



**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

**FOR THE YEAR ENDED
SEPTEMBER 30, 2013**

RANDALL COUNTY, TEXAS

**Comprehensive Annual
Financial Report**

**For the Year Ended
September 30, 2013**

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RANDALL COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR YEAR ENDED SEPTEMBER 30, 2013

TABLE OF CONTENTS

INTRODUCTORY SECTION	PAGE
Letter of Transmittal	iv
GFOA Certificate of Achievement	x
Organization Chart.....	xi
List of Principal County Officials.....	xii
FINANCIAL SECTION	
Independent Auditors' Report.....	1
Management's Discussion and Analysis.....	3
Basic Financial Statements	
Statement of Net Position	17
Statement of Activities.....	19
Balance Sheet – Governmental Funds	20
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	21
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.....	22
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds to the Statement of Activities.....	23
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund.....	24
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Youth Center of the High Plains	25
Statement of Net Position – Proprietary Fund	26
Statement of Revenues, Expenditures and Changes in Fund Net Position – Proprietary Fund	27
Statement of Cash Flows – Proprietary Fund	28
Statement of Fiduciary Net Position	29
Notes to Financial Statements.....	30
Required Supplementary Information	
Retirement Plan – Schedule of Funding Progress.....	53
Other Post Employment Benefits – Schedule of Funding Progress.....	54
Other Supplementary Information	
Schedule of Revenues – Budget to Actual – General Fund	55
Schedule of Expenditures – Budget to Actual – General Fund	57
Schedule of Revenues, Expenses and Changes in Net Position – Budget to Actual – Proprietary Fund	64
Combining and Individual Fund Statements and Schedules	
<u>Governmental Funds</u>	
Combining Balance Sheet – Nonmajor Governmental Funds	65
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	69

RANDALL COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR YEAR ENDED SEPTEMBER 30, 2013

TABLE OF CONTENTS

	PAGE
Combining and Individual Fund Statements and Schedules – Continuation	
Schedule of Revenues, Expenditures and Changes in Fund Balances –	
Budget and Actual:	
County Clerk Archive.....	73
County Clerk Preservation.....	74
County Clerk Records Management.....	75
County Clerk Technology.....	76
County Records Management.....	77
Criminal District Attorney Check Collection/Disbursement.....	78
Criminal District Attorney State Deposits.....	79
District Clerk AGC IV – D.....	80
District Clerk Archive.....	81
District Clerk Preservation.....	82
District Clerk Records Management.....	83
District Clerk Technology.....	84
Election.....	85
Jail Commissary.....	86
Justice Center and JP Security.....	87
Justice of the Peace 1 Technology.....	88
Justice of the Peace 4 Technology.....	89
Juvenile Probation Department.....	90
Law Library.....	91
Next Step.....	92
Pre-Trial Diversion.....	93
Tax Assessor/Collector Motor Vehicle Inventory Tax.....	94
Tax Assessor/Collector Voter Registration.....	95
Unclaimed Property.....	96
Juvenile Center Improvement.....	97
Randall County Finance Building.....	98
Multi-Purpose Building Construction.....	99
Debt Service.....	100
<u>Agency Funds</u>	
Combining Balance Sheet.....	101
Combining Statement of Changes in Assets and Liabilities.....	102

STATISTICAL SECTION (UNAUDITED)

Financial Trends

Net Position by Component (Table 1).....	106
Changes in Net Position (Table 2).....	107
Fund Balances of Governmental Funds (Table 3).....	108
Changes in Fund Balance of Governmental Funds (Table 4).....	109

Revenue Capacity

Assessed and Estimated Actual Value of Taxable Property (Table 5).....	110
Property Tax Rates and Tax Levies Direct and Overlapping Governments (Table 6).....	111
Principal Taxpayers (Table 7).....	113
Property Tax Levies and Collections (Table 8).....	114

RANDALL COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR YEAR ENDED SEPTEMBER 30, 2013

TABLE OF CONTENTS

STATISTICAL SECTION – Continuation	PAGE
Debt Capacity	
Ratios of Outstanding Debt by Type (Table 9).....	115
Legal Debt Margin Information (Table 10).....	116
Ratio of General Bonded Debt Outstanding to Assessed Value and Net Bonded Debt Per Capita (Table 11).....	117
Computation of Direct and Overlapping Debt (Table 12).....	118
 Demographic and Economic Information	
Demographic and Economic Statistics (Table 13).....	119
Principal Employers (Table 14).....	120
 Operating Information	
Full-Time Equivalent County Government Employees by Function/Activity (Table 15).....	121
Operating Indicators by Function/Activity (Table 16).....	122
Capital Asset Statistics by Function/Activity (Table 17).....	124
 COMPLIANCE	
Schedule of Expenditures of Federal Awards.....	125
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	126
Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB <i>Circular A-133</i>	128
Schedule of Findings and Questioned Costs.....	130
Schedule of Prior Findings and Questioned Costs.....	131

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PART I
INTRODUCTORY SECTION



COUNTY OF RANDALL
OFFICE OF THE COUNTY AUDITOR
KARON KANTOR

February 20, 2014

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, 2013. 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 2013 population of 125,082 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 2013 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

Randall County began a project in 2012 to integrate to the Tyler Technologies Odyssey platform upgrading 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 was completed at the end of fiscal year 2013 and was funded by the county and the Potter Randall 911 District.

In July of 2012, Randall County approved a \$2 million dollar capital lease agreement with Motorola Financing Solution for a computer aided dispatch system and law enforcement public broadcast network using latest technology evolution. The term of the capital lease was seven years with the first payment beginning November 2012. The lease payment will be reimbursed annually by the Potter Randall 911 district. All equipment was received and the project completed in 2013.

The County combined two separate departments into the Election Administration Department which services both voter registration and elections. Renovations to the finance building were required for the new department. Utilizing General Funds, construction began in August of 2013; estimated project completion of ninety days.

Randall County started the process to issue certificates of obligation for a multi-purpose use building in south Amarillo for emergency services, law enforcement training and agricultural extension office. During this same time, the county considered refunding a portion of Certificates of Obligation, Series 2005.

Lastly, the county anticipates a need in the near future for another Justice of the Peace Court, Precinct 4, Place #2. In consideration of this decision, space would be needed which would require additional debt to renovate or purchase necessary land and or other buildings.

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, and annually receives over half a million visitors. *Texas*, the musical drama, which will open its 49th 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 70,000 each year. WTAMU, founded in 1910, offers 1 doctoral program, 41 masters programs and 62 undergraduate degree programs to approximately 8,389 students annually and is located in the city of Canyon. The park and theatre, museum and university are major contributors to the local economy through employment opportunities, tourism and consumers of local sales and services.

The County's unemployment rate of 4.2% compares favorably to the nation (7.2%) and to the state (6.2%). 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. 1,400 more people working than one year ago
 2. Cotton is up 18% which should provide a big stimulus for the area
 3. Residential starts are up 19% even as mortgage rates are up a full percentage point
 4. Retail sales are up 12% from last year
 5. New car sales are up 5% from 12 months ago

- Weaknesses:
 1. Cattle losses and a decline in numbers slowed down the industry
 2. Even with an increase in workers, job growth is half the peak levels of 2 years ago
 3. Airline boardings plummeted 18% due to higher fares and fewer seats available

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, 2013 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, 2013 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, 2012. This was the ninth 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.

Randall County was awarded a 2013 Leadership Circle Gold Award by the Texas Comptroller of Public Accounts. The Leadership Circle recognizes local governments across Texas striving to meet a high standard for financial transparency. The Gold designation highlights those entities setting the bar in their transparency efforts and is valid for one year. This is the third consecutive year the county has received this award.

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

Request for information

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

Respectfully submitted,



Karon Kantor
Randall County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

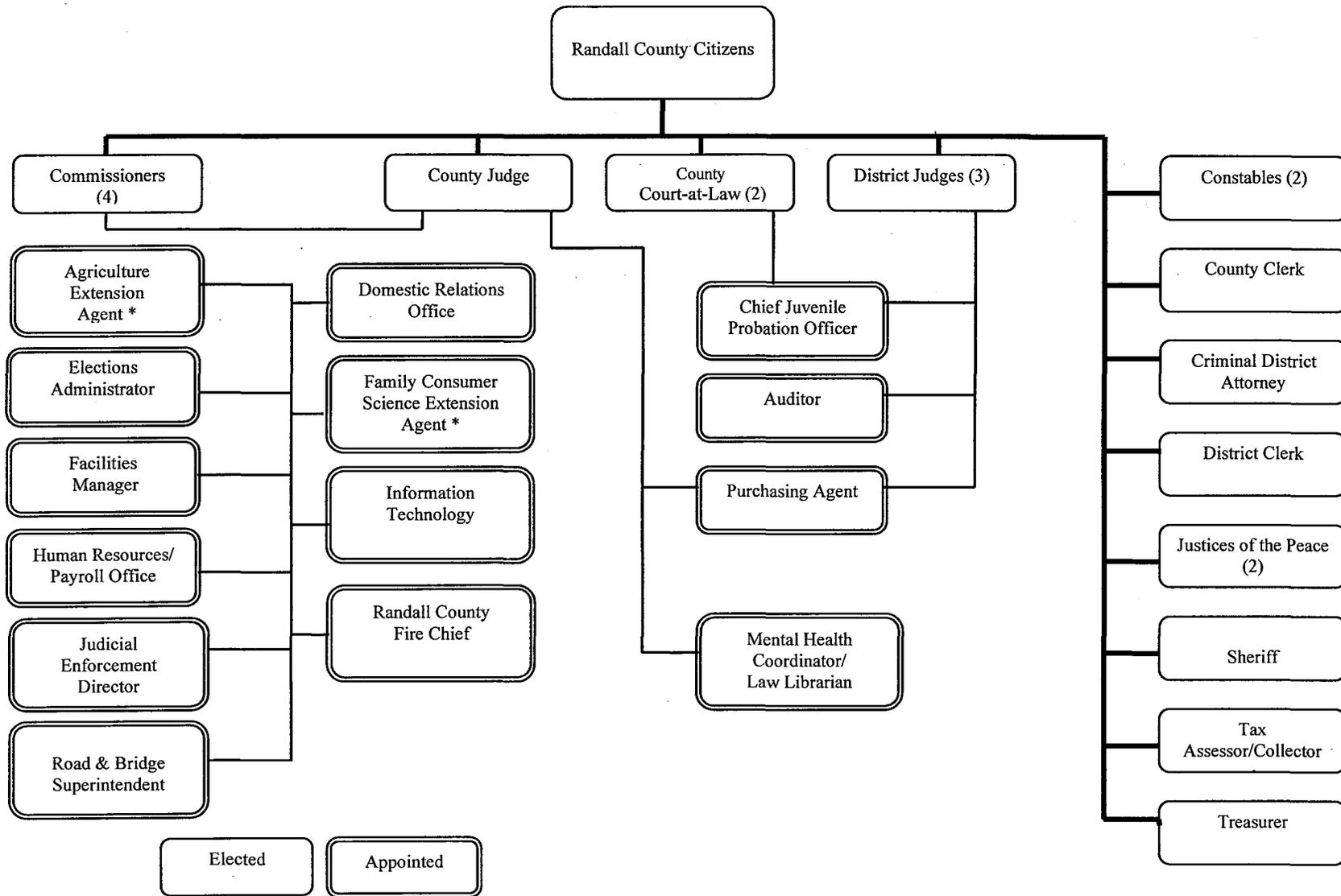
Presented to

Randall County
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2012

Executive Director/CEO



* Appointed by Texas A & M Extension Service

RANDALL COUNTY, TEXAS
PRINCIPAL COUNTY OFFICIALS
SEPTEMBER 30, 2013

Ernie Houdashell	County Judge
Christy Dyer	Commissioner, Precinct #1
Mark Benton	Commissioner, Precinct #2
Bob Robinson	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
Chris Johnson	Constable, Precinct #4
Karon Kantor	County Auditor
Laurie Jones	Purchasing Agent
Jane King	Chief Juvenile Probation Officer

PART II
FINANCIAL SECTION

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

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of the governmental activities, the business-type activities, 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, 2013, and the related notes to the financial statements, 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, 2013, 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.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Randall County, Texas as of September 30, 2013, 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 accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 3-16), Retirement Plan – Schedule of Funding Progress (page 53), 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 them 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.

Other Information

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. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 20, 2014, 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* in considering Randall County, Texas' internal control over financial reporting and compliance.

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

DOSHIER, PICKENS & FRANCIS, LLC
February 20, 2014

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2013

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, 2013 and 2012. 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 \$38 million (*net position*). Of this amount, approximately \$9.7 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 \$617 thousand. Charges for services in all activities increased approximately \$730 thousand over prior year. Total operating and capital grants decreased by approximately \$186 thousand. General revenues increased by approximately \$1.8 million. General property tax increased by approximately \$1.3 million to meet operating expenses and debt property tax decreased by \$20 thousand due to a slight decrease in the debt rate. The County experienced a net loss of \$22 thousand on disposed assets. \$51 thousand was expensed to Administrative and Public Safety functions while \$29 thousand was reported as a gain.
- Total assets for the Randall County Assistance District #1 increased by \$238 thousand due to a full year of collections as opposed to a partial year in 2012.
- 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 \$8.6 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 22.5% 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 Year Ended September 30, 2013

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 county includes one separate legal entity, the Randall County Assistance District #1. Although legally separate, this "Component Unit" is important because the County is financially accountable for the entity.

The Government Wide Financial Statements can be found on pages 17-19 of this report.

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

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2013

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-two (32) 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 20-25 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 26-28 of this report.

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

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2013

only type of fiduciary funds included in the County's financial statements. The fiduciary fund financial statements can be found on page 29 and individual statements on pages 101-105 of this report.

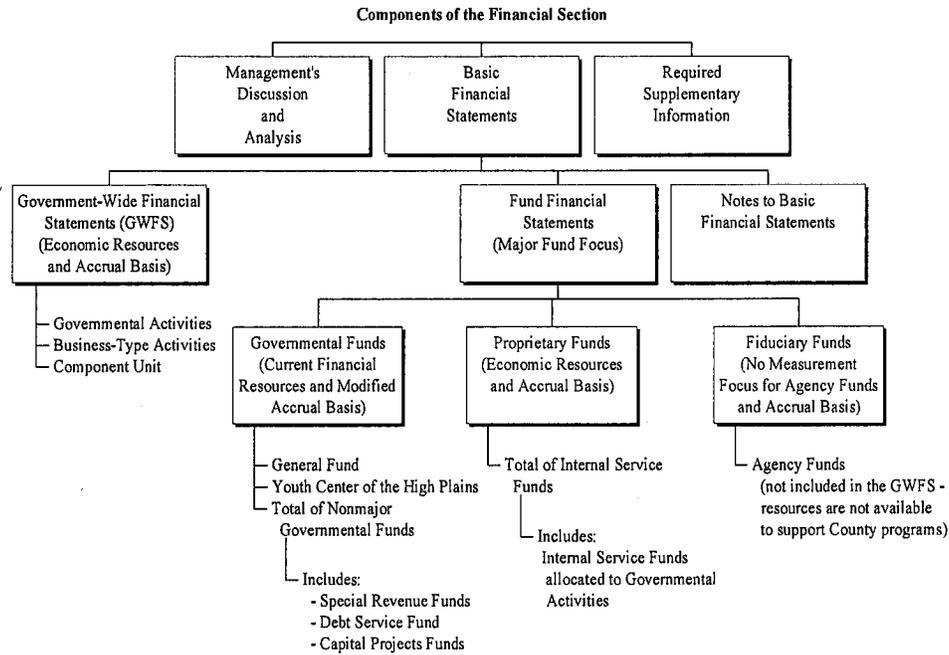
Notes to Basic Financial Statements The notes provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements and fund financial statements. The Notes to Basic Financial Statements can be found on pages 30-52 of this report.

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

Other Supplementary Information The Schedule of 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 55-64.

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 65-105 of the County's CAFR.

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2013



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 \$38 million (*net position*) at the close of the most recent fiscal year.

Approximately \$24.9 million or 65% 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 \$3.2 million is restricted by enabling legislation for state authorized revenues to be expended for specific purposes. These are identified by major category. \$145 thousand is restricted for debt service.

The remaining balance, approximately \$9.7 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 Year Ended September 30, 2013

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

Randall County Net Position
September 30, 2013 and 2012
(in 000's)

	Governmental Activities	
	2013	2012
Current and other assets	\$ 18,058	\$ 18,141
Capital assets	62,230	60,867
Total assets	<u>80,288</u>	<u>79,008</u>
Current liabilities	6,102	5,868
Noncurrent liabilities	36,145	35,738
Total liabilities	<u>42,247</u>	<u>41,606</u>
Net position:		
Invested in capital assets, net of related debt	24,943	23,668
Restricted	3,327	3,300
Unrestricted	9,771	10,434
Total net position	<u>\$ 38,041</u>	<u>\$ 37,402</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 \$617 thousand.

Governmental Activities Governmental activities increased the County's total net position. Governmental expenses increased \$3.4 million from 2012. Administrative expenses increased \$442 thousand due to a slight increase in liability insurance coverage as well as contracted services for user fees associated with a software program enhancement. Public Safety expenses increased \$2.4 million; \$254 thousand was an increase in contracted services for fire cooperative agreements and three additional full time firefighters; law enforcement expenditures increased \$1.2 million while juvenile detention expenditures increased \$458 thousand; lastly, a new elected position of constable for precinct four added another \$54 thousand. Program revenues increased \$544 thousand from prior year; Operating and Capital Grants and Contributions decreased \$186 thousand, however, Charges for Services increased by \$730 thousand. General revenues for property taxes increased \$1.3 million over the prior year due to modest growth in the property tax base and a slight tax increase.

