Capital grants and contributions	247	106
General Revenues		
Property taxes, levied for general purposes	24,846	23,767
Property taxes, levied for debt service	3,386	3,277
Mixed beverage taxes	155	184
Vehicle sales tax	1,469	976
Investment earnings	60	56
Miscellaneous	252	232
Gain on disposal of assets	31	11
Total Revenues	<u>\$ 44,878</u>	<u>\$ 42,698</u>
Expenses:		
Governmental Activities		
Administrative	\$ 3,440	\$ 3,679
Judicial	6,617	6,394
Elections	335	331
Financial administration	2,143	2,054
Public facilities	2,015	2,077
Public safety	23,343	22,246
Road and bridge	3,019	2,963
Health and welfare	122	90
Environmental protection	1	1
Extension services	323	268
Interest on long term debt	1,802	1,879
Total Expenses	<u>43,160</u>	<u>41,982</u>
Change in net assets before transfers & special items	<u>1,718</u>	<u>716</u>
Increase (Decrease) in Net Position	<u>1,718</u>	<u>716</u>
Net Position - beginning of year	35,683	34,967
Net Position - end of year	<u>\$ 37,401</u>	<u>\$ 35,683</u>

Randall County, Texas
Management's Discussion and Analysis
For the Years Ended September 30, 2012

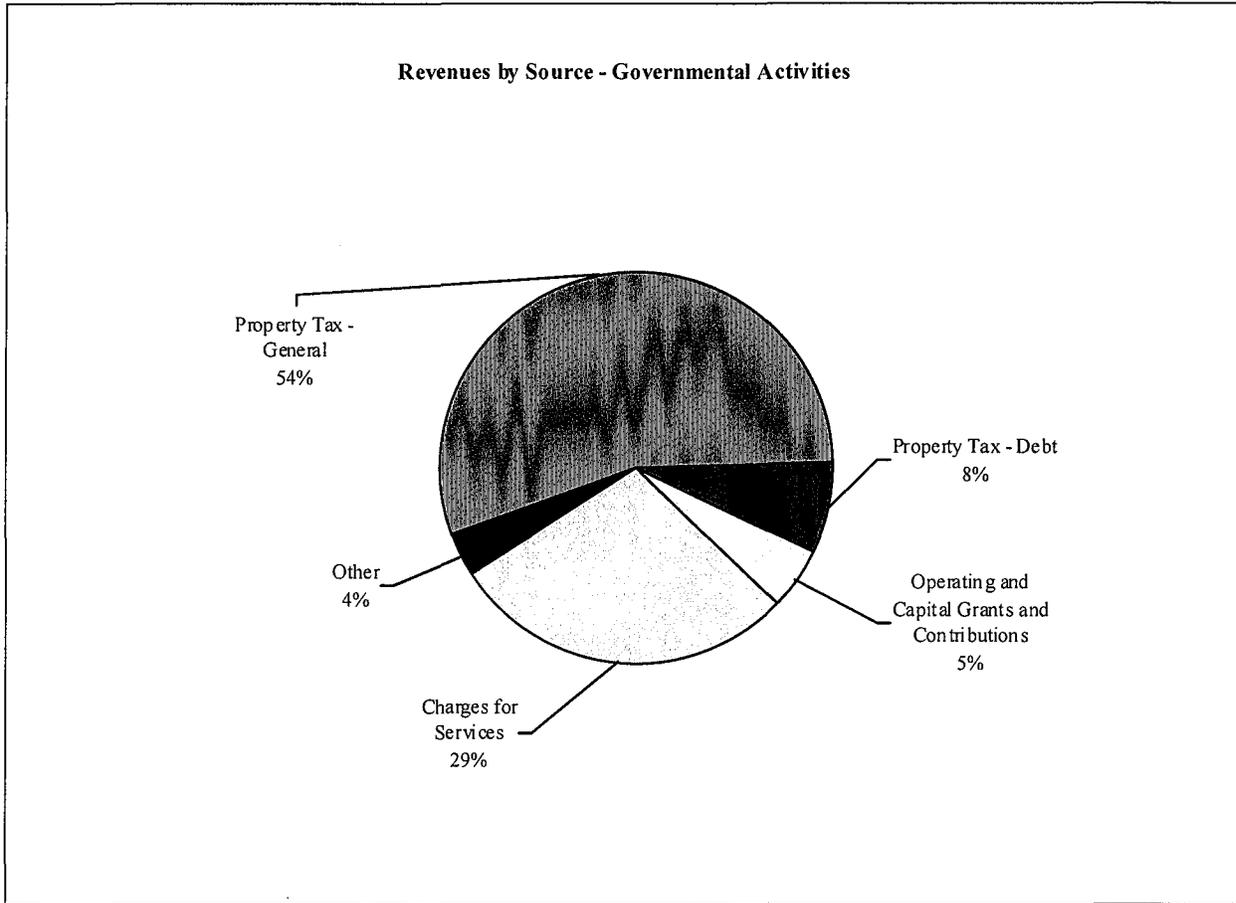
Expenses and Program Revenues - Governmental Activities



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, 2012

- 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 \$13.1 million. Of that amount \$300 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 \$1.4 million are funds which have specific purposes authorized by Commissioners Court and a Juvenile Board. Of that amount, \$733 thousand has been assigned to balance the 2013 General Fund Budget.

Randall County, Texas
Management's Discussion and Analysis
For the Years Ended September 30, 2012

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. At the end of the current fiscal year, unassigned fund balance of the General Fund was approximately \$8.3 million, while total fund balance approximated \$9.9 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 24.8% of total General Fund expenditures, while total fund balance represents approximately 29.5% 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 approximately \$1 million from the result of reappraisals and growth in the tax base. Intergovernmental revenues increased by \$345 thousand due to receipt of E911 funds allocated to Randall County for an enhanced courts system and network system, fire grants, and increased jail bed revenue from utilization of the jail by federal and local authorities.

General Fund expenditures and transfers increased approximately 3% over 2011. 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 compensation study prompted an increase for most public safety employees. In order to consider budget constraints, this increase went into effect midway through the fiscal year.

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.

Randall County, Texas
Management's Discussion and Analysis
For the Years Ended September 30, 2012

General Fund Budgetary Highlights

The original and final amended budget projected a decrease in fund balance of approximately \$927 thousand. Budget Amendments authorizing \$447,255 in revenues and expenditures were approved for the following events:

- \$244,101 in funding from the Potter-Randall County Emergency Communications District appropriated for the Information Technology infrastructure upgrade for the Randall County Sheriff's Office
- \$104,704 received from the Potter-Randall County Emergency Communications District appropriated for the upgrade of the Tyler Technologies Odyssey software upgrade for the Randall County jail
- \$43,384 from insurance recovery settlements to fund the replacement of vehicles for the Juvenile Probation and Sheriff's Departments
- \$25,000 received from the State of Texas-Judiciary Reimbursement Program for capital appeal expenditures
- \$11,220 in reimbursement grants from the Texas Forest Service RVFD Assistance Program for structural fire equipment and wildland fire shelters
- \$7,040 remaining from the 2009 SHSP LEAP grant for the purchase of radios for the Sheriff's Office
- \$5,758 received in donations by the Randall County Fire Department appropriated for fire operating expenses
- \$4,000 in reimbursement funds from the Secretary of State appropriated for a voter awareness campaign
- \$1,048 received as a reimbursement grant from the Texas Department of State Health Services for emergency medical equipment for the Randall County Fire Department
- \$1,000 in grant funds from the International Association of Fire Chiefs and the Insurance Institute for Business & Home Safety appropriated for wildland fire public awareness

General fund actual revenues exceeded budget by \$173 thousand. Although taxes fell short of estimates by approximately \$190 thousand, intergovernmental revenues came in \$183 thousand over budget due to more federal inmates housed by the U.S. Immigration and Customs Enforcement Agency (ICE).

General Fund expenditures came in under budget by approximately \$1.6 million. General fund expenditures were 95% of amended budget due primarily to conscientious budget monitoring and cost saving strategies. Budgeted transfers out were 86% of budget as a result of limiting a transfer to Juvenile Youth Center to maintain their spendable fund balance at \$125 thousand.

Randall County, Texas
Management's Discussion and Analysis
For the Years Ended September 30, 2012

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental activities as of September 30, 2012 was approximately \$60.9 million (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment, construction in progress, and other improvements.

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

- \$315,370 for Sheriff network upgrade and equipment
- \$326,107 construction in progress for Odyssey software implementation
- \$269,787 for fire department vehicles
- \$279,806 for Sheriff replacement vehicles
- \$164,584 for County Clerk official public records software upgrade

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, 2012 and 2011
(net of depreciation)
(in 000's)

	Governmental Activities	
	2012	2011
Land	\$ 1,735	\$ 1,735
Roads and bridges	2,206	2,502
Buildings and building improvements	51,511	52,407
Improvements other than buildings	236	234
Vehicles	1,710	1,582
Furniture and equipment	2,975	2,734
Construction in Progress	341	322
Intangible assets	153	153
Total	\$ 60,867	\$ 61,669

Additional information on Randall County's capital assets can be found in Notes to Financial Statements, Note 6 on pages 40-41.

Randall County, Texas
Management's Discussion and Analysis
For the Years Ended September 30, 2012

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, 2012 and 2011
(in 000's)

	<u>Governmental Activities</u>	
	<u>2012</u>	<u>2011</u>
Certificates of Obligation, Series 2005	\$ 7,230	\$ 7,645
General Obligation Refunding Series 2005	9,365	10,470
Certificates of Obligation, Series 2009	11,160	11,180
Certificates of Obligation, Series 2010	9,191	9,195
Deferred Premium	32	36
Capital Lease Obligation	221	266
Estimated Liability for Compensated Absences	939	970
Total	\$ 38,138	\$ 39,762

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 \$378 million, which is significantly in excess of Randall County's outstanding general obligation debt of \$36.7 million.

Randall County received its most recent rating of "Aa3" from Moody's Investors Service and "AA" from Standard & Poor in May 2010 when Certificates of Obligation, Series 2010 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.

Public Safety and increasing fire personnel and services were a priority in preparing Randall County's budget for the fiscal year beginning October 1, 2012 and ending September 30, 2013. After much discussion the decision was made to increase the county property tax rate by 1.79%.

Randall County, Texas
Management's Discussion and Analysis
For the Years Ended September 30, 2012

Careful consideration had been given to maintaining adequate reserves, so that \$733 thousand of the General fund's balance could be used in addition to a tax increase to balance the 2013 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>

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BASIC FINANCIAL STATEMENTS

RANDALL COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2012

	Governmental Activities	Component Unit
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 10,566,593	\$ 81,270
Receivables (net of allowances for uncollectibles):		
Taxes	455,021	80,531
Accounts	907,512	172
Inventories	235,192	-
Prepaid items	83,713	-
Restricted assets:		
Cash and cash equivalents	5,369,390	-
Accounts receivable	523,434	-
	<u>18,140,855</u>	<u>161,973</u>
Total current assets		
Noncurrent assets:		
Capital assets:		
Land	1,734,863	-
Roads and bridges	11,892,153	-
Buildings and improvements	62,935,203	-
Improvements other than buildings	262,775	-
Vehicles	4,659,008	22,500
Furniture and equipment	9,532,568	-
Construction in progress	341,013	-
Intangible assets	153,430	-
	<u>91,511,013</u>	<u>22,500</u>
Total capital assets		
Less accumulated depreciation	<u>(30,643,767)</u>	<u>(21)</u>
Total noncurrent assets		
	<u>60,867,246</u>	<u>22,479</u>
Total assets		
	<u>79,008,101</u>	<u>184,452</u>

	Governmental Activities	Component Unit
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 2,524,180	\$ -
Accrued payroll	626,917	-
Unearned revenue	21,872	-
Reserve for health claims incurred but not reported	30,000	-
Bonds payable, current	1,591,158	-
Capital lease payable, current	46,469	-
Compensated absences, current	762,351	-
Accrued interest	264,774	-
	<u>5,867,721</u>	<u>-</u>
Total current liabilities		
Noncurrent liabilities:		
Bonds payable, net issue costs and refunding charge	35,387,460	-
Capital lease payable	174,346	-
Compensated absences	176,816	-
	<u>35,738,622</u>	<u>-</u>
Total noncurrent liabilities		
	<u>41,606,343</u>	<u>-</u>
Total liabilities		
NET POSITION		
Invested in capital assets, net of related debt	23,667,813	22,479
Restricted for:		
Debt service	174,550	-
Capital projects	270,591	-
Administrative	387,300	-
Judicial	640,748	-
Elections	26,028	-
Public safety	1,523,952	-
Indigent health	247,336	-
Bail bonds	30,392	-
Economic Development	-	10,202
Unrestricted	10,433,048	151,771
	<u>10,433,048</u>	<u>151,771</u>
Total net position		
	<u>\$ 37,401,758</u>	<u>\$ 184,452</u>

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, 2012

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Component Unit
Primary Government:						
Governmental activities:						
Administrative	\$ 3,440,073	\$ 1,721,348	\$ 175,881	\$ 246,559	\$ (1,296,285)	\$ -
Judicial	6,617,040	2,421,194	96,097	-	(4,099,749)	-
Elections	335,183	46,218	51,747	-	(237,218)	-
Financial administration	2,142,799	672,565	-	-	(1,470,234)	-
Public facilities	2,014,548	-	-	-	(2,014,548)	-
Public safety	23,342,636	6,080,088	1,587,783	-	(15,674,765)	-
Road and bridge	3,018,936	1,337,464	31,879	-	(1,649,593)	-
Health and welfare	121,616	13,200	-	-	(108,416)	-
Environmental protection	1,500	197,301	-	-	195,801	-
Extension services	323,407	-	-	-	(323,407)	-
Interest on long-term debt	1,802,102	-	-	-	(1,802,102)	-
Total governmental activities	43,159,840	12,489,378	1,943,387	246,559	(28,480,516)	-
Total primary government	\$ 43,159,840	\$ 12,489,378	\$ 1,943,387	\$ 246,559	(28,480,516)	-
Component Unit:						
Public safety	\$ 19,583	\$ -	\$ -	\$ -		\$ (19,583)
General revenues:						
Taxes:						
Property taxes, levied for general purposes					24,846,124	-
Property taxes, levied for debt service					3,385,738	-
Mixed beverage taxes					154,914	-
Vehicle sales tax					1,469,312	-
Sales tax					-	204,001
Investment earnings					60,339	34
Miscellaneous					252,086	-
Gain on disposal of assets					30,676	-
Total general revenues					30,199,189	204,035
Change in net position					1,718,673	184,452
Net position, beginning					35,683,085	-
Net position, ending					\$ 37,401,758	\$ 184,452

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

**RANDALL COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2012**

	General	Youth Center of the High Plains	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 10,566,593	\$ 519,522	\$ 3,246,690	\$ 14,332,805
Taxes receivable, net	455,021	-	-	455,021
Other receivables	907,512	362,784	121,084	1,391,380
Inventories	232,212	2,980	-	235,192
Prepaid items	64,961	213	6,539	71,713
	<u>\$ 12,226,299</u>	<u>\$ 885,499</u>	<u>\$ 3,374,313</u>	<u>\$ 16,486,111</u>
LIABILITIES				
Accounts payable	\$ 1,388,314	\$ 671,288	\$ 234,645	\$ 2,294,247
Accrued payroll	524,566	86,018	16,333	626,917
Unavailable revenue-other	16,247	-	5,625	21,872
	<u>1,929,127</u>	<u>757,306</u>	<u>256,603</u>	<u>2,943,036</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-property taxes	385,065	-	-	385,065
	<u>385,065</u>	<u>-</u>	<u>-</u>	<u>385,065</u>
FUND BALANCES				
Nonspendable:				
Prepaid items	64,961	213	6,539	71,713
Inventories	232,212	2,980	-	235,192
Restricted for:				
Debt service	-	-	174,550	174,550
Capital projects	-	-	50,762	50,762
Administrative	-	-	387,300	387,300
Judicial	-	-	641,852	641,852
Elections	-	-	26,028	26,028
Public safety	-	-	1,523,952	1,523,952
Indigent health	247,336	-	-	247,336
Bail bonds	30,392	-	-	30,392
Assigned to:				
Juvenile probation	267,243	125,000	-	392,243
Balance fiscal year 2013 budget	733,227	-	-	733,227
Public safety	-	-	306,727	306,727
Unassigned	8,336,736	-	-	8,336,736
	<u>9,912,107</u>	<u>128,193</u>	<u>3,117,710</u>	<u>13,158,010</u>
Total fund balances	<u>9,912,107</u>	<u>128,193</u>	<u>3,117,710</u>	<u>13,158,010</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 12,226,299</u>	<u>\$ 885,499</u>	<u>\$ 3,374,313</u>	<u>\$ 16,486,111</u>

