

**RANDALL COUNTY, TEXAS**

**Comprehensive Annual  
Financial Report**

**For the Year Ended  
September 30, 2018**

RANDALL COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR YEAR ENDED SEPTEMBER 30, 2018

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## **INTRODUCTORY SECTION**

KARON KANTOR  
COUNTY AUDITOR  
RANDALL COUNTY, TEXAS

Randall County Finance Building  
501 16<sup>th</sup> Street, Suite 301  
Canyon, Texas 79015



Phone: (806) 468-5533  
Fax: (806) 468-5529  
auditor@randallcounty.com

February 1, 2019

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, 2018. 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's 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 held bi-weekly on Tuesday mornings.

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 2018 population of 134,442 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 2018 fiscal year, the budget was adopted on the category basis for all departments and/or funds. Commissioners' Court may transfer available funds between various departments and categories. However, no transfer may increase the total

appropriation of a fund. Chapter 111 of the Local Government Code allows Commissioners' Court to adopt supplemental budgets for limited purposes of spending grant or aid money or for capital projects through the issuance of bonds. This report includes all funds and accounts of the County for which the Court has financial accountability.

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

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

### ***Factors Affecting Financial Condition***

#### ***Financial Policies and Long-Term Planning***

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

- A budget policy that follows the Texas Local Government Code §111.003 and requires a balanced budget
- Establishing a budgetary control system of monitoring and utilizing encumbrance accounting to ensure budget compliance
- A policy for deposit, safekeeping and investment of funds that complies with State statutes
- A cost effective purchasing policy that utilizes central purchasing, competitive bidding, and contract administration to maximize savings and comply with legal and statutory provisions
- A policy that sets a goal for the General Fund to maintain an unassigned fund balance that sustains 2-3 months' expenditures (15% - 25%) from October 1 to December 31 of each year when property taxes become due
- A policy on the issuance of long term debt to ensure long-term financial stability
- Maintaining a general fund five-year revenue and expenditure projection as well as debt capacity projections to aid long-term decision making
- Utilizing a 10-year history of financial indicators to identify past trends and gauge the impact of population growth and service demand on revenue sources

#### ***Major initiatives***

The county completed renovations to the sixty-four thousand square foot building, now the Amarillo Annex located at 4320 S. Western, in Amarillo. The building was occupied by the County in February of 2018.

Certificates of Obligation were issued in November of 2017 for the design and implementation of a county-wide digital trunked radio communications system for the Sheriff's Department and first responders. The system will include necessary hardware, software and services and is expected to be completed by September, 2019.

The county road system is comprised of 788 miles of roads which includes approximately 326 miles of paved roads with the remainder being caliche or dirt. A ten-year schedule for



resurfacing paved roads was approved by the Court which increased the cost for road maintenance.

### ***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 eighty-seven percent (87%) 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 and celebrate its 54th 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 approximately 80,000 visitors each year. WTAMU, founded in 1910, offers 1 doctoral program, 39 masters programs and 60 undergraduate degree programs to approximately 10,169 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 2.6% compares favorably to the nation (3.7%) and to the state (3.8%). The County is included in the Amarillo Metropolitan Statistical Area (AMSA). Both the Canyon and Amarillo Economic Development Corporations have been successful in attracting businesses and jobs to the area which, in turn, benefits Randall County's economy.

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

- Strengths:
  1. Retail sales are up 6% compared to 2017 and year to date sales are up 4%
  2. A household survey reflects an increase of 2,500 jobs over last year
  3. Wheat prices are up 29% and corn prices are up 6% from a year ago
- Weaknesses:
  1. Feedyards are operating below break evens, down 8% from last year
  2. Cotton is being harvested now but is not expected to perform this year
  3. Natural gas prices are going higher than last year

### ***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, 2018 are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended September 30, 2018 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, 2017. This was the fourteenth consecutive year that Randall County has received this prestigious award. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it for review to GFOA.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

### ***Request for information***

This financial report is designed to provide an overview of the County's finances for individuals who are interested in this information. Questions concerning any of the data provided in this report or requests for additional financial information should be addressed to the Randall County Auditor, 501 16<sup>th</sup> Street, Suite 301, Canyon, Texas 79015 or emailed to [auditor@randallcounty.com](mailto:auditor@randallcounty.com).