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2013

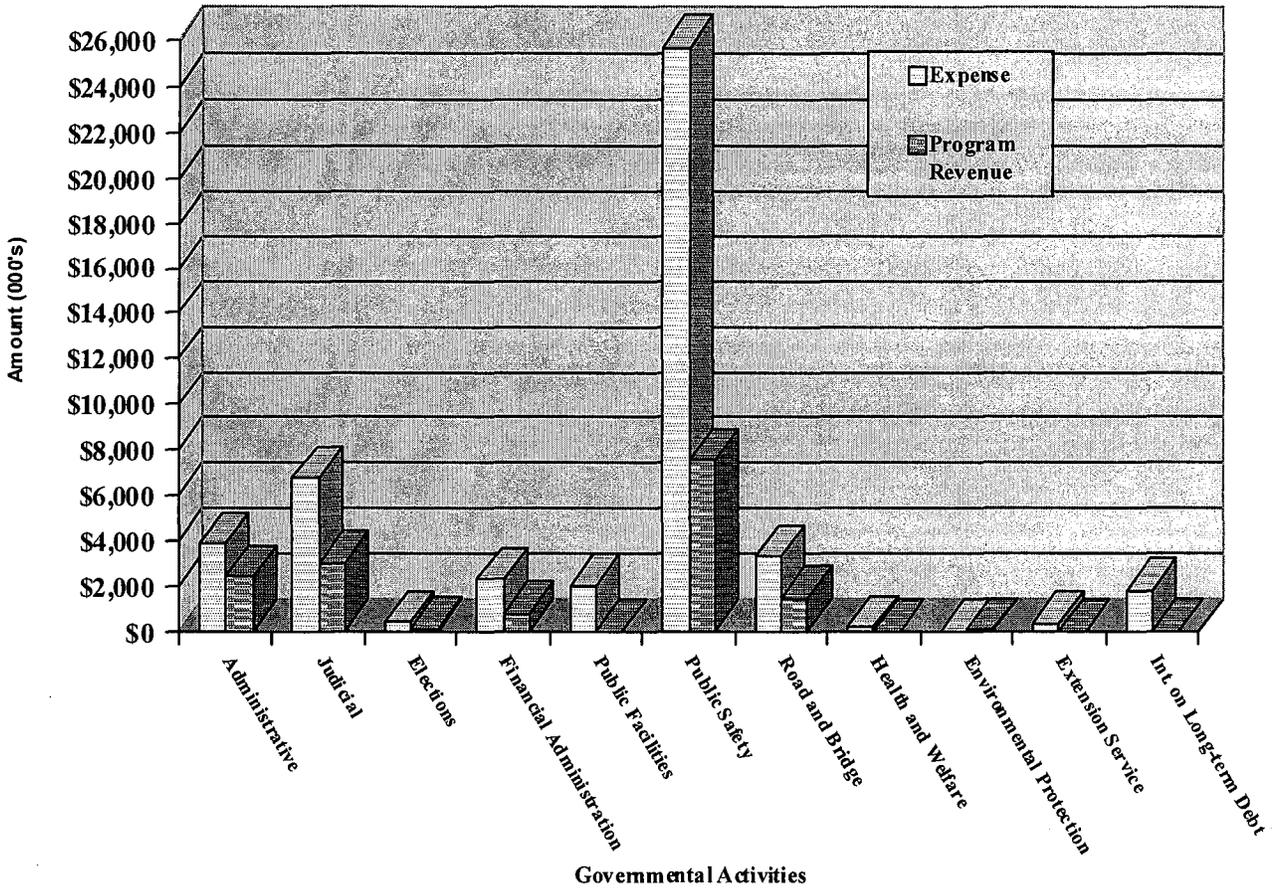
Key elements of the increase are as follows:

Randall County Changes in Net Position
For the Years Ended September 30, 2013 and 2012
(in 000's)

	Governmental Activities	
	2013	2012
Revenues:		
Program Revenues	\$ -	\$ -
Charges for services	13,219	12,489
Operating grants and contributions	1,681	1,943
Capital grants and contributions	323	247
General Revenues	-	-
Property taxes, levied for general purposes	26,166	24,846
Property taxes, levied for debt service	3,366	3,386
Mixed beverage taxes	169	155
Vehicle sales tax	1,664	1,469
Investment earnings	77	60
Miscellaneous	436	252
Gain on disposal of assets	29	31
Transfers	90	-
Total Revenues	<u>\$ 47,220</u>	<u>\$ 44,878</u>
Expenses:		
Governmental Activities		
Administrative	\$ 3,882	\$ 3,440
Judicial	6,768	6,617
Elections	395	335
Financial administration	2,264	2,143
Public facilities	2,012	2,015
Public safety	25,706	23,343
Road and bridge	3,285	3,019
Health and welfare	140	122
Environmental protection	1	1
Extension services	340	323
Interest on long term debt	1,810	1,802
Total Expenses	<u>46,603</u>	<u>43,160</u>
Change in net assets before transfers & special items	617	1,718
Increase (Decrease) in Net Position	<u>617</u>	<u>1,718</u>
Net Position - beginning of year	37,424	35,683
Net Position - end of year	<u>\$ 38,041</u>	<u>\$ 37,401</u>

Randall County, Texas
 Management's Discussion and Analysis
 For the Year Ended September 30, 2013

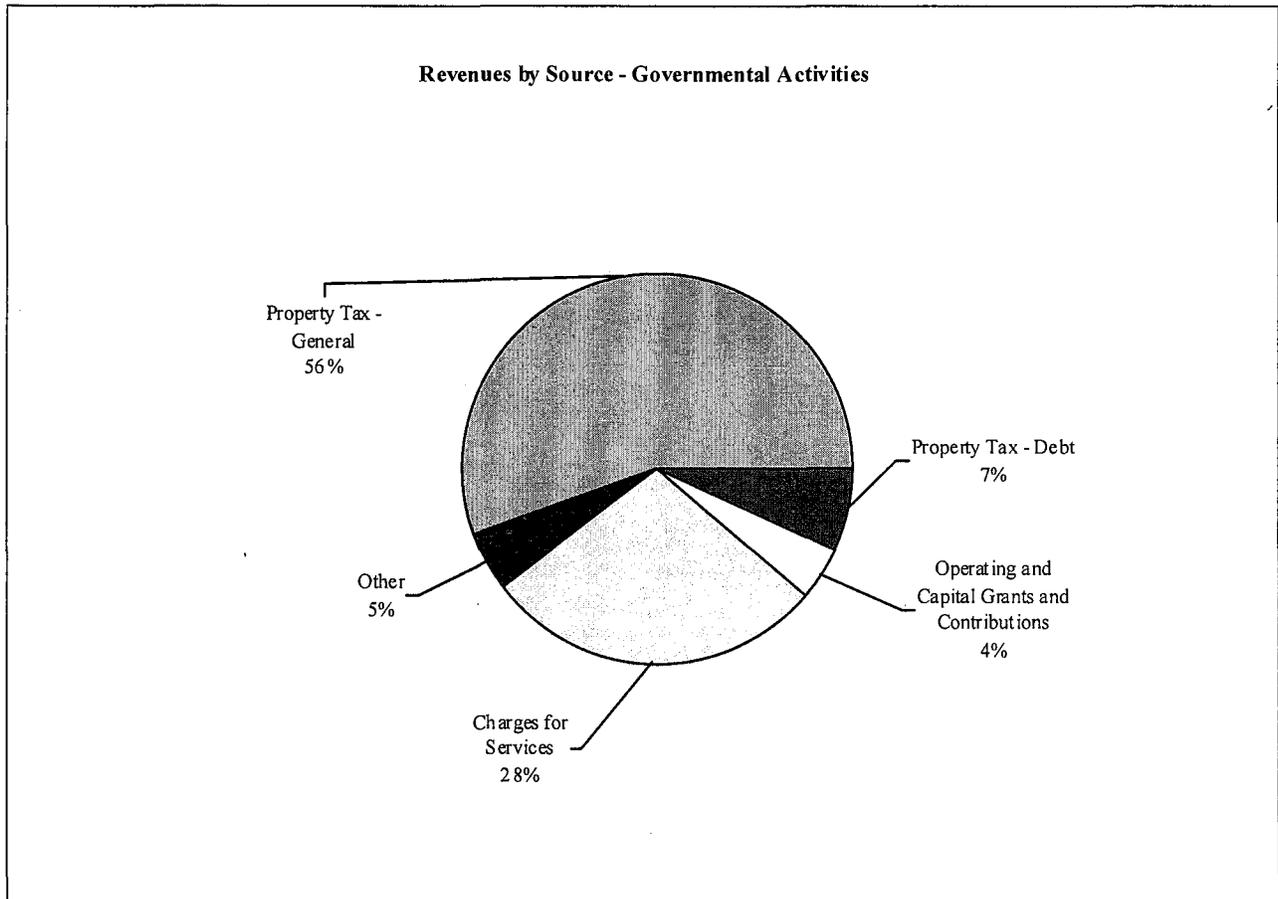
Expenses and Program Revenues - Governmental Activities



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 Year Ended September 30, 2013

The graph below 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, \$191 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 \$1.3 million are funds which have specific purposes authorized by Commissioners' Court and a Juvenile Board. Of that amount, \$839 thousand has been assigned to balance the 2014 General Fund Budget.

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2013

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 \$8.6 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 22.5% of total General Fund expenditures, while total fund balance represents approximately 25.9% 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 \$2.4 million. Property tax increased by approximately \$1.3 million from the result of reappraisals, growth in the tax base and a slight tax increase. Intergovernmental revenues increased by \$517 thousand due to receipt of E911 funds allocated to Randall County for an enhanced courts software system and law enforcement network system, jail bed revenue increased \$155 thousand from utilization by federal and local authorities including a new daily rate; the fire department received a \$279 thousand fire grant for a new fire truck. Lastly, insurance recovery totaled \$125 thousand for damage sustained to a 250' communications tower.

General Fund expenditures and transfers increased approximately 16% over 2012 largely due to capital acquisitions for the law enforcement computer aided dispatch and broadband network system as well as increased expenditures for county roads. Emphasis on public safety and fire protection is indicated by increases for operations as well as capitalized firefighting vehicles and equipment. Transfers increased by \$1 million, and of that amount, the largest increase was \$720 thousand for building renovations to the Finance Building needed for office and storage for the newly created Elections Administrator department.

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 Year Ended September 30, 2013

General Fund Budgetary Highlights

The original and final amended budget projected a decrease in fund balance of approximately \$2 million. Budget Amendments authorizing \$3,345,289 in revenues and expenditures were approved for the following events:

- \$9,000 received as a reimbursement grant from the Edward Byrne Memorial Justice Assistance program appropriated for a salary stipend for the Drug Court prosecuting attorney
- \$46,300 for a tower donated by the Canyon Independent School District
- \$5,000 for a siren donated by the City of Amarillo Emergency Management
- \$107,758 received from insurance recovery settlements to fund the demolition and relocation of radio communications towers
- \$10,000 received in grant funds from the Texas 4-H Development Foundation and \$14,000 in proceeds from asset disposal appropriated for the purchase of a goose-neck trailer for Extension Services
- \$159,914 in donated assets purchased by the Potter-Randall County Emergency Communications District for DVRs for the Sheriff's Office
- \$132,408 received from the Potter-Randall County Emergency Communications District appropriated for the final payment of Tyler Technologies Odyssey software upgrade for the Sheriff's Office
- \$2,476 in recovery funds received from automobile liability insurance for hail damage to a Constable vehicle
- \$720,761 in emergency appropriations for renovations to the first floor of the Finance Building for the newly created Elections Administrator's office space and transfer to capital project fund.
- \$21,000 for the donation of a F-100 Super Sabre by the Texas Aviation Historical Society for display at the Randall County Veterans War Memorial
- \$500 in donations for a riding lawnmower for the Fire Department
- \$6,000 for a goose-neck trailer received as abandoned property by the Sheriff's Department
- \$2,027,232 for the allocation of capital lease proceeds and expense of capital equipment from Motorola Solutions, Inc. for the computer aided dispatch and the public safety broadband network latest technology evolution (LTE) project for the Sheriff's Office
- \$82,940 received from Motorola for donated equipment for the public safety broadband network project

General fund actual revenues exceeded budget by \$451 thousand. Taxes and fines and forfeitures fell short of estimates by approximately \$50 thousand and \$233 thousand, respectively. However, licenses and fees came in \$348 thousand over budget due to an increase in official public record filings and automobile registrations.

General Fund expenditures came in under budget by approximately \$1.3 million. General fund expenditures were 96% of amended budget due primarily to conscientious budget monitoring and cost saving strategies.

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2013

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental activities as of September 30, 2013 was approximately \$62.2 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:

- \$2,027,232 capital lease for Sheriff computer assisted dispatch and law enforcement network equipment
- \$270,336 completion of Odyssey software implementation
- \$417,023 for fire department vehicles
- \$258,658 for Sheriff replacement vehicles
- \$177,093 for County phone system upgrades

The table below 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, 2013 and 2012
(net of depreciation)
(in 000's)

	Governmental Activities	
	2013	2012
Land	\$ 1,745	\$ 1,735
Roads and bridges	1,921	2,206
Buildings and building improvements	50,270	51,511
Improvements other than buildings	346	236
Vehicles	1,991	1,710
Furniture and equipment	5,563	2,975
Construction in Progress	241	341
Intangible assets	153	153
Total	\$ 62,230	\$ 60,867

Additional information on Randall County's capital assets can be found in Notes to Financial Statements, Note 6 on pages 42-43.

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2013

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, 2013 and 2012
(in 000's)

	Governmental Activities	
	2013	2012
Certificates of Obligation, Series 2005	\$ 6,800	\$ 7,230
General Obligation Refunding, Series 2005	8,215	9,365
Certificates of Obligation, Series 2009	11,150	11,160
Certificates of Obligation, Series 2010	9,190	9,191
Deferred Premium	29	32
Capital Lease Obligation	1,903	221
Estimated Liability for Compensated Absences	1,106	939
Total	\$ 38,393	\$ 38,138

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 \$390 million, which is significantly in excess of Randall County's outstanding general obligation debt of \$35.2 million.

Randall County received its most recent rating of 'AA' from Standard & Poor's Rating Service in September, 2013 for the combination tax and limited-pledged revenue Certificates of Obligation, Series 2013. The County also has a rating of "Aa3" from Moody's Investors Service from May 2010 when Certificates of Obligation, Series 2010 were issued.

Additional information on Randall County's long-term debt can be found in Notes to the Financial Statements, Note 9 and 10 on pages 44-46 of this report.

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2013

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. Economic conditions continue to improve following the economic down trend that began a few years ago. Forecast models indicate population and household growth are both expected to continue at a steady rate. Projected per capita effective buying income is a strong 110% of the national average. Randall County is still faced with the challenge of providing needed services in a growing county while considering the financial burden on its citizens.

In addition to public safety and fire services, an increase to capital equipment for the Road Department to replace old vehicles and equipment over a period of years was a priority in preparing Randall County's budget for the fiscal year beginning October 1, 2013 and ending September 30, 2014. After much discussion, the decision was made to increase the county property tax rate by 2.11%.

Careful consideration had been given to maintaining adequate reserves, so that \$839 thousand of the General fund's balance could be used in addition to a tax increase to balance the 2014 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, Suite 301, Canyon, Texas 79015. The County's CAFR may also be obtained from the following website:

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

BASIC FINANCIAL STATEMENTS

**RANDALL COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2013**

	Governmental Activities	Component Unit
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 6,800,186	\$ 292,446
Investments	4,000,000	-
Receivables (net of allowances for uncollectibles):		
Taxes	435,224	129,780
Accounts	856,433	-
Inventories	124,569	-
Prepaid items	78,885	-
Restricted assets:		
Cash and cash equivalents	5,177,369	-
Accounts receivable	585,094	-
Total current assets	18,057,760	422,226
Noncurrent assets:		
Capital assets:		
Land	1,744,863	-
Roads and bridges	11,892,153	-
Buildings and improvements	62,966,924	-
Improvements other than buildings	388,759	-
Vehicles	5,169,704	-
Furniture and equipment	12,168,825	-
Construction in progress	241,642	-
Intangible assets	153,430	-
Total capital assets	94,726,300	-
Less accumulated depreciation	(32,495,879)	-
Total noncurrent assets	62,230,421	-
Total assets	80,288,181	422,226

Continued

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

**RANDALL COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2013**

	Governmental Activities	Component Unit
Continuation		
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 2,844,261	\$ -
Accrued payroll	635,337	-
Unearned revenue	34,848	-
Reserve for health claims incurred but not reported	40,000	-
Bonds payable, current	1,820,000	-
Capital lease payable, current	317,697	-
Compensated absences, current	110,537	-
Accrued interest	299,818	-
Total current liabilities	6,102,498	-
Noncurrent liabilities:		
Bonds payable, net issuance premiums and refunding charge	33,564,339	-
Capital lease payable	1,585,622	-
Compensated absences	994,835	-
Total noncurrent liabilities	36,144,796	-
Total liabilities	42,247,294	-
NET POSITION		
Invested in capital assets, net of related debt	24,942,763	-
Restricted for:		
Debt service	145,495	-
Capital projects	662,747	-
Administrative	314,234	-
Judicial	588,653	-
Elections	30,367	-
Public safety	1,326,154	-
Indigent health	225,670	-
Bail bonds	33,342	-
Economic Development	-	58,420
Unrestricted	9,771,462	363,806
Total net position	\$ 38,040,887	\$ 422,226

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, 2013**

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	\$ 3,882,479	\$ 1,691,232	\$ 391,976	\$ 322,704	\$ (1,476,567)	\$ -
Judicial	6,768,104	2,839,157	138,713	-	(3,790,234)	-
Elections	394,879	81,548	-	-	(313,331)	-
Financial administration	2,264,095	756,268	-	-	(1,507,827)	-
Public facilities	2,012,525	-	-	-	(2,012,525)	-
Public safety	25,705,547	6,430,740	1,116,392	-	(18,158,415)	-
Road and bridge	3,285,017	1,387,430	33,881	-	(1,863,706)	-
Health and welfare	139,573	10,800	-	-	(128,773)	-
Environmental protection	1,500	21,911	-	-	20,411	-
Extension services	339,779	-	-	-	(339,779)	-
Interest on long-term debt	1,809,601	-	-	-	(1,809,601)	-
Total governmental activities	<u>46,603,099</u>	<u>13,219,086</u>	<u>1,680,962</u>	<u>322,704</u>	<u>(31,380,347)</u>	<u>-</u>
Total primary government	<u>\$ 46,603,099</u>	<u>\$ 13,219,086</u>	<u>\$ 1,680,962</u>	<u>\$ 322,704</u>	<u>(31,380,347)</u>	<u>-</u>
Component Unit:						
Public safety	<u>\$ 158,323</u>	<u>\$ (1,600)</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ (159,923)</u>
General revenues:						
Taxes:						
Property taxes, levied for general purposes					26,166,335	-
Property taxes, levied for debt service					3,365,888	-
Mixed beverage taxes					168,645	-
Vehicle sales tax					1,664,247	-
Sales tax					-	509,948
Investment earnings					77,188	402
Miscellaneous					435,851	-
Gain on disposal of assets					28,668	-
Transfers					90,173	(90,173)
Total general revenues					<u>31,996,995</u>	<u>420,177</u>
Change in net position					616,648	260,254
Net position, beginning					<u>37,424,239</u>	<u>161,972</u>
Net position, ending					<u>\$ 38,040,887</u>	<u>\$ 422,226</u>

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

**RANDALL COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013**

	<u>General</u>	<u>Youth Center of the High Plains</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and cash equivalents	\$ 6,800,186	\$ 574,954	\$ 3,389,034	\$ 10,764,174
Investments	4,000,000	-	-	4,000,000
Taxes receivable, net	435,224	-	-	435,224
Other receivables	856,198	330,103	147,706	1,334,007
Inventories	116,040	8,529	-	124,569
Prepaid items	56,940	1,524	8,421	66,885
	<u>12,264,588</u>	<u>915,110</u>	<u>3,545,161</u>	<u>16,724,859</u>
Total assets	<u>\$ 12,264,588</u>	<u>\$ 915,110</u>	<u>\$ 3,545,161</u>	<u>\$ 16,724,859</u>
LIABILITIES				
Accounts payable	\$ 1,428,584	\$ 691,483	\$ 427,775	\$ 2,547,842
Accrued payroll	529,786	88,575	16,976	635,337
Unearned revenue-other	34,848	-	-	34,848
	<u>1,993,218</u>	<u>780,058</u>	<u>444,751</u>	<u>3,218,027</u>
Total liabilities	<u>1,993,218</u>	<u>780,058</u>	<u>444,751</u>	<u>3,218,027</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-property taxes	375,897	-	-	375,897
	<u>375,897</u>	<u>-</u>	<u>-</u>	<u>375,897</u>
Total deferred inflows of resources	<u>375,897</u>	<u>-</u>	<u>-</u>	<u>375,897</u>
FUND BALANCES				
Nonspendable:				
Prepaid items	56,940	1,524	8,421	66,885
Inventories	116,040	8,529	-	124,569
Restricted for:				
Debt service	-	-	145,495	145,495
Capital projects	-	-	397,967	397,967
Administrative	-	-	314,234	314,234
Judicial	-	-	588,653	588,653
Elections	-	-	30,072	30,072
Public safety	-	-	1,322,548	1,322,548
Indigent health	225,670	-	-	225,670
Bail bonds	33,342	-	-	33,342
Assigned to:				
Juvenile probation	21,410	124,999	-	146,409
Balance fiscal year 2014 budget	838,792	-	-	838,792
Public safety	-	-	293,020	293,020
Unassigned	8,603,279	-	-	8,603,279
	<u>9,895,473</u>	<u>135,052</u>	<u>3,100,410</u>	<u>13,130,935</u>
Total fund balances	<u>9,895,473</u>	<u>135,052</u>	<u>3,100,410</u>	<u>13,130,935</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 12,264,588</u>	<u>\$ 915,110</u>	<u>\$ 3,545,161</u>	<u>\$ 16,724,859</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, 2013**

Total fund balance, governmental funds	\$	13,130,935
<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>		62,230,421
<p>Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.</p>		375,897
<p>Long-term liabilities, including bonds payable, capital lease payable, and accrued interest, are not due and payable in the current period and, therefore, are not reported in the funds.</p>		(38,692,848)
<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>996,482</u>
Net Position of Governmental Activities in the Statement of Net Position	\$	<u><u>38,040,887</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, 2013