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

**RANDALL COUNTY, TEXAS
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2012**

Total fund balance, governmental funds	\$	13,158,010
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.</p>		60,867,246
<p>Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.</p>		385,065
<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>		(38,403,374)
<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 Position.</p>		<u>1,394,811</u>
Net Position of Governmental Activities in the Statement of Net Position	\$	<u><u>37,401,758</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
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	General	Youth Center of the High Plains	Other Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 24,822,347	\$ -	\$ 3,385,738	\$ 28,208,085
Sales and miscellaneous taxes	1,624,226	-	-	1,624,226
Licenses and fees	3,784,174	-	579,575	4,363,749
Fines and forfeitures	1,793,674	-	75,877	1,869,551
Intergovernmental	3,833,126	2,489,570	1,365,484	7,688,180
Interest	30,962	860	26,362	58,184
Miscellaneous	698,919	31,461	371,452	1,101,832
Total revenues	<u>36,587,428</u>	<u>2,521,891</u>	<u>5,804,488</u>	<u>44,913,807</u>
EXPENDITURES				
Current:				
Administrative	3,204,136	-	189,542	3,393,678
Judicial	6,325,440	-	292,145	6,617,585
Elections	257,420	-	74,374	331,794
Financial administration	2,140,944	-	-	2,140,944
Public facilities	721,721	-	-	721,721
Public safety	16,634,793	4,014,618	2,070,917	22,720,328
Road and bridge	2,608,732	-	-	2,608,732
Public services	120,939	-	-	120,939
Environmental protection	1,500	-	-	1,500
Extension service	325,079	-	-	325,079
Capital outlay	1,284,094	-	371,831	1,655,925
Debt service:				
Principal	-	-	1,588,877	1,588,877
Interest	-	-	1,812,280	1,812,280
Total expenditures	<u>33,624,798</u>	<u>4,014,618</u>	<u>6,399,966</u>	<u>44,039,382</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,962,630</u>	<u>(1,492,727)</u>	<u>(595,478)</u>	<u>874,425</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,545,639	478,508	2,024,147
Transfers out	<u>(1,823,254)</u>	<u>(53,345)</u>	<u>(147,548)</u>	<u>(2,024,147)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,823,254)</u>	<u>1,492,294</u>	<u>330,960</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	1,139,376	(433)	(264,518)	874,425
FUND BALANCES - BEGINNING	<u>8,772,731</u>	<u>128,626</u>	<u>3,382,228</u>	<u>12,283,585</u>
FUND BALANCES - ENDING	<u>\$ 9,912,107</u>	<u>\$ 128,193</u>	<u>\$ 3,117,710</u>	<u>\$ 13,158,010</u>

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

**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, 2012**

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

Net change in fund balances - total governmental funds	\$	874,425
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 depreciation exceeded capital outlays in the current period.		(740,555)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net position.		(61,232)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		23,777
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.		(11,062)
Bond proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the Statement of Net Position, 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 Position.		1,591,999
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.		<u>41,321</u>
Change in net position of governmental activities	\$	<u><u>1,718,673</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
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 25,012,696	\$ 25,012,696	\$ 24,822,347	\$ (190,349)
Sales and miscellaneous taxes	1,535,000	1,535,000	1,624,226	89,226
Licenses and fees	3,602,950	3,602,950	3,784,174	181,224
Fines and forfeitures	1,959,000	1,959,000	1,793,674	(165,326)
Intergovernmental	3,491,952	3,649,964	3,833,126	183,162
Interest	30,000	30,000	30,962	962
Miscellaneous	315,450	624,793	698,919	74,126
Total revenues	35,947,048	36,414,403	36,587,428	173,025
EXPENDITURES				
Current:				
Administrative	3,710,149	3,539,038	3,204,136	334,902
Judicial	6,443,494	6,492,630	6,325,440	167,190
Elections	323,743	327,743	257,420	70,323
Financial administration	2,205,523	2,207,276	2,140,944	66,332
Public facilities	782,312	812,305	721,721	90,584
Public safety	17,118,703	17,217,591	16,634,793	582,798
Road and bridge	2,820,220	2,826,270	2,608,732	217,538
Public services	134,453	144,453	120,939	23,514
Environmental protection	1,500	1,500	1,500	-
Extension service	337,847	352,219	325,079	27,140
Capital outlay	926,929	1,351,203	1,284,094	67,109
Total expenditures	34,804,873	35,272,228	33,624,798	1,647,430
EXCESS OF REVENUES OVER EXPENDITURES	1,142,175	1,142,175	2,962,630	1,820,455
OTHER FINANCING SOURCES (USES)				
Transfers in	50,000	50,000	-	(50,000)
Transfers out	(2,119,458)	(2,119,458)	(1,823,254)	296,204
Total other financing sources (uses)	(2,069,458)	(2,069,458)	(1,823,254)	246,204
NET CHANGE IN FUND BALANCES	(927,283)	(927,283)	1,139,376	2,066,659
FUND BALANCES - BEGINNING	8,772,731	8,772,731	8,772,731	-
FUND BALANCES - ENDING	\$ 7,845,448	\$ 7,845,448	\$ 9,912,107	\$ 2,066,659

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, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental:				
Bed contracts	\$ 650,000	\$ 650,000	\$ 685,910	\$ 35,910
Grants	95,000	95,000	117,989	22,989
Amarillo ISD	43,000	43,000	43,000	-
Potter County contract	1,816,343	1,816,343	1,642,671	(173,672)
Interest	500	500	860	360
Miscellaneous	30,700	30,700	31,461	761
Total revenues	<u>2,635,543</u>	<u>2,635,543</u>	<u>2,521,891</u>	<u>(113,652)</u>
EXPENDITURES				
Public safety:				
Salaries and fringe benefits	3,806,411	3,780,194	3,427,827	352,367
Operating expenses	618,775	643,847	586,791	57,056
Total expenditures	<u>4,425,186</u>	<u>4,424,041</u>	<u>4,014,618</u>	<u>409,423</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	<u>(1,789,643)</u>	<u>(1,788,498)</u>	<u>(1,492,727)</u>	<u>295,771</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,841,843	1,841,843	1,545,639	(296,204)
Transfers out	(52,200)	(53,345)	(53,345)	-
Total other financing sources (uses)	<u>1,789,643</u>	<u>1,788,498</u>	<u>1,492,294</u>	<u>(296,204)</u>
NET CHANGE IN FUND BALANCES	-	-	(433)	(433)
FUND BALANCES - BEGINNING	<u>128,626</u>	<u>128,626</u>	<u>128,626</u>	-
FUND BALANCES - ENDING	<u>\$ 128,626</u>	<u>\$ 128,626</u>	<u>\$ 128,193</u>	<u>\$ (433)</u>

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

**RANDALL COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUND
SEPTEMBER 30, 2012**

Governmental
Activities
Internal
Service Fund

ASSETS

Current assets:		
Cash and cash equivalents	\$	1,603,178
Receivables		39,566
Prepaid items		12,000
		<hr/>
Total current assets /total assets	\$	<u>1,654,744</u>

LIABILITIES

Current liabilities:		
Accounts payable - claims	\$	229,933
Reserve for claims incurred but not reported		30,000
		<hr/>
Total current liabilities/total liabilities		<u>259,933</u>

NET POSITION

Unrestricted		1,394,811
		<hr/>
Total liabilities and net position	\$	<u>1,654,744</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 POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	<u>Governmental Activities Internal Service Fund</u>
OPERATING REVENUES	
Healthcare contributions	\$ 3,093,692
Miscellaneous revenue	<u>41,614</u>
Total operating revenues	<u>3,135,306</u>
OPERATING EXPENSES	
Operating expenses	<u>3,148,519</u>
Total operating expenses	<u>3,148,519</u>
NET OPERATING INCOME (LOSS)	<u>(13,213)</u>
NONOPERATING REVENUES	
Interest	<u>2,151</u>
Total nonoperating revenues	<u>2,151</u>
CHANGE IN NET POSITION	(11,062)
TOTAL NET POSITION - BEGINNING	<u>1,405,873</u>
TOTAL NET POSITION - ENDING	<u><u>\$ 1,394,811</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, 2012**

	<u>Governmental Activities Internal Service Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from internal services provided	\$ 3,132,473
Payments for claims	(2,542,742)
Payments to suppliers	<u>(530,191)</u>
Net cash provided by operating activities	<u>59,540</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest from cash deposits	<u>2,151</u>
Net cash provided by investing activities	<u>2,151</u>
NET INCREASE IN CASH	61,691
CASH, BEGINNING	<u>1,541,487</u>
CASH, ENDING	<u><u>\$ 1,603,178</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Net operating income (loss)	\$ (13,213)
Adjustments to reconcile net operating income (loss) to net cash flows from operating activities:	
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable	(2,833)
Increase (decrease) in accounts payable	67,586
Increase (decrease) in reserve for claims incurred but not reported	<u>8,000</u>
Net cash provided by operating activities	<u><u>\$ 59,540</u></u>

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

**RANDALL COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
SEPTEMBER 30, 2012**

ASSETS

Cash and cash equivalents	\$ 3,330,952
Accounts receivable	<u>4,554</u>
Total assets	<u><u>\$ 3,335,506</u></u>

LIABILITIES

Accounts payable	\$ 1,019,762
Due to other governments	2,269,119
Deposits	<u>46,625</u>
Total liabilities	<u><u>\$ 3,335,506</u></u>

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

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

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.

Discretely Presented Component Unit – The Randall County Assistance District #1 (District) was created in December 2011 by Commissioners' Court and supported in Texas Local Government Code Chapter 387 for the purpose of providing firefighting and fire prevention services and the promotion of economic development encompassing all of the County except for those areas within the corporate boundaries of the City of Amarillo, the City of Canyon and the City of Happy. The District is governed by the same Commissioners' Court as the County. The District receives a sales and use tax of one-half of one percent to support the District's operations.

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:

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation

A. Financial Reporting Entity – Continuation

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, two 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.

B. Implementation of New Standards

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

GASB Statement No. 63, *Reporting Deferred Outflows, Deferred Inflows, and Net Position* (GASB 63), provides guidance for reporting the financial statement elements of deferred outflows of resources and deferred inflows of resources. Deferred outflows represent the consumption of the government's net assets that is applicable to a future reporting period. A deferred inflow represents the acquisition of net assets that is applicable to a future reporting period. GASB 63 provides guidance on how these elements should be reported, and GASB 63 applies to all fund types and activities.

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

Government-wide Statements

Government-wide financial statements consist of the Statement of Net Position 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, except the internal service fund.

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.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation

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

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.

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.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation

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

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.

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.

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, 2012**

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 25 percent of outstanding property taxes at September 30, 2012.

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

Inventories, which consist of road materials, fuel, and food, 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.

Buildings, 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

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation

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 position. 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 Position

In the government-wide financial statements, equity is classified as net position 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 Position – This amount is restricted by external creditors, grantors, contributors, laws or regulations of other governments, enabling legislation, or constitutional provisions.

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

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.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation

L. Governmental Fund Balances – Continuation

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.

M. Fund Balance Policies

When the County incurs an expenditure for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first, then unrestricted funds. When expenditures are incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

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 Position

The governmental fund balance sheet includes reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. 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 \$(38,403,374) difference are as follows:

Bonds and capital lease payable	\$ (37,166,973)
Accrued interest payable	(264,774)
Amortizable bond costs and premiums	(32,460)
Compensated absences	<u>(939,167)</u>
 Net adjustment to decrease fund balance - total governmental funds to arrive at net position - governmental activities	 <u>\$ (38,403,374)</u>

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

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

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 position 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 \$(740,555) difference are as follows:

Capital outlay	\$	1,655,925
Depreciation expense		<u>(2,396,480)</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities		<u>\$ (740,555)</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 position.” The details of this \$(61,233) difference are as follows:

Gain on disposal of assets	\$	30,676
Proceeds from sale of assets		<u>(91,908)</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities		<u>\$ (61,232)</u>

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 \$23,777 are as follows:

Property tax	\$	<u>23,777</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities		<u>\$ 23,777</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 position. The details of this \$1,591,998 difference are as follows:

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

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

Repayment of principal	\$	1,588,877
Amortization of bonds premium and costs		3,122

Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$	1,591,999
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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 \$41,321 difference are as follows:

Compensated absences	\$	31,143
Accrued interest		10,178

Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$	41,321
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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, 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, Jail Commissary, 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, 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, 2012**

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	\$	13,700
Carrying amount of bank deposits - governmental funds		4,342,727
Carrying amount of TexPool deposits - governmental funds		<u>9,976,378</u>
 Total governmental funds		 <u>14,332,805</u>
 Carrying amount of bank deposits - internal service funds		 483,583
Carrying amount of TexPool deposits - internal service funds		<u>1,119,595</u>
 Total internal service funds		 <u>1,603,178</u>
 Carrying amount of bank deposits - agency funds		 <u>3,330,952</u>
 Total agency funds		 <u>3,330,952</u>
 Total	 \$	 <u><u>19,266,935</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.

Interest Rate Risk

In accordance with its investment policy, the County minimizes the risk of loss due to interest rate fluctuations by limiting the weighted average of its operating fund portfolio to less than 270 days. The maximum allowable maturity shall be no longer than two years.

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 Commissioners’ Court.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 4 – DEPOSITS AND INVESTMENTS – Continuation

As of September 30, 2012, the County had \$11,095,973 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.

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 assets 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:

	<u>General</u>	<u>Other Governmental</u>	<u>Internal Service Fund</u>	<u>Total</u>
Receivables:				
Taxes	\$ 610,391	\$ -	\$ -	\$ 610,391
Accounts	381,763	462,325	39,566	883,654
Fines and fees	<u>12,863,782</u>	<u>203,204</u>	<u>-</u>	<u>13,066,986</u>
Gross receivables	13,855,936	665,529	39,566	14,561,031
Less: allowance for uncollectibles	<u>12,493,403</u>	<u>181,661</u>	<u>-</u>	<u>12,675,064</u>
Net total receivables	<u>\$ 1,362,533</u>	<u>\$ 483,868</u>	<u>\$ 39,566</u>	<u>\$ 1,885,967</u>

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 5 – RECEIVABLES – Continuation

Governmental funds report *deferred inflows of resources* 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	\$ 385,065	\$ -	\$ 385,065
Miscellaneous unearned revenues	-	16,247	16,247
Other - juvenile probation department	-	5,625	5,625
Governmental Funds	\$ 385,065	\$ 21,872	\$ 406,937

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2012, was as follows:

	Beginning Balance	Increases	Decreases	Transfers/ Reclassifications	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 1,734,863	\$ -	\$ -	\$ -	\$ 1,734,863
Construction in progress	321,733	341,013	-	(321,733)	341,013
Intangible assets	153,430	-	-	-	153,430
Total capital assets not being depreciated	<u>2,210,026</u>	<u>341,013</u>	<u>-</u>	<u>(321,733)</u>	<u>2,229,306</u>
Capital assets, being depreciated:					
Infrastructure (roads and bridges)	11,892,153	-	-	-	11,892,153
Buildings and improvements	62,562,581	64,320	-	308,302	62,935,203
Improvements other than buildings	247,456	15,319	-	-	262,775
Vehicles	4,403,081	588,284	(332,357)	-	4,659,008
Furniture and equipment	8,995,856	646,989	(123,708)	13,431	9,532,568
Total capital assets being depreciated	<u>88,101,127</u>	<u>1,314,912</u>	<u>(456,065)</u>	<u>321,733</u>	<u>89,281,707</u>
Less accumulated depreciation:					
Infrastructure (roads and bridges)	(9,390,039)	(296,339)	-	-	(9,686,378)
Buildings and improvements	(10,155,280)	(1,269,130)	-	-	(11,424,410)
Improvements other than buildings	(13,551)	(12,896)	-	-	(26,447)
Vehicles	(2,821,185)	(408,384)	280,023	-	(2,949,546)
Furniture and equipment	(6,262,065)	(409,731)	114,810	-	(6,556,986)
Total accumulated depreciation	<u>(28,642,120)</u>	<u>(2,396,480)</u>	<u>394,833</u>	<u>-</u>	<u>(30,643,767)</u>
Total capital assets, being depreciated, net	<u>59,459,007</u>	<u>(1,081,568)</u>	<u>(61,232)</u>	<u>321,733</u>	<u>58,637,940</u>
Governmental activities capital assets, net	<u>\$ 61,669,033</u>	<u>\$ (740,555)</u>	<u>\$ (61,232)</u>	<u>\$ -</u>	<u>\$ 60,867,246</u>

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 6 – CAPITAL ASSETS – Continuation

	Beginning Balance	Increases	Decreases	Transfers/ Reclassifications	Ending Balance
Component Unit:					
Capital assets, being depreciated:					
Vehicles	\$ -	\$ 22,500	\$ -	\$ -	\$ 22,500
Total capital assets being depreciated	-	22,500	-	-	22,500
Less accumulated depreciation:					
Vehicles	-	(21)	-	-	(21)
Total accumulated depreciation	-	(21)	-	-	(21)
Total capital assets, being depreciated, net	-	22,479	-	-	22,479
Component Unit capital assets, net	<u>\$ -</u>	<u>\$ 22,479</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,479</u>

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

	Governmental Activities	Component Unit
Governmental activities:		
Administrative	\$ 46,969	\$ -
Judicial	14,236	-
Elections	3,957	-
Financial administration	1,796	-
Public facilities	1,296,723	-
Public safety	606,765	21
Road and bridge	422,757	-
Extension services	3,277	-
Total depreciation expense - governmental activities	<u>\$ 2,396,480</u>	<u>\$ 21</u>

The County has active construction projects as of September 30, 2012. The projects are as follows:

Renovating of a gym donated to the County for the use of the Fire Department. Costs spent to date totaled \$14,906 and the remaining estimated commitment is \$35,094.