Respectfully submitted,



Karon Kantor  
Randall County Auditor



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

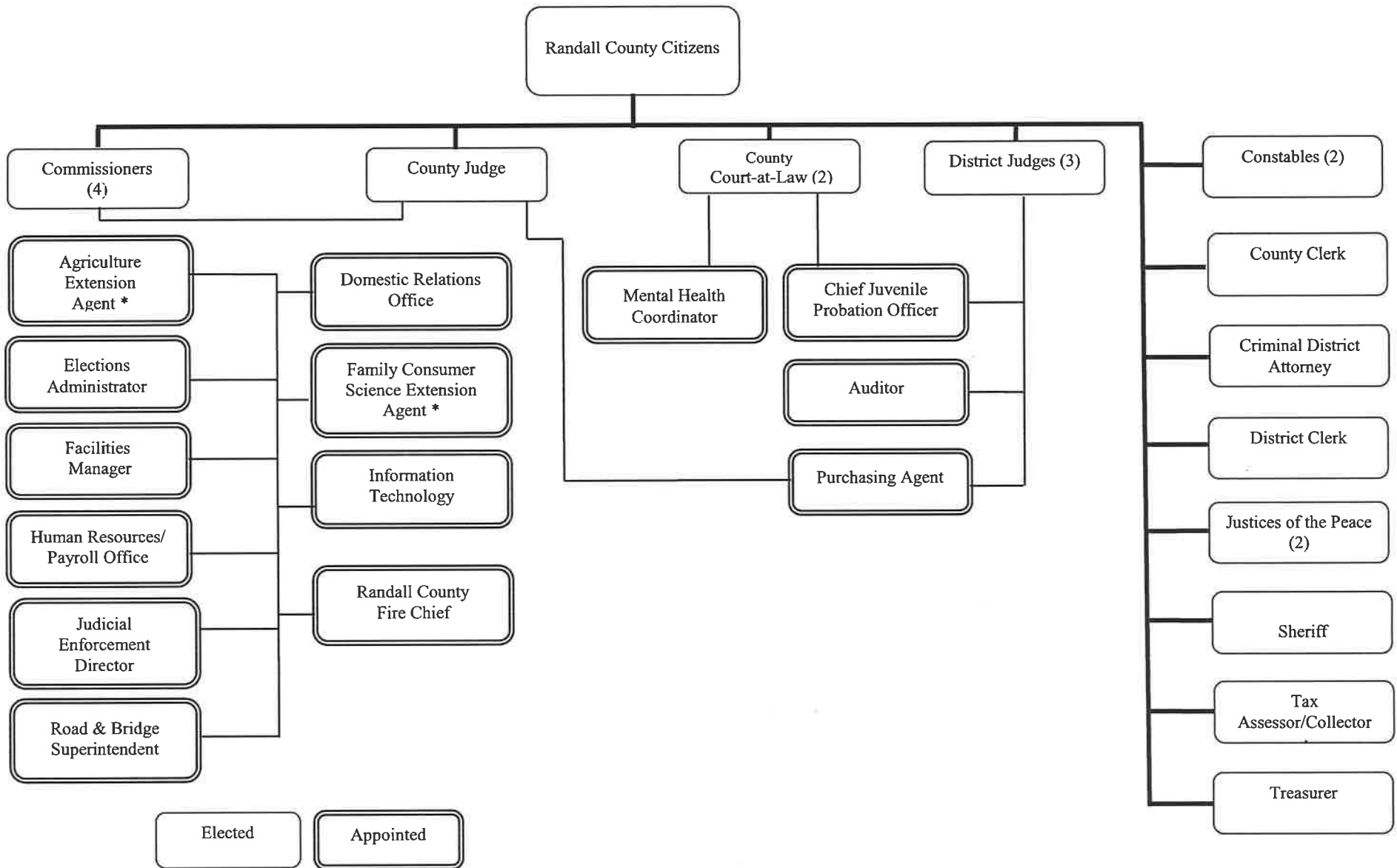
**Randall County  
Texas**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**September 30, 2017**

*Christopher P. Morrill*

Executive Director/CEO



\* Appointed by Texas A & M Extension Service

**RANDALL COUNTY, TEXAS**  
**PRINCIPAL COUNTY OFFICIALS**  
**SEPTEMBER 30, 2018**

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 <sup>th</sup> District Court
John B. Board	Judge, 181 <sup>st</sup> District Court
Ana Estevez	Judge, 251 <sup>st</sup> 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
Christina McMurray	County Tax Assessor/Collector
Glenna Canada	County Treasurer
Joel W. Richardson	County Sheriff
James Amerson	Fire Chief
Tracy Byrd	Justice of Peace, Precinct #1
Clay Houdashell	Justice of Peace, Precinct #4
Richard Beals	Constable, Precinct #1
Chris Johnson	Constable, Precinct #4
Karon Kantor	County Auditor
Laurie Jones	Purchasing Agent
C. Joe Barton III, Ph.D.	Chief Juvenile Probation Officer

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## **FINANCIAL SECTION**



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

## INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund and the aggregate remaining fund information of Randall County, Texas as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise Randall County, Texas' basic financial statements as listed in the table of contents.

### *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.

### *Auditors' 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 auditors' 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 County'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 County'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 unit, each major fund, and the aggregate remaining fund information of Randall County, Texas as of September 30, 2018, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.



## ***Other Matters***

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 3 – 16), the budgetary comparison schedules for the General Fund and the Youth Center of the High Plains; Schedule of Changes in Net Pension Liability and Related Ratios - TCDRS and the Schedule of Employer Contributions - TCDRS, and Other Post-Employment Benefits – Schedule of Funding Progress (pages 60 – 64) 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 combining non-major and agency fund financial statements and the non-major fund budgetary comparison schedules 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 1, 2019, 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 1, 2019

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**Randall County, Texas**  
Management's Discussion and Analysis  
For the Year Ended September 30, 2018

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, 2018 and 2017. 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 – viii 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 \$50.1 million (*net position*). Of this amount, approximately \$10.5 million (*unrestricted net position*) could be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by approximately \$4.5 million. Charges for services in all activities increased approximately \$1 million over prior year. Total operating and capital grants increased by approximately \$1.5 million. General revenues increased by approximately \$5 million. General property tax increased by approximately \$3.4 million to meet operating expenses and debt property tax decreased by \$248 thousand due to a decrease in the debt rate. Miscellaneous revenues increased \$1.7 million over the prior year.
- Total assets for the Randall County Assistance District #1 increased by \$417 thousand from 2017.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of approximately \$23.5 million. Of this total amount, approximately \$11.9 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 25.4% of the total general fund expenditures.

### **Overview of the Financial Statements**

This discussion and analysis intends 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, 2018

**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 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. Change in net position is 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 are on pages 17-19 of this report.

**Fund financial statements:** A *fund* is a grouping of related accounts 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). The County funds are 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, 2018

**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 could 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, Youth Center of the High Plains, Radio Communications System and Debt Service funds, which are considered 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 supplementary information in the CAFR. A budgetary comparison statement is provided for the general fund, one major special revenue fund, one major capital projects fund and the debt service fund in the basic financial statements following the statement of changes in revenues, expenditures, and changes in fund balances. The governmental fund financial statements are located on pages 20-23 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 are located on pages 24-26 of this report.

**Fiduciary fund financial statements:** The County maintains nine (9) 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.

**Randall County, Texas**  
Management's Discussion and Analysis  
For the Year Ended September 30, 2018

Agency funds are the only type of fiduciary funds included in the County's financial statements. The fiduciary fund financial statements are located on page 27 and individual statements on pages 117-121 of this report.