	<u>General</u>	<u>Youth Center of the High Plains</u>	<u>Other Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
Taxes	\$ 26,175,503	\$ -	\$ 3,365,888	\$ 29,541,391
Sales and miscellaneous taxes	1,832,892	-	-	1,832,892
Licenses and fees	3,951,804	-	611,130	4,562,934
Fines and forfeitures	1,680,476	-	115,756	1,796,232
Intergovernmental	4,350,474	2,567,102	1,004,595	7,922,171
Interest	39,661	850	34,099	74,610
Miscellaneous	876,599	29,603	471,351	1,377,553
Total revenues	<u>38,907,409</u>	<u>2,597,555</u>	<u>5,602,819</u>	<u>47,107,783</u>
EXPENDITURES				
Current:				
Administrative	3,395,901	-	325,276	3,721,177
Judicial	6,346,517	-	315,570	6,662,087
Elections	321,019	-	68,834	389,853
Financial administration	2,193,708	-	36,432	2,230,140
Public facilities	698,114	-	-	698,114
Public safety	18,212,231	4,461,174	2,027,132	24,700,537
Road and bridge	2,839,077	-	-	2,839,077
Public services	138,726	-	-	138,726
Environmental protection	1,500	-	-	1,500
Extension service	331,796	-	-	331,796
Capital outlay	3,441,533	-	446,042	3,887,575
Debt service:				
Principal	298,259	-	1,637,627	1,935,886
Interest	19,743	-	1,757,935	1,777,678
Total expenditures	<u>38,238,124</u>	<u>4,461,174</u>	<u>6,614,848</u>	<u>49,314,146</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>669,285</u>	<u>(1,863,619)</u>	<u>(1,012,029)</u>	<u>(2,206,363)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of assets	61,883	-	-	61,883
Proceeds from capital leases	2,027,232	-	-	2,027,232
Transfers in	90,173	1,934,828	1,163,546	3,188,547
Transfers out	<u>(2,865,207)</u>	<u>(64,350)</u>	<u>(168,817)</u>	<u>(3,098,374)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(685,919)</u>	<u>1,870,478</u>	<u>994,729</u>	<u>2,179,288</u>
NET CHANGE IN FUND BALANCES	(16,634)	6,859	(17,300)	(27,075)
FUND BALANCES - BEGINNING	<u>9,912,107</u>	<u>128,193</u>	<u>3,117,710</u>	<u>13,158,010</u>
FUND BALANCES - ENDING	<u>\$ 9,895,473</u>	<u>\$ 135,052</u>	<u>\$ 3,100,410</u>	<u>\$ 13,130,935</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, 2013**

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

Net change in fund balances - total governmental funds	\$	(27,075)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		1,424,343
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net changes in fund balance.		(83,647)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		(9,170)
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.		(398,329)
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.		(88,225)
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.		(201,249)
Change in net position of governmental activities	\$	<u>616,648</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 26,225,992	\$ 26,225,992	\$ 26,175,503	\$ (50,489)
Sales and miscellaneous taxes	1,650,000	1,650,000	1,832,892	182,892
Licenses and fees	3,603,249	3,603,249	3,951,804	348,555
Fines and forfeitures	1,914,000	1,914,000	1,680,476	(233,524)
Intergovernmental	3,879,778	4,329,414	4,350,474	21,060
Interest	30,000	30,000	39,661	9,661
Miscellaneous	272,150	703,412	876,599	173,187
Total revenues	37,575,169	38,456,067	38,907,409	451,342
EXPENDITURES				
Current:				
Administrative	3,776,674	3,631,866	3,395,901	235,965
Judicial	6,684,882	6,720,382	6,346,517	373,865
Elections	343,279	400,063	321,019	79,044
Financial administration	2,270,985	2,281,075	2,193,708	87,367
Public facilities	789,048	754,830	698,114	56,716
Public safety	18,323,028	18,521,058	18,212,231	308,827
Road and bridge	2,890,459	2,890,459	2,839,077	51,382
Public services	149,018	149,018	138,726	10,292
Environmental protection	1,500	1,500	1,500	-
Extension service	373,943	361,931	331,796	30,135
Capital outlay	1,008,983	3,575,245	3,441,533	133,712
Debt service:				
Principal	-	298,259	298,259	-
Interest	-	19,743	19,743	-
Total expenditures	36,611,799	39,605,429	38,238,124	1,367,305
EXCESS OF REVENUES OVER EXPENDITURES	963,370	(1,149,362)	669,285	1,818,647
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of assets	33,000	47,000	61,883	14,883
Proceeds from capital leases	-	2,027,232	2,027,232	-
Transfers in	50,000	50,000	90,173	40,173
Transfers out	(2,246,325)	(2,957,325)	(2,865,207)	92,118
Total other financing sources (uses)	(2,163,325)	(833,093)	(685,919)	147,174
NET CHANGE IN FUND BALANCES	(1,199,955)	(1,982,455)	(16,634)	1,965,821
FUND BALANCES - BEGINNING	9,912,107	9,912,107	9,912,107	-
FUND BALANCES - ENDING	\$ 8,712,152	\$ 7,929,652	\$ 9,895,473	\$ 1,965,821

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, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental:				
Bed contracts	\$ 678,000	\$ 678,000	\$ 612,530	\$ (65,470)
Grants	98,500	98,500	93,106	(5,394)
Amarillo ISD	43,000	43,000	43,000	-
Potter County contract	2,000,845	2,000,845	1,818,466	(182,379)
Interest	550	550	850	300
Miscellaneous	33,030	33,030	29,603	(3,427)
Total revenues	<u>2,853,925</u>	<u>2,853,925</u>	<u>2,597,555</u>	<u>(256,370)</u>
EXPENDITURES				
Public safety:				
Salaries and fringe benefits	4,149,170	4,149,170	3,872,268	276,902
Operating expenses	665,100	665,100	588,906	76,194
Total expenditures	<u>4,814,270</u>	<u>4,814,270</u>	<u>4,461,174</u>	<u>353,096</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	<u>(1,960,345)</u>	<u>(1,960,345)</u>	<u>(1,863,619)</u>	<u>96,726</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,026,946	2,026,946	1,934,828	(92,118)
Transfers out	(66,600)	(66,600)	(64,350)	2,250
Total other financing sources (uses)	<u>1,960,346</u>	<u>1,960,346</u>	<u>1,870,478</u>	<u>(89,868)</u>
NET CHANGE IN FUND BALANCES	1	1	6,859	6,858
FUND BALANCES - BEGINNING	<u>128,193</u>	<u>128,193</u>	<u>128,193</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 128,194</u>	<u>\$ 128,194</u>	<u>\$ 135,052</u>	<u>\$ 6,858</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, 2013**

	<u>Governmental Activities Internal Service Fund</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,213,381
Receivables	107,520
Prepaid items	<u>12,000</u>
Total current assets /total assets	<u><u>\$ 1,332,901</u></u>
LIABILITIES	
Current liabilities:	
Accounts payable - claims	\$ 296,419
Reserve for claims incurred but not reported	<u>40,000</u>
Total current liabilities/total liabilities	<u>336,419</u>
NET POSITION	
Unrestricted	<u>996,482</u>
Total liabilities and net position	<u><u>\$ 1,332,901</u></u>

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

**RANDALL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	<u>Governmental Activities Internal Service Fund</u>
OPERATING REVENUES	
Healthcare contributions	\$ 3,212,533
Miscellaneous revenue	<u>88,436</u>
Total operating revenues	<u>3,300,969</u>
OPERATING EXPENSES	
Operating expenses	<u>3,701,599</u>
Total operating expenses	<u>3,701,599</u>
NET OPERATING INCOME (LOSS)	<u>(400,630)</u>
NONOPERATING REVENUES	
Interest	<u>2,301</u>
Total nonoperating revenues	<u>2,301</u>
CHANGE IN NET POSITION	(398,329)
TOTAL NET POSITION - BEGINNING	<u>1,394,811</u>
TOTAL NET POSITION - ENDING	<u><u>\$ 996,482</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, 2013**

	<u>Governmental Activities Internal Service Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from internal services provided	\$ 3,233,014
Payments for claims	(2,949,602)
Payments to suppliers	<u>(675,510)</u>
Net cash used by operating activities	<u>(392,098)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest from cash deposits	<u>2,301</u>
Net cash provided by investing activities	<u>2,301</u>
NET DECREASE IN CASH	(389,797)
CASH, BEGINNING	<u>1,603,178</u>
CASH, ENDING	<u><u>\$ 1,213,381</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH USED BY OPERATING ACTIVITIES	
Net operating income (loss)	\$ (400,630)
Adjustments to reconcile net operating income (loss) to net cash flows from operating activities:	
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable	(67,954)
Increase (decrease) in accounts payable	66,486
Increase (decrease) in reserve for claims incurred but not reported	<u>10,000</u>
Net cash used by operating activities	<u><u>\$ (392,098)</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, 2013**

ASSETS

Cash and cash equivalents	\$ 3,323,353
Accounts receivable	<u>6,108</u>
Total assets	<u><u>\$ 3,329,461</u></u>

LIABILITIES

Accounts payable	\$ 97,736
Due to other governments	2,164,054
Deposits	<u>1,067,671</u>
Total liabilities	<u><u>\$ 3,329,461</u></u>

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

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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.

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. Financial information is reported in a separate column from the financial information presented for the primary government itself and presented on the Statement of Net Position and Statement of Activities. There are no separately issued financial statements for the component unit.

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, 2013

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. 61, *The Financial Reporting Entity: Omnibus; an amendment of GASB Statements No. 14 & No. 34* (GASB 61). This Statement modifies existing requirements for the assessment of potential component units in determining what should be included in the financial reporting entity, the display of component units (blending vs. discrete presentation) and certain disclosure requirements. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2012.

GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* (GASB 62). This Statement codifies into GASB accounting and financial reporting standards the “legacy” standards from the private-sector. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2011.

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities* (GASB 65). This Statement specifies the items that were previously reported as assets and liabilities that should now be reported as deferred outflows or resources, deferred inflows of resources, outflows of resources, or inflows of resources. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2012.

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, 2013

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, 2013

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 and 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.

The County’s *Agency Funds* consist of amounts collected by the individual County fee offices for state court costs, state vehicle registration fees, victim restitution payments, merchant hot check fees, inmate trust funds, and District and County Clerk trust beneficiaries.

All of the County’s fiduciary funds are agency funds and are reported in the agency fund financial statements. However, because their assets are held in a trustee or agent capacity and therefore not available to support County programs, these funds are not included in the government-wide statements.

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.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation

D. Deposits and Investments – Continuation

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.

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, 2013.

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.

Continued

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation

H. Capital Assets – Continuation

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

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 expensed as incurred. 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.”

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation

L. Governmental Fund Balances

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

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

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

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

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

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

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.

Committed fund balance amounts may be used for other purposes with appropriate action by the Commissioners’ Court to either modify or rescind a fund balance commitment. Commitments are typically done through adoption and amendment of the budget.

The County’s highest level of decision-making authority is the Commissioners’ Court, and the commitment of fund balance would require formal action or order of the Court. The Court has not yet delegated the authority to assign fund balance amounts to a specific individual nor does it have a policy to authorize the assignment of fund balance.

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013**

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 \$(38,692,848) difference are as follows:

Bonds and capital lease payable	\$ (37,258,319)
Accrued interest payable	(299,818)
Amortizable bond costs and premiums	(29,339)
Compensated absences	<u>(1,105,372)</u>
 Net adjustment to decrease fund balance - total governmental funds to arrive at net position - governmental activities	 <u>\$ (38,692,848)</u>

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

The governmental fund statement of revenues, expenditures and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental fund* and *changes in net 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 \$1,424,343 difference are as follows:

Capital outlay	\$ 3,887,575
Depreciation expense	<u>(2,463,232)</u>
 Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	 <u>\$ 1,424,343</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 decrease net changes in fund balance.” The details of this \$(83,647) difference are as follows:

Loss on disposal of assets	<u>\$ (83,647)</u>
 Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	 <u>\$ (83,647)</u>

Continued

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013**

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

Another element of that reconciliation states, “Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.” The details of this \$(9,170) are as follows:

Property tax	\$ <u>(9,170)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$ <u><u>(9,170)</u></u>

Another element of that reconciliation states, “The repayment of the principal of long-term debt is an expenditure in the governmental funds.” Neither transaction, however, has any effect on net position. The details of this \$(88,225) difference are as follows:

Proceeds from capital leases	\$ (2,027,232)
Repayment of principal	1,935,886
Amortization of bonds premium and costs	<u>3,121</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$ <u><u>(88,225)</u></u>

Another element of that reconciliation states, “Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.” The details of this \$(201,249) difference are as follows:

Change in estimated liability for compensated absences	\$ (166,205)
Change in accrued interest	<u>(35,044)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$ <u><u>(201,249)</u></u>

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.

Continued

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013**

NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY – Continuation

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.

Excess of Expenditures over Appropriations:

For the year ended September 30, 2013, operating expenses exceeded appropriations in the Proprietary, Jail Commissary, and Tax A/C Motor Vehicle Inventory Tax Funds by \$5,744, \$15,071, and \$3,820, respectively. The overspending in the Proprietary and Jail Commissary Funds was covered by additional revenues received while the Tax A/C Motor Vehicle Inventory Tax Fund was over budget overall by \$8,123 which was taken from fund balance.

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	\$	14,100
Carrying amount of bank deposits - governmental funds		8,945,520
Carrying amount of TexPool deposits - governmental funds		1,804,554
		10,764,174
Carrying amount of bank deposits - internal service funds		1,162,795
Carrying amount of TexPool deposits - internal service funds		50,586
		1,213,381
Carrying amount of bank deposits - agency funds		3,323,353
		3,323,353
Total agency funds		3,323,353
Total	\$	15,300,908

Continued

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013**

NOTE 4 – DEPOSITS AND INVESTMENTS – Continuation

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.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Days)</u>
Governmental activities		
Certificates of deposit (interest rates at .40%)	\$ 4,000,000	
Total fair value	<u>\$ 4,000,000</u>	
Portfolio weighted average maturity		<u>365</u>

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.

As of September 30, 2013, the County had \$1,855,140 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.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 4 – DEPOSITS AND INVESTMENTS – Continuation

Custodial Credit Risk

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

NOTE 5 – RECEIVABLES

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

	General	Other Governmental	Internal Service Fund	Total
Receivables:				
Taxes	\$ 582,745	\$ -	\$ -	\$ 582,745
Accounts	443,545	431,088	107,520	982,153
Fines and fees	15,730,227	193,809	-	15,924,036
Gross receivables	16,756,517	624,897	107,520	17,488,934
Less: allowance for uncollectible	15,465,095	147,088	-	15,612,183
Net total receivables	<u>\$ 1,291,422</u>	<u>\$ 477,809</u>	<u>\$ 107,520</u>	<u>\$ 1,876,751</u>

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	\$ 375,897	\$ -	\$ 375,897
Miscellaneous unearned revenues	-	34,848	34,848
Governmental Funds	<u>\$ 375,897</u>	<u>\$ 34,848</u>	<u>\$ 410,745</u>

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2013, was as follows:

	Beginning Balance	Increases	Decreases	Transfers/ Reclassifications	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 1,734,863	\$ 10,000	\$ -	\$ -	\$ 1,744,863
Construction in progress	341,014	241,642	-	(341,014)	241,642
Intangible assets	153,430	-	-	-	153,430
Total capital assets not being depreciated	<u>2,229,307</u>	<u>251,642</u>	<u>-</u>	<u>(341,014)</u>	<u>2,139,935</u>
Capital assets, being depreciated:					
Infrastructure (roads and bridges)	11,892,153	-	-	-	11,892,153
Buildings and improvements	62,935,204	9,712	-	22,008	62,966,924
Improvements other than buildings	262,775	125,984	-	-	388,759
Vehicles	4,681,508	702,452	(214,256)	-	5,169,704
Furniture and equipment	9,532,567	2,797,785	(480,533)	319,006	12,168,825
Total capital assets being depreciated	<u>89,304,207</u>	<u>3,635,933</u>	<u>(694,789)</u>	<u>341,014</u>	<u>92,586,365</u>
Less accumulated depreciation:					
Infrastructure (roads and bridges)	(9,686,378)	(284,804)	-	-	(9,971,182)
Buildings and improvements	(11,424,410)	(1,272,884)	-	-	(12,697,294)
Improvements other than buildings	(26,447)	(16,255)	-	-	(42,702)
Vehicles	(2,949,567)	(408,005)	178,990	-	(3,178,582)
Furniture and equipment	(6,556,987)	(481,284)	432,152	-	(6,606,119)
Total accumulated depreciation	<u>(30,643,789)</u>	<u>(2,463,232)</u>	<u>611,142</u>	<u>-</u>	<u>(32,495,879)</u>
Total capital assets, being depreciated, net	<u>58,660,418</u>	<u>1,172,701</u>	<u>(83,647)</u>	<u>341,014</u>	<u>60,090,486</u>
Governmental activities capital assets, net	<u>\$ 60,889,725</u>	<u>\$ 1,424,343</u>	<u>\$ (83,647)</u>	<u>\$ -</u>	<u>\$ 62,230,421</u>

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

Governmental activities:	
Administrative	\$ 78,726
Judicial	13,057
Elections	7,839
Financial administration	2,410
Public facilities	1,302,840
Public safety	653,210
Road and bridge	402,655
Extension services	2,495
Total depreciation expense - governmental activities	<u>\$ 2,463,232</u>

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 6 – CAPITAL ASSETS – Continuation

The County has active construction projects as of September 30, 2013. The projects are as follows:

The County is in the process of acquiring a multi-purpose building for various County uses to include emergency services, law enforcement training, and agriculture extension offices. Costs spent to date totaled \$17,220 and the remaining estimated commitment is \$5,697,780.

The County is making remodels for the office of the Election department. Costs spent to date totaled \$234,423 and the remaining estimated commitment is \$417,015.

NOTE 7 – INTERFUND TRANSFERS

	Interfund Transfers In	Interfund Transfers Out
General Fund (1)	\$ 90,173	\$ 2,865,207
Special Revenue Funds:		
Courthouse and Justice Center Security	146,000	-
Criminal District Attorney Check Collection/Disbursement (2)	-	20,565
Criminal District Attorney State Deposits	20,565	-
Juvenile Probation Department (3)	-	126,467
Law Library	40,000	-
Next Step (4)	200,846	4,565
Youth Center of the High Plains (4)	1,934,828	64,350
Capital Projects Funds:		
Juvenile Center Improvement (4)	68,915	-
Multi-Purpose Building Construction (5)	17,220	-
Randall County Finance Building (5)	670,000	17,220
Component Unit	-	90,173
	\$ 3,188,547	\$ 3,188,547

Transfers are: 1) the use of property tax revenues in the General Fund to provide supplemental operating support for the Juvenile and Courthouse Security Funds; as well as reflection of transfer in for capital assets owned by Randall County financed by the Assistance District, 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, 5) Multi-Purpose Building Construction and Randall County Finance Building received funds from the general fund to fund capital outlay purchases.

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013**

NOTE 8 – LEASES

Capital Lease

The County has entered into two capital leases for certain building mechanical equipment and mobile communication systems. 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% and 2.89%, respectively. The cost of the equipment financed by these capital lease obligations is \$2,607,442 and accumulated depreciation of \$580,765.

Commitments under capitalized lease and asset purchase agreements for mechanical equipment and mobile communication systems provide for minimum future rental payments as of September 30, 2013, as follows:

Year Ending September 30,	
2014	\$ 376,776
2015	377,217
2016	377,691
2017	332,954
2018	318,001
2019	318,002
Total future minimum lease payments	2,100,641
Less amount representing interest	197,322
Future Minimum Payments	\$ 1,903,319

NOTE 9 – GENERAL OBLIGATION AND CERTIFICATES OF OBLIGATION BONDS

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

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

Continued

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013**

NOTE 9 – GENERAL OBLIGATION BONDS – Continuation

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

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

The annual requirements to amortize all debt outstanding as of September 30, 2013, are as follows:

Years Ending September 30,	Total	General Obligation Refunding Bonds Series 2005		Certificates of Obligation Series 2005	
		Principal	Interest	Principal	Interest
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	3,335,136	1,395,000	189,488	505,000	243,914
2018	3,336,361	1,460,000	126,713	525,000	223,714
2019-2023	15,276,066	1,555,000	131,963	2,975,000	776,421
2024-2028	14,334,182	-	-	1,395,000	105,500
2029-2030	2,864,355	-	-	-	-
Total	\$ 49,157,044	\$ 8,215,000	\$ 1,358,178	\$ 6,800,000	\$ 2,198,327

Certificates of Obligation Series 2009		Certificates of Obligation Series 2010	
Principal	Interest	Principal	Interest
\$ 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
105,000	482,256	60,000	353,678
2,035,000	2,298,544	4,085,000	1,419,138
6,740,000	1,489,839	3,925,000	678,843
1,855,000	87,185	885,000	37,170
\$ 11,150,000	\$ 6,325,298	\$ 9,190,000	\$ 3,920,241

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013**

NOTE 10 – LONG TERM DEBT

Change in long-term debt is summarized below:

	Balance October 1, 2012	Additions	Retirements	Balance September 30, 2013	Due Within One Year
Certificates of Obligation, Series 2005	\$ 7,230,000	\$ -	\$ (430,000)	\$ 6,800,000	\$ 450,000
General Obligation Refunding, Series 2005	9,365,000	-	(1,150,000)	8,215,000	1,200,000
Certificates of Obligation, Series 2009	11,160,000	-	(10,000)	11,150,000	110,000
Certificates of Obligation, Series 2010	9,191,158	-	(1,158)	9,190,000	60,000
Deferred issuance premiums	<u>32,460</u>	<u>-</u>	<u>(3,121)</u>	<u>29,339</u>	<u>-</u>
Total bonds payable	36,978,618	-	(1,594,279)	35,384,339	1,820,000
Capital lease obligation	220,815	2,027,232	(344,728)	1,903,319	317,697
Estimated liability for compensated absences	<u>939,167</u>	<u>1,643,120</u>	<u>(1,476,915)</u>	<u>1,105,372</u>	<u>110,537</u>
Total	<u>\$ 38,138,600</u>	<u>\$ 3,670,352</u>	<u>\$ (3,415,922)</u>	<u>\$ 38,393,030</u>	<u>\$ 2,248,234</u>

The County incurred interest expense of \$1,809,601 during the year ended September 30, 2013.