A software upgrade for the offices of the County and District Courts, Prosecutors, County Jail and Law Enforcement. Costs spent to date totaled \$326,107 and the remaining estimated commitment is \$271,386.

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 7 – INTERFUND TRANSFERS

	Interfund Transfers In	Interfund Transfers Out
General Fund (1)	\$ -	\$ 1,823,254
Special Revenue Funds:		
Courthouse and Justice Center Security	135,000	-
Criminal District Attorney Check Collection/Disbursement (2)	-	15,605
Criminal District Attorney State Deposits	15,605	-
Juvenile Probation Department (3)	-	126,468
Next Step (4)	269,083	5,475
Youth Center of the High Plains (4)	1,545,639	53,345
Capital Projects Funds:		
Juvenile Center Improvement Fund	58,820	-
	\$ 2,024,147	\$ 2,024,147

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 and Youth Center sets aside funds in the Juvenile Center Improvement Fund for future maintenance improvements.

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.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 8 – LEASES – Continuation

Commitments under capitalized lease and asset purchase agreements for mechanical equipment provide for minimum future rental payments as of September 30, 2012, as follows:

	Year Ending September 30,			
	2013	\$	58,364	
	2014		58,774	
	2015		59,216	
	2016		59,689	
	2017		14,953	
Total future minimum lease payments			250,996	
Less amount representing interest			30,181	
Future Minimum Payments		\$	220,815	

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.

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.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 9 – GENERAL OBLIGATION BONDS – Continuation

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, 2012, are as follows:

Years Ending September 30,	Total	General Obligation Refunding Bonds Series 2005		Certificates of Obligation Series 2005	
		Principal	Interest	Principal	Interest
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	3,335,135	1,395,000	189,488	505,000	243,914
2018-2022	15,744,805	3,015,000	258,675	2,850,000	897,886
2023-2027	14,335,291	-	-	2,045,000	207,750
2028-2030	5,730,866	-	-	-	-
Total	\$ 52,494,238	\$ 9,365,000	\$ 1,764,515	\$ 7,230,000	\$ 2,516,654

Certificates of Obligation Series 2009		Certificates of Obligation Series 2010	
Principal	Interest	Principal	Interest
\$ 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
100,000	486,256	60,000	355,478
1,365,000	2,354,081	3,455,000	1,549,163
5,740,000	1,747,279	3,765,000	830,263
3,630,000	256,464	1,735,000	109,403
\$ 11,160,000	\$ 6,932,829	\$ 9,191,158	\$ 4,334,083

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 10 – LONG TERM DEBT

Change in long-term debt is summarized below:

	Balance October 1, 2011	Additions	Retirements	Balance September 30, 2012	Due Within One Year
Certificates of Obligation, Series 2005	\$ 7,645,000	\$ -	\$ (415,000)	\$ 7,230,000	\$ 430,000
General Obligation Refunding, Series 2005	10,470,000	-	(1,105,000)	9,365,000	1,150,000
Certificates of Obligation, Series 2009	11,180,000	-	(20,000)	11,160,000	10,000
Certificates of Obligation, Series 2010	9,195,355	-	(4,197)	9,191,158	1,158
Deferred issuance premiums	<u>35,582</u>	<u>-</u>	<u>(3,122)</u>	<u>32,460</u>	
 Total bonds payable	 38,525,937	 -	 (1,547,319)	 36,978,618	 1,591,158
Capital lease obligation	265,495	-	(44,680)	220,815	46,469
Estimated liability for compensated absences	<u>970,310</u>	<u>1,464,007</u>	<u>(1,495,150)</u>	<u>939,167</u>	<u>762,351</u>
 Total	 <u>\$ 39,761,742</u>	 <u>\$ 1,464,007</u>	 <u>\$ (3,087,149)</u>	 <u>\$ 38,138,600</u>	 <u>\$ 2,399,978</u>

The County incurred interest expense of \$1,802,102 during the year ended September 30, 2012.

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, 2012, a short-term liability of \$762,351 for accrued vacation, sick leave and holiday leave has been recorded on the Statement of Net Position. The long-term liability of \$176,816 represents the sick leave accrued on retirees which would be paid upon retirement is also recorded on the Statement of Net Position.

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

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 three fiscal years.

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012**

NOTE 13 – HEALTH INSURANCE

The County has maintained a partially self-insured employee health insurance benefit plan for County employees for the 16 years ended September 30, 2012. 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.

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

<u>Balance 10/01/10</u>	<u>Incurred Claims</u>	<u>Claim Payments</u>	<u>Balance 09/30/11</u>
<u>\$ 172,592</u>	<u>\$ 2,467,031</u>	<u>\$ 2,477,276</u>	<u>\$ 162,347</u>
<u>Balance 10/01/11</u>	<u>Incurred Claims</u>	<u>Claim Payments</u>	<u>Balance 09/30/12</u>
<u>\$ 162,347</u>	<u>\$ 2,610,329</u>	<u>\$ 2,542,743</u>	<u>\$ 229,933</u>

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

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 624 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.

The Group Term Life Fund (GTLF) is a separate trust administered by the TCDRS board of trustees. TCDRS issues a public available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for the GTLF. This report is available at www.tcdrs.org. TCDRS' CAFR may also be obtained by writing to the Texas County & District System, P.O. Box 2034, Austin, TX 78768-2034, or by calling 800-823-7782.

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.

The County contributed using the actuarially determined rate of 9.17% for calendar year 2012, and 8.89% for calendar year 2011. The contribution rate payable by the employee members is 7.0% for fiscal year 2012 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.

Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. Randall County, Texas contributions to the GTLF for the year ended September 30, 2012, 2011 and 2010, were \$36,619, \$38,107, and \$46,958, respectively, which equaled the contractually required contributions each year.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 14 – RETIREMENT PLAN – Continuation

Annual Pension Cost

For 2012, the County’s annual pension cost of \$1,871,717 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
09/30/10	\$ 1,666,879	100 %	\$ -
09/30/11	1,752,131	100	-
09/30/12	1,871,717	100	-

The required contribution was determined as part of the December 31, 2011 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2011 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, 2011 was 20 years.

Funded Status and Funding Progress

As of December 31, 2011, the most recent actuarial valuation date, the plan was 88.15% funded. The actuarial accrued liability for benefits was \$56,298,765, and the actuarial value of assets was \$49,628,003, resulting in an unfunded actuarial accrued liability (UAAL) of \$6,670,762. The covered payroll (annual payroll of active employees covered by the plan) was \$19,789,269, and the ratio of the UAAL to the covered payroll was 33.71%.

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.

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, 2012 there are eight retirees and three dependents with post employment health insurance benefits.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

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

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 2012 (ARC) was calculated to be \$111,189. 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 \$111,189 is \$283 per member or 0.52% of covered payroll (annual payroll of active employees covered by the plan was \$21,215,395).

In 2012 the County's benefit cost (expense) of \$75,641 was less than the actuarial determined ARC. No pre-funding of future benefits has been made.

Annual required contribution	\$111,189
Interest on OPEB obligation	1,217
Adjustment to ARC	<u>(1,128)</u>
End of year annual OPEB cost (expense)	111,278
Employer contributions made	<u>(75,641)</u>
Increase (decrease) in net OPEB obligation	35,637
Net OPEB obligation (restated) - beginning of year	<u>27,050</u>
Net OPEB obligation (asset) - end of year	<u><u>\$ 62,687</u></u>

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, 2012 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, 2010	\$ 10,982	\$ 35,720	325.3%	\$ (18,166)
September 30, 2011	107,890	62,674	58.1%	27,050
September 30, 2012	111,278	75,641	68.0%	62,687

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

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

Funded Status and Funding Progress

As of September 30, 2012, 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 \$21,215,395 and the ratio of the unfunded actuarial accrued liability to the covered payroll was 3.8%.

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.

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.

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

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, 2012, 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.

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, 2012, the remaining principal amounts total \$120,000.

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.

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REQUIRED SUPPLEMENTARY INFORMATION

**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]
12/31/09	\$ 43,114,759	\$ 48,128,123	\$ 5,013,364	89.58 %	\$ 18,693,381	26.82 %
12/31/10	46,004,130	51,678,281	5,674,151	89.02	19,078,004	29.74
12/31/11	49,628,003	56,298,765	6,670,762	88.15	19,789,269	33.71

**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]
03/31/08	\$ -	\$ 64,427	\$ 64,427	0 %	\$ 16,835,000	0.38 %
03/31/10	-	818,356	818,356	0	19,492,000	4.20
03/31/10	-	818,356	818,356	0	21,215,395	3.80

Actuarial valuations are prepared every two years, therefore, the information provided is for the fiscal years ended 2010, 2011, and 2012's covered payroll.

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OTHER SUPPLEMENTARY INFORMATION

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES FROM TAXES				
Ad valorem taxes, including penalty and interest	\$ 25,012,696	\$ 25,012,696	\$ 24,822,347	\$ (190,349)
REVENUES FROM SALES AND MISCELLANEOUS TAXES				
Sales tax	1,360,000	1,360,000	1,469,312	109,312
Mixed beverage	175,000	175,000	154,914	(20,086)
Total revenues from sales and miscellaneous taxes	<u>1,535,000</u>	<u>1,535,000</u>	<u>1,624,226</u>	<u>89,226</u>
REVENUES FROM LICENSES AND FEES				
Vehicle registration fees	1,225,000	1,225,000	1,337,464	112,464
Fees of County officials:				
County Clerk	655,000	655,000	717,234	62,234
County Sheriff	448,600	448,600	436,864	(11,736)
County Tax Assessor/Collector	622,150	622,150	648,064	25,914
Court Reporter	23,500	23,500	25,094	1,594
District Clerk	536,700	536,700	511,428	(25,272)
Justice of the Peace, Precinct #1	11,000	11,000	10,011	(989)
Justice of the Peace, Precinct #4	27,500	27,500	50,000	22,500
Constable, Precinct #1	40,000	40,000	35,405	(4,595)
Work release	13,500	13,500	12,610	(890)
Total revenues from licenses and fees	<u>3,602,950</u>	<u>3,602,950</u>	<u>3,784,174</u>	<u>181,224</u>
REVENUES FROM FINES AND FORFEITURES				
County courts	765,000	765,000	779,333	14,333
District courts	294,000	294,000	238,228	(55,772)
Justice of the Peace #1	450,000	450,000	412,053	(37,947)
Justice of the Peace #4	450,000	450,000	364,060	(85,940)
Total revenues from fines and forfeitures	<u>1,959,000</u>	<u>1,959,000</u>	<u>1,793,674</u>	<u>(165,326)</u>

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
Continuation				
REVENUES FROM OTHER GOVERNMENTAL UNITS				
State of Texas:				
Lateral road	\$ 32,000	\$ 32,000	\$ 31,879	\$ (121)
TCEQ waste management fees	5,000	5,000	25,210	20,210
Tobacco settlement	10,000	10,000	11,548	1,548
County court supplement	150,000	150,000	150,000	-
County judge supplement	15,000	15,000	16,961	1,961
Assistant district attorney longevity	35,000	35,000	30,678	(4,322)
Justice grants	113,283	113,283	124,712	11,429
Jail bed	2,450,000	2,558,704	2,571,033	12,329
Federal justice grants	8,125	15,165	18,458	3,293
Potter County	77,600	77,600	76,217	(1,383)
DA medical records	45,000	45,000	51,730	6,730
City of Canyon	173,249	173,249	173,249	-
Social security	7,000	7,000	13,200	6,200
Other	370,695	412,963	538,251	125,288
	<u>3,491,952</u>	<u>3,649,964</u>	<u>3,833,126</u>	<u>183,162</u>
Total revenues from other governmental units				
REVENUES FROM INTEREST	<u>30,000</u>	<u>30,000</u>	<u>30,962</u>	<u>962</u>
MISCELLANEOUS REVENUES				
Rent	14,000	14,000	12,804	(1,196)
Donated receipts	10,000.00	275,959	262,657	(13,302)
Miscellaneous	291,450	334,834	423,458	88,624
	<u>315,450</u>	<u>624,793</u>	<u>698,919</u>	<u>74,126</u>
Total miscellaneous revenues				
Total revenues	<u>\$ 35,947,048</u>	<u>\$ 36,414,403</u>	<u>\$ 36,587,428</u>	<u>\$ 173,025</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budget		Actual	Variance With Final Budget
	Original	Final		
ADMINISTRATIVE				
Collections (Judicial enforcement):				
Salaries and fringe benefits	\$ 197,168	\$ 197,168	\$ 161,445	\$ 35,723
Operating expenses	21,134	21,134	19,539	1,595
Total Collections (Judicial enforcement)	<u>218,302</u>	<u>218,302</u>	<u>180,984</u>	<u>37,318</u>
Commissioners' Court:				
Salaries and fringe benefits	188,380	188,410	188,406	4
Operating expenses	342,431	176,550	129,413	47,137
Total Commissioners' Court	<u>530,811</u>	<u>364,960</u>	<u>317,819</u>	<u>47,141</u>
County Clerk:				
Salaries and fringe benefits	382,562	382,562	365,820	16,742
Operating expenses	20,600	20,600	10,702	9,898
Total County Clerk	<u>403,162</u>	<u>403,162</u>	<u>376,522</u>	<u>26,640</u>
County Judge:				
Salaries and fringe benefits	170,993	170,993	169,367	1,626
Operating expenses	14,810	14,810	7,374	7,436
Total County Judge	<u>185,803</u>	<u>185,803</u>	<u>176,741</u>	<u>9,062</u>
Historical Commission:				
Operating expenses	7,500	7,500	429	7,071
Total Historical Commission	<u>7,500</u>	<u>7,500</u>	<u>429</u>	<u>7,071</u>
Human Resources:				
Salaries and fringe benefits	183,779	183,779	176,588	7,191
Operating expenses	22,600	22,600	20,720	1,880
Total Human Resources	<u>206,379</u>	<u>206,379</u>	<u>197,308</u>	<u>9,071</u>

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
ADMINISTRATIVE				
Information technology:				
Salaries and fringe benefits	\$ 384,817	\$ 384,817	\$ 358,077	\$ 26,740
Operating expenses	<u>572,700</u>	<u>567,440</u>	<u>442,761</u>	<u>124,679</u>
Total information technology	<u>957,517</u>	<u>952,257</u>	<u>800,838</u>	<u>151,419</u>
Nondepartmental:				
Operating expenses	<u>1,200,175</u>	<u>1,200,175</u>	<u>1,153,235</u>	<u>46,940</u>
Total nondepartmental	<u>1,200,175</u>	<u>1,200,175</u>	<u>1,153,235</u>	<u>46,940</u>
Loss prevention:				
Operating expenses	<u>500</u>	<u>500</u>	<u>260</u>	<u>240</u>
Total loss prevention	<u>500</u>	<u>500</u>	<u>260</u>	<u>240</u>
Total Administrative	<u>3,710,149</u>	<u>3,539,038</u>	<u>3,204,136</u>	<u>334,902</u>
JUDICIAL				
Bail bond board:				
Operating expenses	<u>4,250</u>	<u>4,250</u>	<u>846</u>	<u>3,404</u>
Total bail bond board	<u>4,250</u>	<u>4,250</u>	<u>846</u>	<u>3,404</u>
Courts general:				
Salaries and fringe benefits	58,646	54,097	53,279	818
Operating expenses	<u>1,615,883</u>	<u>1,667,669</u>	<u>1,649,474</u>	<u>18,195</u>
Total courts general	<u>1,674,529</u>	<u>1,721,766</u>	<u>1,702,753</u>	<u>19,013</u>
Criminal District Attorney:				
Salaries and fringe benefits	2,335,969	2,335,969	2,303,785	32,184
Operating expenses	<u>275,946</u>	<u>275,946</u>	<u>216,861</u>	<u>59,085</u>
Total Criminal District Attorney	<u>2,611,915</u>	<u>2,611,915</u>	<u>2,520,646</u>	<u>91,269</u>

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
JUDICIAL				
District and county courts:				
Salaries and fringe benefits	\$ 769,285	\$ 769,285	\$ 766,130	\$ 3,155
Operating expenses	65,275	67,125	45,933	21,192
Total district and county courts	<u>834,560</u>	<u>836,410</u>	<u>812,063</u>	<u>24,347</u>
District Clerk:				
Salaries and fringe benefits	567,622	569,814	568,723	1,091
Operating expenses	105,010	102,818	90,409	12,409
Total District Clerk	<u>672,632</u>	<u>672,632</u>	<u>659,132</u>	<u>13,500</u>
Domestic relations office:				
Salaries and fringe benefits	165,743	166,706	166,472	234
Operating expenses	9,250	8,287	5,021	3,266
Total domestic relations office	<u>174,993</u>	<u>174,993</u>	<u>171,493</u>	<u>3,500</u>
Justice of the Peace, Precinct #1:				
Salaries and fringe benefits	217,892	219,577	219,179	398
Operating expenses	15,000	13,315	10,304	3,011
Total Justice of the Peace, Precinct #1	<u>232,892</u>	<u>232,892</u>	<u>229,483</u>	<u>3,409</u>
Justice of the Peace, Precinct #4:				
Salaries and fringe benefits	216,970	216,970	213,041	3,929
Operating expenses	12,020	12,020	7,214	4,806
Total Justice of the Peace, Precinct #4	<u>228,990</u>	<u>228,990</u>	<u>220,255</u>	<u>8,735</u>
Seventh Court of Criminal Appeals:				
Salaries and fringe benefits	8,733	8,782	8,769	13
Total Seventh Court of Criminal Appeals	<u>8,733</u>	<u>8,782</u>	<u>8,769</u>	<u>13</u>
Total Judicial	<u>6,443,494</u>	<u>6,492,630</u>	<u>6,325,440</u>	<u>167,190</u>