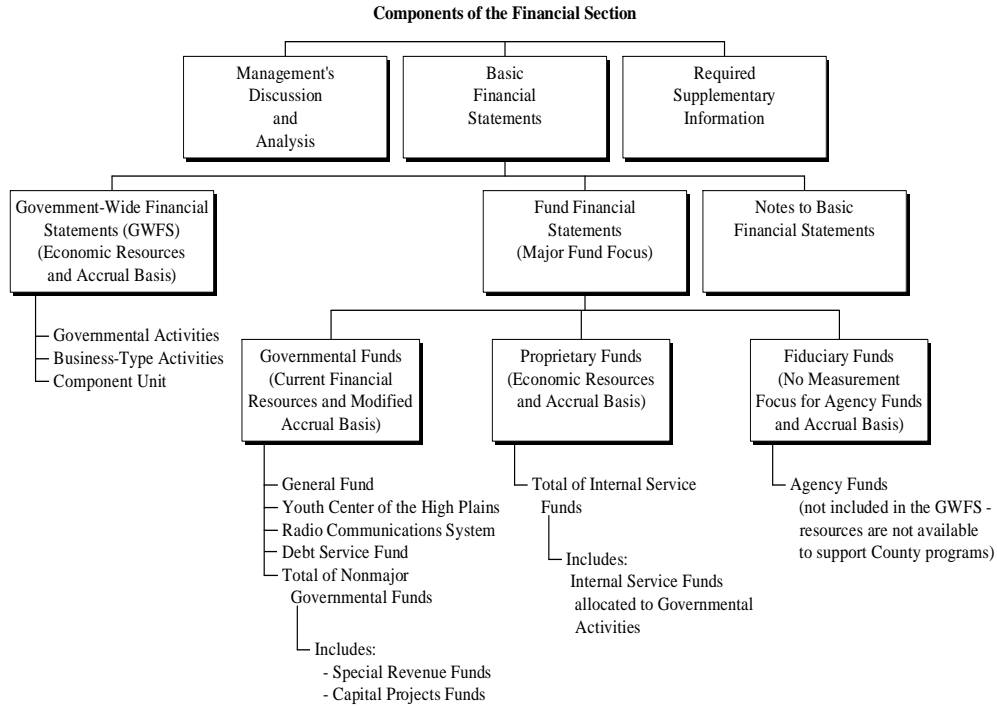
**Notes to Basic Financial Statements** - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements and fund financial statements. The Notes to Basic Financial Statements are located on pages 28-63 of this report.

**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 is located on pages 64-68.

**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 is located on pages 69-80.

**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 are located on pages 81-121 of the County's CAFR. The Statement of Net Position and Changes in Net Position for the Component Unit can be found on pages 122-123 as well.

**Randall County, Texas**  
**Management's Discussion and Analysis**  
**For the Year Ended September 30, 2018**



**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 \$50.1 million (*net position*) at the close of the most recent fiscal year.

Approximately \$30.8 million or 61% 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 \$8.8 million. The majority of this restricted amount is for capital projects, specifically, future expenses for the Radio Communications System project. Approximately \$2.2 million is restricted by enabling legislation for state authorized revenues that are expended for a specific purpose. These are identified by major category.

The remaining balance, approximately \$10.5 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, 2018

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

**Randall County Net Position**  
**September 30, 2018 and 2017**  
(in 000's)

	<b>Governmental Activities</b>	
	<b>2018</b>	<b>2017</b>
Current and other assets	\$ 30,871	\$ 23,496
Capital assets	78,000	74,210
Total assets	108,871	97,706
Deferred outflows of resources	3,350	8,160
Current liabilities	8,862	7,475
Noncurrent liabilities	51,120	51,493
Total liabilities	59,982	58,968
Deferred inflows of resources	2,079	1,262
Net position:		
Net investment in capital assets	30,805	31,258
Restricted	8,788	4,274
Unrestricted	10,567	10,104
Total net position	\$ 50,160	\$ 45,636

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 \$4.5 million.

**Governmental Activities.** Governmental activities increased the County's total net position. Governmental expenses increased \$2.8 million from 2017. Administrative expenses increased \$301 thousand due to an increase in the County's general liability insurance as well as software maintenance agreements. Judicial expenses increased \$336 thousand due to higher court appointed attorney fees and court ordered medical evaluations. Public Safety expense increased \$1.4 million. The Sheriff's Department salaries and fringe increased due to an increase in security officers while equipment purchased for the radio communications project was the largest increase. The Fire Department salaries and fringe increased due to the addition of one new firefighter position and an increase in contracted services. The Youth Center facility experienced an increase in salaries and fringe for position upgrades. Road and Bridge expenses increased \$624 thousand due to the purchase of new road equipment and materials for road maintenance. Program revenues changed by \$2.5 million. Operating and Capital Grants and Contributions increased \$1.5 million due to intergovernmental revenue for the radio communications project and donated receipts. Charges for Services increased by \$1 million due to an increase in jail bed revenue and an increase in fines and fees. General revenues for property taxes increased \$3.5 million over the prior year due to a 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, 2018