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.

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, 2013

NOTE 13 – HEALTH INSURANCE

The County has maintained a partially self-insured employee health insurance benefit plan for County employees for the 17 years ended September 30, 2013. 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</u> <u>10/1/2011</u>	<u>Incurred</u> <u>Claims</u>	<u>Claim</u> <u>Payments</u>	<u>Balance</u> <u>9/30/2012</u>
\$ 162,347	\$ 2,610,329	\$ 2,542,743	\$ 229,933
<u>Balance</u> <u>10/1/2012</u>	<u>Incurred</u> <u>Claims</u>	<u>Claim</u> <u>Payments</u>	<u>Balance</u> <u>9/30/2013</u>
\$ 229,933	\$ 3,016,088	\$ 2,949,602	\$ 296,419

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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 641 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 and is available at www.tcdrs.org.

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 9.52% for calendar year 2013, and 9.17% for calendar year 2012. The contribution rate payable by the employee members is 7.0% for fiscal year 2013 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, 2013, 2012 and 2011, were \$38,921, \$36,619, and \$38,107, respectively, which equaled the contractually required contributions each year.

Continued

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013**

NOTE 14 – RETIREMENT PLAN – Continuation

Annual Pension Cost

For 2013, the County’s annual pension cost of \$2,063,751 was equal to the County’s required and actual contributions.

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
9/30/2011	\$ 1,752,131	100%	\$ -
9/30/2012	1,871,717	100	-
9/30/2013	2,063,751	100	-

The required contribution was determined as part of the December 31, 2012 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2012 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, 2012 was 20 years.

Funded Status and Funding Progress

As of December 31, 2012, the most recent actuarial valuation date, the plan was 87.21% funded. The actuarial accrued liability for benefits was \$60,907,433, and the actuarial value of assets was \$53,119,083, resulting in an unfunded actuarial accrued liability (UAAL) of \$7,788,350. The covered payroll (annual payroll of active employees covered by the plan) was \$20,796,198, and the ratio of the UAAL to the covered payroll was 37.45%.

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, 2013 there are seven retirees and two dependents with post-employment health insurance benefits.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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 2013 (ARC) was calculated to be \$136,526. 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 \$136,526 is \$323 per member or 0.61% of covered payroll (annual payroll of active employees, for the fiscal year ended September 30, 2013, covered by the plan was \$22,225,142).

In 2013 the County's benefit cost (expense) of \$38,627 was less than the actuarial determined ARC. No pre-funding of future benefits has been made.

Annual required contribution	\$ 136,526
Interest on OPEB obligation	2,821
Adjustment to ARC	<u>(2,614)</u>
End of year annual OPEB cost (expense)	136,733
Employer contributions made	<u>(38,627)</u>
Increase (decrease) in net OPEB obligation	98,106
Net OPEB obligation (restated) - beginning of year	<u>62,687</u>
Net OPEB obligation (asset) - end of year	<u><u>\$ 160,793</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, 2013 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, 2011	\$ 107,890	\$ 62,674	58.1%	\$ 27,050
September 30, 2012	111,278	75,641	68.0%	62,687
September 30, 2013	136,733	38,627	28.2%	160,793

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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

Funded Status and Funding Progress

As of September 30, 2013, the actuarial accrued liability for benefits was \$1,037,110, all of which was unfunded. The covered payroll (annual payroll of active employees, for the fiscal year ended September 30, 2013, covered by the plan) was \$22,225,142 and the ratio of the unfunded actuarial accrued liability to the covered payroll was 4.67%.

Actuarial Methods and Assumptions

The Projected Unit Credit actuarial cost method is used to calculate the GASB ARC for the County's retiree health care plan. 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 recognition of the cost of 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 accrued liability.

Projections of health benefits are based on the plan as understood by the County and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the County and its employees to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

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 6.75% declining to an ultimate rate of 4.00% after 8 years

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status and the annual required contributions of the County's retiree health care plan are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

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, 2013

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, 2013, 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.

The County has entered into an agreement to purchase land and the existing building to use as a multi-purpose building for emergency services, law enforcement training, and agriculture extension offices. Such purchase agreement was approved in Commissioners' Court on September 10, 2013. As of September 30, 2013, the purchase was not finalized. The total cost of the acquisition is \$5,715,000 and will be paid in the next fiscal year through issuance of debt.

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, 2013, the remaining principal amounts total \$90,000.

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.

NOTE 18 – SUBSEQUENT EVENTS

The County has refunded the certificates of obligations disclosed in Note 9 above. Commissioners' Court approved the refunding on December 10, 2013. The accounting for the refunding of the debt will be presented in the next fiscal year.

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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]
12/31/2010	\$ 46,004,130	\$ 51,678,281	\$ 5,674,151	89.02 %	\$ 19,078,004	29.74 %
12/31/2011	49,628,003	56,298,765	6,670,762	88.15	19,789,269	33.71
12/31/2012	53,119,083	60,907,433	7,788,350	87.21	20,796,198	37.45

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
3/31/2010	\$ -	\$ 818,356	\$ 818,356	0 %	\$ 19,492,000	4.20 %
3/31/2010	-	818,356	818,356	0	21,215,395	3.80
3/31/2012	-	1,037,110	1,037,110	0	22,225,142	4.67

Actuarial valuations are prepared every two years, therefore, the information provided is for the fiscal years ended 2011, 2012, and 2013'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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES FROM TAXES				
Ad valorem taxes, including penalty and interest	\$ 26,225,992	\$ 26,225,992	\$ 26,175,503	\$ (50,489)
REVENUES FROM SALES AND MISCELLANEOUS TAXES				
Sales tax	1,480,000	1,480,000	1,664,247	184,247
Mixed beverage	170,000	170,000	168,645	(1,355)
Total revenues from sales and miscellaneous taxes	1,650,000	1,650,000	1,832,892	182,892
REVENUES FROM LICENSES AND FEES				
Vehicle registration fees	1,232,000	1,232,000	1,387,430	155,430
Fees of County officials:				
County Clerk	660,000	660,000	772,051	112,051
County Sheriff	457,400	457,400	434,681	(22,719)
County Tax Assessor/Collector	625,308	625,308	694,731	69,423
Court Reporter	23,500	23,500	22,985	(515)
District Clerk	492,466	492,466	545,510	53,044
Justice of the Peace, Precinct #1	11,000	11,000	11,348	348
Justice of the Peace, Precinct #4	32,500	32,500	32,452	(48)
Constable, Precinct #1	40,325	40,325	31,729	(8,596)
Constable, Precinct #4	15,250	15,250	6,047	(9,203)
Work release	13,500	13,500	12,840	(660)
Total revenues from licenses and fees	3,603,249	3,603,249	3,951,804	348,555
REVENUES FROM FINES AND FORFEITURES				
County courts	825,000	825,000	681,046	(143,954)
District courts	279,000	279,000	315,571	36,571
Justice of the Peace #1	405,000	405,000	353,754	(51,246)
Justice of the Peace #4	405,000	405,000	330,105	(74,895)
Total revenues from fines and forfeitures	1,914,000	1,914,000	1,680,476	(233,524)

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
Continuation				
REVENUES FROM OTHER				
GOVERNMENTAL UNITS				
State of Texas:				
Lateral road	\$ 32,000	\$ 32,000	\$ 33,881	\$ 1,881
TCEQ waste management fees	7,000	7,000	21,911	14,911
Tobacco settlement	11,000	11,000	10,537	(463)
County court supplement	150,000	150,000	150,000	-
County judge supplement	15,000	15,000	18,036	3,036
Assistant district attorney longevity	29,900	29,900	23,135	(6,765)
Justice grants	66,600	374,828	445,400	70,572
Jail bed	3,155,000	3,287,408	3,167,577	(119,831)
Federal justice grants	5,500	5,500	5,560	60
Potter County	77,600	77,600	77,235	(365)
DA medical records	50,000	50,000	36,345	(13,655)
City of Canyon	146,178	146,178	146,178	-
Social security	14,000	14,000	10,800	(3,200)
Other	120,000	129,000	203,879	74,879
	<u>3,879,778</u>	<u>4,329,414</u>	<u>4,350,474</u>	<u>21,060</u>
Total revenues from other governmental units				
REVENUES FROM INTEREST	<u>30,000</u>	<u>30,000</u>	<u>39,661</u>	<u>9,661</u>
MISCELLANEOUS REVENUES				
Rent	14,000	14,000	13,968	(32)
Donated receipts	5,000.00	326,654	322,704	(3,950)
Miscellaneous	253,150	362,758	539,927	177,169
	<u>272,150</u>	<u>703,412</u>	<u>876,599</u>	<u>173,187</u>
Total miscellaneous revenues				
Total revenues	<u>\$ 37,575,169</u>	<u>\$ 38,456,067</u>	<u>\$ 38,907,409</u>	<u>\$ 451,342</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budget		Actual	Variance With Final Budget
	Original	Final		
ADMINISTRATIVE				
Collections (Judicial enforcement):				
Salaries and fringe benefits	\$ 171,443	\$ 175,797	\$ 175,140	\$ 657
Operating expenses	25,863	21,509	18,838	2,671
Total Collections (Judicial enforcement)	197,306	197,306	193,978	3,328
Commissioners' Court:				
Salaries and fringe benefits	196,630	196,945	196,303	642
Operating expenses	284,881	140,844	112,991	27,853
Total Commissioners' Court	481,511	337,789	309,294	28,495
County Clerk:				
Salaries and fringe benefits	388,195	388,195	368,733	19,462
Operating expenses	20,000	20,000	12,075	7,925
Total County Clerk	408,195	408,195	380,808	27,387
County Judge:				
Salaries and fringe benefits	176,996	176,996	175,590	1,406
Operating expenses	14,810	14,810	10,605	4,205
Total County Judge	191,806	191,806	186,195	5,611
Historical Commission:				
Operating expenses	7,500	7,500	2,035	5,465
Total Historical Commission	7,500	7,500	2,035	5,465
Human Resources:				
Salaries and fringe benefits	189,411	189,411	184,559	4,852
Operating expenses	22,600	22,600	19,970	2,630
Total Human Resources	212,011	212,011	204,529	7,482

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
ADMINISTRATIVE				
Information technology:				
Salaries and fringe benefits	\$ 392,323	\$ 392,323	\$ 369,108	\$ 23,215
Operating expenses	672,200	672,200	556,595	115,605
Total information technology	1,064,523	1,064,523	925,703	138,820
Nondepartmental:				
Operating expenses	1,213,322	1,212,236	1,193,306	18,930
Total nondepartmental	1,213,322	1,212,236	1,193,306	18,930
Loss prevention:				
Operating expenses	500	500	53	447
Total loss prevention	500	500	53	447
Total Administrative	3,776,674	3,631,866	3,395,901	235,965
JUDICIAL				
Bail bond board:				
Operating expenses	4,250	4,250	-	4,250
Total bail bond board	4,250	4,250	-	4,250
Courts general:				
Salaries and fringe benefits	59,961	36,511	30,406	6,105
Operating expenses	1,654,883	1,704,833	1,688,074	16,759
Total courts general	1,714,844	1,741,344	1,718,480	22,864
Criminal District Attorney:				
Salaries and fringe benefits	2,448,878	2,457,878	2,335,364	122,514
Operating expenses	296,994	296,994	175,174	121,820
Total Criminal District Attorney	2,745,872	2,754,872	2,510,538	244,334

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
JUDICIAL				
District and county courts:				
Salaries and fringe benefits	\$ 784,131	\$ 784,131	\$ 782,482	\$ 1,649
Operating expenses	77,350	77,350	51,064	26,286
Total district and county courts	<u>861,481</u>	<u>861,481</u>	<u>833,546</u>	<u>27,935</u>
District Clerk:				
Salaries and fringe benefits	592,941	592,941	575,541	17,400
Operating expenses	105,110	105,110	74,253	30,857
Total District Clerk	<u>698,051</u>	<u>698,051</u>	<u>649,794</u>	<u>48,257</u>
Domestic relations office:				
Salaries and fringe benefits	170,259	170,259	169,894	365
Operating expenses	9,500	9,500	5,405	4,095
Total domestic relations office	<u>179,759</u>	<u>179,759</u>	<u>175,299</u>	<u>4,460</u>
Justice of the Peace, Precinct #1:				
Salaries and fringe benefits	223,615	223,616	220,211	3,405
Operating expenses	15,000	15,000	8,870	6,130
Total Justice of the Peace, Precinct #1	<u>238,615</u>	<u>238,616</u>	<u>229,081</u>	<u>9,535</u>
Justice of the Peace, Precinct #4:				
Salaries and fringe benefits	221,427	221,426	214,676	6,750
Operating expenses	11,825	11,825	6,345	5,480
Total Justice of the Peace, Precinct #4	<u>233,252</u>	<u>233,251</u>	<u>221,021</u>	<u>12,230</u>
Seventh Court of Criminal Appeals:				
Salaries and fringe benefits	8,758	8,758	8,758	-
Total Seventh Court of Criminal Appeals	<u>8,758</u>	<u>8,758</u>	<u>8,758</u>	<u>-</u>
Total Judicial	<u>6,684,882</u>	<u>6,720,382</u>	<u>6,346,517</u>	<u>373,865</u>

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
ELECTIONS				
Elections:				
Salaries and fringe benefits	\$ 115,421	\$ 172,205	\$ 137,265	\$ 34,940
Operating expenses	85,250	85,250	78,525	6,725
Total Elections	200,671	257,455	215,790	41,665
Tax Assessor/Collector voter registration:				
Salaries and fringe benefits	122,808	122,808	95,412	27,396
Operating expenses	19,800	19,800	9,817	9,983
Total Tax Assessor/Collector voter registration	142,608	142,608	105,229	37,379
Total Elections	343,279	400,063	321,019	79,044
FINANCIAL ADMINISTRATION				
County Auditor:				
Salaries and fringe benefits	477,395	477,395	455,350	22,045
Operating expenses	21,125	21,125	18,431	2,694
Total County Auditor	498,520	498,520	473,781	24,739
County Tax Assessor/Collector:				
Salaries	1,218,238	1,218,238	1,179,368	38,870
Operating expenses	89,229	99,319	85,180	14,139
Total County Tax Assessor/ Collector	1,307,467	1,317,557	1,264,548	53,009
County Treasurer:				
Salaries and fringe benefits	196,547	196,547	196,009	538
Operating expenses	17,490	17,490	11,073	6,417
Total County Treasurer	214,037	214,037	207,082	6,955

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
FINANCIAL ADMINISTRATION				
Purchasing:				
Salaries and fringe benefits	\$ 236,251	\$ 236,251	\$ 235,073	\$ 1,178
Operating expenses	14,710	14,710	13,224	1,486
Total purchasing	250,961	250,961	248,297	2,664
Total financial administration	2,270,985	2,281,075	2,193,708	87,367
PUBLIC FACILITIES:				
County courthouse and buildings:				
Salaries and fringe benefits	211,048	211,048	197,583	13,465
Operating expenses	578,000	543,782	500,531	43,251
Total public facilities	789,048	754,830	698,114	56,716
PUBLIC SAFETY				
Adult probation:				
Operating expenses	143,478	143,478	143,476	2
Total adult probation	143,478	143,478	143,476	2
Constable, Precinct #1:				
Salaries and fringe benefits	61,660	61,660	61,527	133
Operating expenses	5,225	5,225	2,073	3,152
Total Constable, Precinct #1	66,885	66,885	63,600	3,285
Constable, Precinct #4				
Salaries and fringe benefits	47,631	47,316	45,133	2,183
Operating expenses	5,056	9,721	8,871	850
Total Constable, Precinct #4	52,687	57,037	54,004	3,033

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
PUBLIC SAFETY				
Fire Protection and Emergency Services:				
Salaries and fringe benefits	624,898	659,992	649,660	10,332
Operating expenses	869,086	863,401	815,216	48,185
Total Fire Protection and Emergency Services	1,493,984	1,523,393	1,464,876	58,517
County Sheriff:				
Salaries and fringe benefits	\$ 11,569,543	\$ 11,556,193	\$ 11,458,433	\$ 97,760
Operating expenses	3,121,499	3,299,120	3,251,658	47,462
Total County Sheriff	14,691,042	14,855,313	14,710,091	145,222
Juvenile probation department:				
Salaries and fringe benefits	1,614,420	1,614,630	1,531,573	83,057
Operating expenses	204,990	204,780	191,261	13,519
Total juvenile probation department	1,819,410	1,819,410	1,722,834	96,576
Public safety:				
Salaries and fringe benefits	45,842	45,842	45,590	252
Operating expenses	9,700	9,700	7,760	1,940
Total public safety	55,542	55,542	53,350	2,192
Total public safety	18,323,028	18,521,058	18,212,231	308,827
ROAD AND BRIDGE				
Salaries and fringe benefits	1,247,301	1,179,301	1,177,424	1,877
Operating expenses	1,643,158	1,711,158	1,661,653	49,505
Total road and bridge	2,890,459	2,890,459	2,839,077	51,382
PUBLIC SERVICES				
Salaries and fringe benefits	27,318	28,142	28,126	16
Operating expenses	121,700	120,876	110,600	10,276
Total health and welfare	149,018	149,018	138,726	10,292

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
ENVIRONMENTAL PROTECTION				
Operating expenses	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Total environmental protection	1,500	1,500	1,500	-
EXTENSION SERVICE				
Salaries and fringe benefits	259,843	255,531	246,771	8,760
Operating expenses	114,100	106,400	85,025	21,375
Total extension service	373,943	361,931	331,796	30,135
CAPITAL OUTLAY				
Land	-	10,000	-	10,000
Nondepartmental	-	21,000	21,000	-
Information technology	191,204	191,204	177,093	14,111
County tax assessor/collector	10,090	-	-	-
County courthouse & buildings	-	58,418	58,308	110
Fire Department	168,489	686,174	583,154	103,020
County Sheriff	582,500	2,520,049	2,520,049	-
Extension service	-	31,700	31,668	32
Juvenile probation	56,700	56,700	50,261	6,439
Total capital outlay	1,008,983	3,575,245	3,441,533	133,712
DEBT SERVICE				
Principal	-	298,259	298,259	-
Interest	-	19,743	19,743	-
Total debt service	-	318,002	318,002	-
Total expenditures	\$ 36,611,799	\$ 39,605,429	\$ 38,238,124	\$ 1,367,305

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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
OPERATING REVENUES				
Healthcare contributions	\$ 3,101,868	\$ 3,101,868	\$ 3,212,533	\$ 110,665
Miscellaneous revenue	30,000	30,000	88,436	58,436
Total operating revenues	3,131,868	3,131,868	3,300,969	169,101
OPERATING EXPENSES				
Operating expenses	3,133,618	3,695,855	3,701,599	(5,744)
NET OPERATING INCOME (LOSS)	(1,750)	(563,987)	(400,630)	163,357
NONOPERATING REVENUES				
Interest	1,750	1,750	2,301	551
CHANGE IN NET POSITION	-	(562,237)	(398,329)	163,908
TOTAL NET POSITION - BEGINNING	1,394,811	1,394,811	1,394,811	-
TOTAL NET POSITION - ENDING	<u>\$ 1,394,811</u>	<u>\$ 832,574</u>	<u>\$ 996,482</u>	<u>\$ 163,908</u>

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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.

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 Center and JP Security – The Justice Center and JP 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.

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.