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
ELECTIONS				
Elections:				
Salaries and fringe benefits	\$ 104,358	\$ 104,358	\$ 82,578	\$ 21,780
Operating expenses	80,250	80,250	51,000	29,250
Total Elections	184,608	184,608	133,578	51,030
Tax Assessor/Collector voter registration:				
Salaries and fringe benefits	119,335	114,835	99,289	15,546
Operating expenses	19,800	28,300	24,553	3,747
Total Tax Assessor/Collector voter registration	139,135	143,135	123,842	19,293
Total Elections	323,743	327,743	257,420	70,323
FINANCIAL ADMINISTRATION				
County Auditor:				
Salaries and fringe benefits	458,125	458,125	452,595	5,530
Operating expenses	22,400	22,400	19,330	3,070
Total County Auditor	480,525	480,525	471,925	8,600
County Tax Assessor/Collector:				
Salaries	1,198,022	1,198,022	1,167,637	30,385
Operating expenses	83,113	83,113	61,271	21,842
Total County Tax Assessor/Collector	1,281,135	1,281,135	1,228,908	52,227
County Treasurer:				
Salaries and fringe benefits	195,693	197,446	196,678	768
Operating expenses	17,125	17,125	16,200	925
Total County Treasurer	212,818	214,571	212,878	1,693

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
FINANCIAL ADMINISTRATION				
Purchasing:				
Salaries and fringe benefits	\$ 216,335	\$ 216,335	\$ 215,606	\$ 729
Operating expenses	14,710	14,710	11,627	3,083
Total purchasing	231,045	231,045	227,233	3,812
Total financial administration	2,205,523	2,207,276	2,140,944	66,332
PUBLIC FACILITIES:				
County courthouse and buildings:				
Salaries and fringe benefits	209,312	209,312	190,111	19,201
Operating expenses	573,000	602,993	531,610	71,383
Total public facilities	782,312	812,305	721,721	90,584
PUBLIC SAFETY				
Adult probation:				
Operating expenses	120,000	120,000	119,800	200
Total adult probation	120,000	120,000	119,800	200
Constable, Precinct #1:				
Salaries and fringe benefits	60,662	60,662	60,318	344
Operating expenses	5,325	7,475	6,264	1,211
Total Constable, Precinct #1	65,987	68,137	66,582	1,555
Fire Protection and Emergency Services:				
Salaries and fringe benefits	397,319	438,319	429,411	8,908
Operating expenses	757,943	797,375	780,619	16,756
Total Fire Protection and Emergency Services	1,155,262	1,235,694	1,210,030	25,664

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
PUBLIC SAFETY				
County Sheriff:				
Salaries and fringe benefits	\$ 10,946,049	\$ 10,946,049	\$ 10,665,623	\$ 280,426
Operating expenses	<u>2,927,881</u>	<u>2,945,105</u>	<u>2,810,276</u>	<u>134,829</u>
Total County Sheriff	<u>13,873,930</u>	<u>13,891,154</u>	<u>13,475,899</u>	<u>415,255</u>
Juvenile probation department:				
Salaries and fringe benefits	1,622,660	1,622,660	1,566,817	55,843
Operating expenses	<u>226,452</u>	<u>225,534</u>	<u>144,235</u>	<u>81,299</u>
Total juvenile probation department	<u>1,849,112</u>	<u>1,848,194</u>	<u>1,711,052</u>	<u>137,142</u>
Public safety:				
Salaries and fringe benefits	44,712	45,007	44,947	60
Operating expenses	<u>9,700</u>	<u>9,405</u>	<u>6,483</u>	<u>2,922</u>
Total public safety	<u>54,412</u>	<u>54,412</u>	<u>51,430</u>	<u>2,982</u>
Total public safety	<u>17,118,703</u>	<u>17,217,591</u>	<u>16,634,793</u>	<u>582,798</u>
ROAD AND BRIDGE				
Salaries and fringe benefits	1,199,755	1,199,755	1,135,195	64,560
Operating expenses	<u>1,620,465</u>	<u>1,626,515</u>	<u>1,473,537</u>	<u>152,978</u>
Total road and bridge	<u>2,820,220</u>	<u>2,826,270</u>	<u>2,608,732</u>	<u>217,538</u>
PUBLIC SERVICES				
Salaries and fringe benefits	26,053	26,820	26,784	36
Operating expenses	<u>108,400</u>	<u>117,633</u>	<u>94,155</u>	<u>23,478</u>
Total health and welfare	<u>134,453</u>	<u>144,453</u>	<u>120,939</u>	<u>23,514</u>
ENVIRONMENTAL PROTECTION				
Operating expenses	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
Total environmental protection	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
EXTENSION SERVICE				
Salaries and fringe benefits	\$ 241,129	\$ 255,501	\$ 252,929	\$ 2,572
Operating expenses	96,718	96,718	72,150	24,568
Total extension service	<u>337,847</u>	<u>352,219</u>	<u>325,079</u>	<u>27,140</u>
CAPITAL OUTLAY				
Information technology	-	5,260	5,260	-
District Clerk	80,000	80,000	80,000	-
County tax assessor/collector	31,950	31,950	28,950	3,000
County courthouse & buildings	-	42,447	42,447	-
Fire Department	361,917	341,511	335,945	5,566
County Sheriff	331,000	690,743	682,478	8,265
Public safety	50,000	50,000	-	50,000
Road & bridge	25,000	18,950	18,949	1
Juvenile probation	47,062	90,342	90,065	277
Total capital outlay	<u>926,929</u>	<u>1,351,203</u>	<u>1,284,094</u>	<u>67,109</u>
Total expenditures	<u>\$ 34,804,873</u>	<u>\$ 35,272,228</u>	<u>\$ 33,624,798</u>	<u>\$ 1,647,430</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET TO ACTUAL
PROPRIETARY - INTERNAL SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
OPERATING REVENUES				
Healthcare contributions	\$ 3,187,274	\$ 3,187,274	\$ 3,093,692	\$ (93,582)
Miscellaneous revenue	18,500	18,500	41,614	23,114
Total operating revenues	3,205,774	3,205,774	3,135,306	(70,468)
OPERATING EXPENSES				
Operating expenses	3,043,300	3,043,300	3,148,519	(105,219)
NET OPERATING INCOME (LOSS)	162,474	162,474	(13,213)	(175,687)
NONOPERATING REVENUES				
Interest	2,500	2,500	2,151	(349)
CHANGE IN NET POSITION	164,974	164,974	(11,062)	(176,036)
TOTAL NET POSITION - BEGINNING	1,405,873	1,405,873	1,405,873	-
TOTAL NET POSITION - ENDING	\$ 1,570,847	\$ 1,570,847	\$ 1,394,811	\$ (176,036)

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**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.

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.

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.

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, 2012**

	<u>Special Revenue</u>		
	<u>County Clerk Archive</u>	<u>County Clerk Preservation</u>	<u>County Clerk Records Management</u>
ASSETS			
Cash and cash equivalents	\$ 107,935	\$ 12,313	\$ 234,320
Other receivables	-	-	-
Prepaid items	2,510	-	4,029
	<u>\$ 110,445</u>	<u>\$ 12,313</u>	<u>\$ 238,349</u>
LIABILITIES			
Accounts payable	\$ 487	\$ -	\$ 43,368
Accrued payroll	790	-	914
Unearned revenue - other	-	-	-
	<u>1,277</u>	<u>-</u>	<u>44,282</u>
FUND BALANCES			
Nonspendable:			
Prepaid expenses	2,510	-	4,029
Restricted for:			
Debt service	-	-	-
Capital projects	-	-	-
Administrative	106,658	12,313	190,038
Judicial	-	-	-
Elections	-	-	-
Public safety	-	-	-
Assigned to:			
Public safety	-	-	-
	<u>109,168</u>	<u>12,313</u>	<u>194,067</u>
Total fund balances (deficit)	<u>\$ 110,445</u>	<u>\$ 12,313</u>	<u>\$ 238,349</u>
Total liabilities and fund balances	<u>\$ 110,445</u>	<u>\$ 12,313</u>	<u>\$ 238,349</u>

Special Revenue

<u>County Clerk Technology</u>	<u>County Records Management</u>	<u>Courthouse and Justice Center Security</u>	<u>Criminal District Attorney Check Collection/ Disbursement</u>	<u>Criminal District Attorney Forfeiture</u>	<u>Criminal District Attorney State Deposits</u>
\$ 11,412	\$ 11,205	\$ 13,262	\$ 213,444	\$ 28,119	\$ 4,832
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 11,412</u>	<u>\$ 11,205</u>	<u>\$ 13,262</u>	<u>\$ 213,444</u>	<u>\$ 28,119</u>	<u>\$ 4,832</u>
\$ -	\$ 801	\$ 2,725	\$ 18,017	\$ -	\$ 545
-	1,050	4,557	-	-	1,000
-	-	-	-	-	5,625
-	1,851	7,282	18,017	-	7,170
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11,412	9,354	-	-	-	-
-	-	-	195,427	28,119	(2,338)
-	-	-	-	-	-
-	-	5,980	-	-	-
-	-	-	-	-	-
<u>11,412</u>	<u>9,354</u>	<u>5,980</u>	<u>195,427</u>	<u>28,119</u>	<u>(2,338)</u>
<u>\$ 11,412</u>	<u>\$ 11,205</u>	<u>\$ 13,262</u>	<u>\$ 213,444</u>	<u>\$ 28,119</u>	<u>\$ 4,832</u>

Continued

**RANDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2012**

Continuation	<u>Special Revenue</u>		
	<u>District Clerk AGC IV - D</u>	<u>District Clerk Archive</u>	<u>District Clerk Preservation</u>
ASSETS			
Cash and cash equivalents	\$ 30,592	\$ 30,536	\$ 47,875
Other receivables	343	-	-
Prepaid items	-	-	-
Total assets	<u>\$ 30,935</u>	<u>\$ 30,536</u>	<u>\$ 47,875</u>
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Accrued payroll	-	-	-
Unearned revenue - other	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:			
Nonspendable:			
Prepaid expenses	-	-	-
Restricted for:			
Debt service	-	-	-
Capital projects	-	-	-
Administrative	-	-	-
Judicial	30,935	30,536	47,875
Elections	-	-	-
Public safety	-	-	-
Assigned to:			
Public safety	-	-	-
Total fund balances (deficit)	<u>30,935</u>	<u>30,536</u>	<u>47,875</u>
Total liabilities and fund balances	<u>\$ 30,935</u>	<u>\$ 30,536</u>	<u>\$ 47,875</u>

Special Revenue

District Clerk Records Management	District Clerk Technology	Election	Jail Commissary	Justice of the Peace 1 Technology	Justice of the Peace 4 Technology
\$ 63,240	\$ 2,520	\$ 17,281	\$ 101,683	\$ 26,791	\$ 72,126
-	-	2,955	17,123	-	-
-	-	-	-	-	-
<u>\$ 63,240</u>	<u>\$ 2,520</u>	<u>\$ 20,236</u>	<u>\$ 118,806</u>	<u>\$ 26,791</u>	<u>\$ 72,126</u>
\$ 28,038	\$ -	\$ -	\$ 16,092	\$ 637	\$ -
-	-	-	685	-	-
-	-	-	-	-	-
<u>28,038</u>	<u>-</u>	<u>-</u>	<u>16,777</u>	<u>637</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
35,202	2,520	-	-	26,154	72,126
-	-	20,236	-	-	-
-	-	-	102,029	-	-
-	-	-	-	-	-
<u>35,202</u>	<u>2,520</u>	<u>20,236</u>	<u>102,029</u>	<u>26,154</u>	<u>72,126</u>
<u>\$ 63,240</u>	<u>\$ 2,520</u>	<u>\$ 20,236</u>	<u>\$ 118,806</u>	<u>\$ 26,791</u>	<u>\$ 72,126</u>

Continued

**RANDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2012**

Continuation	<u>Special Revenue</u>		
	<u>Juvenile Probation Department</u>	<u>Law Library</u>	<u>Next Step</u>
ASSETS			
Cash and cash equivalents	\$ 1,254,282	\$ 87,650	\$ 94,661
Other receivables	31,707	-	5,609
Prepaid items	-	-	-
Total assets	<u>\$ 1,285,989</u>	<u>\$ 87,650</u>	<u>\$ 100,270</u>
LIABILITIES			
Accounts payable	\$ 48,562	\$ 8,843	\$ 7,115
Accrued payroll	-	656	6,257
Unearned revenue - other	-	-	-
Total liabilities	<u>48,562</u>	<u>9,499</u>	<u>13,372</u>
Fund balances:			
Nonspendable:			
Prepaid expenses	-	-	-
Restricted for:			
Debt service	-	-	-
Capital projects	-	-	-
Administrative	-	-	-
Judicial	-	78,151	-
Elections	-	-	-
Public safety	1,237,427	-	-
Assigned to:			
Public safety	-	-	86,898
Total fund balances (deficit)	<u>1,237,427</u>	<u>78,151</u>	<u>86,898</u>
Total liabilities and fund balances	<u>\$ 1,285,989</u>	<u>\$ 87,650</u>	<u>\$ 100,270</u>

Special Revenue

Pre-trial Diversion Program	Sheriff's Forfeiture	Tax A/C Motor Vehicle Inventory Tax A/C	Tax A/C Voter Registration	Unclaimed Property	Total
\$ 97,145	\$ 178,516	\$ -	\$ -	\$ 55,295	\$ 2,797,035
-	-	57,555	5,792	-	121,084
-	-	-	-	-	6,539
<u>\$ 97,145</u>	<u>\$ 178,516</u>	<u>\$ 57,555</u>	<u>\$ 5,792</u>	<u>\$ 55,295</u>	<u>\$ 2,924,658</u>
\$ -	\$ -	\$ 1,673	\$ -	\$ 53,228	\$ 230,131
-	-	424	-	-	16,333
-	-	-	-	-	5,625
-	-	2,097	-	53,228	252,089
-	-	-	-	-	6,539
-	-	-	-	-	-
-	-	-	-	-	-
-	-	55,458	-	2,067	387,300
97,145	-	-	-	-	641,852
-	-	-	5,792	-	26,028
-	178,516	-	-	-	1,523,952
-	-	-	-	-	86,898
<u>97,145</u>	<u>178,516</u>	<u>55,458</u>	<u>5,792</u>	<u>2,067</u>	<u>2,672,569</u>
<u>\$ 97,145</u>	<u>\$ 178,516</u>	<u>\$ 57,555</u>	<u>\$ 5,792</u>	<u>\$ 55,295</u>	<u>\$ 2,924,658</u>

Continued

**RANDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2012**

Continuation	<u>Capital Projects</u>		
	<u>Juvenile Center Improvement</u>	<u>Randall County Finance Building</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 223,273	\$ 51,832	\$ 275,105
Other receivables	-	-	-
Prepaid items	-	-	-
Total assets	<u>\$ 223,273</u>	<u>\$ 51,832</u>	<u>\$ 275,105</u>
LIABILITIES			
Accounts payable	\$ 3,444	\$ 1,070	\$ 4,514
Accrued payroll	-	-	-
Unearned revenue - other	-	-	-
Total liabilities	<u>3,444</u>	<u>1,070</u>	<u>4,514</u>
Fund balances:			
Nonspendable:			
Prepaid expenses	-	-	-
Restricted for:			
Debt service	-	-	-
Capital projects	-	50,762	50,762
Administrative	-	-	-
Judicial	-	-	-
Elections	-	-	-
Public safety	-	-	-
Assigned to:			
Public safety	219,829	-	219,829
Total fund balances (deficit)	<u>219,829</u>	<u>50,762</u>	<u>270,591</u>
Total liabilities and fund balances	<u>\$ 223,273</u>	<u>\$ 51,832</u>	<u>\$ 275,105</u>

<u>Debt Service</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 174,550	\$ 3,246,690
-	121,084
-	6,539
<u>\$ 174,550</u>	<u>\$ 3,374,313</u>
\$ -	\$ 234,645
-	16,333
-	5,625
<u>-</u>	<u>256,603</u>
-	6,539
174,550	174,550
-	50,762
-	387,300
-	641,852
-	26,028
-	1,523,952
<u>-</u>	<u>306,727</u>
<u>174,550</u>	<u>3,117,710</u>
<u>\$ 174,550</u>	<u>\$ 3,374,313</u>

**RANDALL COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	Special Revenue		
	County Clerk Archive	County Clerk Preservation	County Clerk Records Management
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and fees	115,950	5,100	117,329
Fines and forfeitures	-	-	2,985
Intergovernmental	-	-	-
Interest	132	22	312
Miscellaneous	-	-	396
Total revenues	116,082	5,122	121,022
EXPENDITURES			
Current:			
Administrative	38,388	-	62,194
Judicial	-	-	-
Elections	-	-	-
Public safety	-	-	-
Capital outlay	164,584	-	123,012
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	202,972	-	185,206
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(86,890)	5,122	(64,184)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCES	(86,890)	5,122	(64,184)
FUND BALANCES - BEGINNING	196,058	7,191	258,251
FUND BALANCES - ENDING	\$ 109,168	\$ 12,313	\$ 194,067