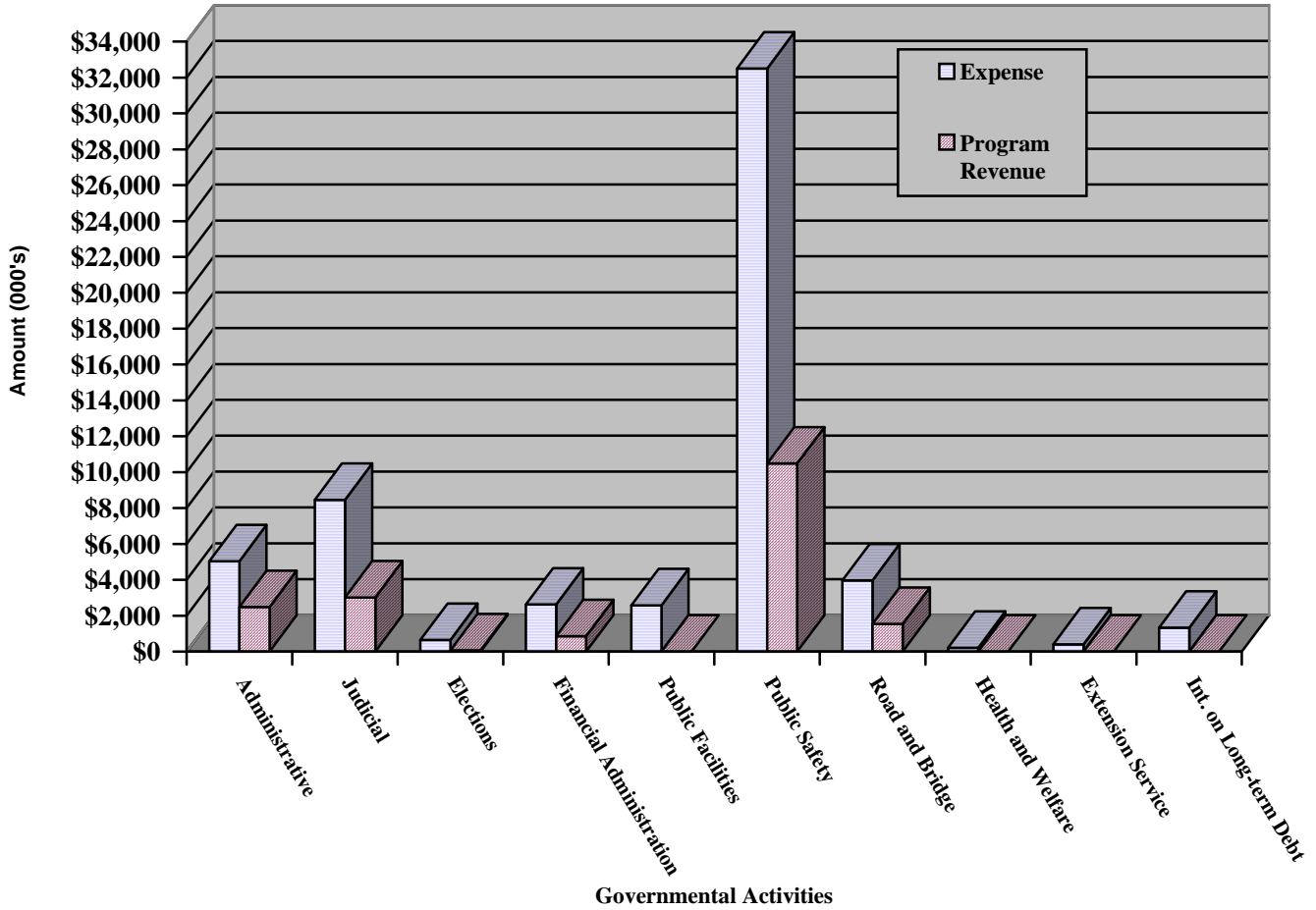
Key elements of the increase are as follows:

**Randall County Changes in Net Position**  
**For the Years Ended September 30, 2018 and 2017**  
(in 000's)

	<b>Governmental Activities</b>	
	<b>2018</b>	<b>2017</b>
<b>Revenues:</b>		
Program Revenues		
Charges for services	\$ 15,179	\$ 14,176
Operating grants and contributions	2,447	1,574
Capital grants and contributions	819	212
General Revenues		
Property taxes, levied for general purposes	36,269	32,807
Property taxes, levied for debt service	4,023	4,271
Mixed beverage taxes	272	240
Vehicle sales tax	1,797	1,818
Investment earnings	718	376
Miscellaneous	1,893	178
Gain on disposal of assets	-	305
Transfers	-	-
Total Revenues	<u>63,417</u>	<u>\$ 55,957</u>
<b>Expenses:</b>		
Governmental Activities		
Administrative	5,026	\$ 4,726
Judicial	8,452	8,116
Elections	647	523
Financial administration	2,623	2,656
Public facilities	2,577	2,309
Public safety	32,500	31,108
Road and bridge	3,961	3,337
Health and welfare	214	235
Extension services	404	391
Interest on long term debt	1,328	1,484
Total Expenses	<u>57,732</u>	<u>54,885</u>
Change in net position	5,685	1,072
Net Position - beginning of year	44,475	44,564
Prior period adjustment	-	-
Net Position - end of year	<u>\$ 50,160</u>	<u>\$ 45,636</u>

**Randall County, Texas**  
 Management's Discussion and Analysis  
 For the Year Ended September 30, 2018

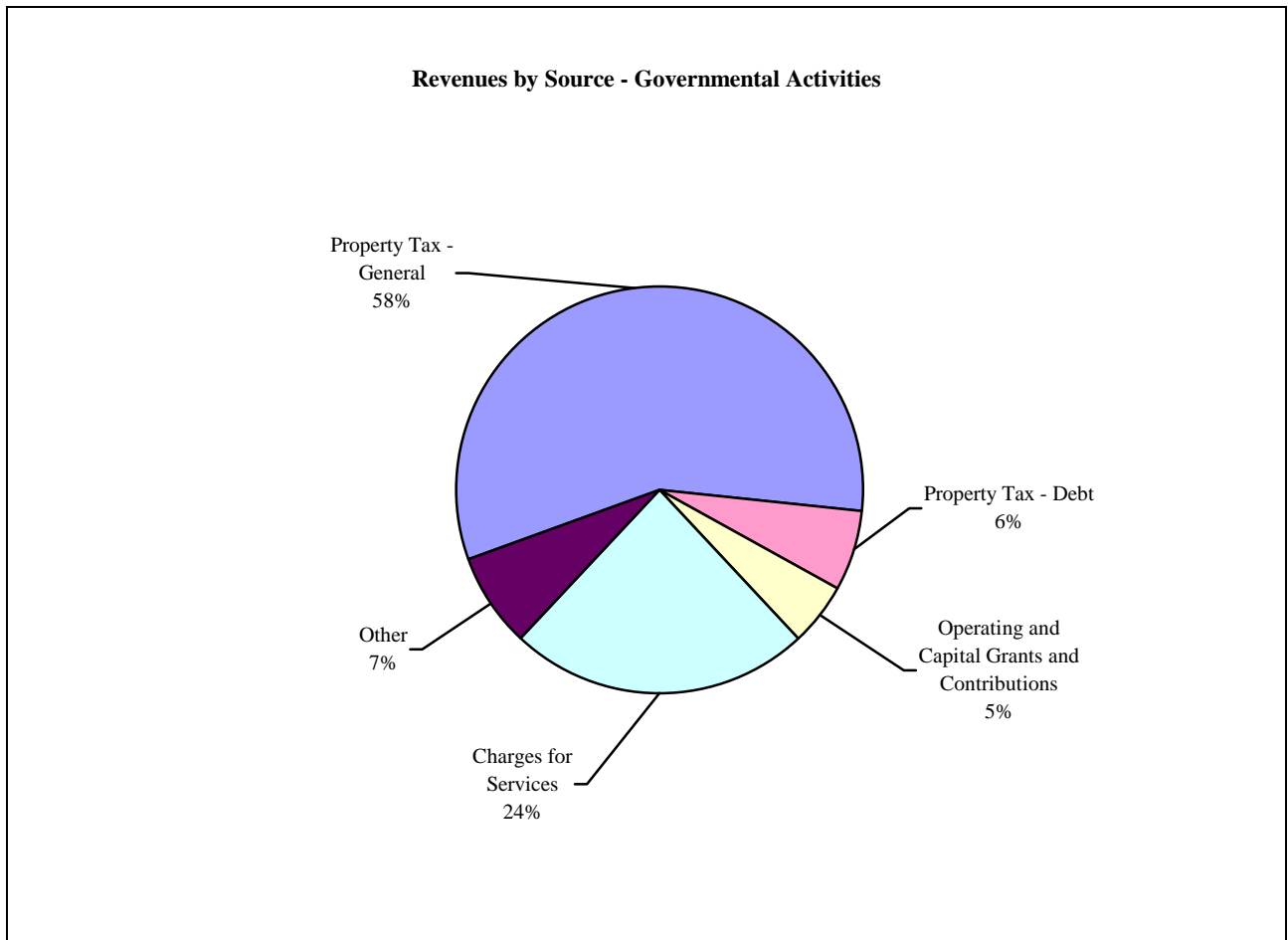
**Expenses and Program Revenues - Governmental Activities**