Multi-Purpose Building Construction – The Multi-Purpose Building Construction Fund accounts for financial resources to be used for the acquisition of capital improvements at the Multi-Purpose Building.

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, 2013

	Special Revenue								
	County Clerk Archive	County Clerk Preservation	County Clerk Records Management	County Clerk Technology	County Records Management	Criminal District Attorney Check Collection/ Disbursement	Criminal District Attorney Forfeiture	Criminal District Attorney State Deposits	District Clerk AGC IV - D
ASSETS									
Cash and cash equivalents	\$ 154,926	\$ 14,252	\$ 185,387	\$ 13,030	\$ 4,957	\$ 129,123	\$ 49,107	\$ 8	\$ 31,312
Other receivables	-	-	-	-	-	-	-	1,875	-
Prepaid items	8,126	-	-	-	-	-	-	-	-
Total assets	\$ 163,052	\$ 14,252	\$ 185,387	\$ 13,030	\$ 4,957	\$ 129,123	\$ 49,107	\$ 1,883	\$ 31,312
LIABILITIES									
Accounts payable	\$ 101,026	\$ -	\$ 949	\$ -	\$ 750	\$ 21,055	\$ -	\$ 572	\$ 189
Accrued payroll	791	-	1,767	-	1,110	-	-	977	-
Total liabilities	101,817	-	2,716	-	1,860	21,055	-	1,549	189
FUND BALANCES									
Nonspendable:									
Prepaid expenses	8,126	-	-	-	-	-	-	-	-
Restricted for:									
Debt service	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-
Administrative	53,109	14,252	182,671	13,030	3,097	-	-	-	-
Judicial	-	-	-	-	-	108,068	49,107	334	31,123
Elections	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Assigned to:									
Public safety	-	-	-	-	-	-	-	-	-
Total fund balances (deficit)	61,235	14,252	182,671	13,030	3,097	108,068	49,107	334	31,123
Total liabilities and fund balances	\$ 163,052	\$ 14,252	\$ 185,387	\$ 13,030	\$ 4,957	\$ 129,123	\$ 49,107	\$ 1,883	\$ 31,312

Continued

**RANDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013**

		Special Revenue								
		District Clerk Archive	District Clerk Preservation	District Clerk Records Management	District Clerk Technology	Election	Jail Commissary	Justice Center and JP Security	Justice of the Peace 1 Technology	Justice of the Peace 4 Technology
ASSETS										
Cash and cash equivalents	\$	13,218	\$ 71,548	\$ 13,283	\$ 4,244	\$ 24,549	\$ 119,963	\$ 6,976	\$ 31,704	\$ 78,546
Other receivables		-	-	-	-	-	19,666	-	-	-
Prepaid items		-	-	-	-	295	-	-	-	-
Total assets	\$	13,218	\$ 71,548	\$ 13,283	\$ 4,244	\$ 24,844	\$ 139,629	\$ 6,976	\$ 31,704	\$ 78,546
LIABILITIES										
Accounts payable	\$	-	-	-	-	-	15,007	2,490	25	-
Accrued payroll		-	-	-	-	-	702	4,156	-	-
Total liabilities		-	-	-	-	-	15,709	6,646	25	-
FUND BALANCES										
Nonspendable:										
Prepaid expenses		-	-	-	-	295	-	-	-	-
Restricted for:										
Debt service		-	-	-	-	-	-	-	-	-
Capital projects		-	-	-	-	-	-	-	-	-
Administrative		-	-	-	-	-	-	-	-	-
Judicial		13,218	71,548	13,283	4,244	-	-	-	31,679	78,546
Elections		-	-	-	-	24,549	-	-	-	-
Public safety		-	-	-	-	-	123,920	330	-	-
Assigned to:										
Public safety		-	-	-	-	-	-	-	-	-
Total fund balances (deficit)		13,218	71,548	13,283	4,244	24,844	123,920	330	31,679	78,546
Total liabilities and fund balances	\$	13,218	\$ 71,548	\$ 13,283	\$ 4,244	\$ 24,844	\$ 139,629	\$ 6,976	\$ 31,704	\$ 78,546

Continued

**RANDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013**

Special Revenue

Continuation

	Juvenile Probation Department	Law Library	Next Step	Pre-trial Diversion Program	Sheriff's Forfeiture	Tax A/C Motor Vehicle Inventory Tax A/C	Tax A/C Voter Registration	Unclaimed Property	Total
ASSETS									
Cash and cash equivalents	\$ 828,327	\$ 78,178	\$ 25,091	\$ 122,912	\$ 369,446	\$ -	\$ 280	\$ 72,994	\$ 2,443,361
Other receivables	56,721	-	16,126	-	-	47,795	5,523	-	147,706
Prepaid items	-	-	-	-	-	-	-	-	8,421
Total assets	\$ 885,048	\$ 78,178	\$ 41,217	\$ 122,912	\$ 369,446	\$ 47,795	\$ 5,803	\$ 72,994	\$ 2,599,488
LIABILITIES									
Accounts payable	\$ 56,196	\$ 12,928	\$ 6,577	\$ -	\$ -	\$ 1,483	\$ 280	\$ 70,817	\$ 290,344
Accrued payroll	-	659	6,400	-	-	414	-	-	16,976
Total liabilities	56,196	13,587	12,977	-	-	1,897	280	70,817	307,320
FUND BALANCES									
Nonspendable:									
Prepaid expenses	-	-	-	-	-	-	-	-	8,421
Restricted for:									
Debt service	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-
Administrative	-	-	-	-	-	45,898	-	2,177	314,234
Judicial	-	64,591	-	122,912	-	-	-	-	588,653
Elections	-	-	-	-	-	-	5,523	-	30,072
Public safety	828,852	-	-	-	369,446	-	-	-	1,322,548
Assigned to:									
Public safety	-	-	28,240	-	-	-	-	-	28,240
Total fund balances (deficit)	828,852	64,591	28,240	122,912	369,446	45,898	5,523	2,177	2,292,168
Total liabilities and fund balances	\$ 885,048	\$ 78,178	\$ 41,217	\$ 122,912	\$ 369,446	\$ 47,795	\$ 5,803	\$ 72,994	\$ 2,599,488

Continued

**RANDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013**

Capital Projects

Continuation

	Juvenile Center Improvement	Multi-Purpose Building Construction	Randall County Finance Building	Total	Debt Service	Total Nonmajor Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 271,235	\$ 110	\$ 528,833	\$ 800,178	\$ 145,495	\$ 3,389,034
Other receivables	-	-	-	-	-	147,706
Prepaid items	-	-	-	-	-	8,421
Total assets	\$ 271,235	\$ 110	\$ 528,833	\$ 800,178	\$ 145,495	\$ 3,545,161
LIABILITIES						
Accounts payable	\$ 6,455	\$ 110	\$ 130,866	\$ 137,431	\$ -	\$ 427,775
Accrued payroll	-	-	-	-	-	16,976
Total liabilities	6,455	110	130,866	137,431	-	444,751
FUND BALANCES						
Nonspendable:						
Prepaid expenses	-	-	-	-	-	8,421
Restricted for:						
Debt service	-	-	-	-	145,495	145,495
Capital projects	-	-	397,967	397,967	-	397,967
Administrative	-	-	-	-	-	314,234
Judicial	-	-	-	-	-	588,653
Elections	-	-	-	-	-	30,072
Public safety	-	-	-	-	-	1,322,548
Assigned to:						
Public safety	264,780	-	-	264,780	-	293,020
Total fund balances (deficit)	264,780	-	397,967	662,747	145,495	3,100,410
Total liabilities and fund balances	\$ 271,235	\$ 110	\$ 528,833	\$ 800,178	\$ 145,495	\$ 3,545,161

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Special Revenue								
	County Clerk Archive	County Clerk Preservation	County Clerk Records Management	County Clerk Technology	County Records Management	Criminal District Attorney Check Collection/ Disbursement	Criminal District Attorney Forfeiture	Criminal District Attorney State Deposits	District Clerk AGC IV - D
REVENUES									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and fees	123,710	4,979	124,934	4,755	14,446	24,193	-	-	592
Fines and forfeitures	-	-	2,989	-	39,792	-	46,673	-	-
Intergovernmental	-	-	-	-	-	-	-	22,500	-
Interest	231	32	265	30	13	-	75	6	41
Miscellaneous	-	-	386	-	-	(2)	-	-	-
Total revenues	<u>123,941</u>	<u>5,011</u>	<u>128,574</u>	<u>4,785</u>	<u>54,251</u>	<u>24,191</u>	<u>46,748</u>	<u>22,506</u>	<u>633</u>
EXPENDITURES									
Current:									
Administrative	158,584	3,072	102,626	3,167	55,329	-	-	-	-
Judicial	-	-	-	-	-	90,985	25,760	40,399	445
Elections	-	-	-	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Capital outlay	13,290	-	37,344	-	5,179	-	-	-	-
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total expenditures	<u>171,874</u>	<u>3,072</u>	<u>139,970</u>	<u>3,167</u>	<u>60,508</u>	<u>90,985</u>	<u>25,760</u>	<u>40,399</u>	<u>445</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(47,933)</u>	<u>1,939</u>	<u>(11,396)</u>	<u>1,618</u>	<u>(6,257)</u>	<u>(66,794)</u>	<u>20,988</u>	<u>(17,893)</u>	<u>188</u>
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	-	-	-	20,565	-
Transfers out	-	-	-	-	-	(20,565)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,565)</u>	<u>-</u>	<u>20,565</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(47,933)</u>	<u>1,939</u>	<u>(11,396)</u>	<u>1,618</u>	<u>(6,257)</u>	<u>(87,359)</u>	<u>20,988</u>	<u>2,672</u>	<u>188</u>
FUND BALANCES - BEGINNING	<u>109,168</u>	<u>12,313</u>	<u>194,067</u>	<u>11,412</u>	<u>9,354</u>	<u>195,427</u>	<u>28,119</u>	<u>(2,338)</u>	<u>30,935</u>
FUND BALANCES - ENDING	<u>\$ 61,235</u>	<u>\$ 14,252</u>	<u>\$ 182,671</u>	<u>\$ 13,030</u>	<u>\$ 3,097</u>	<u>\$ 108,068</u>	<u>\$ 49,107</u>	<u>\$ 334</u>	<u>\$ 31,123</u>

Continued

RANDALL COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

Special Revenue

Continuation

	District Clerk Archive	District Clerk Preservation	District Clerk Records Management	District Clerk Technology	Election	Jail Commissary	Justice Center and JP Security	Justice of the Peace 1 Technology	Justice of the Peace 4 Technology
REVENUES									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and fees	11,780	23,564	13,171	1,717	-	-	36,761	11,063	8,627
Fines and forfeitures	-	-	-	-	-	-	26,302	-	-
Intergovernmental	-	-	-	-	72,832	-	-	-	-
Investment earnings	55	109	24	7	49	135	24	41	109
Miscellaneous	-	-	-	-	-	170,887	-	-	-
Total revenues	<u>11,835</u>	<u>23,673</u>	<u>13,195</u>	<u>1,724</u>	<u>72,881</u>	<u>171,022</u>	<u>63,087</u>	<u>11,104</u>	<u>8,736</u>
EXPENDITURES									
Current:									
Administrative	-	-	-	-	-	-	-	-	-
Judicial	18,474	-	8,449	-	-	-	-	5,579	2,316
Elections	-	-	-	-	68,273	-	-	-	-
Financial administration	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	149,131	214,737	-	-
Capital outlay	10,679	-	26,665	-	-	-	-	-	-
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total expenditures	<u>29,153</u>	<u>-</u>	<u>35,114</u>	<u>-</u>	<u>68,273</u>	<u>149,131</u>	<u>214,737</u>	<u>5,579</u>	<u>2,316</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(17,318)</u>	<u>23,673</u>	<u>(21,919)</u>	<u>1,724</u>	<u>4,608</u>	<u>21,891</u>	<u>(151,650)</u>	<u>5,525</u>	<u>6,420</u>
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	-	-	146,000	-	-
Transfers out	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>146,000</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(17,318)</u>	<u>23,673</u>	<u>(21,919)</u>	<u>1,724</u>	<u>4,608</u>	<u>21,891</u>	<u>(5,650)</u>	<u>5,525</u>	<u>6,420</u>
FUND BALANCES - BEGINNING	<u>30,536</u>	<u>47,875</u>	<u>35,202</u>	<u>2,520</u>	<u>20,236</u>	<u>102,029</u>	<u>5,980</u>	<u>26,154</u>	<u>72,126</u>
FUND BALANCES - ENDING	<u>\$ 13,218</u>	<u>\$ 71,548</u>	<u>\$ 13,283</u>	<u>\$ 4,244</u>	<u>\$ 24,844</u>	<u>\$ 123,920</u>	<u>\$ 330</u>	<u>\$ 31,679</u>	<u>\$ 78,546</u>

Continued

**RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

Continuation

	Special Revenue								
	Juvenile Probation Department	Law Library	Next Step	Pre-Trial Diversion Program	Sheriff's Forfeiture	Tax A/C Motor Vehicle Inventory Tax	Tax A/C Voter Registration	Unclaimed Property	Total
REVENUES									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and fees	111,472	69,506	-	25,580	-	-	280	-	611,130
Fines and forfeitures	-	-	-	-	-	-	-	-	115,756
Intergovernmental	829,143	-	80,120	-	-	-	-	-	1,004,595
Investment earnings	1,129	97	90	187	574	26,872	12	110	30,317
Miscellaneous	140	-	-	-	283,262	-	-	-	454,673
Total revenues	<u>941,884</u>	<u>69,603</u>	<u>80,210</u>	<u>25,767</u>	<u>283,836</u>	<u>26,872</u>	<u>292</u>	<u>110</u>	<u>2,216,471</u>
EXPENDITURES									
Current:									
Administrative	-	-	-	-	-	-	-	-	322,778
Judicial	-	123,163	-	-	-	-	-	-	315,570
Elections	-	-	-	-	-	-	561	-	68,834
Financial administration	-	-	-	-	-	36,432	-	-	36,432
Public safety	1,223,992	-	335,149	-	79,760	-	-	-	2,002,769
Capital outlay	-	-	-	-	13,146	-	-	-	106,303
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total expenditures	<u>1,223,992</u>	<u>123,163</u>	<u>335,149</u>	<u>-</u>	<u>92,906</u>	<u>36,432</u>	<u>561</u>	<u>-</u>	<u>2,852,686</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(282,108)</u>	<u>(53,560)</u>	<u>(254,939)</u>	<u>25,767</u>	<u>190,930</u>	<u>(9,560)</u>	<u>(269)</u>	<u>110</u>	<u>(636,215)</u>
OTHER FINANCING SOURCES (USES)									
Transfers in	-	40,000	200,846	-	-	-	-	-	407,411
Transfers out	(126,467)	-	(4,565)	-	-	-	-	-	(151,597)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(126,467)</u>	<u>40,000</u>	<u>196,281</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>255,814</u>
NET CHANGE IN FUND BALANCES	<u>(408,575)</u>	<u>(13,560)</u>	<u>(58,658)</u>	<u>25,767</u>	<u>190,930</u>	<u>(9,560)</u>	<u>(269)</u>	<u>110</u>	<u>(380,401)</u>
FUND BALANCES - BEGINNING	<u>1,237,427</u>	<u>78,151</u>	<u>86,898</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>
FUND BALANCES - ENDING	<u>\$ 828,852</u>	<u>\$ 64,591</u>	<u>\$ 28,240</u>	<u>\$ 122,912</u>	<u>\$ 369,446</u>	<u>\$ 45,898</u>	<u>\$ 5,523</u>	<u>\$ 2,177</u>	<u>\$ 2,292,168</u>

Continued

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Capital Projects

Continuation

	Juvenile Center Improvement	Multi-Purpose Building Construction	Randall County Finance Building	Total	Debt Service	Total Nonmajor Governmental Funds
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 3,365,888	\$ 3,365,888
Licenses and fees	-	-	-	-	-	611,130
Fines and forfeitures	-	-	-	-	-	115,756
Intergovernmental	-	-	-	-	-	1,004,595
Investment earnings	399	-	266	665	3,117	34,099
Miscellaneous	-	-	16,678	16,678	-	471,351
Total revenues	<u>399</u>	<u>-</u>	<u>16,944</u>	<u>17,343</u>	<u>3,369,005</u>	<u>5,602,819</u>
EXPENDITURES						
Current:						
Administrative	-	-	-	-	2,498	325,276
Judicial	-	-	-	-	-	315,570
Elections	-	-	-	-	-	68,834
Financial administration	-	-	-	-	-	36,432
Public safety	24,363	-	-	24,363	-	2,027,132
Capital outlay	-	17,220	322,519	339,739	-	446,042
Debt service:						
Principal	-	-	-	-	1,637,627	1,637,627
Interest	-	-	-	-	1,757,935	1,757,935
Total expenditures	<u>24,363</u>	<u>17,220</u>	<u>322,519</u>	<u>364,102</u>	<u>3,398,060</u>	<u>6,614,848</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(23,964)</u>	<u>(17,220)</u>	<u>(305,575)</u>	<u>(346,759)</u>	<u>(29,055)</u>	<u>(1,012,029)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	68,915	17,220	670,000	756,135	-	1,163,546
Transfers out	-	-	(17,220)	(17,220)	-	(168,817)
TOTAL OTHER FINANCING SOURCES (USES)	<u>68,915</u>	<u>17,220</u>	<u>652,780</u>	<u>738,915</u>	<u>-</u>	<u>994,729</u>
NET CHANGE IN FUND BALANCES	44,951	-	347,205	392,156	(29,055)	(17,300)
FUND BALANCES - BEGINNING	219,829	-	50,762	270,591	174,550	3,117,710
FUND BALANCES - ENDING	<u>\$ 264,780</u>	<u>\$ -</u>	<u>\$ 397,967</u>	<u>\$ 662,747</u>	<u>\$ 145,495</u>	<u>\$ 3,100,410</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, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 102,000	\$ 102,000	\$ 123,710	\$ 21,710
Interest	100	100	231	131
Total revenues	<u>102,100</u>	<u>102,100</u>	<u>123,941</u>	<u>21,841</u>
EXPENDITURES				
Administrative:				
Salaries and fringe benefits	39,874	41,074	41,024	50
Operating expenses	67,500	124,210	117,560	6,650
Capital outlay	<u>25,000</u>	<u>13,290</u>	<u>13,290</u>	<u>-</u>
Total expenditures	<u>132,374</u>	<u>178,574</u>	<u>171,874</u>	<u>6,700</u>
NET CHANGE IN FUND BALANCES	(30,274)	(76,474)	(47,933)	28,541
FUND BALANCES - BEGINNING	<u>109,168</u>	<u>109,168</u>	<u>109,168</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 78,894</u>	<u>\$ 32,694</u>	<u>\$ 61,235</u>	<u>\$ 28,541</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, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 4,500	\$ 4,500	\$ 4,979	\$ 479
Interest	-	-	32	32
Total revenues	<u>4,500</u>	<u>4,500</u>	<u>5,011</u>	<u>511</u>
EXPENDITURES				
Administrative:				
Operating expenses	<u>11,500</u>	<u>11,500</u>	<u>3,072</u>	<u>8,428</u>
Total expenditures	<u>11,500</u>	<u>11,500</u>	<u>3,072</u>	<u>8,428</u>
NET CHANGE IN FUND BALANCES	(7,000)	(7,000)	1,939	8,939
FUND BALANCES - BEGINNING	<u>12,313</u>	<u>12,313</u>	<u>12,313</u>	-
FUND BALANCES - ENDING	<u><u>\$ 5,313</u></u>	<u><u>\$ 5,313</u></u>	<u><u>\$ 14,252</u></u>	<u><u>\$ 8,939</u></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, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 100,000	\$ 100,000	\$ 124,934	\$ 24,934
Fines and forfeitures	3,000	3,000	2,989	(11)
Interest	200	200	265	65
Miscellaneous	-	-	386	386
Total revenues	<u>103,200</u>	<u>103,200</u>	<u>128,574</u>	<u>25,374</u>
EXPENDITURES				
Administrative:				
Salaries and fringe benefits	77,384	77,384	64,078	13,306
Operating expenses	37,600	64,523	38,548	25,975
Capital outlay	<u>200,000</u>	<u>173,077</u>	<u>37,344</u>	<u>135,733</u>
Total expenditures	<u>314,984</u>	<u>314,984</u>	<u>139,970</u>	<u>175,014</u>
NET CHANGE IN FUND BALANCES	(211,784)	(211,784)	(11,396)	200,388
FUND BALANCES - BEGINNING	<u>194,067</u>	<u>194,067</u>	<u>194,067</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ (17,717)</u>	<u>\$ (17,717)</u>	<u>\$ 182,671</u>	<u>\$ 200,388</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, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 4,200	\$ 4,200	\$ 4,755	\$ 555
Interest	-	-	30	30
Total revenues	4,200	4,200	4,785	585
EXPENDITURES				
Administrative:				
Operating expenses	11,500	11,500	3,167	8,333
Total expenditures	11,500	11,500	3,167	8,333
NET CHANGE IN FUND BALANCES	(7,300)	(7,300)	1,618	8,918
FUND BALANCES - BEGINNING	11,412	11,412	11,412	-
FUND BALANCES - ENDING	\$ 4,112	\$ 4,112	\$ 13,030	\$ 8,918