Special Revenue

<u>County Clerk Technology</u>	<u>County Records Management</u>	<u>Courthouse and Justice Center Security</u>	<u>Criminal District Attorney Check Collection/ Disbursement</u>	<u>Criminal District Attorney Forfeiture</u>	<u>Criminal District Attorney State Deposits</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4,543	15,045	35,903	34,452	-	-
-	40,133	27,530	-	5,229	-
-	-	-	-	-	22,500
21	22	22	-	50	6
-	-	-	22	-	-
<u>4,564</u>	<u>55,200</u>	<u>63,455</u>	<u>34,474</u>	<u>5,279</u>	<u>22,506</u>
19	59,721	-	-	-	-
-	-	-	87,981	37,572	41,881
-	-	-	-	-	-
-	-	195,672	-	-	-
-	-	-	12,500	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>19</u>	<u>59,721</u>	<u>195,672</u>	<u>100,481</u>	<u>37,572</u>	<u>41,881</u>
<u>4,545</u>	<u>(4,521)</u>	<u>(132,217)</u>	<u>(66,007)</u>	<u>(32,293)</u>	<u>(19,375)</u>
-	-	135,000	-	-	15,605
-	-	-	(15,605)	-	-
-	-	135,000	(15,605)	-	15,605
4,545	(4,521)	2,783	(81,612)	(32,293)	(3,770)
6,867	13,875	3,197	277,039	60,412	1,432
<u>\$ 11,412</u>	<u>\$ 9,354</u>	<u>\$ 5,980</u>	<u>\$ 195,427</u>	<u>\$ 28,119</u>	<u>\$ (2,338)</u>

Continued

**RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

Continuation	<u>Special Revenue</u>		
	<u>District Clerk AGC IV - D</u>	<u>District Clerk Archive</u>	<u>District Clerk Preservation</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and fees	1,971	12,136	24,196
Fines and forfeitures	-	-	-
Intergovernmental	-	-	-
Investment earnings	43	57	60
Miscellaneous	-	-	-
Total revenues	<u>2,014</u>	<u>12,193</u>	<u>24,256</u>
EXPENDITURES			
Current:			
Administrative	-	-	-
Judicial	1,848	744	-
Elections	-	-	-
Public safety	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>1,848</u>	<u>744</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>166</u>	<u>11,449</u>	<u>24,256</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	166	11,449	24,256
FUND BALANCES - BEGINNING	<u>30,769</u>	<u>19,087</u>	<u>23,619</u>
FUND BALANCES - ENDING	<u>\$ 30,935</u>	<u>\$ 30,536</u>	<u>\$ 47,875</u>

Special Revenue

District Clerk Records Management	District Clerk Technology	Election	Jail Commissary	Justice of the Peace 1 Technology	Justice of the Peace 4 Technology
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13,611	1,412	-	-	11,067	9,555
-	-	-	-	-	-
-	-	83,562	-	-	-
80	4	27	149	29	91
-	-	-	178,932	-	-
<u>13,691</u>	<u>1,416</u>	<u>83,589</u>	<u>179,081</u>	<u>11,096</u>	<u>9,646</u>
-	-	-	-	-	-
-	-	-	-	5,613	6,041
-	-	72,470	-	-	-
-	-	-	193,517	-	-
28,703	-	5,190	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>28,703</u>	<u>-</u>	<u>77,660</u>	<u>193,517</u>	<u>5,613</u>	<u>6,041</u>
<u>(15,012)</u>	<u>1,416</u>	<u>5,929</u>	<u>(14,436)</u>	<u>5,483</u>	<u>3,605</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(15,012)</u>	<u>1,416</u>	<u>5,929</u>	<u>(14,436)</u>	<u>5,483</u>	<u>3,605</u>
50,214	1,104	14,307	116,465	20,671	68,521
<u>\$ 35,202</u>	<u>\$ 2,520</u>	<u>\$ 20,236</u>	<u>\$ 102,029</u>	<u>\$ 26,154</u>	<u>\$ 72,126</u>

Continued

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

Continuation	<u>Special Revenue</u>		
	<u>Juvenile Probation Department</u>	<u>Law Library</u>	<u>Next Step</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and fees	75,721	72,934	-
Fines and forfeitures	-	-	-
Intergovernmental	1,168,877	-	90,545
Investment earnings	1,574	136	117
Miscellaneous	737	-	-
Total revenues	<u>1,246,909</u>	<u>73,070</u>	<u>90,662</u>
EXPENDITURES			
Current:			
Administrative	-	-	-
Judicial	-	110,465	-
Elections	-	-	-
Public safety	1,208,612	-	309,801
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>1,208,612</u>	<u>110,465</u>	<u>309,801</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>38,297</u>	<u>(37,395)</u>	<u>(219,139)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	269,083
Transfers out	(126,468)	-	(5,475)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(126,468)</u>	<u>-</u>	<u>263,608</u>
NET CHANGE IN FUND BALANCES	(88,171)	(37,395)	44,469
FUND BALANCES - BEGINNING	1,325,598	115,546	42,429
FUND BALANCES - ENDING	<u>\$ 1,237,427</u>	<u>\$ 78,151</u>	<u>\$ 86,898</u>

Special Revenue

Pre-Trial Diversion Program	Sheriff's Forfeiture	Tax A/C Motor Vehicle Inventory Tax	Tax A/C Voter Registration	Unclaimed Property	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28,650	-	-	-	-	579,575
-	-	-	-	-	75,877
-	-	-	-	-	1,365,484
135	261	19,374	972	44	23,740
-	191,365	-	-	-	371,452
<u>28,785</u>	<u>191,626</u>	<u>19,374</u>	<u>972</u>	<u>44</u>	<u>2,416,128</u>
-	-	26,720	-	-	187,042
-	-	-	-	-	292,145
-	-	-	1,904	-	74,374
-	98,919	-	-	-	2,006,521
-	30,775	-	-	-	364,764
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>129,694</u>	<u>26,720</u>	<u>1,904</u>	<u>-</u>	<u>2,924,846</u>
<u>28,785</u>	<u>61,932</u>	<u>(7,346)</u>	<u>(932)</u>	<u>44</u>	<u>(508,718)</u>
-	-	-	-	-	419,688
-	-	-	-	-	(147,548)
-	-	-	-	-	272,140
<u>28,785</u>	<u>61,932</u>	<u>(7,346)</u>	<u>(932)</u>	<u>44</u>	<u>(236,578)</u>
<u>68,360</u>	<u>116,584</u>	<u>62,804</u>	<u>6,724</u>	<u>2,023</u>	<u>2,909,147</u>
<u>\$ 97,145</u>	<u>\$ 178,516</u>	<u>\$ 55,458</u>	<u>\$ 5,792</u>	<u>\$ 2,067</u>	<u>\$ 2,672,569</u>

Continued

**RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

Continuation	<u>Capital Projects</u>		
	<u>Juvenile Center Improvement</u>	<u>Randall County Finance Building</u>	<u>Total</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and fees	-	-	-
Fines and forfeitures	-	-	-
Intergovernmental	-	-	-
Investment earnings	273	154	427
Miscellaneous	-	-	-
Total revenues	<u>273</u>	<u>154</u>	<u>427</u>
EXPENDITURES			
Current:			
Administrative	-	-	-
Judicial	-	-	-
Elections	-	-	-
Public safety	64,396	-	64,396
Capital outlay	7,067	-	7,067
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>71,463</u>	<u>-</u>	<u>71,463</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(71,190)</u>	<u>154</u>	<u>(71,036)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	58,820	-	58,820
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>58,820</u>	<u>-</u>	<u>58,820</u>
NET CHANGE IN FUND BALANCES	(12,370)	154	(12,216)
FUND BALANCES - BEGINNING	<u>232,199</u>	<u>50,608</u>	<u>282,807</u>
FUND BALANCES - ENDING	<u>\$ 219,829</u>	<u>\$ 50,762</u>	<u>270,591</u>

<u>Debt Service</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 3,385,738	\$ 3,385,738
-	579,575
-	75,877
-	1,365,484
2,195	26,362
-	371,452
<u>3,387,933</u>	<u>5,804,488</u>
2,500	189,542
-	292,145
-	74,374
-	2,070,917
-	371,831
1,588,877	1,588,877
<u>1,812,280</u>	<u>1,812,280</u>
<u>3,403,657</u>	<u>6,399,966</u>
<u>(15,724)</u>	<u>(595,478)</u>
-	478,508
-	<u>(147,548)</u>
-	330,960
(15,724)	(264,518)
190,274	3,382,228
<u>\$ 174,550</u>	<u>\$ 3,117,710</u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
COUNTY CLERK ARCHIVE
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 105,000	\$ 105,000	\$ 115,950	\$ 10,950
Interest	500	500	132	(368)
Total revenues	<u>105,500</u>	<u>105,500</u>	<u>116,082</u>	<u>10,582</u>
EXPENDITURES				
Administrative:				
Salaries and fringe benefits	38,814	38,902	38,388	514
Operating expenses	62,500	62,412	-	62,412
Capital outlay	<u>207,500</u>	<u>207,500</u>	<u>164,584</u>	<u>42,916</u>
Total expenditures	<u>308,814</u>	<u>308,814</u>	<u>202,972</u>	<u>105,842</u>
NET CHANGE IN FUND BALANCES	(203,314)	(203,314)	(86,890)	116,424
FUND BALANCES - BEGINNING	<u>196,058</u>	<u>196,058</u>	<u>196,058</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ (7,256)</u></u>	<u><u>\$ (7,256)</u></u>	<u><u>\$ 109,168</u></u>	<u><u>\$ 116,424</u></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, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 5,000	\$ 5,000	\$ 5,100	\$ 100
Interest	-	-	22	22
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>5,122</u>	<u>122</u>
EXPENDITURES				
Administrative:				
Operating expenses	<u>11,500</u>	<u>11,500</u>	-	<u>11,500</u>
Total expenditures	<u>11,500</u>	<u>11,500</u>	-	<u>11,500</u>
NET CHANGE IN FUND BALANCES	(6,500)	(6,500)	5,122	11,622
FUND BALANCES - BEGINNING	<u>7,191</u>	<u>7,191</u>	<u>7,191</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 691</u>	<u>\$ 691</u>	<u>\$ 12,313</u>	<u>\$ 11,622</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, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 100,000	\$ 100,000	\$ 117,329	\$ 17,329
Fines and forfeitures	3,000	3,000	2,985	(15)
Interest	400	400	312	(88)
Miscellaneous	-	-	396	396
	<u>103,400</u>	<u>103,400</u>	<u>121,022</u>	<u>17,622</u>
Total revenues	<u>103,400</u>	<u>103,400</u>	<u>121,022</u>	<u>17,622</u>
EXPENDITURES				
Administrative:				
Salaries and fringe benefits	76,938	76,938	57,143	19,795
Operating expenses	37,600	37,600	5,051	32,549
Capital outlay	200,000	200,000	123,012	76,988
	<u>314,538</u>	<u>314,538</u>	<u>185,206</u>	<u>129,332</u>
Total expenditures	<u>314,538</u>	<u>314,538</u>	<u>185,206</u>	<u>129,332</u>
NET CHANGE IN FUND BALANCES	(211,138)	(211,138)	(64,184)	146,954
FUND BALANCES - BEGINNING	<u>258,251</u>	<u>258,251</u>	<u>258,251</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 47,113</u>	<u>\$ 47,113</u>	<u>\$ 194,067</u>	<u>\$ 146,954</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, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 5,000	\$ 5,000	\$ 4,543	\$ (457)
Interest	-	-	21	21
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>4,564</u>	<u>(436)</u>
EXPENDITURES				
Administrative:				
Operating expenses	<u>11,500</u>	<u>11,500</u>	<u>19</u>	<u>11,481</u>
Total expenditures	<u>11,500</u>	<u>11,500</u>	<u>19</u>	<u>11,481</u>
NET CHANGE IN FUND BALANCES	(6,500)	(6,500)	4,545	11,045
FUND BALANCES - BEGINNING	<u>6,867</u>	<u>6,867</u>	<u>6,867</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 367</u>	<u>\$ 367</u>	<u>\$ 11,412</u>	<u>\$ 11,045</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, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 13,200	\$ 13,200	\$ 15,045	\$ 1,845
Fines and forfeitures	42,000	42,000	40,133	(1,867)
Interest	-	-	22	22
Total revenues	<u>55,200</u>	<u>55,200</u>	<u>55,200</u>	<u>-</u>
EXPENDITURES				
Administrative:				
Salaries and fringe benefits	49,368	49,951	49,151	800
Operating expenses	<u>19,400</u>	<u>18,817</u>	<u>10,570</u>	<u>8,247</u>
Total expenditures	<u>68,768</u>	<u>68,768</u>	<u>59,721</u>	<u>9,047</u>
NET CHANGE IN FUND BALANCES	(13,568)	(13,568)	(4,521)	9,047
FUND BALANCES - BEGINNING	<u>13,875</u>	<u>13,875</u>	<u>13,875</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 307</u>	<u>\$ 307</u>	<u>\$ 9,354</u>	<u>\$ 9,047</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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 34,500	\$ 34,500	\$ 35,903	\$ 1,403
Fines and forfeitures	34,500	34,500	27,530	(6,970)
Interest	-	-	22	22
	<u>69,000</u>	<u>69,000</u>	<u>63,455</u>	<u>(5,545)</u>
EXPENDITURES				
Public safety:				
Salaries and fringe benefits	185,308	185,308	183,706	1,602
Operating expenses	17,080	17,080	11,966	5,114
	<u>202,388</u>	<u>202,388</u>	<u>195,672</u>	<u>6,716</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	<u>(133,388)</u>	<u>(133,388)</u>	<u>(132,217)</u>	<u>1,171</u>
OTHER FINANCING SOURCES				
Transfers in	135,000	135,000	135,000	-
	<u>135,000</u>	<u>135,000</u>	<u>135,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	1,612	1,612	2,783	1,171
FUND BALANCES - BEGINNING	<u>3,197</u>	<u>3,197</u>	<u>3,197</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 4,809</u>	<u>\$ 4,809</u>	<u>\$ 5,980</u>	<u>\$ 1,171</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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 55,000	\$ 55,000	\$ 34,452	\$ (20,548)
Miscellaneous	-	-	22	22
Total revenues	<u>55,000</u>	<u>55,000</u>	<u>34,474</u>	<u>(20,526)</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	196,000	176,067	80,343	95,724
Operating expenses	16,700	16,700	7,638	9,062
Capital outlay	<u>2,500</u>	<u>12,500</u>	<u>12,500</u>	<u>-</u>
Total expenditures	<u>215,200</u>	<u>205,267</u>	<u>100,481</u>	<u>104,786</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(160,200)</u>	<u>(150,267)</u>	<u>(66,007)</u>	<u>84,260</u>
OTHER FINANCING USES				
Transfers out	<u>(5,672)</u>	<u>(15,605)</u>	<u>(15,605)</u>	<u>-</u>
Total other financing uses	<u>(5,672)</u>	<u>(15,605)</u>	<u>(15,605)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(165,872)	(165,872)	(81,612)	84,260
FUND BALANCES - BEGINNING	<u>277,039</u>	<u>277,039</u>	<u>277,039</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 111,167</u>	<u>\$ 111,167</u>	<u>\$ 195,427</u>	<u>\$ 84,260</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, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 34,731	\$ 34,731	\$ 22,500	\$ (12,231)
Interest	-	-	6	6
Total revenues	<u>34,731</u>	<u>34,731</u>	<u>22,506</u>	<u>(12,225)</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	<u>40,403</u>	<u>40,403</u>	<u>41,881</u>	<u>(1,478)</u>
Total expenditures	<u>40,403</u>	<u>40,403</u>	<u>41,881</u>	<u>(1,478)</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	<u>(5,672)</u>	<u>(5,672)</u>	<u>(19,375)</u>	<u>(13,703)</u>
OTHER FINANCING SOURCES				
Transfers in	<u>5,672</u>	<u>5,672</u>	<u>15,605</u>	<u>9,933</u>
Total other financing sources	<u>5,672</u>	<u>5,672</u>	<u>15,605</u>	<u>9,933</u>
NET CHANGE IN FUND BALANCES	-	-	(3,770)	(3,770)
FUND BALANCES - BEGINNING	<u>1,432</u>	<u>1,432</u>	<u>1,432</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 1,432</u>	<u>\$ 1,432</u>	<u>\$ (2,338)</u>	<u>\$ (3,770)</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, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 1,200	\$ 1,200	\$ 1,971	\$ 771
Interest	-	-	43	43
Total revenues	<u>1,200</u>	<u>1,200</u>	<u>2,014</u>	<u>814</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	-	1,848	1,848	-
Operating expenses	<u>30,000</u>	<u>28,152</u>	<u>-</u>	<u>28,152</u>
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>1,848</u>	<u>28,152</u>
NET CHANGE IN FUND BALANCES	(28,800)	(28,800)	166	28,966
FUND BALANCES - BEGINNING	<u>30,769</u>	<u>30,769</u>	<u>30,769</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 1,969</u></u>	<u><u>\$ 1,969</u></u>	<u><u>\$ 30,935</u></u>	<u><u>\$ 28,966</u></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, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 8,000	\$ 8,000	\$ 12,136	\$ 4,136
Interest	-	-	57	57
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>12,193</u>	<u>4,193</u>
EXPENDITURES				
Judicial:				
Operating expenses	<u>24,000</u>	<u>24,000</u>	<u>744</u>	<u>23,256</u>
Total expenditures	<u>24,000</u>	<u>24,000</u>	<u>744</u>	<u>23,256</u>
NET CHANGE IN FUND BALANCES	(16,000)	(16,000)	11,449	27,449
FUND BALANCES - BEGINNING	<u>19,087</u>	<u>19,087</u>	<u>19,087</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 3,087</u></u>	<u><u>\$ 3,087</u></u>	<u><u>\$ 30,536</u></u>	<u><u>\$ 27,449</u></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, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 18,000	\$ 18,000	\$ 24,196	\$ 6,196
Interest	50	50	60	10
Total revenues	<u>18,050</u>	<u>18,050</u>	<u>24,256</u>	<u>6,206</u>
EXPENDITURES				
Judicial:				
Operating expenses	30,000	30,000	-	30,000
Capital outlay	<u>17,000</u>	<u>17,000</u>	<u>-</u>	<u>17,000</u>
Total expenditures	<u>47,000</u>	<u>47,000</u>	<u>-</u>	<u>47,000</u>
NET CHANGE IN FUND BALANCES	(28,950)	(28,950)	24,256	53,206
FUND BALANCES - BEGINNING	<u>23,619</u>	<u>23,619</u>	<u>23,619</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ (5,331)</u></u>	<u><u>\$ (5,331)</u></u>	<u><u>\$ 47,875</u></u>	<u><u>\$ 53,206</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, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 11,000	\$ 11,000	\$ 13,611	\$ 2,611
Interest	-	-	80	80
Total revenues	<u>11,000</u>	<u>11,000</u>	<u>13,691</u>	<u>2,691</u>
EXPENDITURES				
Judicial:				
Operating expenses	30,000	30,000	-	30,000
Capital outlay	<u>30,000</u>	<u>30,000</u>	<u>28,703</u>	<u>1,297</u>
Total expenditures	<u>60,000</u>	<u>60,000</u>	<u>28,703</u>	<u>31,297</u>
NET CHANGE IN FUND BALANCES	(49,000)	(49,000)	(15,012)	33,988
FUND BALANCES - BEGINNING	<u>50,214</u>	<u>50,214</u>	<u>50,214</u>	-
FUND BALANCES - ENDING	<u>\$ 1,214</u>	<u>\$ 1,214</u>	<u>\$ 35,202</u>	<u>\$ 33,988</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, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 700	\$ 700	\$ 1,412	\$ 712
Interest	-	-	4	4
Total revenues	<u>700</u>	<u>700</u>	<u>1,416</u>	<u>716</u>
EXPENDITURES				
Judicial:				
Operating expenses	<u>800</u>	<u>800</u>	<u>-</u>	<u>800</u>
Total expenditures	<u>800</u>	<u>800</u>	<u>-</u>	<u>800</u>
NET CHANGE IN FUND BALANCES	(100)	(100)	1,416	1,516
FUND BALANCES - BEGINNING	<u>1,104</u>	<u>1,104</u>	<u>1,104</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 1,004</u>	<u>\$ 1,004</u>	<u>\$ 2,520</u>	<u>\$ 1,516</u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ELECTION
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 122,000	\$ 122,000	\$ 83,562	\$ (38,438)
Interest	-	-	27	27
Total revenues	<u>122,000</u>	<u>122,000</u>	<u>83,589</u>	<u>(38,411)</u>
EXPENDITURES				
Elections:				
Salaries and fringe benefits	50,000	50,000	23,341	26,659
Operating expenses	70,000	64,621	49,129	15,492
Capital outlay	-	5,379	5,190	189
Total expenditures	<u>120,000</u>	<u>120,000</u>	<u>77,660</u>	<u>42,340</u>
NET CHANGE IN FUND BALANCES	2,000	2,000	5,929	3,929
FUND BALANCES - BEGINNING	<u>14,307</u>	<u>14,307</u>	<u>14,307</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 16,307</u>	<u>\$ 16,307</u>	<u>\$ 20,236</u>	<u>\$ 3,929</u>