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, 2018

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 \$23.5 million. Of that amount, \$589 thousand are prepaid items and inventories which are non-spendable. The Texas Legislature has placed restrictions on fees of offices, as well as indigent health care and bail bonds. Approximately \$2.2 million are funds which have specific purposes authorized by Commissioners' Court and a Juvenile Board. Of that amount, \$687 thousand has been assigned to balance the 2019 General Fund Budget.

**Randall County, Texas**  
Management's Discussion and Analysis  
For the Year Ended September 30, 2018

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 \$11.9 million, while total fund balance approximated \$14.7 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents approximately 25.4% of total General Fund expenditures, while total fund balance represents approximately 31.2% 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, including other financing sources for the General Fund increased from the prior year by \$5.7 million. Property taxes increased by approximately \$3.3 million from the result of reappraisals, growth in the tax base and a slight tax increase. Revenues from licenses and fees and fines and forfeitures increased \$183 thousand and \$219 thousand, respectively. Intergovernmental revenue increased by \$476 thousand due to an increase in jail bed revenue. Miscellaneous revenues increased \$2.1 million due to an insurance reimbursement for roof damage to multiple county buildings and increased interest earnings.

There was no significant change in General Fund expenditures from prior year. Transfers from the General Fund increased approximately 24% from 2017 largely due to the increase in salaries and fringe benefits for additional security personnel and final construction expenses for the new Randall County annex.

The Youth Center of the High Plains is a detention facility utilized by both Randall County and Potter County. Beds are 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 basis. 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, 2018

**General Fund Budgetary Highlights**

The Commissioner's Court approved Budget Amendments authorizing \$3,814,084 in revenues or expenditures for the following events:

- \$14,910 increase in revenue for an insurance payment for a totaled vehicle in the Sheriff's Office
- \$95,916 increase in grant revenue and capital expense for a Data Storage/Backup System for the District Attorney
- \$53,055 increase in capital expense for the Justice of the Peace courts software system
- \$25,935 increase in revenue and expense for a Rifle-Resistant Body Armor grant from CJD for the Sheriff's Office
- \$1,750 increase in revenue and expense for the donation of two trailers for the Fire Dept.
- \$2,369,698 increase in revenue for an insurance claim reimbursement for hail damage to multiple roofs of county buildings
- \$50,000 increase in expense for indigent health claims
- \$846,000 increase in donation and capital asset for roads in Southwind Development Addition and expense for road improvements for Hope Road
- \$30,000 increase in revenue for the donation of 3 cellular phone detection devices by Global Tel-Link to the Sheriff's Office
- \$1,080 increase in revenue for the donation of a CopSync Enterprise Software license for Constable #4
- \$27,600 increase in expense for the purchase of a 2016 Dodge Charger for Constable #1
- \$840 increase in revenue for donated concrete for shooting pads for the Sheriff's Office
- \$77,472 increase in revenue for donated guard rail and road materials and reclaimed asphalt from Texas Department of Transportation
- \$219,828 increase in expense for the Radio Communications Project for the Sheriff's Dept.

General fund actual revenues exceeded budget by \$893 thousand. Intergovernmental exceeded estimates by approximately \$979 thousand largely due to an increase in jail bed revenue. Taxes fell short of estimates by approximately \$95 thousand, while interest exceeded estimates by \$244 thousand. Licenses/fees and fines/forfeitures exceeded budget by \$247 thousand and \$269 thousand, respectively, due to an increase in collections.

General Fund expenditures came in under budget by approximately \$2.3 million. General fund expenditures were 95% of amended budget due primarily to conscientious budget monitoring and cost saving strategies.

**Capital Assets and Debt Administration**

**Capital Assets.** The County's investment in capital assets for its governmental activities as of September 30, 2018 was approximately \$78 million (net of accumulated depreciation).