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
COUNTY RECORDS MANAGEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 15,700	\$ 15,700	\$ 14,446	\$ (1,254)
Fines and forfeitures	40,500	40,500	39,792	(708)
Interest	-	-	13	13
Total revenues	<u>56,200</u>	<u>56,200</u>	<u>54,251</u>	<u>(1,949)</u>
EXPENDITURES				
Administrative:				
Salaries and fringe benefits	50,707	50,707	50,283	424
Operating expenses	17,400	12,200	5,046	7,154
Capital outlay	-	5,200	5,179	21
Total expenditures	<u>68,107</u>	<u>68,107</u>	<u>60,508</u>	<u>7,599</u>
NET CHANGE IN FUND BALANCES	(11,907)	(11,907)	(6,257)	5,650
FUND BALANCES - BEGINNING	<u>9,354</u>	<u>9,354</u>	<u>9,354</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ (2,553)</u></u>	<u><u>\$ (2,553)</u></u>	<u><u>\$ 3,097</u></u>	<u><u>\$ 5,650</u></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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 190,500	\$ 190,500	\$ 24,193	\$ (166,307)
Miscellaneous	25.00	25.00	(2)	(27)
Total revenues	<u>190,525</u>	<u>190,525</u>	<u>24,191</u>	<u>(166,334)</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	196,000	189,500	87,971	101,529
Operating expenses	15,100	15,100	3,014	12,086
Capital outlay	2,500	2,500	-	2,500
Total expenditures	<u>213,600</u>	<u>207,100</u>	<u>90,985</u>	<u>116,115</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(23,075)</u>	<u>(16,575)</u>	<u>(66,794)</u>	<u>(50,219)</u>
OTHER FINANCING USES				
Transfers out	<u>(15,000)</u>	<u>(21,500)</u>	<u>(20,565)</u>	<u>935</u>
Total other financing uses	<u>(15,000)</u>	<u>(21,500)</u>	<u>(20,565)</u>	<u>935</u>
NET CHANGE IN FUND BALANCES	(38,075)	(38,075)	(87,359)	(49,284)
FUND BALANCES - BEGINNING	<u>195,427</u>	<u>195,427</u>	<u>195,427</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 157,352</u>	<u>\$ 157,352</u>	<u>\$ 108,068</u>	<u>\$ (49,284)</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, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 34,450	\$ 34,450	\$ 22,500	\$ (11,950)
Interest	-	-	6	6
Total revenues	<u>34,450</u>	<u>34,450</u>	<u>22,506</u>	<u>(11,944)</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	<u>40,530</u>	<u>40,530</u>	<u>40,399</u>	<u>131</u>
Total expenditures	<u>40,530</u>	<u>40,530</u>	<u>40,399</u>	<u>131</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	<u>(6,080)</u>	<u>(6,080)</u>	<u>(17,893)</u>	<u>(11,813)</u>
OTHER FINANCING SOURCES				
Transfers in	<u>15,000</u>	<u>15,000</u>	<u>20,565</u>	<u>5,565</u>
Total other financing sources	<u>15,000</u>	<u>15,000</u>	<u>20,565</u>	<u>5,565</u>
NET CHANGE IN FUND BALANCES	8,920	8,920	2,672	(6,248)
FUND BALANCES - BEGINNING	<u>(2,338)</u>	<u>(2,338)</u>	<u>(2,338)</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 6,582</u>	<u>\$ 6,582</u>	<u>\$ 334</u>	<u>\$ (6,248)</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, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 1,200	\$ 1,200	\$ 592	\$ (608)
Interest	-	-	41	41
Total revenues	1,200	1,200	633	(567)
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	-	-	-	-
Operating expenses	30,000	30,000	445	29,555
Total expenditures	30,000	30,000	445	29,555
NET CHANGE IN FUND BALANCES	(28,800)	(28,800)	188	28,988
FUND BALANCES - BEGINNING	30,935	30,935	30,935	-
FUND BALANCES - ENDING	\$ 2,135	\$ 2,135	\$ 31,123	\$ 28,988

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DISTRICT CLERK ARCHIVE
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 10,000	\$ 10,000	\$ 11,780	\$ 1,780
Interest	-	-	55	55
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>11,835</u>	<u>1,835</u>
EXPENDITURES				
Judicial:				
Operating expenses	34,000	23,320	18,474	4,846
Capital outlay	-	10,680	10,679	1
Total expenditures	<u>34,000</u>	<u>34,000</u>	<u>29,153</u>	<u>4,847</u>
NET CHANGE IN FUND BALANCES	(24,000)	(24,000)	(17,318)	6,682
FUND BALANCES - BEGINNING	<u>30,536</u>	<u>30,536</u>	<u>30,536</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 6,536</u></u>	<u><u>\$ 6,536</u></u>	<u><u>\$ 13,218</u></u>	<u><u>\$ 6,682</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, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 22,000	\$ 22,000	\$ 23,564	\$ 1,564
Interest	40	40	109	69
Total revenues	<u>22,040</u>	<u>22,040</u>	<u>23,673</u>	<u>1,633</u>
EXPENDITURES				
Judicial:				
Operating expenses	2,000	2,000	-	2,000
Capital outlay	<u>52,000</u>	<u>52,000</u>	-	<u>52,000</u>
Total expenditures	<u>54,000</u>	<u>54,000</u>	<u>-</u>	<u>54,000</u>
NET CHANGE IN FUND BALANCES	(31,960)	(31,960)	23,673	55,633
FUND BALANCES - BEGINNING	<u>47,875</u>	<u>47,875</u>	<u>47,875</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 15,915</u></u>	<u><u>\$ 15,915</u></u>	<u><u>\$ 71,548</u></u>	<u><u>\$ 55,633</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, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 12,000	\$ 12,000	\$ 13,171	\$ 1,171
Interest	-	-	24	24
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>13,195</u>	<u>1,195</u>
EXPENDITURES				
Judicial:				
Operating expenses	21,000	21,000	8,449	12,551
Capital outlay	<u>44,000</u>	<u>44,000</u>	<u>26,665</u>	<u>17,335</u>
Total expenditures	<u>65,000</u>	<u>65,000</u>	<u>35,114</u>	<u>29,886</u>
NET CHANGE IN FUND BALANCES	(53,000)	(53,000)	(21,919)	31,081
FUND BALANCES - BEGINNING	<u>35,202</u>	<u>35,202</u>	<u>35,202</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ (17,798)</u></u>	<u><u>\$ (17,798)</u></u>	<u><u>\$ 13,283</u></u>	<u><u>\$ 31,081</u></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, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 1,200	\$ 1,200	\$ 1,717	\$ 517
Interest	-	-	7	7
Total revenues	<u>1,200</u>	<u>1,200</u>	<u>1,724</u>	<u>524</u>
EXPENDITURES				
Judicial:				
Operating expenses	<u>2,000</u>	<u>2,000</u>	-	<u>2,000</u>
Total expenditures	<u>2,000</u>	<u>2,000</u>	-	<u>2,000</u>
NET CHANGE IN FUND BALANCES	(800)	(800)	1,724	2,524
FUND BALANCES - BEGINNING	<u>2,520</u>	<u>2,520</u>	<u>2,520</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 1,720</u></u>	<u><u>\$ 1,720</u></u>	<u><u>\$ 4,244</u></u>	<u><u>\$ 2,524</u></u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ELECTION
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 70,000	\$ 70,000	\$ 72,832	\$ 2,832
Interest	-	-	49	49
Total revenues	<u>70,000</u>	<u>70,000</u>	<u>72,881</u>	<u>2,881</u>
EXPENDITURES				
Elections:				
Salaries and fringe benefits	64,782	64,782	57,506	7,276
Operating expenses	<u>17,650</u>	<u>17,650</u>	<u>10,767</u>	<u>6,883</u>
Total expenditures	<u>82,432</u>	<u>82,432</u>	<u>68,273</u>	<u>14,159</u>
NET CHANGE IN FUND BALANCES	(12,432)	(12,432)	4,608	17,040
FUND BALANCES - BEGINNING	<u>20,236</u>	<u>20,236</u>	<u>20,236</u>	-
FUND BALANCES - ENDING	<u>\$ 7,804</u>	<u>\$ 7,804</u>	<u>\$ 24,844</u>	<u>\$ 17,040</u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JAIL COMMISSARY
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest	\$ 150	\$ 150	\$ 135	\$ (15)
Miscellaneous	<u>127,300</u>	<u>127,300</u>	<u>170,887</u>	<u>43,587</u>
Total revenues	<u>127,450</u>	<u>127,450</u>	<u>171,022</u>	<u>43,572</u>
EXPENDITURES				
Public safety:				
Salaries and fringe benefits	28,574	28,574	25,720	2,854
Operating expenses	<u>108,340</u>	<u>108,340</u>	<u>123,411</u>	<u>(15,071)</u>
Total expenditures	<u>136,914</u>	<u>136,914</u>	<u>149,131</u>	<u>(12,217)</u>
NET CHANGE IN FUND BALANCES	(9,464)	(9,464)	21,891	31,355
FUND BALANCES - BEGINNING	<u>102,029</u>	<u>102,029</u>	<u>102,029</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 92,565</u>	<u>\$ 92,565</u>	<u>\$ 123,920</u>	<u>\$ 31,355</u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JUSTICE CENTER AND JP SECURITY
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 35,400	\$ 35,400	\$ 36,761	\$ 1,361
Fines and forfeitures	28,150	28,150	26,302	(1,848)
Interest	-	-	24	24
Total revenues	<u>63,550</u>	<u>63,550</u>	<u>63,087</u>	<u>(463)</u>
EXPENDITURES				
Public safety:				
Salaries and fringe benefits	192,753	192,753	192,561	192
Operating expenses	<u>26,280</u>	<u>26,280</u>	<u>22,176</u>	<u>4,104</u>
Total expenditures	<u>219,033</u>	<u>219,033</u>	<u>214,737</u>	<u>4,296</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	<u>(155,483)</u>	<u>(155,483)</u>	<u>(151,650)</u>	<u>3,833</u>
OTHER FINANCING SOURCES				
Transfers in	<u>145,000</u>	<u>145,000</u>	<u>146,000</u>	<u>1,000</u>
Total other financing sources	<u>145,000</u>	<u>145,000</u>	<u>146,000</u>	<u>1,000</u>
NET CHANGE IN FUND BALANCES	(10,483)	(10,483)	(5,650)	4,833
FUND BALANCES - BEGINNING	<u>5,980</u>	<u>5,980</u>	<u>5,980</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ (4,503)</u>	<u>\$ (4,503)</u>	<u>\$ 330</u>	<u>\$ 4,833</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, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 10,000	\$ 10,000	\$ 11,063	\$ 1,063
Interest	100	100	41	(59)
Total revenues	<u>10,100</u>	<u>10,100</u>	<u>11,104</u>	<u>1,004</u>
EXPENDITURES				
Judicial:				
Operating expenses	<u>27,500</u>	<u>27,500</u>	<u>5,579</u>	<u>21,921</u>
Total expenditures	<u>27,500</u>	<u>27,500</u>	<u>5,579</u>	<u>21,921</u>
NET CHANGE IN FUND BALANCES	(17,400)	(17,400)	5,525	22,925
FUND BALANCES - BEGINNING	<u>26,154</u>	<u>26,154</u>	<u>26,154</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 8,754</u></u>	<u><u>\$ 8,754</u></u>	<u><u>\$ 31,679</u></u>	<u><u>\$ 22,925</u></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, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 11,000	\$ 11,000	\$ 8,627	\$ (2,373)
Interest	500	500	109	(391)
Total revenues	<u>11,500</u>	<u>11,500</u>	<u>8,736</u>	<u>(2,764)</u>
EXPENDITURES				
Judicial:				
Operating expenses	16,500	16,500	2,316	14,184
Capital outlay	25,000	25,000	-	25,000
Total expenditures	<u>41,500</u>	<u>41,500</u>	<u>2,316</u>	<u>39,184</u>
NET CHANGE IN FUND BALANCES	(30,000)	(30,000)	6,420	36,420
FUND BALANCES - BEGINNING	<u>72,126</u>	<u>72,126</u>	<u>72,126</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 42,126</u>	<u>\$ 42,126</u>	<u>\$ 78,546</u>	<u>\$ 36,420</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, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 101,450	\$ 101,450	\$ 111,472	\$ 10,022
Intergovernmental	864,449	957,885	829,143	(128,742)
Interest	825	825	1,129	304
Miscellaneous	275	275	140	(135)
	<u>966,999</u>	<u>1,060,435</u>	<u>941,884</u>	<u>(118,551)</u>
EXPENDITURES				
Public safety:				
Salaries and fringe benefits	538,196	558,692	537,928	20,764
Operating expenses	747,760	823,452	686,064	137,388
Capital outlay	5,000	5,000	-	5,000
	<u>1,290,956</u>	<u>1,387,144</u>	<u>1,223,992</u>	<u>163,152</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>(323,957)</u>	<u>(326,709)</u>	<u>(282,108)</u>	<u>44,601</u>
OTHER FINANCING USES				
Transfers out	<u>(176,468)</u>	<u>(176,468)</u>	<u>(126,467)</u>	<u>50,001</u>
	<u>(176,468)</u>	<u>(176,468)</u>	<u>(126,467)</u>	<u>50,001</u>
NET CHANGE IN FUND BALANCES				
	(500,425)	(503,177)	(408,575)	94,602
FUND BALANCES - BEGINNING				
	<u>1,237,427</u>	<u>1,237,427</u>	<u>1,237,427</u>	<u>-</u>
FUND BALANCES - ENDING				
	<u>\$ 737,002</u>	<u>\$ 734,250</u>	<u>\$ 828,852</u>	<u>\$ 94,602</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
LAW LIBRARY
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 72,000	\$ 72,000	\$ 69,506	\$ (2,494)
Interest	300	300	97	(203)
Total revenues	<u>72,300</u>	<u>72,300</u>	<u>69,603</u>	<u>(2,697)</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	26,863	26,863	26,840	23
Operating expenses	<u>71,750</u>	<u>111,750</u>	<u>96,323</u>	<u>15,427</u>
Total expenditures	<u>98,613</u>	<u>138,613</u>	<u>123,163</u>	<u>15,450</u>
(DEFICIENCY) OF REVENUES				
(UNDER) EXPENDITURES	(26,313)	(66,313)	(53,560)	12,753
OTHER FINANCING SOURCES				
Transfers in	<u>-</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(26,313)	(26,313)	(13,560)	12,753
FUND BALANCES - BEGINNING	<u>78,151</u>	<u>78,151</u>	<u>78,151</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 51,838</u>	<u>\$ 51,838</u>	<u>\$ 64,591</u>	<u>\$ 12,753</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NEXT STEP
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 80,000	\$ 80,000	\$ 80,120	\$ 120
Interest	100	100	90	(10)
Miscellaneous	300	300	-	(300)
	<hr/>		<hr/>	
Total revenues	80,400	80,400	80,210	(190)
EXPENDITURES				
Public safety:				
Salaries and fringe benefits	281,375	281,375	269,423	11,952
Operating expenses	76,600	76,600	65,726	10,874
	<hr/>		<hr/>	
Total expenditures	357,975	357,975	335,149	22,826
DEFICIENCY OF REVENUES UNDER EXPENDITURES				
	(277,575)	(277,575)	(254,939)	22,636
OTHER FINANCING SOURCES (USES)				
Transfers in	200,847	200,847	200,846	(1)
Transfers out	(4,565)	(4,565)	(4,565)	-
	<hr/>		<hr/>	
Total other financing sources (uses)	196,282	196,282	196,281	(1)
NET CHANGE IN FUND BALANCES	(81,293)	(81,293)	(58,658)	22,635
FUND BALANCES - BEGINNING	86,898	86,898	86,898	-
	<hr/>		<hr/>	
FUND BALANCES - ENDING	\$ 5,605	\$ 5,605	\$ 28,240	\$ 22,635
	<hr/>		<hr/>	

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PRE-TRIAL DIVERSION
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 15,000	\$ 15,000	\$ 25,580	\$ 10,580
Interest	-	-	187	187
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>25,767</u>	<u>10,767</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	79,000	79,000	-	79,000
Operating expenses	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total expenditures	<u>80,500</u>	<u>80,500</u>	<u>-</u>	<u>80,500</u>
NET CHANGE IN FUND BALANCES	(65,500)	(65,500)	25,767	91,267
FUND BALANCES - BEGINNING	<u>97,145</u>	<u>97,145</u>	<u>97,145</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 31,645</u>	<u>\$ 31,645</u>	<u>\$ 122,912</u>	<u>\$ 91,267</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, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest	\$ 31,250	\$ 31,250	\$ 26,872	\$ (4,378)
Total revenues	31,250	31,250	26,872	(4,378)
EXPENDITURES				
Financial Administration:				
Salaries and fringe benefits	16,437	16,437	16,362	75
Operating expenses	16,250	16,250	20,070	(3,820)
Total expenditures	32,687	32,687	36,432	(3,745)
NET CHANGE IN FUND BALANCES	(1,437)	(1,437)	(9,560)	(8,123)
FUND BALANCES - BEGINNING	55,458	55,458	55,458	-
FUND BALANCES - ENDING	\$ 54,021	\$ 54,021	\$ 45,898	\$ (8,123)

**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, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 6,600	\$ 6,600	\$ 280	\$ (6,320)
Interest	-	-	12	12
Total revenues	<u>6,600</u>	<u>6,600</u>	<u>292</u>	<u>(6,308)</u>
EXPENDITURES				
Elections:				
Salaries and fringe benefits	1,200	1,200	-	1,200
Operating expenses	<u>5,400</u>	<u>5,400</u>	<u>561</u>	<u>4,839</u>
Total expenditures	<u>6,600</u>	<u>6,600</u>	<u>561</u>	<u>6,039</u>
NET CHANGE IN FUND BALANCES	-	-	(269)	(269)
FUND BALANCES - BEGINNING	<u>5,792</u>	<u>5,792</u>	<u>5,792</u>	-
FUND BALANCES - ENDING	<u>\$ 5,792</u>	<u>\$ 5,792</u>	<u>\$ 5,523</u>	<u>\$ (269)</u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
UNCLAIMED PROPERTY
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest	\$ 100	\$ 100	\$ 110	\$ 10
Total revenues	100	100	110	10
EXPENDITURES				
Administrative:				
Operating expenses	25	25	-	25
Total expenditures	25	25	-	25
NET CHANGE IN FUND BALANCES	75	75	110	35
FUND BALANCES - BEGINNING	2,067	2,067	2,067	-
FUND BALANCES - ENDING	<u>\$ 2,142</u>	<u>\$ 2,142</u>	<u>\$ 2,177</u>	<u>\$ 35</u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JUVENILE CENTER IMPROVEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest	\$ 200	\$ 200	\$ 399	\$ 199
Total revenues	200	200	399	199
EXPENDITURES				
Public safety:				
Operating expenses	55,500	55,500	24,363	31,137
Total expenditures	55,500	55,500	24,363	31,137
DEFICIENCY OF REVENUES UNDER EXPENDITURES	<u>(55,300)</u>	<u>(55,300)</u>	<u>(23,964)</u>	<u>31,336</u>
OTHER FINANCING SOURCES				
Transfers in	71,165	71,165	68,915	(2,250)
Total other financing sources	71,165	71,165	68,915	(2,250)
NET CHANGE IN FUND BALANCES	15,865	15,865	44,951	29,086
FUND BALANCES - BEGINNING	<u>219,829</u>	<u>219,829</u>	<u>219,829</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 235,694</u>	<u>\$ 235,694</u>	<u>\$ 264,780</u>	<u>\$ 29,086</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RANDALL COUNTY FINANCE BUILDING
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 266	\$ 266
Miscellaneous	-	-	16,678	16,678
Total revenues	-	-	16,944	16,944
EXPENDITURES				
Capital outlay	50,748	703,528	322,519	381,009
Total expenditures	50,748	703,528	322,519	381,009
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(50,748)	(703,528)	(305,575)	397,953
OTHER FINANCING SOURCES (USES)				
Transfers in	-	670,000	670,000	-
Transfers out	-	(17,220)	(17,220)	-
Total other financing sources (uses)	-	652,780	652,780	-
NET CHANGE IN FUND BALANCES	(50,748)	(50,748)	347,205	397,953
FUND BALANCES - BEGINNING	50,762	50,762	50,762	-
FUND BALANCES - ENDING	\$ 14	\$ 14	\$ 397,967	\$ 397,953