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JAIL COMMISSARY
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest	\$ 150	\$ 150	\$ 149	\$ (1)
Miscellaneous	121,300	121,300	178,932	57,632
Total revenues	<u>121,450</u>	<u>121,450</u>	<u>179,081</u>	<u>57,631</u>
EXPENDITURES				
Public safety:				
Salaries and fringe benefits	26,784	26,784	23,862	2,922
Operating expenses	77,050	77,050	169,655	(92,605)
Capital outlay	825	825	-	825
Total expenditures	<u>104,659</u>	<u>104,659</u>	<u>193,517</u>	<u>(88,858)</u>
NET CHANGE IN FUND BALANCES	16,791	16,791	(14,436)	(31,227)
FUND BALANCES - BEGINNING	<u>116,465</u>	<u>116,465</u>	<u>116,465</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 133,256</u></u>	<u><u>\$ 133,256</u></u>	<u><u>\$ 102,029</u></u>	<u><u>\$ (31,227)</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, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 10,000	\$ 10,000	\$ 11,067	\$ 1,067
Interest	100	100	29	(71)
Total revenues	<u>10,100</u>	<u>10,100</u>	<u>11,096</u>	<u>996</u>
EXPENDITURES				
Judicial:				
Operating expenses	<u>30,500</u>	<u>30,500</u>	<u>5,613</u>	<u>24,887</u>
Total expenditures	<u>30,500</u>	<u>30,500</u>	<u>5,613</u>	<u>24,887</u>
NET CHANGE IN FUND BALANCES	(20,400)	(20,400)	5,483	25,883
FUND BALANCES - BEGINNING	<u>20,671</u>	<u>20,671</u>	<u>20,671</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 271</u>	<u>\$ 271</u>	<u>\$ 26,154</u>	<u>\$ 25,883</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, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 11,000	\$ 11,000	\$ 9,555	\$ (1,445)
Interest	500	500	91	(409)
Total revenues	<u>11,500</u>	<u>11,500</u>	<u>9,646</u>	<u>(1,854)</u>
EXPENDITURES				
Judicial:				
Operating expenses	16,500	16,500	6,041	10,459
Capital outlay	<u>65,000</u>	<u>65,000</u>	<u>-</u>	<u>65,000</u>
Total expenditures	<u>81,500</u>	<u>81,500</u>	<u>6,041</u>	<u>75,459</u>
NET CHANGE IN FUND BALANCES	(70,000)	(70,000)	3,605	73,605
FUND BALANCES - BEGINNING	<u>68,521</u>	<u>68,521</u>	<u>68,521</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ (1,479)</u>	<u>\$ (1,479)</u>	<u>\$ 72,126</u>	<u>\$ 73,605</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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 101,450	\$ 101,450	\$ 75,721	\$ (25,729)
Intergovernmental	864,449	864,447	1,168,877	304,430
Interest	825	825	1,574	749
Miscellaneous	275	275	737	462
	<u>966,999</u>	<u>966,997</u>	<u>1,246,909</u>	<u>279,912</u>
EXPENDITURES				
Public safety:				
Salaries and fringe benefits	538,196	538,196	542,354	(4,158)
Operating expenses	747,760	747,760	666,258	81,502
Capital outlay	5,000	5,000	-	5,000
	<u>1,290,956</u>	<u>1,290,956</u>	<u>1,208,612</u>	<u>82,344</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>(323,957)</u>	<u>(323,959)</u>	<u>38,297</u>	<u>362,256</u>
OTHER FINANCING USES				
Transfers out	<u>(176,468)</u>	<u>(176,468)</u>	<u>(126,468)</u>	<u>50,000</u>
	<u>(176,468)</u>	<u>(176,468)</u>	<u>(126,468)</u>	<u>50,000</u>
NET CHANGE IN FUND BALANCES				
	(500,425)	(500,427)	(88,171)	412,256
FUND BALANCES - BEGINNING				
	<u>1,325,598</u>	<u>1,325,598</u>	<u>1,325,598</u>	<u>-</u>
FUND BALANCES - ENDING				
	<u>\$ 825,173</u>	<u>\$ 825,171</u>	<u>\$ 1,237,427</u>	<u>\$ 412,256</u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
LAW LIBRARY
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 72,000	\$ 72,000	\$ 72,934	\$ 934
Interest	300	300	136	(164)
Total revenues	<u>72,300</u>	<u>72,300</u>	<u>73,070</u>	<u>770</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	25,599	25,768	25,731	37
Operating expenses	<u>66,000</u>	<u>85,831</u>	<u>84,734</u>	<u>1,097</u>
Total expenditures	<u>91,599</u>	<u>111,599</u>	<u>110,465</u>	<u>1,134</u>
NET CHANGE IN FUND BALANCES	(19,299)	(39,299)	(37,395)	1,904
FUND BALANCES - BEGINNING	<u>115,546</u>	<u>115,546</u>	<u>115,546</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 96,247</u></u>	<u><u>\$ 76,247</u></u>	<u><u>\$ 78,151</u></u>	<u><u>\$ 1,904</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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 91,090	\$ 91,090	\$ 90,545	\$ (545)
Interest	200	200	117	(83)
Miscellaneous	500	500	-	(500)
	<u>91,790</u>	<u>91,790</u>	<u>90,662</u>	<u>(1,128)</u>
EXPENDITURES				
Public safety:				
Salaries and fringe benefits	295,198	295,198	239,048	56,150
Operating expenses	89,800	89,800	70,753	19,047
	<u>384,998</u>	<u>384,998</u>	<u>309,801</u>	<u>75,197</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	<u>(293,208)</u>	<u>(293,208)</u>	<u>(219,139)</u>	<u>74,069</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	269,083	269,083	269,083	-
Transfers out	(5,475)	(5,475)	(5,475)	-
	<u>263,608</u>	<u>263,608</u>	<u>263,608</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(29,600)	(29,600)	44,469	74,069
FUND BALANCES - BEGINNING	<u>42,429</u>	<u>42,429</u>	<u>42,429</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 12,829</u>	<u>\$ 12,829</u>	<u>\$ 86,898</u>	<u>\$ 74,069</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, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 19,000	\$ 19,000	\$ 28,650	\$ 9,650
Interest	-	-	135	135
Total revenues	<u>19,000</u>	<u>19,000</u>	<u>28,785</u>	<u>9,785</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	50,739	50,739	-	50,739
Operating expenses	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total expenditures	<u>52,239</u>	<u>52,239</u>	<u>-</u>	<u>52,239</u>
NET CHANGE IN FUND BALANCES	(33,239)	(33,239)	28,785	62,024
FUND BALANCES - BEGINNING	<u>68,360</u>	<u>68,360</u>	<u>68,360</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 35,121</u></u>	<u><u>\$ 35,121</u></u>	<u><u>\$ 97,145</u></u>	<u><u>\$ 62,024</u></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, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest	\$ 31,250	\$ 31,250	\$ 19,374	\$ (11,876)
Total revenues	<u>31,250</u>	<u>31,250</u>	<u>19,374</u>	<u>(11,876)</u>
EXPENDITURES				
Administrative:				
Salaries and fringe benefits	15,000	15,000	12,307	2,693
Operating expenses	<u>16,250</u>	<u>16,250</u>	<u>14,413</u>	<u>1,837</u>
Total expenditures	<u>31,250</u>	<u>31,250</u>	<u>26,720</u>	<u>4,530</u>
NET CHANGE IN FUND BALANCES	-	-	(7,346)	(7,346)
FUND BALANCES - BEGINNING	<u>62,804</u>	<u>62,804</u>	<u>62,804</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 62,804</u>	<u>\$ 62,804</u>	<u>\$ 55,458</u>	<u>\$ (7,346)</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, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest	\$ 6,700	\$ 6,700	\$ 972	\$ (5,728)
Total revenues	<u>6,700</u>	<u>6,700</u>	<u>972</u>	<u>(5,728)</u>
EXPENDITURES				
Elections:				
Salaries and fringe benefits	1,200	1,200	-	1,200
Operating expenses	<u>5,500</u>	<u>5,500</u>	<u>1,904</u>	<u>3,596</u>
Total expenditures	<u>6,700</u>	<u>6,700</u>	<u>1,904</u>	<u>4,796</u>
NET CHANGE IN FUND BALANCES	-	-	(932)	(932)
FUND BALANCES - BEGINNING	<u>6,724</u>	<u>6,724</u>	<u>6,724</u>	-
FUND BALANCES - ENDING	<u>\$ 6,724</u>	<u>\$ 6,724</u>	<u>\$ 5,792</u>	<u>\$ (932)</u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
UNCLAIMED PROPERTY
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest	\$ 100	\$ 100	\$ 44	\$ (56)
Total revenues	100	100	44	(56)
EXPENDITURES				
Administrative:				
Operating expenses	350	350	-	350
Total expenditures	350	350	-	350
NET CHANGE IN FUND BALANCES	(250)	(250)	44	294
FUND BALANCES - BEGINNING	2,023	2,023	2,023	-
FUND BALANCES - ENDING	\$ 1,773	\$ 1,773	\$ 2,067	\$ 294

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JUVENILE CENTER IMPROVEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest	\$ 500	\$ 500	\$ 273	\$ (227)
Total revenues	500	500	273	(227)
EXPENDITURES				
Public safety:				
Operating expenses	45,265	64,472	64,396	76
Capital outlay	36,000	16,793	7,067	9,726
Total expenditures	81,265	81,265	71,463	9,802
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(80,765)	(80,765)	(71,190)	9,575
OTHER FINANCING SOURCES				
Transfers in	57,675	57,675	58,820	1,145
Total other financing sources	57,675	57,675	58,820	1,145
NET CHANGE IN FUND BALANCES	(23,090)	(23,090)	(12,370)	10,720
FUND BALANCES - BEGINNING	232,199	232,199	232,199	-
FUND BALANCES - ENDING	\$ 209,109	\$ 209,109	\$ 219,829	\$ 10,720

**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, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 154	\$ 154
Total revenues	-	-	154	154
EXPENDITURES				
Capital outlay	-	50,608	-	50,608
Total expenditures	-	50,608	-	50,608
NET CHANGE IN FUND BALANCES	-	(50,608)	154	50,762
FUND BALANCES - BEGINNING	50,608	50,608	50,608	-
FUND BALANCES - ENDING	\$ 50,608	\$ -	\$ 50,762	\$ 50,762

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 3,302,660	\$ 3,302,660	\$ 3,385,738	\$ 83,078
Interest	2,503	2,503	2,195	(308)
Total revenues	<u>3,305,163</u>	<u>3,305,163</u>	<u>3,387,933</u>	<u>82,770</u>
EXPENDITURES				
Administrative:				
Operating expenses	6,000	6,000	2,500	3,500
Debt service:				
Principal	1,588,878	1,588,878	1,588,877	1
Interest	<u>1,812,285</u>	<u>1,812,285</u>	<u>1,812,280</u>	<u>5</u>
Total expenditures	<u>3,407,163</u>	<u>3,407,163</u>	<u>3,403,657</u>	<u>3,506</u>
NET CHANGE IN FUND BALANCES	(102,000)	(102,000)	(15,724)	86,276
FUND BALANCES - BEGINNING	<u>190,274</u>	<u>190,274</u>	<u>190,274</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 88,274</u>	<u>\$ 88,274</u>	<u>\$ 174,550</u>	<u>\$ 86,276</u>

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, 2012**

	Boatwright Trew Road District	County Clerk	Court Costs	District Clerk
ASSETS				
Cash and cash equivalents	\$ 3,884	\$ 228,845	\$ 220,929	\$ 713,540
Accounts receivable	-	-	-	-
	<u>3,884</u>	<u>228,845</u>	<u>220,929</u>	<u>713,540</u>
Total assets	<u>\$ 3,884</u>	<u>\$ 228,845</u>	<u>\$ 220,929</u>	<u>\$ 713,540</u>
LIABILITIES				
Accounts payable	\$ 3,884	\$ 228,845	\$ -	\$ 713,540
Due to other governments	-	-	220,929	-
Deposits	-	-	-	-
	<u>3,884</u>	<u>228,845</u>	<u>220,929</u>	<u>713,540</u>
Total liabilities	<u>\$ 3,884</u>	<u>\$ 228,845</u>	<u>\$ 220,929</u>	<u>\$ 713,540</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>
\$ 29,696	\$ 40,334	\$ 1,963	\$ 18,168	\$ 1,500	\$ 2,072,093	\$ 3,330,952
-	-	-	-	-	4,554	4,554
<u>\$ 29,696</u>	<u>\$ 40,334</u>	<u>\$ 1,963</u>	<u>\$ 18,168</u>	<u>\$ 1,500</u>	<u>\$ 2,076,647</u>	<u>\$ 3,335,506</u>
\$ 29,696	\$ 40,334	\$ 1,963	\$ -	\$ 1,500	\$ -	\$ 1,019,762
-	-	-	18,168	-	2,030,022	2,269,119
-	-	-	-	-	46,625	46,625
<u>\$ 29,696</u>	<u>\$ 40,334</u>	<u>\$ 1,963</u>	<u>\$ 18,168</u>	<u>\$ 1,500</u>	<u>\$ 2,076,647</u>	<u>\$ 3,335,506</u>

**RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
BOATWRIGHT TREW ROAD DISTRICT				
Assets				
Cash and investments	\$ 5,612	\$ 34,741	\$ 36,469	\$ 3,884
Total assets	<u>\$ 5,612</u>	<u>\$ 34,741</u>	<u>\$ 36,469</u>	<u>\$ 3,884</u>
Liabilities				
Accounts payable	\$ 5,612	\$ 34,741	\$ 36,469	\$ 3,884
Total liabilities	<u>\$ 5,612</u>	<u>\$ 34,741</u>	<u>\$ 36,469</u>	<u>\$ 3,884</u>
COUNTY CLERK				
Assets				
Cash and investments	\$ 213,305	\$ 113,986	\$ 98,446	\$ 228,845
Total assets	<u>\$ 213,305</u>	<u>\$ 113,986</u>	<u>\$ 98,446</u>	<u>\$ 228,845</u>
Liabilities				
Accounts payable	\$ 213,305	\$ 113,986	\$ 98,446	\$ 228,845
Total liabilities	<u>\$ 213,305</u>	<u>\$ 113,986</u>	<u>\$ 98,446</u>	<u>\$ 228,845</u>
COURT COSTS				
Assets				
Cash and investments	\$ 225,489	\$ 1,559,063	\$ 1,563,623	\$ 220,929
Accounts receivable	-	-	-	-
Total assets	<u>\$ 225,489</u>	<u>\$ 1,559,063</u>	<u>\$ 1,563,623</u>	<u>\$ 220,929</u>
Liabilities				
Due to other governments	\$ 225,489	\$ 1,049,235	\$ 1,053,795	\$ 220,929
Total liabilities	<u>\$ 225,489</u>	<u>\$ 1,049,235</u>	<u>\$ 1,053,795</u>	<u>\$ 220,929</u>

Continued

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

Continuation	Balance Beginning of Year	Additions	Deductions	Balance End of Year
DISTRICT CLERK				
Assets				
Cash and investments	\$ 982,629	\$ 387,925	\$ 657,014	\$ 713,540
Total assets	<u>\$ 982,629</u>	<u>\$ 387,925</u>	<u>\$ 657,014</u>	<u>\$ 713,540</u>
Liabilities				
Accounts payable	\$ 982,629	\$ 387,925	\$ 657,014	\$ 713,540
Total liabilities	<u>\$ 982,629</u>	<u>\$ 387,925</u>	<u>\$ 657,014</u>	<u>\$ 713,540</u>
INMATE TRUST				
Assets				
Cash and investments	\$ 52,769	\$ 47,497	\$ 70,570	\$ 29,696
Total assets	<u>\$ 52,769</u>	<u>\$ 47,497</u>	<u>\$ 70,570</u>	<u>\$ 29,696</u>
Liabilities				
Accounts payable	\$ 52,769	\$ 91,448	\$ 114,521	\$ 29,696
Total liabilities	<u>\$ 52,769</u>	<u>\$ 91,448</u>	<u>\$ 114,521</u>	<u>\$ 29,696</u>
JUVENILES'				
Assets				
Cash and investments	\$ 35,246	\$ 26,236	\$ 21,148	\$ 40,334
Total assets	<u>\$ 35,246</u>	<u>\$ 26,236</u>	<u>\$ 21,148</u>	<u>\$ 40,334</u>
Liabilities				
Accounts payable	\$ 35,246	\$ 24,645	\$ 19,557	\$ 40,334
Total liabilities	<u>\$ 35,246</u>	<u>\$ 24,645</u>	<u>\$ 19,557</u>	<u>\$ 40,334</u>

Continued

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

Continuation	Balance Beginning of Year	Additions	Deductions	Balance End of Year
MEDICAL REIMBURSEMENT				
Assets				
Cash and investments	\$ 1,499	\$ 208,690	\$ 208,226	\$ 1,963
Total assets	<u>\$ 1,499</u>	<u>\$ 208,690</u>	<u>\$ 208,226</u>	<u>\$ 1,963</u>
Liabilities				
Accounts payable	\$ 1,499	\$ 151,767	\$ 151,303	\$ 1,963
Total liabilities	<u>\$ 1,499</u>	<u>\$ 151,767</u>	<u>\$ 151,303</u>	<u>\$ 1,963</u>
SEIZURE				
Assets				
Cash and investments	\$ 11,566	\$ 36,157	\$ 29,555	\$ 18,168
Total assets	<u>\$ 11,566</u>	<u>\$ 36,157</u>	<u>\$ 29,555</u>	<u>\$ 18,168</u>
Liabilities				
Due to other governments	\$ 11,566	\$ 25,727	\$ 19,125	\$ 18,168
Total liabilities	<u>\$ 11,566</u>	<u>\$ 25,727</u>	<u>\$ 19,125</u>	<u>\$ 18,168</u>
SHERIFF				
Assets				
Cash and investments	\$ 12,000	\$ 212,515	\$ 223,015	\$ 1,500
Total assets	<u>\$ 12,000</u>	<u>\$ 212,515</u>	<u>\$ 223,015</u>	<u>\$ 1,500</u>
Liabilities				
Accounts payable	\$ 12,000	\$ 212,515	\$ 223,015	\$ 1,500
Total liabilities	<u>\$ 12,000</u>	<u>\$ 212,515</u>	<u>\$ 223,015</u>	<u>\$ 1,500</u>

Continued

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

Continuation	Balance Beginning of Year	Additions	Deductions	Balance End of Year
TAX ASSESSOR/COLLECTOR				
Assets				
Cash and investments	\$ 1,698,037	\$ 301,247,465	\$ 300,873,409	\$ 2,072,093
Accounts receivable	7,732	-	3,178	4,554
Total assets	<u>\$ 1,705,769</u>	<u>\$ 301,247,465</u>	<u>\$ 300,876,587</u>	<u>\$ 2,076,647</u>
Liabilities				
Due to other governments	\$ 1,648,068	\$ 301,187,719	\$ 300,805,765	\$ 2,030,022
Deposits	57,701	59,745	70,821	46,625
Total liabilities	<u>\$ 1,705,769</u>	<u>\$ 301,247,464</u>	<u>\$ 300,876,586</u>	<u>\$ 2,076,647</u>
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash and investments	\$ 3,238,152	\$ 303,874,275	\$ 303,781,475	\$ 3,330,952
Accounts receivable	7,732	-	-	4,554
Total assets	<u>\$ 3,245,884</u>	<u>\$ 303,874,275</u>	<u>\$ 303,781,475</u>	<u>\$ 3,335,506</u>
Liabilities				
Accounts payable	\$ 1,303,060	\$ 1,017,027	\$ 1,300,325	\$ 1,019,762
Due to other governments	1,885,123	302,262,681	301,878,685	2,269,119
Deposits	57,701	59,745	70,821	46,625
Total liabilities	<u>\$ 3,245,884</u>	<u>\$ 303,339,453</u>	<u>\$ 303,249,831</u>	<u>\$ 3,335,506</u>

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PART III
STATISTICAL SECTION
(UNAUDITED)

**RANDALL COUNTY, TEXAS
STATISTICAL SECTION
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

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>	104-107
Revenue Capacity <i>These tables contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	108-111
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>	112-115
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>	116-117
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>	118-121

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.

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

Table 1

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>Restated 2007</u>	<u>2008</u>	<u>Restated 2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
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	\$ 23,668
Restricted	-	-	-	17,223	1,222	3,880	4,090	4,472	3,918	3,300
Unrestricted	9,828	8,029	7,195	6,798	7,798	6,471	7,970	7,977	9,163	10,434
Total governmental activities net position	<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>	<u>\$ 37,402</u>

RANDALL COUNTY, TEXAS
CHANGES IN NET POSITION
LAST TEN 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 Position				
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 Position				
Governmental activities	<u>\$ 878</u>	<u>\$ 243</u>	<u>\$ (507)</u>	<u>\$ 1,348</u>

Table 2

Restated 2007	2008	Restated 2009	2010	2011	2012
\$ 3,251	\$ 3,510	\$ 3,637	\$ 3,609	\$ 3,680	\$ 3,440
6,021	5,790	6,012	6,196	6,393	6,617
638	318	334	355	331	335
2,239	2,139	1,997	2,067	2,054	2,143
1,977	1,695	1,706	1,903	2,077	2,015
17,472	18,706	19,861	21,375	22,246	23,343
2,936	3,342	3,135	3,136	2,963	3,019
49	65	152	113	90	122
1	1	1	1	1	1
279	297	294	317	268	323
1,168	1,096	1,088	1,700	1,879	1,802
<u>36,031</u>	<u>36,959</u>	<u>38,217</u>	<u>40,772</u>	<u>41,982</u>	<u>43,160</u>
1,678	1,725	1,836	1,581	1,760	1,721
2,382	2,985	2,699	3,016	2,963	2,421
4,563	111	4,831	4,492	5,554	6,081
1,497	570	1,581	1,597	1,594	1,337
604	6,274	670	663	737	929
1,525	1,556	1,663	2,350	1,481	1,943
-	-	2,552	999	106	247
<u>12,249</u>	<u>13,221</u>	<u>15,832</u>	<u>14,698</u>	<u>14,195</u>	<u>14,679</u>
(23,782)	(23,738)	(22,385)	(26,074)	(27,787)	(28,481)
18,498	20,800	22,582	23,393	23,767	24,846
2,610	2,337	2,553	2,639	3,277	3,386
138	178	148	233	184	155
1,005	1,069	1,090	913	976	1,469
951	522	183	86	56	60
-	-	-	(559)	10	31
-	-	-	-	-	-
266	593	202	472	233	252
<u>23,468</u>	<u>25,499</u>	<u>26,758</u>	<u>27,177</u>	<u>28,503</u>	<u>30,199</u>
<u>\$ (314)</u>	<u>\$ 1,761</u>	<u>\$ 4,373</u>	<u>\$ 1,103</u>	<u>\$ 716</u>	<u>\$ 1,718</u>

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

Table 3

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>Restated 2006</u>	<u>Restated 2007</u>	<u>2008</u>	<u>Restated 2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General fund										
Non-spendable	\$ 127	\$ 123	\$ 210	\$ 264	\$ 157	\$ 149	\$ 146	\$ 120	\$ 141	\$ 297
Restricted	397	395	400	401	406	406	410	409	412	278
Assigned-Juvenile Prob	-	-	-	-	-	26	23	58	238	267
Assigned-Budget	3,602	3,130	3,319	1,999	703	63	500	912	870	733
Unassigned	2,285	1,930	-	1,298	3,505	5,125	6,174	6,612	7,112	8,337
Total general fund	<u>6,411</u>	<u>5,578</u>	<u>3,929</u>	<u>3,962</u>	<u>4,771</u>	<u>5,769</u>	<u>7,253</u>	<u>8,111</u>	<u>8,773</u>	<u>9,912</u>
All other governmental funds										
Non-spendable										
Inventories	9	-	-	3	3	4	3	5	3	3
Prepays	-	3	-	-	2	1	4	1	1	7
Restricted										
Debt Service Fund	64	65	45	-	163	184	430	368	190	174
Special Revenue Funds	769	722	2,184	2,501	2,601	2,825	2,830	2,956	2,867	2,579
Capital Projects Funds	223	134	141	3,127	308	63	9,062	5,985	50	51
Assigned										
Special Revenue Funds	403	399	332	795	738	872	776	294	167	212
Capital Projects Funds	283	227	222	219	726	771	488	304	232	220
Total all other governmental funds	<u>\$ 1,751</u>	<u>\$ 1,550</u>	<u>\$ 2,924</u>	<u>\$ 6,645</u>	<u>\$ 4,541</u>	<u>\$ 4,720</u>	<u>\$ 13,593</u>	<u>\$ 9,913</u>	<u>\$ 3,510</u>	<u>\$ 3,246</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				
	2003	2004	2005	Restated 2006	Restated 2007
Revenues					
Taxes	\$ 15,630	\$ 16,741	\$ 17,829	\$ 19,048	\$ 21,170
Licenses and fees	3,741	3,714	4,934	5,372	5,280
Fines and forfeitures	1,861	2,169	2,489	2,002	1,903
Intergovernmental	3,447	3,820	4,194	5,014	5,785
Interest	151	145	393	1,425	927
Sales	167	140	23	37	50
Miscellaneous	106	478	866	787	1,014
Total revenues	<u>25,103</u>	<u>27,207</u>	<u>30,728</u>	<u>33,685</u>	<u>36,129</u>
Expenditures					
Administrative	2,456	2,388	2,560	2,957	3,196
Judicial	3,862	4,478	5,105	5,142	5,869
Elections	86	149	157	505	639
Financial administration	1,613	1,801	1,982	1,992	1,966
Public facilities	493	520	563	618	792
Public safety	11,949	13,236	14,760	15,649	16,698
Road and Bridge	1,549	1,593	1,805	1,702	2,282
Health and welfare	129	98	36	30	49
Environmental protection	1	1	1	1	1
Extension service	178	195	258	271	269
Capital outlay	1,056	2,161	3,286	7,991	3,309
Debt Service					
Principal	675	710	960	1,387	1,254
Interest	917	878	854	1,719	1,093
Bond issuance cost	-	-	-	-	-
Total expenditures	<u>24,964</u>	<u>28,208</u>	<u>32,327</u>	<u>39,964</u>	<u>37,417</u>
Excess of revenues over (under) expenditures	139	(1,001)	(1,599)	(6,279)	(1,288)
Other financing sources (uses)					
Transfers in	1,831	2,011	4,541	2,932	2,208
Transfers out	(1,831)	(2,011)	(4,541)	(2,966)	(2,216)
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>10,095</u>	<u>257</u>	<u>(8)</u>
Net change in fund balances	<u>\$ 139</u>	<u>\$ (1,001)</u>	<u>\$ 8,496</u>	<u>\$ (6,022)</u>	<u>\$ (1,296)</u>
Debt Service as a percentage of noncapital expenditures	6.66%	6.10%	6.25%	9.71%	6.88%

Table 4

		Fiscal Year				
2008	Restated 2009	2010	2011	2012		
\$ 24,353	\$ 25,104	\$ 25,993	\$ 27,032	\$ 28,208		
4,318	4,252	4,402	1,520	4,364		
2,160	2,069	2,025	4,211	1,870		
6,478	7,512	7,354	2,252	7,688		
516	183	83	6,836	58		
-	1,594	1,507	54	1,624		
747	1,868	1,051	817	1,102		
<u>38,572</u>	<u>42,582</u>	<u>42,415</u>	<u>42,722</u>	<u>44,914</u>		
3,463	3,566	3,507	3,627	3,394		
5,657	6,068	6,200	6,379	6,617		
315	297	316	307	332		
1,941	2,011	2,075	2,064	2,141		
791	872	1,003	844	722		
18,007	19,275	21,122	21,702	22,720		
2,841	2,726	2,725	2,547	2,609		
64	152	114	89	121		
1	1	1	1	1		
292	292	314	265	325		
1,122	5,911	14,068	7,182	1,656		
1,312	1,375	1,532	1,535	1,589		
1,038	978	1,460	1,920	1,812		
-	184	158	-	-		
<u>36,844</u>	<u>43,708</u>	<u>54,595</u>	<u>48,462</u>	<u>44,039</u>		
1,728	(1,126)	(12,180)	(5,740)	875		
1,989	1,985	1,703	1,935	2,024		
(2,489)	(1,985)	(1,703)	(1,935)	(2,024)		
-	-	-	-	-		
-	11,300	9,200	-	-		
-	184	158	-	-		
-	-	-	-	-		
<u>(500)</u>	<u>11,484</u>	<u>9,358</u>	<u>-</u>	<u>-</u>		
<u>\$ 1,228</u>	<u>\$ 10,358</u>	<u>\$ (2,822)</u>	<u>\$ (5,740)</u>	<u>\$ 875</u>		
6.58%	6.23%	7.38%	8.37%	8.02%		

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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		
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%
2012	2011	6,983,013	6,983,013	797,742	797,742	7,780,755	7,780,755	0.37756	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	Operations Rate Randall County	Debt Rate Randall County	Total Direct Rate Randall County	City of Canyon	City of Amarillo	City of Happy	Village of Timbercreek Canyon	Canyon Independent School District
TAX RATES/\$100 ASSESSED VALUATION									
2003	2002	0.29999	0.03419	0.33418	0.42384	0.29560	0.77880	0.17488	1.60660
2004	2003	0.30486	0.03235	0.33721	0.42384	0.29437	0.77880	0.17557	1.69779
2005	2004	0.30516	0.03126	0.33642	0.32642	0.28906	0.77880	0.16284	1.73919
2006	2005	0.30234	0.04284	0.34518	0.32642	0.28712	0.77060	0.16500	1.69141
2007	2006	0.30968	0.04168	0.35136	0.33391	0.28371	0.72177	0.17300	1.50982
2008	2007	0.31363	0.03594	0.34957	0.33391	0.28371	0.72177	0.17840	1.29000
2009	2008	0.32358	0.03704	0.36062	0.34391	0.31009	0.75031	0.19500	1.29000
2010	2009	0.32407	0.03655	0.36062	0.35962	0.31009	0.73827	0.19500	1.29000
2011	2010	0.32407	0.04483	0.36890	0.35962	0.31009	0.72970	0.19500	1.29000
2012	2011	0.33217	0.04539	0.37756	0.37613	0.32009	0.73469	0.19500	1.29000
TAX LEVIES									
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
2012	2011			28,024,554	2,024,023	16,733,578	6,543	79,956	40,853,022