**Randall County, Texas**  
Management's Discussion and Analysis  
For the Year Ended September 30, 2018

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:

- \$275,000 for new road improvements for Hope Road
- \$1,526,165 for materials and labor to begin work on damaged county roofs and remodel of office space for the District Attorney
- \$53,060 for a new CISCO server and switches for the IT Department
- \$95,915 for a Data Storage/Backup system for the District Attorney
- \$53,055 for remainder of the Justice of the Peace courts software system
- \$876,596 for replacement vehicles and equipment for the Road Department
- \$144,837 for replacement vehicles and equipment for the Fire Department
- \$367,023 for Sheriff's Department replacement vehicles
- \$468,253 for equipment for the Sheriff's Department
- \$27,600 for a new vehicle for the Constable, Precinct #1
- \$2,033,904 construction in process for the remainder of damages to county roofs and Motorola Radio Communications capital project

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, 2018 and 2017**  
**(net of depreciation)**  
**(in 000's)**

	<b>Governmental Activities</b>	
	<b>2018</b>	<b>2017</b>
Land	\$ 3,106	\$ 3,096
Roads and bridges	2,022	1,491
Buildings and building improvements	58,414	51,134
Improvements other than buildings	612	451
Vehicles	3,382	3,531
Furniture and equipment	8,277	7,986
Construction in Progress	2,034	6,368
Intangible assets	153	153
Total	\$ 78,000	\$ 74,210

Additional information on Randall County's capital assets is located in the Notes to Financial Statements, Note 7 on pages 42-43.

**Randall County, Texas**  
Management's Discussion and Analysis  
For the Year Ended September 30, 2018

**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, 2018 and 2017**  
(in 000's)

	<b>Governmental Activities</b>	
	<b>2018</b>	<b>2017</b>
Certificates of Obligation, Series 2009	1,875	10,735
Certificates of Obligation, Series 2010	8,895	8,955
Certificates of Obligation, Series 2013	4,805	5,040
General Obligation Refunding, Series 2013	3,395	3,430
General Obligation Refunding, Series 2015	2,510	4,525
Certificates of Obligation, Series 2016	7,960	8,300
General Obligation Refunding, Series 2017	9,130	-
Certificates of Obligation, Series 2018	7,590	-
Deferred Premium	767	459
Capital Lease Obligation	953	1,455
Estimated Liability for Compensated Absences	1,422	1,359
Net Pension Liability	4,414	10,003
Total Other Post Employment Benefit Liability	1,880	1,820
<b>Total</b>	<b>\$ 55,596</b>	<b>\$ 56,081</b>

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 \$504 million, which is significantly in excess of Randall County's outstanding general obligation debt of \$47 million.

Randall County received its most recent rating of 'AA' from Standard & Poor's Rating Service in April of 2018, for the combination tax and limited-pledged revenue Certificates of Obligation, Series 2018. 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 is located in Notes to the Financial Statements, Note 9 and 10 on pages 44-48 of this report.

**Randall County, Texas**  
Management's Discussion and Analysis  
For the Year Ended September 30, 2018

**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 and solid banking industry. In 2018, wages increased due to a tight job market and a good economy. Cattle, dairy and farming has remained steady. The Consumer Price Index rose 3% as gas prices dropped from the previous year. However, housing starts slowed due to higher interest rates. In addition, total building permits were down from a high level in 2017 to a more normal level.

Randall County is still facing the challenge of providing needed services in a growing county while considering the financial impact on its citizens. Public safety and safety of the county's first responders has always been a priority. The County issued Certificates of Obligation for a new radio communications system to meet the needs of the Sheriff's Office, Fire Department and other county offices and first responders. Another priority in preparing the Randall County's budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019 was for the improvement of paved county roads. After much discussion, the court decided to approve a slight tax increase to fund these needed improvements.

Careful consideration has been given to maintaining adequate reserves, so that \$687 thousand of the General Fund's balance could be used in addition to a tax increase to balance the 2019 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 16<sup>th</sup> Street, Suite 301, Canyon, Texas 79015. The County's Comprehensive Annual Financial Report is available on the following website:

<http://randallcounty.com/auditor/auditfinancial.html>



## **BASIC FINANCIAL STATEMENTS**

**RANDALL COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2018**

	Governmental Activities	Component Unit
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 23,157,344	\$ 1,001,542
Investments	5,441,000	-
Receivables (net of allowances for uncollectible):		
Taxes	320,575	-
Accounts	493,390	157,415
Due from other governments	851,296	-
Inventories	182,988	-
Prepaid items	424,170	1,205
	<u>30,870,763</u>	<u>1,160,162</u>
Noncurrent assets:		
Capital assets:		
Land	3,106,507	61,555
Roads and bridges	13,165,619	-
Buildings and improvements	77,216,330	-
Improvements other than buildings	864,046	-
Vehicles	8,516,209	-
Furniture and equipment	16,328,524	-
Construction in progress	2,033,904	-
Intangible assets	153,430	-
	<u>121,384,569</u>	<u>61,555</u>
Total capital assets	121,384,569	61,555
Less accumulated depreciation	<u>(43,383,872)</u>	<u>-</u>
Total noncurrent assets	<u>78,000,697</u>	<u>61,555</u>
Total assets	<u>108,871,460</u>	<u>1,221,717</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred charge on refunding	685,305	-
Pension contributions	2,026,573	-
Pension economic/demographic losses	48,451	-
Pension assumption changes	514,994	-
Other postemployment benefit contributions	4,606	-
Other postemployment benefit assumption changes	70,283	-
	<u>3,350,212</u>	<u>-</u>
Total deferred outflows of resources	<u>3,350,212</u>	<u>-</u>

Continued

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

**RANDALL COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2018**

	Governmental Activities	Component Unit
Continuation		
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	\$ 1,813,133	\$ 12,707
Accrued payroll	1,402,894	-
Unearned revenue	854,161	-
Reserve for health claims incurred	15,000	-
Bonds payable, current	3,820,000	-
Capital lease payable, current	514,194	-
Compensated absences, current	142,000	-
Accrued interest	301,059	-
Total current liabilities	8,862,441	12,707
Noncurrent liabilities:		
Bonds payable and net issuance premiums	43,106,835	-
Capital lease payable	439,428	-
Compensated absences	1,279,884	-
Net pension liability	4,413,754	-
Total other post employment benefit liability	1,880,128	-
Total noncurrent liabilities	51,120,029	-
Total liabilities	59,982,470	12,707
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension economic/demographic gains	936,907	-
Pension excess earnings	1,142,024	-
Total deferred inflows of resources	2,078,931	-
<b>NET POSITION</b>		
Net investment in capital assets	30,805,545	61,555
Restricted for:		
Debt service	83,526	-
By enabling legislation for:		
Special projects	2,194,866	-
Capital projects	6,163,365	-
Indigent health	299,885	-
Bail bonds	46,064	-
Economic Development	-	151,719
Unrestricted	10,567,020	995,736
Total net position	\$ 50,160,271	\$ 1,209,010