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MULTI-PURPOSE BUILDING CONSTRUCTION
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
EXPENDITURES				
Capital outlay	\$ -	\$ 17,220	\$ 17,220	\$ -
Total expenditures	-	17,220	17,220	-
DEFICIENCY OF REVENUES UNDER EXPENDITURES	-	(17,220)	(17,220)	-
OTHER FINANCING SOURCES				
Transfers in	-	17,220	17,220	-
Total other financing sources	-	17,220	17,220	-
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES - BEGINNING	-	-	-	-
FUND BALANCES - ENDING	\$ -	\$ -	\$ -	\$ -

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 3,281,506	\$ 3,281,506	\$ 3,365,888	\$ 84,382
Interest	2,100	2,100	3,117	1,017
Total revenues	<u>3,283,606</u>	<u>3,283,606</u>	<u>3,369,005</u>	<u>85,399</u>
EXPENDITURES				
Administrative:				
Operating expenses	4,000	3,998	2,498	1,500
Debt service:				
Principal	1,637,627	1,637,627	1,637,627	-
Interest	1,757,936	1,757,938	1,757,935	3
Total expenditures	<u>3,399,563</u>	<u>3,399,563</u>	<u>3,398,060</u>	<u>1,503</u>
NET CHANGE IN FUND BALANCES	(115,957)	(115,957)	(29,055)	86,902
FUND BALANCES - BEGINNING	<u>174,550</u>	<u>174,550</u>	<u>174,550</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 58,593</u>	<u>\$ 58,593</u>	<u>\$ 145,495</u>	<u>\$ 86,902</u>

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FIDUCIARY FUNDS

AGENCY FUNDS

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

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

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

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

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

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

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

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

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

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

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

**RANDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
AGENCY FUNDS
SEPTEMBER 30, 2013**

	<u>Boatwright Trew Road District</u>	<u>County Clerk</u>	<u>Court Costs</u>	<u>District Clerk</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>
ASSETS											
Cash and cash equivalents	\$ 2,220	\$ 212,443	\$ 225,270	\$ 784,620	\$ 54,966	\$ 38,026	\$ 12,899	\$ 43,630	\$ 3,000	\$ 1,946,279	\$ 3,323,353
Accounts receivable	-	-	30	-	-	-	-	-	-	6,078	6,108
Total assets	<u>\$ 2,220</u>	<u>\$ 212,443</u>	<u>\$ 225,300</u>	<u>\$ 784,620</u>	<u>\$ 54,966</u>	<u>\$ 38,026</u>	<u>\$ 12,899</u>	<u>\$ 43,630</u>	<u>\$ 3,000</u>	<u>\$ 1,952,357</u>	<u>\$ 3,329,461</u>
LIABILITIES											
Accounts payable	\$ 2,220	\$ -	\$ -	\$ -	\$ 41,591	\$ 38,026	\$ 12,899	\$ -	\$ 3,000	\$ -	\$ 97,736
Due to other governments	-	-	225,300	-	1,593	-	-	43,630	-	1,893,531	2,164,054
Deposits	-	212,443	-	784,620	11,782	-	-	-	-	58,826	1,067,671
Total liabilities	<u>\$ 2,220</u>	<u>\$ 212,443</u>	<u>\$ 225,300</u>	<u>\$ 784,620</u>	<u>\$ 54,966</u>	<u>\$ 38,026</u>	<u>\$ 12,899</u>	<u>\$ 43,630</u>	<u>\$ 3,000</u>	<u>\$ 1,952,357</u>	<u>\$ 3,329,461</u>

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance End of Year</u>
BOATWRIGHT TREW ROAD DISTRICT				
Assets				
Cash and investments	\$ 3,884	\$ 33,481	\$ 35,145	\$ 2,220
Total assets	<u>\$ 3,884</u>	<u>\$ 33,481</u>	<u>\$ 35,145</u>	<u>\$ 2,220</u>
Liabilities				
Accounts payable	\$ 3,884	\$ 33,481	\$ 35,145	\$ 2,220
Total liabilities	<u>\$ 3,884</u>	<u>\$ 33,481</u>	<u>\$ 35,145</u>	<u>\$ 2,220</u>
COUNTY CLERK				
Assets				
Cash and investments	\$ 228,845	\$ 127,490	\$ 143,892	\$ 212,443
Total assets	<u>\$ 228,845</u>	<u>\$ 127,490</u>	<u>\$ 143,892</u>	<u>\$ 212,443</u>
Liabilities				
Deposits	\$ 228,845	\$ 127,490	\$ 143,892	\$ 212,443
Total liabilities	<u>\$ 228,845</u>	<u>\$ 127,490</u>	<u>\$ 143,892</u>	<u>\$ 212,443</u>
COURT COSTS				
Assets				
Cash and investments	\$ 220,929	\$ 1,030,556	\$ 1,026,215	\$ 225,270
Accounts receivable	-	30	-	30
Total assets	<u>\$ 220,929</u>	<u>\$ 1,030,586</u>	<u>\$ 1,026,215</u>	<u>\$ 225,300</u>
Liabilities				
Due to other governments	\$ 220,929	\$ 877,204	\$ 872,833	\$ 225,300
Total liabilities	<u>\$ 220,929</u>	<u>\$ 877,204</u>	<u>\$ 872,833</u>	<u>\$ 225,300</u>

Continued

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance End of Year</u>
Continuation				
DISTRICT CLERK				
Assets				
Cash and investments	\$ 713,540	\$ 558,480	\$ 487,400	\$ 784,620
Total assets	<u>\$ 713,540</u>	<u>\$ 558,480</u>	<u>\$ 487,400</u>	<u>\$ 784,620</u>
Liabilities				
Deposits	\$ 713,540	\$ 558,480	\$ 487,400	\$ 784,620
Total liabilities	<u>\$ 713,540</u>	<u>\$ 558,480</u>	<u>\$ 487,400</u>	<u>\$ 784,620</u>
INMATE TRUST				
Assets				
Cash and investments	\$ 29,696	\$ 43,408	\$ 18,138	\$ 54,966
Total assets	<u>\$ 29,696</u>	<u>\$ 43,408</u>	<u>\$ 18,138</u>	<u>\$ 54,966</u>
Liabilities				
Accounts payable	\$ 17,727	\$ 81,559	\$ 57,695	\$ 41,591
Due to other governments	655	4,178	3,240	1,593
Deposits	11,314	10,437	9,969	11,782
Total liabilities	<u>\$ 29,696</u>	<u>\$ 96,174</u>	<u>\$ 70,904</u>	<u>\$ 54,966</u>
JUVENILES'				
Assets				
Cash and investments	\$ 40,334	\$ 29,558	\$ 31,866	\$ 38,026
Total assets	<u>\$ 40,334</u>	<u>\$ 29,558</u>	<u>\$ 31,866</u>	<u>\$ 38,026</u>
Liabilities				
Accounts payable	\$ 40,334	\$ 12,742	\$ 15,050	\$ 38,026
Total liabilities	<u>\$ 40,334</u>	<u>\$ 12,742</u>	<u>\$ 15,050</u>	<u>\$ 38,026</u>

Continued

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance End of Year</u>
Continuation				
MEDICAL REIMBURSEMENT				
Assets				
Cash and investments	\$ 1,963	\$ 173,257	\$ 162,321	\$ 12,899
Total assets	<u>\$ 1,963</u>	<u>\$ 173,257</u>	<u>\$ 162,321</u>	<u>\$ 12,899</u>
Liabilities				
Accounts payable	\$ 1,963	\$ 135,356	\$ 124,420	\$ 12,899
Total liabilities	<u>\$ 1,963</u>	<u>\$ 135,356</u>	<u>\$ 124,420</u>	<u>\$ 12,899</u>
SEIZURE				
Assets				
Cash and investments	\$ 18,168	\$ 142,795	\$ 117,333	\$ 43,630
Total assets	<u>\$ 18,168</u>	<u>\$ 142,795</u>	<u>\$ 117,333</u>	<u>\$ 43,630</u>
Liabilities				
Due to other governments	\$ 18,168	\$ 48,151	\$ 22,689	\$ 43,630
Total liabilities	<u>\$ 18,168</u>	<u>\$ 48,151</u>	<u>\$ 22,689</u>	<u>\$ 43,630</u>
SHERIFF				
Assets				
Cash and investments	\$ 1,500	\$ 170,058	\$ 168,558	\$ 3,000
Total assets	<u>\$ 1,500</u>	<u>\$ 170,058</u>	<u>\$ 168,558</u>	<u>\$ 3,000</u>
Liabilities				
Accounts payable	\$ 1,500	\$ 170,058	\$ 168,558	\$ 3,000
Total liabilities	<u>\$ 1,500</u>	<u>\$ 170,058</u>	<u>\$ 168,558</u>	<u>\$ 3,000</u>

Continued

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Continuation	Balance Beginning of Year	Additions	Deductions	Balance End of Year
TAX ASSESSOR/COLLECTOR				
Assets				
Cash and investments	\$ 2,072,093	\$ 315,780,552	\$ 315,906,366	\$ 1,946,279
Accounts receivable	4,554	1,524	-	6,078
Total assets	<u>\$ 2,076,647</u>	<u>\$ 315,782,076</u>	<u>\$ 315,906,366</u>	<u>\$ 1,952,357</u>
Liabilities				
Due to other governments	\$ 2,030,022	\$ 315,708,746	\$ 315,845,237	\$ 1,893,531
Deposits	46,625	73,331	61,130	58,826
Total liabilities	<u>\$ 2,076,647</u>	<u>\$ 315,782,077</u>	<u>\$ 315,906,367</u>	<u>\$ 1,952,357</u>
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash and investments	\$ 3,330,952	\$ 318,089,635	\$ 318,097,234	\$ 3,323,353
Accounts receivable	4,554	1,554	-	6,108
Total assets	<u>\$ 3,335,506</u>	<u>\$ 318,091,189</u>	<u>\$ 318,097,234</u>	<u>\$ 3,329,461</u>
Liabilities				
Accounts payable	\$ 65,408	\$ 433,196	\$ 400,868	\$ 97,736
Due to other governments	2,269,774	316,638,279	316,743,999	2,164,054
Deposits	1,000,324	769,738	702,391	1,067,671
Total liabilities	<u>\$ 3,335,506</u>	<u>\$ 317,841,213</u>	<u>\$ 317,847,258</u>	<u>\$ 3,329,461</u>

PART III
STATISTICAL SECTION
(UNAUDITED)

**RANDALL COUNTY, TEXAS
STATISTICAL SECTION
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

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>	106-109
Revenue Capacity <i>These tables contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	110-114
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>	115-118
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>	119-120
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>	121-124

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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

Table 1

	<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>	<u>2013</u>
Governmental activities										
Invested in capital assets, net of related debt	\$ 16,865	\$ 18,373	\$ 2,720	\$ 18,556	\$ 18,987	\$ 21,805	\$ 22,518	\$ 22,602	\$ 23,668	\$ 24,943
Restricted	-	-	17,223	1,222	3,880	4,090	4,472	3,918	3,300	3,327
Unrestricted	8,029	7,195	6,798	7,798	6,471	7,970	7,977	9,163	10,434	9,771
Total governmental activities net position	<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>	<u>\$ 38,041</u>

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

Table 2

	2004	2005	2006	Restated 2007	2008	Restated 2009	2010	2011	2012	2013
Expenses										
Governmental activities:										
Administrative	\$ 2,332	\$ 2,563	\$ 2,966	\$ 3,251	\$ 3,510	\$ 3,637	\$ 3,609	\$ 3,680	\$ 3,440	\$ 3,882
Judicial	4,550	5,176	5,182	6,021	5,790	6,012	6,196	6,393	6,617	6,768
Elections	149	157	506	638	318	334	355	331	335	395
Financial administration	3,926	6,193	6,357	2,239	2,139	1,997	2,067	2,054	2,143	2,264
Public facilities	1,126	1,174	1,282	1,977	1,695	1,706	1,903	2,077	2,015	2,012
Public safety	13,678	11,243	11,883	17,472	18,706	19,861	21,375	22,246	23,343	25,706
Road and bridge	2,026	2,238	2,118	2,936	3,342	3,135	3,136	2,963	3,019	3,285
Health and welfare	98	32	30	49	65	152	113	90	122	140
Environmental protection	1	1	1	1	1	1	1	1	1	1
Extension services	198	259	271	279	297	294	317	268	323	340
Interest on long-term debt	906	880	1,603	1,168	1,096	1,088	1,700	1,879	1,802	1,810
Total governmental activities expenses	28,990	29,916	32,199	36,031	36,959	38,217	40,772	41,982	43,160	46,603
Program Revenues										
Governmental activities:										
Charges for services										
Administrative	4,352	1,616	1,894	1,678	1,725	1,836	1,022	1,760	1,721	1,691
Judicial	2,364	2,444	2,149	2,382	2,985	2,699	3,016	2,963	2,421	2,839
Public Safety	2,738	2,919	3,126	4,563	111	4,831	4,492	5,554	6,081	6,431
Road & Bridge	32	1,438	1,495	1,497	570	1,581	1,597	1,594	1,337	1,387
Other	79	644	679	604	6,274	670	663	737	929	871
Operating grants and contributions	1,316	1,533	2,228	1,525	1,556	1,663	2,350	1,481	1,943	1,681
Capital grants and contributions	351	210	-	-	-	2,552	999	106	247	323
Total governmental activities program revenues	11,232	10,804	11,571	12,249	13,221	15,832	14,139	14,195	14,679	15,223
Net (expense) revenue	(17,758)	(19,112)	(20,628)	(23,782)	(23,738)	(22,385)	(26,633)	(27,787)	(28,481)	(31,380)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes, levied for general purposes	15,144	15,831	16,684	18,498	20,800	22,582	23,393	23,767	24,846	26,166
Property taxes, levied for debt service	1,588	1,603	2,324	2,610	2,337	2,553	2,639	3,277	3,386	3,366
Mixed beverage taxes	91	100	110	138	178	148	233	184	155	169
Vehicle sales tax	846	910	939	1,005	1,069	1,090	913	976	1,469	1,664
Investment earnings	156	400	1,453	951	522	183	86	56	60	77
Gain/(Loss) on disposition of assets	-	-	-	-	-	-	-	10	31	29
Change in capitalization policy	-	(851)	-	-	-	-	-	-	-	-
Miscellaneous	176	612	466	266	593	202	472	233	252	526
Total governmental activities	18,001	18,605	21,976	23,468	25,499	26,758	27,736	28,503	30,199	31,997
Change in Net Position	\$ 243	\$ (507)	\$ 1,348	\$ (314)	\$ 1,761	\$ 4,373	\$ 1,103	\$ 716	\$ 1,718	\$ 617

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

Table 3

	2004	2005	Restated 2006	Restated 2007	2008	Restated 2009	2010	2011	2012	2013
General Fund										
Non-spendable	\$ 123	\$ 210	\$ 264	\$ 157	\$ 149	\$ 146	\$ 120	\$ 141	\$ 297	\$ 173
Restricted	395	400	401	406	406	410	409	412	278	259
Assigned-Juvenile Prob	-	-	-	-	26	23	58	238	267	21
Assigned-Budget	3,130	3,319	1,999	703	63	500	912	870	733	839
Unassigned	1,930	-	1,298	3,505	5,125	6,174	6,612	7,112	8,337	8,603
Total General Fund	<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>	<u>9,895</u>
All other governmental funds										
Non-spendable										
Inventories	-	-	3	3	4	3	5	3	3	8
Prepays	3	-	-	2	1	4	1	1	7	10
Restricted										
Debt Service Fund	65	45	-	163	184	430	368	190	174	145
Special Revenue Funds	722	2,184	2,501	2,601	2,825	2,830	2,956	2,867	2,579	2,256
Capital Projects Funds	134	141	3,127	308	63	9,062	5,985	50	51	398
Assigned										
Special Revenue Funds	399	332	795	738	872	776	294	167	212	153
Capital Projects Funds	227	222	219	726	771	488	304	232	220	265
Total all other governmental funds	<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>	<u>\$ 3,235</u>

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

Table 4

	Fiscal Year					Fiscal Year				
	2004	2005	Restated 2006	Restated 2007	2008	Restated 2009	2010	2011	2012	2013
Revenues										
Taxes	\$ 16,741	\$ 17,829	\$ 19,048	\$ 21,170	\$ 24,353	\$ 25,104	\$ 25,993	\$ 27,032	\$ 28,208	\$ 29,541
Licenses and fees	3,714	4,934	5,372	5,280	4,318	4,252	4,402	1,520	4,364	4,563
Fines and forfeitures	2,169	2,489	2,002	1,903	2,160	2,069	2,025	4,211	1,870	1,796
Intergovernmental	3,820	4,194	5,014	5,785	6,478	7,512	7,354	2,252	7,688	7,922
Interest	145	393	1,425	927	516	183	83	6,836	58	75
Sales	140	23	37	50	-	1,594	1,507	54	1,624	1,833
Miscellaneous	478	866	787	1,014	747	1,868	1,051	817	1,102	1,378
Total revenues	<u>27,207</u>	<u>30,728</u>	<u>33,685</u>	<u>36,129</u>	<u>38,572</u>	<u>42,582</u>	<u>42,415</u>	<u>42,722</u>	<u>44,914</u>	<u>47,108</u>
Expenditures										
Administrative	2,388	2,560	2,957	3,196	3,463	3,566	3,507	3,627	3,394	3,721
Judicial	4,478	5,105	5,142	5,869	5,657	6,068	6,200	6,379	6,617	6,662
Elections	149	157	505	639	315	297	316	307	332	390
Financial administration	1,801	1,982	1,992	1,966	1,941	2,011	2,075	2,064	2,141	2,230
Public facilities	520	563	618	792	791	872	1,003	844	722	698
Public safety	13,236	14,760	15,649	16,698	18,007	19,275	21,122	21,702	22,720	24,700
Road and Bridge	1,593	1,805	1,702	2,282	2,841	2,726	2,725	2,547	2,609	2,839
Health and welfare	98	36	30	49	64	152	114	89	121	139
Environmental protection	1	1	1	1	1	1	1	1	1	1
Extension service	195	258	271	269	292	292	314	265	325	332
Capital outlay	2,161	3,286	7,991	3,309	1,122	5,911	14,068	7,182	1,656	3,888
Debt Service										
Principal	710	960	1,387	1,254	1,312	1,375	1,532	1,535	1,589	1,936
Interest	878	854	1,719	1,093	1,038	978	1,460	1,920	1,812	1,778
Bond issuance cost	-	-	-	-	-	184	158	-	-	-
Total expenditures	<u>28,208</u>	<u>32,327</u>	<u>39,964</u>	<u>37,417</u>	<u>36,844</u>	<u>43,708</u>	<u>54,595</u>	<u>48,462</u>	<u>44,039</u>	<u>49,314</u>
Excess of revenues over (under) expenditures	(1,001)	(1,599)	(6,279)	(1,288)	1,728	(1,126)	(12,180)	(5,740)	875	(2,206)
Other financing sources (uses)										
Transfers in	2,011	4,541	2,932	2,208	1,989	1,985	1,703	1,935	2,024	3,188
Transfers out	(2,011)	(4,541)	(2,966)	(2,216)	(2,489)	(1,985)	(1,703)	(1,935)	(2,024)	(3,098)
Sale of assets proceeds	-	-	-	-	-	-	-	-	-	62
Capital lease proceeds	-	-	-	-	-	-	-	-	-	2,027
Issuance of debt	-	9,900	13,170	-	-	11,300	9,200	-	-	-
Bond premiums	-	195	198	-	-	184	158	-	-	-
Payment to refunded bonds escrow agent	-	-	(13,077)	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>10,095</u>	<u>257</u>	<u>(8)</u>	<u>(500)</u>	<u>11,484</u>	<u>9,358</u>	<u>-</u>	<u>-</u>	<u>2,179</u>
Net change in fund balances	<u>\$ (1,001)</u>	<u>\$ 8,496</u>	<u>\$ (6,022)</u>	<u>\$ (1,296)</u>	<u>\$ 1,228</u>	<u>\$ 10,358</u>	<u>\$ (2,822)</u>	<u>\$ (5,740)</u>	<u>\$ 875</u>	<u>\$ (27)</u>
Debt Service as a percentage of noncapital expenditures	6.10%	6.25%	9.71%	6.88%	6.58%	6.23%	7.38%	8.37%	8.02%	8.18%

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		
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%
2013	2012	7,161,830	7,161,830	855,592	855,592	8,017,422	8,017,422	0.38430	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**

Table 6

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									
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
2013	2012	0.34047	0.04383	0.38430	0.37613	0.32009	0.73103	0.19500	1.26500
TAX LEVIES									
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
2013	2012			29,346,297	2,060,070	17,124,039	6,243	81,799	42,359,222

Continued

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.