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
1.59000	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
1.17000	1.04000	1.26960	0.08288	0.18938	0.00776	0.25000	0.03/ac
TAX LEVIES							
\$ 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
40,897,786	243,953	10,818,878	1,029,666	9,900,354	427,793	20,795	15,516

**RANDALL COUNTY, TEXAS
PRINCIPAL TAXPAYERS
CURRENT AND NINE YEARS AGO
SEPTEMBER 30, 2012**

Table 7

Taxpayer	Type of Business	2011 Assessed Valuation	Rank	Percentage of Total Assessed Valuation	2002 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Affiliated Foods, Inc.	Food distributor	\$ 106,915,935	1	1.41%	\$ 61,820,520	3	1.38%
Southwestern Public Service	Electric utility	70,462,232	2	0.93%	76,241,282	2	1.70%
Owens Corning	Industrial/Insulation	76,638,296	3	1.01%	77,010,584	1	1.71%
BNSF Railway Company	Railroad	52,999,807	4	0.70%	25,233,548	5	0.56%
Wal Mart Real Estate	Retail Store	50,187,508	5	0.66%	22,114,617	6	0.49%
Case Newport, LP	Apartment Complexes	24,249,793	6	0.32%			
The Colonies at Hillside	Apartments	24,188,043	7	0.32%			
Atmos Energy	Gas Utility	18,404,571	8	0.24%			
Southwestern Bell Telephone	Telephone Utility	17,844,911	9	0.23%	36,863,177	4	0.82%
Toot N Totum	Retail Store	17,110,817	10	0.23%			
TCA Cable Partners II	Cable/Communications				16,130,568	7	0.36%
Anderson Merchandisers, Inc.	Distribution				15,824,081	8	0.35%
Backyard Ventures, Inc.	Retail				14,650,464	9	0.33%
Amarillo Gear Co.	Industrial				12,001,381	10	0.27%
		<u>\$ 459,001,913</u>		<u>6.04%</u>	<u>\$ 357,890,222</u>		<u>7.97%</u>

Source: Potter Randall Appraisal District

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

Table 8

Fiscal Year	Roll Year	<u>Collected within the Fiscal Year of Levy</u>					<u>Total Collections to Date</u>			
		Original Tax Levy	Adjustments	Adjusted Tax Levy	Collected Amount	Percent of Original Levy Collected	Collections in Subsequent Years	Total Collections	Percent of Adjusted Levy Collected	
2003	2002	\$ 15,554,907	(19,073)	\$ 15,535,834	\$ 15,115,696	97.18%	\$ 402,855	\$ 15,518,551	99.89%	
2004	2003	16,547,236	5,853	16,553,089	16,151,252	97.61%	385,170	16,536,422	99.90%	
2005	2004	17,672,487	(41,753)	17,630,734	17,251,600	97.62%	361,531	17,613,131	99.90%	
2006	2005	18,929,892	(33,103)	18,896,789	18,494,934	97.70%	378,303	18,873,237	99.88%	
2007	2006	20,894,089	(30,024)	20,864,065	20,453,378	97.89%	381,606	20,834,984	99.86%	
2008	2007	22,857,204	(9,358)	22,847,846	22,387,194	97.94%	428,810	22,816,004	99.86%	
2009	2008	24,976,031	(19,097)	24,956,935	24,465,834	97.96%	444,513	24,910,347	99.81%	
2010	2009	25,876,981	(28,271)	25,848,710	25,366,224	98.03%	416,663	25,782,887	99.75%	
2011	2010	26,865,024	(9,469)	26,855,555	26,413,122	98.32%	344,025	26,757,147	99.63%	
2012	2011	28,045,197	(27,540)	28,017,657	27,593,243	98.39%	-	27,593,243	98.49%	

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, 2012**

Table 9

	<u>GOVERNMENTAL ACTIVITIES</u>			Total Primary Government	Percentage of Property Value (1)	Percentage of Personal Income (2)	\$ Per Capita (2)
	General Obligation Bonds	Certificates of Obligation	Capital Lease				
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
2012	9,365,000	27,581,158	220,815	37,166,973	0.49%	0.75%	301

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
SEPTEMBER 30, 2012**

Table 10

Taxable assessed value	\$ <u>7,565,998,359</u>
Debt limit (5% of taxable assessed value)	\$ <u>378,299,918</u>
Debt applicable to limit:	
General Obligation Bonds and Certificates of Obligation	36,946,158
Less: amount set aside for repayment of debt	<u>(174,550)</u>
Net Indebtedness subject to debt limit	<u>36,771,608</u>
Net debt contracting margin	\$ <u>341,353,760</u>
Percentage of net debt contraction margin available	<u>90.28 %</u>
Percentage of net debt contracting power exhausted	<u>9.72 %</u>

Last Ten Years

Fiscal Year	Constitutional Debt Limit	Net Outstanding Indebtedness September 30	Percentage of Net Debt Contracting Margin Available
2003	\$ 232,732,461	\$ 17,225,754	92.60 %
2004	245,355,065	16,514,882	93.27
2005	262,655,142	25,690,104	90.22
2006	274,203,166	22,865,000	91.66
2007	297,331,632	23,417,286	92.12
2008	326,933,151	22,121,036	93.23
2009	350,526,041	31,839,885	90.92
2010	363,407,839	39,612,062	89.10
2011	370,006,866	38,300,081	89.65
2012	378,299,918	36,771,608	90.28

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

Table 11

<u>Fiscal Year</u>	<u>Roll Year</u>	<u>Population</u>	<u>Assessed Value (in Thousands)</u>	<u>General Obligation Debt</u>	<u>Less Debt Service Funds</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
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
2012	2011	123,351	7,780,755	36,946,158	174,550	36,771,608	0.0473	300

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, 2012**

Table 12

<u>Governmental Unit</u>	<u>Gross Debt Less Sinking Fund</u>	<u>Estimated Percent Applicable</u>	<u>Randall County Share of Debt</u>
Direct:			
Randall County	\$ 36,771,608	100.00%	<u>\$ 36,771,608</u>
Overlapping:			
Amarillo Independent School District	98,189,208	47.91%	47,042,450
Canyon Independent School District	77,760,911	100.00%	77,760,911
City of Amarillo	26,662,101	52.35%	13,957,610
City of Canyon	-	100.00%	-
Amarillo College District	69,209,516	52.19%	36,120,446
Boatwright Trew Road District	120,000	100.00%	120,000
Bushland ISD	21,195,709	10.01%	<u>2,121,690</u>
			<u>177,123,107</u>
Total Direct and Overlapping Debt			<u><u>\$ 213,894,715</u></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

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income (In Thousands)</u>	<u>Per Capita Income</u>	<u>Residents Median Age</u>	<u>Education Level in Years of Formal Schooling</u>	<u>Enrollment</u>	<u>Unemployment Rate</u>
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%
2012	123,351	4,934,141	40,001	34.90	14.5	35,468	3.8%

Source: Population, per capita income, personal income, median age information and enrollment provided by the Bureau of Economic Analysis, Texas Education Association, West Texas A&M University, Amarillo College
Unemployment rates provided by US Dept. of Labor Bureau of Labor Statistics

**RANDALL COUNTY, TEXAS
PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO**

Table 14

Employer	2012			Employer	2003		
	Employees	Rank	Percentage of County Employment (1)		Est. Employees(2)	Rank	Percentage of County Employment
Canyon Independent School District	1,165	1	1.6%	Canyon Independent School District	975	1	1.5%
Western National Life Insurance	1,002	2	1.4%	Affiliated Foods, Inc.	780	2	1.2%
Affiliated Foods, Inc.	987	3	1.3%	West Texas A&M University	675	3	1.0%
West Texas A&M University	865	4	1.2%	Wal-Mart #1	230	10	0.4%
Wal-Mart #3	750	5	1.0%	Owens Corning Fiberglass	450	4	0.7%
Owens Corning Fiberglass	501	6	0.7%	Randall County	346	7	0.5%
Randall County	478	7	0.6%	Anderson Merchandisers	380	5	0.6%
Anderson Merchandisers	446	8	0.6%	Texas Dept. of Transportation	300	9	0.5%
Texas Dept. of Transportation	338	9	0.5%	Nationwide Insurance	377	6	0.6%
Nationwide Insurance	186	10	0.3%	Sitel Corporation	310	8	0.5%
	6,718		6.1%		4,823		6.0%

Source: Amarillo Chamber of Commerce, Amarillo Economic Development Corp. and Canyon Economic Development Corp.

(1) Current Randall County total employment force is estimated 74,211

(2) Randall County total employment force in 2003 was 64,649. Estimated employees data is presented for 9 years ago based on growth factors.

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>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>2012</u>
Administrative	21	24	26.5	34	36.25	37.25	37.25	33.75	33.25	34.25
Judicial	54	58	62	58.5	66	64	64	68	69	68.5
Elections	0	0	0	0	0	2.5	2.5	1	1	1
Financial Administration	33	37	41.25	41.25	40	40	40	40	40	40.5
Public Facilities	3	3	3	4	5	4	8.5	4	5	3
Public Safety	209	217	239	248	261	265	270.5	278.5	285.5	302
Road & Bridge	20	20	20	23	23	23	23	23	23	23
Health & Welfare	0	0	0	0	0	0	0	1	1	1
Extension Service	6	6	6	6	6	6	6	6	5	6
	<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>	<u>478.25</u>

Source: Randall County 2003-2012 Budgets

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

Table 16

Activity	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government										
Administrative:										
Collections:										
Collection rate	83.5%	85.4%	71.4%	83.4%	87.5%	78.9%	79.8%	80.2%	72.2%	76.8%
County Clerk:										
Civil cases filed	406	390	421	420	476	479	564	580	601	688
Civil cases disposed	427	421	420	465	521	454	562	555	549	665
Criminal cases filed	2,393	2,498	2,630	2,623	2,649	2,259	2,049	1,886	1,684	1,698
Criminal cases disposed	2,279	2,889	2,543	2,941	2,863	2,321	2,062	1,946	1,985	1,938
Public records filed	31,833	27,099	26,600	26,950	27,500	23,000	24,694	25,894	21,013	23,600
Information Technology:										
Software systems maintained	17	20	20	22	22	22	22	24	28	30
Phone systems maintained	6	6	6	6	6	5	5	5	7	10
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	1,307
Felony cases disposed	1,059	1,299	1,392	1,290	1,229	1,278	1,079	1,333	1,165	1,390
Misdemeanor cases filed	2,337	2,574	2,576	2,642	2,615	2,346	2,047	2,580	1,942	1,903
Misdemeanor cases disposed	2,252	2,578	2,823	3,009	2,522	2,313	2,065	2,687	2,266	1,913
District Clerk:										
Jury notices mailed	31,529	34,000	68,000	89,400	110,000	114,200	131,330	126,790	122,540	128,667
Civil cases filed	2,252	2,402	2,324	2,440	2,562	2,639	4,008	3,576	3,169	3,327
Civil cases disposed	1,968	2,068	1,824	1,915	2,011	2,071	3,002	2,842	2,983	3,132
Criminal cases filed	1,874	2,225	2,122	2,228	2,339	2,410	2,277	2,340	2,231	2,343
Criminal cases disposed	1,040	165	1,336	1,403	1,473	1,517	1,245	1,485	1,395	1,465
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	8,444
Cases disposed	15,420	11,158	11,633	11,454	11,646	10,660	10,841	11,233	10,998	7,011
Domestic Relations Office (created 12/06):										
Cases received	n/a	n/a	n/a	n/a	76	85	92	87	84	79
Cases disposed	-	-	-	-	6	49	73	78	62	82
Elections										
Votes cast	31,587	48,717	19,360	31,516	7,821	52,667	7,515	35,582	19,841	72,626
Registered Voters	73,862	76,399	73,955	73,332	74,903	78,965	75,928	79,213	75,483	75,422
Financial Administration										
County Auditor:										
Internal audits performed	-	-	4	6	6	21	16	6	10	15
Vendor checks issued	10,345	10,046	9,047	8,789	8,513	8,447	7,753	7,332	7,308	7,189
Purchasing:										
Purchase orders	4,617	4,117	1,848	1,798	2,689	2,576	2,178	2,490	2,786	3056
Purchasing card transactions	-	-	2,112	2,286	4,679	6,241	7,041	8,550	6,844	6273
Request for bids/proposals	23	22	30	37	42	70	84	80	73	75
County Treasurer:										
Receipts processed	4,334	4,577	4,488	4,400	4,607	4,476	4,341	4,201	3,772	3,568
HR/Payroll:										
Payroll direct deposits issued	7,173	10,702	10,856	11,232	11,745	11,286	11,466	11,908	12,809	12,740
Employment applications	550	920	810	800	610	638	938	872	902	948
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	60,637
Vehicles registered	108,860	109,174	111,897	114,407	119,551	119,880	122,046	124,070	127,127	126,434
Facilities										
Buildings maintained	7	7	8	8	7	7	7	6	7	7

Continued

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

Table 16

Continuation	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<u>Public Safety</u>										
Fire:										
Fire and emergency responses	357	320	361	372	358	475	577	654	777	895
Sheriff:										
Offenses (Part I-Part V)	1,967	1,783	1,435	2,085	1,601	1,574	1,721	1,682	1,842	1,923
Warrants disposed	3,798	4,688	4,492	3,658	3,314	2,925	5,147	4,890	6,801	3,710
Calls for service	10,218	11,313	12,865	13,530	12,606	11,075	11,519	12,520	14,839	11,107
Citations	3,863	3,737	3,424	3,850	4,396	4,004	4,157	4,276	4,642	4,227
Jail:										
Average prisoner population	259	254	244	251	301	304	328	336	355	371
Dispatch:										
Total calls handled	113,536	111,653	115,415	119,651	114,775	113,707	116,436	118,210	135,548	122,474
911 calls	9,841	9,212	9,448	9,642	10,197	11,057	11,499	12,634	12,863	12,465
Juvenile Probation:										
Average juvenile resident population	55	53	61	60	58	60	59	59	60	60
Adult probation:										
Misdemeanor probation	n/a	630	560	385	298	326	412	342	322	686
Felony probation	n/a	398	415	454	319	298	368	313	389	559
<u>Road & Bridge</u>										
Paved road miles resurfaced	48	50	47	49	46	49	48	40	39	42
Caliche roads miles replated	25	25	27	-	5	5	2	16	10	4
<u>Extension Service</u>										
Educational programs conducted	485	420	560	575	580	430	540	708	614	426
Educational program attendance	48,601	48,365	57,586	58,140	58,855	44,230	55,534	72,589	68,430	81,782

Source: Randall County Departments

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

Table 17

Activity	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<u>General Government</u>										
County Clerk										
Records management software	1	2	5	6	6	6	6	6	6	6
Document imaging hardware	4	4	6	7	7	7	7	6	5	6
Information Technology										
Servers	5	5	5	5	5	5	7	9	12	12
Tape drives	5	5	5	5	5	5	4	4	6	6
Phone systems and sub-systems	6	6	6	6	6	6	6	6	6	6
District Clerk										
Case management software	8	8	8	8	8	8	8	8	9	9
Data imaging software/hardware	3	3	3	3	3	3	3	3	2	2
<u>Judicial</u>										
Vehicles	5	5	7	7	7	7	8	8	8	8
Court audio/visual systems	0	0	0	0	5	5	5	7	7	7
Security systems	2	2	2	2	3	3	3	4	6	6
<u>Elections</u>										
Election & voter registration software	1	1	1	2	2	2	2	3	3	3
<u>Financial Administration</u>										
Scanner/imaging system	1	1	1	1	1	1	1	1	1	1
Financial software applications	3	3	3	3	3	3	3	3	1	1
<u>Facilities</u>										
Buildings	12	12	12	13	13	14	15	16	17	17
Vehicles	3	4	4	4	5	5	6	7	7	5
Heavy equipment	0	0	0	0	1	6	6	6	7	6
<u>Public Safety</u>										
Sheriff & Jail vehicles	39	44	49	58	64	69	75	77	75	74
Juvenile probation vehicles	17	18	19	22	24	22	23	24	25	25
Fire trucks	11	12	12	12	12	13	19	19	21	24
Emergency sirens	8	10	10	10	10	10	10	11	12	13
<u>Road & Bridge</u>										
Vehicles	37	37	42	44	44	44	46	47	46	48
Equipment	66	66	66	66	66	68	75	82	85	88
Roads (paved)	257	257	289	291	293	293	293	293	293	302
Bridges	5	5	5	5	5	5	5	5	5	5
<u>Extension Service</u>										
Stock trailer	0	0	0	1	1	1	1	1	1	1
Video systems	1	1	1	1	1	1	2	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, 2012, which collectively comprise Randall County, Texas' basic financial statements and have issued our report thereon dated February 14, 2013. 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 14, 2013