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

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**RANDALL COUNTY, TEXAS  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

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
<b>Primary Government:</b>						
Governmental activities:						
Administrative	\$ 5,026,366	\$ 1,518,759	\$ 231,418	\$ 729,125	\$ (2,547,064)	\$ -
Judicial	8,452,484	2,884,624	126,879	-	(5,440,981)	-
Elections	646,596	74,675	-	-	(571,921)	-
Financial administration	2,622,646	857,301	-	-	(1,765,345)	-
Public facilities	2,576,851	-	-	-	(2,576,851)	-
Public safety	32,499,770	8,335,304	2,054,977	90,109	(22,019,380)	-
Road and bridge	3,960,573	1,505,089	33,840	-	(2,421,644)	-
Health and welfare	214,241	3,600	-	-	(210,641)	-
Extension services	404,368	-	-	-	(404,368)	-
Interest on long-term debt	1,327,975	-	-	-	(1,327,975)	-
Total governmental activities	<u>57,731,870</u>	<u>15,179,352</u>	<u>2,447,114</u>	<u>819,234</u>	<u>(39,286,170)</u>	<u>-</u>
Total primary government	<u>\$ 57,731,870</u>	<u>\$ 15,179,352</u>	<u>\$ 2,447,114</u>	<u>\$ 819,234</u>	<u>(39,286,170)</u>	<u>-</u>
<b>Component Unit:</b>						
Public safety	<u>\$ 503,204</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ (503,204)</u>
General revenues:						
Taxes:						
Property taxes, levied for general purposes					36,269,387	-
Property taxes, levied for debt service					4,022,683	-
Mixed beverage taxes					271,967	-
Vehicle sales tax					1,796,987	-
Sales tax					-	907,054
Investment earnings					717,838	13,460
Miscellaneous					1,892,523	155
Total general revenues					<u>44,971,385</u>	<u>920,669</u>
Change in net position					<u>5,685,215</u>	<u>417,465</u>
Net position, beginning					45,635,750	791,545
Prior period adjustment					<u>(1,160,694)</u>	<u>-</u>
Net position, beginning, as restated					<u>44,475,056</u>	<u>791,545</u>
Net position, ending					<u>\$ 50,160,271</u>	<u>\$ 1,209,010</u>

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

**RANDALL COUNTY, TEXAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2018**

	<u>General</u>	<u>Youth Center of the High Plains</u>	<u>Radio Communication Project</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 10,799,264	\$ 537,732	\$ 6,154,777
Investments	5,441,000	-	-
Taxes receivable, net	320,575	-	-
Due from other governments	517,336	318,376	-
Receivables, net	421,289	23	-
Inventories	178,612	4,376	-
Prepaid items	371,671	3,524	-
	<u>18,049,747</u>	<u>864,031</u>	<u>6,154,777</u>
Total assets	<u>\$ 18,049,747</u>	<u>\$ 864,031</u>	<u>\$ 6,154,777</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 942,069	\$ 523,595	\$ -
Accrued payroll	1,157,242	207,537	-
Unearned revenue-other	848,536	-	-
	<u>2,947,847</u>	<u>731,132</u>	<u>-</u>
Total liabilities	<u>2,947,847</u>	<u>731,132</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue-property taxes	392,612	-	-
	<u>392,612</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>392,612</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>			
Nonspendable:			
Inventories	178,612	4,376	-
Prepaid items	371,671	3,524	-
Restricted for:			
Debt service	-	-	-
Capital projects	-	-	6,154,777
Administrative	-	-	-
Judicial	-	-	-
Elections	-	-	-
Public safety	-	-	-
Indigent health	299,885	-	-
Bail bonds	46,064	-	-
Assigned to:			
Juvenile probation	1,158,046	124,999	-
Balance fiscal year 2019 budget	687,460	-	-
Public safety	-	-	-
Unassigned	11,967,550	-	-
	<u>14,709,288</u>	<u>132,899</u>	<u>6,154,777</u>
Total fund balances	<u>14,709,288</u>	<u>132,899</u>	<u>6,154,777</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 18,049,747</u>	<u>\$ 864,031</u>	<u>\$ 6,154,777</u>

<b>Debt Service</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 83,526	\$ 2,633,837	\$ 20,209,136
-	-	5,441,000
-	-	320,575
-	15,584	851,296
-	31,383	452,695
-	-	182,988
-	30,652	405,847
<u>\$ 83,526</u>	<u>\$ 2,711,456</u>	<u>\$ 27,863,537</u>
\$ -	\$ 200,385	\$ 1,666,049
-	38,115	1,402,894
-	5,625	854,161
<u>-</u>	<u>244,125</u>	<u>3,923,104</u>
-	-	392,612
-	-	392,612
-	-	182,988
-	30,652	405,847
83,526	-	83,526
-	8,588	6,163,365
-	491,533	491,533
-	480,883	480,883
-	106,526	106,526
-	1,115,924	1,115,924
-	-	299,885
-	-	46,064
-	-	1,283,045
-	-	687,460
-	233,225	233,225
-	-	11,967,550
<u>83,526</u>	<u>2,467,331</u>	<u>23,547,821</u>
<u>\$ 83,526</u>	<u>\$ 2,711,456</u>	<u>\$ 27,863,537</u>

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

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**RANDALL COUNTY, TEXAS**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL**  
**FUNDS TO THE STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2018**