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

Table 6

Continuation

Fiscal Year	Roll Year	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									
2004	2003	1.59000	1.40900	1.65200	0.16113	0.15942	0.00830	0.23089	-
2005	2004	1.61500	1.42000	1.49820	0.15990	0.16043	0.00830	0.23390	-
2006	2005	1.64500	1.37550	1.61993	0.14700	0.16043	0.00830	0.24260	-
2007	2006	1.47500	1.00800	1.47945	0.14000	0.16043	0.00830	0.28568	0.03/ac
2008	2007	1.17200	1.00800	1.18795	0.12081	0.16043	0.00794	0.26023	0.03/ac
2009	2008	1.17000	1.04000	1.18300	0.09250	0.18395	0.00794	0.26525	0.03/ac
2010	2009	1.17000	1.04000	1.24950	0.08500	0.18413	0.00794	0.25000	0.03/ac
2011	2010	1.17000	1.04000	1.26862	0.08441	0.18996	0.00785	0.24883	0.03/ac
2012	2011	1.17000	1.04000	1.26960	0.08288	0.18938	0.00776	0.25000	0.03/ac
2013	2012	1.17000	1.04000	1.26960	0.08133	0.19950	0.00754	0.25000	0.03/ac
TAX LEVIES									
2004	2003	\$ 42,154,653	\$ 249,774	\$ 7,781,456	\$ 1,207,565	\$ 5,677,889	\$ 295,047	\$ 17,970	\$ -
2005	2004	45,529,047	250,922	8,338,064	1,322,628	6,080,084	313,475	18,703	-
2006	2005	48,050,288	235,562	10,608,187	1,278,063	6,337,076	330,246	19,711	-
2007	2006	43,500,633	214,162	10,971,162	1,309,370	6,578,396	360,247	23,667	15,740
2008	2007	37,055,136	213,796	8,922,578	1,260,950	7,581,303	378,040	23,719	15,686
2009	2008	38,967,304	221,496	9,785,526	1,033,963	9,016,801	406,201	25,947	15,677
2010	2009	39,745,139	273,404	10,279,524	997,876	9,284,325	419,642	25,351	15,587
2011	2010	40,164,289	247,395	10,454,396	1,013,789	9,694,953	421,851	25,380	15,580
2012	2011	40,897,786	243,953	10,818,878	1,029,666	9,900,354	427,793	20,795	15,516
2013	2012	41,699,880	266,872	11,817,341	1,042,514	10,588,046	428,393	23,344	15,555

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.

**RANDALL COUNTY, TEXAS
PRINCIPAL TAXPAYERS
CURRENT AND NINE YEARS AGO
SEPTEMBER 30, 2013**

Table 7

Taxpayer	Type of Business	2012 Assessed Valuation	Rank	Percentage of Total Assessed Valuation	2003 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Southwestern Public Service	Electric utility	\$ 77,451,332	1	0.97%	\$ 72,668,855	2	1.44%
Affiliated Foods, Inc	Food Distributor	76,659,963	2	0.96%	58,743,659	3	1.17%
Owens Corning	Industrial/Insulation	58,927,861	3	0.73%	78,388,639	1	1.56%
BNSF Railway Company	Railroad	57,238,438	4	0.71%	25,144,805	5	0.50%
Wal Mart Real Estate	Retail Store	50,314,062	5	0.63%	22,255,051	6	0.44%
The Colonies at Hillside	Apartments	24,747,783	6	0.31%			
Case Newport, LP	Apartment Complexes	24,714,594	7	0.31%			
Atmos Energy	Gas Utility	21,686,841	8	0.27%			
Street Toyota, Inc	Auto Dealer	17,118,822	9	0.21%			
Toot N Totum	Retail Store	16,823,046	10	0.21%			
Southwestern Bell Telephone	Telephone Utility				34,101,578	4	0.68%
TCA Cable Partners II	Cable/Communications				15,586,321	9	0.31%
Anderson Merchandisers, Inc	Distribution				17,541,189	7	0.35%
Backyard Ventures, Inc.	Retail				15,934,841	8	0.32%
KIR Amarillo/Soncy, L.P.	Retail				15,273,313	10	0.30%
		<u>\$ 425,682,742</u>		<u>5.31%</u>	<u>\$ 355,638,251</u>		<u>7.07%</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
2004	2003	\$ 16,547,236	\$ 5,853	\$ 16,553,089	\$ 16,151,252	97.61%	\$ 386,448	\$ 16,537,700	99.91%
2005	2004	17,672,487	(41,753)	17,630,734	17,251,600	97.62%	362,774	17,614,374	99.91%
2006	2005	18,929,892	(33,103)	18,896,789	18,494,934	97.70%	380,776	18,875,710	99.89%
2007	2006	20,894,089	(30,024)	20,864,065	20,453,378	97.89%	385,455	20,838,833	99.88%
2008	2007	22,857,204	(9,358)	22,847,846	22,387,194	97.94%	433,409	22,820,603	99.88%
2009	2008	24,976,031	(19,097)	24,956,935	24,465,834	97.96%	453,555	24,919,389	99.85%
2010	2009	25,876,981	(28,271)	25,848,710	25,366,224	98.03%	431,524	25,797,748	99.80%
2011	2010	26,865,024	(9,469)	26,855,555	26,413,122	98.32%	376,900	26,790,022	99.76%
2012	2011	28,045,197	(27,540)	28,017,657	27,593,243	98.39%	338,916	27,932,159	99.69%
2013	2012	29,346,297	(48,458)	29,297,839	28,903,467	98.49%	-	28,903,467	98.65%

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, 2013**

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				
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
2013	8,215,000	27,140,000	174,346	35,529,346	0.46%	0.68%	284

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, 2013**

Table 10

Taxable assessed value	<u>\$ 7,797,680,427</u>
Debt limit (5% of taxable assessed value)	<u>\$ 389,884,021</u>
Debt applicable to limit:	
General Obligation Bonds and Certificates of Obligation	35,355,000
Less: amount set aside for repayment of debt	<u>(145,495)</u>
Net Indebtedness subject to debt limit	<u>35,209,505</u>
Net debt contracting margin	<u>\$ 354,529,021</u>
Percentage of net debt contraction margin available	<u>90.97 %</u>
Percentage of net debt contracting power exhausted	<u>9.03 %</u>

Last Ten Years

Fiscal Year	Constitutional Debt Limit	Net Outstanding Indebtedness September 30	Percentage of Net Debt Contracting Margin Available
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
2013	389,884,021	35,209,505	90.97

**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>
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
2013	2012	125,082	8,017,422	35,355,000	145,495	35,209,505	0.0439	283

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, 2013**

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	\$ 35,209,505	100.00%	<u>\$ 35,209,505</u>
Overlapping:			
Amarillo Independent School District	90,728,053	47.59%	43,177,480
Canyon Independent School District	74,133,963	100.00%	74,133,963
City of Amarillo	33,409,347	52.08%	17,399,588
City of Canyon		100.00%	-
Amarillo College District	67,197,660	51.91%	34,882,305
Boatwright Trew Road District	90,000	100.00%	90,000
Bushland ISD	29,805,967	9.57%	<u>2,852,431</u>
			<u>172,535,768</u>
 Total Direct and Overlapping Debt			 <u><u>\$ 207,745,273</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>
2004	107,204	\$ 3,131,094	\$ 29,207	35.67	14.3	32,718	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%
2013	125,082	5,225,854	41,779	35.10	14.5	38,467	4.2%

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

2013				2004			
Employer	Employees	Rank	Percentage of County Employment (1)	Employer	Est. Employees(2)	Rank	Percentage of County Employment
American General Life Insurance Co	1,200	1	1.6%	Canyon Independent School District	975	1	1.5%
Canyon Independent School District	1,152	2	1.6%	Affiliated Foods, Inc.	780	2	1.2%
Wal-Mart #3	993	3	1.3%	West Texas A&M University	675	3	1.0%
Affiliated Foods, Inc	929	4	1.3%	Wal-Mart #3	230	10	0.4%
West Texas A&M University	720	5	1.0%	Owens Corning Fiberglass	450	4	0.7%
Randall County	493	6	0.7%	Randall County	346	7	0.5%
Sitel Corporation	425	7	0.6%	Anderson Merchandisers	380	5	0.6%
Owens Corning Fiberglas	400	8	0.5%	Texas Dept. of Transportation	300	9	0.5%
Anderson Merchandisers	390	9	0.5%	Nationwide Insurance	377	6	0.6%
Texas Department of Transportation	337	10	0.5%	Sitel Corporation	310	8	0.5%
	<u>7,039</u>		<u>6.3%</u>		<u>4,823</u>		<u>6.0%</u>

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

(1) Current Randall County total employment force is estimated 72,412

(2) Randall County total employment force in 2004 was 65,691. 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,

Activity	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Administrative	24	26.5	34	36.25	37.25	37.25	33.75	33.25	34.25	32.5
Judicial	58	62	58.5	66	64	64	68	69	68.5	69
Elections	0	0	0	0	2.5	2.5	1	1	1	1
Financial Administration	37	41.25	41.25	40	40	40	40	40	40.5	41.5
Public Facilities	3	3	4	5	4	8.5	4	5	3	3
Public Safety	217	239	248	261	265	270.5	278.5	285.5	302	312
Road & Bridge	20	20	23	23	23	23	23	23	23	23
Health & Welfare	0	0	0	0	0	0	1	1	1	1
Extension Service	6	6	6	6	6	6	6	5	6	6
	<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>479.25</u>	<u>489</u>

Source: Randall County 2004-2013 Budgets

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

Table 16

Activity	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government										
Administrative:										
Collections:										
Collection rate	85.4%	71.4%	83.4%	87.5%	78.9%	79.8%	80.2%	72.2%	76.8%	80.3%
County Clerk:										
Civil cases filed	390	421	420	476	479	564	580	601	688	695
Civil cases disposed	421	420	465	521	454	562	555	549	665	606
Criminal cases filed	2,498	2,630	2,623	2,649	2,259	2,049	1,886	1,684	1,698	1,830
Criminal cases disposed	2,889	2,543	2,941	2,863	2,321	2,062	1,946	1,985	1,938	1,975
Public records filed	27,099	26,600	26,950	27,500	23,000	24,694	25,894	21,013	23,600	22,150
Information Technology:										
Software systems maintained	20	20	22	22	22	22	24	28	30	34
Phone systems maintained	6	6	6	6	5	5	5	7	10	9
Judicial										
Criminal District Attorney:										
Felony cases filed	1,351	1,338	1,294	1,281	1,140	1,086	1,112	1,269	1,307	1,071
Felony cases disposed	1,299	1,392	1,290	1,229	1,278	1,079	1,333	1,165	1,390	1,572
Misdemeanor cases filed	2,574	2,576	2,642	2,615	2,346	2,047	2,580	1,942	1,903	1,836
Misdemeanor cases disposed	2,578	2,823	3,009	2,522	2,313	2,065	2,687	2,266	1,913	2,436
District Clerk:										
Jury notices mailed	34,000	68,000	89,400	110,000	114,200	131,330	126,790	122,540	128,667	115,505
Civil cases filed	2,402	2,324	2,440	2,562	2,639	4,008	3,576	3,169	3,327	3,177
Civil cases disposed	2,068	1,824	1,915	2,011	2,071	3,002	2,842	2,983	3,132	2,775
Criminal cases filed	2,225	2,122	2,228	2,339	2,410	2,277	2,340	2,231	2,343	2,223
Criminal cases disposed	165	1,336	1,403	1,473	1,517	1,245	1,485	1,395	1,465	1,446
Justice of the Peace (2):										
Cases filed	12,651	12,623	11,730	11,718	11,605	11,322	11,896	11,214	8,444	6,650
Cases disposed	11,158	11,633	11,454	11,646	10,660	10,841	11,233	10,998	7,011	6,485
Domestic Relations Office (created 12/06):										
Cases received	n/a	n/a	n/a	76	85	92	87	84	79	53
Cases disposed	-	-	-	6	49	73	78	62	82	83
Elections										
Votes cast	48,717	19,360	31,516	7,821	52,667	7,515	35,582	19,841	72,626	11,007
Registered Voters	76,399	73,955	73,332	74,903	78,965	75,928	79,213	75,483	75,422	77,822
Financial Administration										
County Auditor:										
Internal audits performed	-	4	6	6	21	16	6	10	15	14
Vendor checks issued	10,046	9,047	8,789	8,513	8,447	7,753	7,332	7,308	7,189	6,786
Purchasing:										
Purchase orders	4,117	1,848	1,798	2,689	2,576	2,178	2,490	2,786	3056	2678
Purchasing card transactions	-	2,112	2,286	4,679	6,241	7,041	8,550	6,844	6273	6500
Request for bids/proposals	22	30	37	42	70	84	80	73	75	68
County Treasurer:										
Receipts processed	4,577	4,488	4,400	4,607	4,476	4,341	4,201	3,772	3,568	3,286
HR/Payroll:										
Payroll direct deposits issued	10,702	10,856	11,232	11,745	11,286	11,466	11,908	12,809	12,740	12,631
Employment applications	920	810	800	610	638	938	872	902	948	986
County Tax Assessor/Collector:										
Property tax accounts	53,081	54,377	55,516	56,981	58,619	59,148	59,739	59,854	60,637	63,011
Vehicles registered	109,174	111,897	114,407	119,551	119,880	122,046	124,070	127,127	126,434	128,949
Facilities										
Buildings maintained	7	8	8	7	7	7	6	7	7	7

Continued

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

Table 16

Continuation	Activity	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<u>Public Safety</u>											
Fire:											
	Fire and emergency responses	320	361	372	358	475	577	654	777	895	1,133
Sheriff:											
	Offenses (Part I-Part V)	1,783	1,435	2,085	1,601	1,574	1,721	1,682	1,842	1,923	1,940
	Warrants disposed	4,688	4,492	3,658	3,314	2,925	5,147	4,890	6,801	3,710	4,930
	Calls for service	11,313	12,865	13,530	12,606	11,075	11,519	12,520	14,839	11,107	11,930
	Citations	3,737	3,424	3,850	4,396	4,004	4,157	4,276	4,642	4,227	4,585
Jail:											
	Average prisoner population	254	244	251	301	304	328	336	355	371	374
Dispatch:											
	Total calls handled	111,653	115,415	119,651	114,775	113,707	116,436	118,210	135,548	122,474	124,086
	911 calls	9,212	9,448	9,642	10,197	11,057	11,499	12,634	12,863	12,465	13,287
Juvenile Probation:											
	Average juvenile resident population	53	61	60	58	60	59	59	60	60	59
Adult probation:											
	Misdemeanor probation	630	560	385	298	326	412	342	322	686	667
	Felony probation	398	415	454	319	298	368	313	389	559	453
<u>Road & Bridge</u>											
	Paved road miles resurfaced	50	47	49	46	49	48	40	39	42	54
	Caliche roads miles replated	25	27	-	5	5	2	16	10	4	2
<u>Extension Service</u>											
	Educational programs conducted	420	560	575	580	430	540	708	614	426	479
	Educational program attendance	48,365	57,586	58,140	58,855	44,230	55,534	72,589	68,430	81,782	70,303

Source: Randall County Departments

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

Table 17

Activity	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<u>General Government</u>										
County Clerk										
Records management software	2	5	6	6	6	6	6	6	6	4
Document imaging hardware	4	6	7	7	7	7	6	5	6	6
Information Technology										
Servers	5	5	5	5	5	7	9	12	12	13
Tape drives	5	5	5	5	5	4	4	6	6	6
Phone systems and sub-systems	6	6	6	6	6	6	6	6	6	2
District Clerk										
Case management software	8	8	8	8	8	8	8	9	9	12
Data imaging software/hardware	3	3	3	3	3	3	3	2	2	2
<u>Judicial</u>										
Vehicles	5	7	7	7	7	8	8	8	8	8
Court audio/visual systems	0	0	0	5	5	5	7	7	7	12
Security systems	2	2	2	3	3	3	4	6	6	3
<u>Elections</u>										
Election & voter registration software	1	1	2	2	2	2	3	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	1	1	1
<u>Facilities</u>										
Buildings	12	12	13	13	14	15	16	17	17	17
Vehicles	4	4	4	5	5	6	7	7	5	5
Heavy equipment	0	0	0	1	6	6	6	7	6	9
<u>Public Safety</u>										
Sheriff & Jail vehicles	44	49	58	64	69	75	77	75	74	73
Juvenile probation vehicles	18	19	22	24	22	23	24	25	25	26
Fire trucks	12	12	12	12	13	19	19	21	24	29
Emergency sirens	10	10	10	10	10	10	11	12	13	14
<u>Road & Bridge</u>										
Vehicles	37	42	44	44	44	46	47	46	48	47
Equipment	66	66	66	66	68	75	82	85	88	82
Roads (paved)	257	289	291	293	293	293	293	293	302	304
Bridges	5	5	5	5	5	5	5	5	5	5
<u>Extension Service</u>										
Stock trailer	0	0	1	1	1	1	1	1	1	1
Video systems	1	1	1	1	1	2	2	2	2	2

Source: Departmental Capital Asset Inventories

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PART IV
COMPLIANCE

**RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED SEPTEMBER 30, 2013**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Award Contract Number	Expenditures, Indirect Costs and Refunds	Pass Through Entity Identifying Number
Federal Awards:				
Department of Homeland Security Assistance to Firefighters Grant	97.044	N/A	\$ 356,552	N/A
Department of Agriculture National School Lunch Program	10.555	N/A	93,106	N/A
Department of Health & Human Services Foster Care Title IV-E	93.658	N/A	48,925	N/A
Department of Justice State Criminal Alien Assistance Program	16.606	N/A	<u>5,560</u>	N/A
Total Federal Awards			<u>\$ 504,143</u>	



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, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, 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, 2013, and the related notes to the financial statements, which collectively comprise Randall County, Texas' basic financial statements, and have issued our report thereon dated February 20, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

DOSHIER, PICKENS & FRANCIS, LLC

February 20, 2014



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

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Compliance

We have audited Randall County, Texas' compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Randall County, Texas' major federal programs for the year ended September 30, 2013. Randall County, Texas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Randall County, Texas' management. Our responsibility is to express an opinion on Randall County, Texas' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about Randall County, Texas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Randall County, Texas' compliance with those requirements.

In our opinion, Randall County, Texas complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2013. The results of our auditing procedures disclosed no instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133.

Internal Control Over Compliance

Management of Randall County, Texas is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Randall County, Texas' internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Randall County, Texas' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material

weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over compliance 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 compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Commissioners' Court, others within the entity, and federal 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 20, 2014

**RANDALL COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2013**

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: **Unqualified**

Internal control over financial reporting:

- Material weakness(es) identified? _____ X
Yes No
- Significant deficiency(ies) identified that are not
considered to be material weaknesses? _____ X
Yes None reported

Noncompliance material to financial statements noted? _____ X
Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ X
Yes No
- Significant deficiency(ies) identified that are not
considered to be material weaknesses? _____ X
Yes None reported

Type of auditor’s report issued on compliance for major programs: **Unqualified**

Any audit findings disclosed that are required to be reported in
accordance with section 501(a) of OMB Circular A-133? _____ X
Yes No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
97.044	Assistance to Firefighters Grant

Dollar threshold used to distinguish between Type A and Type B programs: **\$300,000**

Auditee qualified as low-risk auditee? _____ X
Yes No

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

None

**RANDALL COUNTY, TEXAS
SCHEDULE OF PRIOR FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2013**

Section I – Financial Statement Findings

None

Section II – Federal and State Award Findings and Questioned Costs

None