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

Total fund balance, governmental funds	\$	23,547,821
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		78,000,697
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.		392,612
Long-term liabilities, including bonds payable, capital lease payable, accrued interest, net pension liability, total other post employment benefit liability, and compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds.		(55,211,977)
Pension and OPEB losses, deficit earnings, and assumption changes are shown as deferred outflows of resources in the government-wide financial statements:		
Pension economic/demographic losses		48,451
Pension assumption changes		514,994
OPEB assumption changes		70,283
Pension gains and excess earnings are shown as deferred inflows of resources in the government-wide financial statements:		
Pension economic/demographic gains		(936,907)
Pension excess earnings		(1,142,024)
Pension and OPEB contributions paid after the measurement date, December 31, 2017, and before September 30, 2018 are expensed in the governmental funds and shown as deferred outflows of resources in the government-wide financial statements:		
Pension contributions		2,026,573
OPEB contributions		4,606
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.		2,845,142
Net Position of Governmental Activities in the Statement of Net Position	\$	50,160,271

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, 2018**

	<b>General</b>	<b>Youth Center of the High Plains</b>	<b>Radio Communication Project</b>
<b>REVENUES</b>			
Taxes	\$ 36,199,581	\$ -	\$ -
Sales and miscellaneous taxes	2,068,954	-	-
Licenses and fees	4,522,144	-	-
Fines and forfeitures	1,596,868	-	-
Intergovernmental	5,557,329	3,276,127	862,417
Interest	454,394	8,510	72,353
Miscellaneous	2,376,495	29,482	-
<b>Total revenues</b>	<b>52,775,765</b>	<b>3,314,119</b>	<b>934,770</b>
<b>EXPENDITURES</b>			
Current:			
Administrative	4,520,610	-	-
Judicial	8,055,331	-	-
Elections	436,984	-	-
Financial administration	2,513,370	-	-
Public facilities	876,957	-	-
Public safety	21,811,653	5,724,637	1,073,912
Road and bridge	3,232,167	-	-
Public services	212,085	-	-
Environmental protection	1,500	-	-
Extension service	393,665	-	-
Capital outlay	4,471,487	-	1,629,395
Debt service:			
Principal	501,241	-	-
Interest	40,786	-	-
Bond issuance costs	-	-	-
<b>Total expenditures</b>	<b>47,067,836</b>	<b>5,724,637</b>	<b>2,703,307</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>5,707,929</b>	<b>(2,410,518)</b>	<b>(1,768,537)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of assets	29,877	-	-
Issuance of debt	-	-	7,590,000
Premium on issuance of debt	-	-	333,314
Refunding bond issued	-	-	-
Credit received on capital lease	219,828	-	-
Transfers in	-	2,455,480	-
Transfers out	(3,266,360)	(48,750)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(3,016,655)</b>	<b>2,406,730</b>	<b>7,923,314</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>2,691,274</b>	<b>(3,788)</b>	<b>6,154,777</b>
<b>FUND BALANCES - BEGINNING</b>	<b>12,018,014</b>	<b>136,687</b>	<b>-</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 14,709,288</b>	<b>\$ 132,899</b>	<b>\$ 6,154,777</b>

<u>Debt Service</u>	<u>Other Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 4,022,683	\$ -	\$ 40,222,264
-	-	2,068,954
-	823,967	5,346,111
-	56,193	1,653,061
-	1,007,851	10,703,724
45,520	78,718	659,495
8,086	1,432	2,415,495
<u>4,076,289</u>	<u>1,968,161</u>	<u>63,069,104</u>
1,300	237,635	4,759,545
-	258,259	8,313,590
-	44,799	481,783
-	27,383	2,540,753
-	149,455	1,026,412
-	1,729,756	30,339,958
-	-	3,232,167
-	-	212,085
-	-	1,500
-	-	393,665
-	2,090,336	8,191,218
11,715,000	-	12,216,241
1,643,563	-	1,684,349
106,302	-	106,302
<u>13,466,165</u>	<u>4,537,623</u>	<u>73,499,568</u>
<u>(9,389,876)</u>	<u>(2,569,462)</u>	<u>(10,430,464)</u>
-	-	29,877
-	-	7,590,000
-	-	333,314
9,300,000	-	9,300,000
-	-	219,828
-	930,815	3,386,295
-	(71,185)	(3,386,295)
<u>9,300,000</u>	<u>859,630</u>	<u>17,473,019</u>
(89,876)	(1,709,832)	7,042,555
<u>173,402</u>	<u>4,177,163</u>	<u>16,505,266</u>
<u>\$ 83,526</u>	<u>\$ 2,467,331</u>	<u>\$ 23,547,821</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, 2018**

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

Net change in fund balances - total governmental funds	\$	7,042,555
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		4,300,205
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.		(509,680)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		69,805
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.		(30,897)
The issuance of long term debt provides current financial resources to governmental funds, while repayment of long term debt principle consumes current financial resources of governmental funds. Governmental funds report the effect of premiums and discounts when debt is first issued, these amounts are deferred and amortized in the statement of activities. This amount is the net effect of the differences in the treatment of long term debt.		(4,500,267)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		<u>(686,506)</u>
Change in net position of governmental activities	\$	<u><u>5,685,215</u></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, 2018**

	<u>Governmental Activities Internal Service Fund</u>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 2,948,208
Receivables	40,695
Prepaid items	<u>18,323</u>
Total current assets /total assets	<u><u>\$ 3,007,226</u></u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable - claims	\$ 147,084
Reserve for claims incurred but not reported	<u>15,000</u>
Total current liabilities/total liabilities	<u>162,084</u>
<b>NET POSITION</b>	
Unrestricted	<u>2,845,142</u>
Total liabilities and net position	<u><u>\$ 3,007,226</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, 2018**

	<u>Governmental Activities Internal Service Fund</u>
<b>OPERATING REVENUES</b>	
Healthcare contributions	\$ 4,129,816
Miscellaneous revenue	<u>179,816</u>
Total operating revenues	<u>4,309,632</u>
<b>OPERATING EXPENSES</b>	
Operating expenses	<u>4,398,872</u>
Total operating expenses	<u>4,398,872</u>
<b>NET OPERATING INCOME (LOSS)</b>	(89,240)
<b>NON-OPERATING REVENUES</b>	
Interest	<u>58,343</u>
<b>CHANGE IN NET POSITION</b>	(30,897)
<b>TOTAL NET POSITION - BEGINNING</b>	<u>2,876,039</u>
<b>TOTAL NET POSITION - ENDING</b>	<u><u>\$ 2,845,142</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, 2018**

	<u>Governmental Activities Internal Service Fund</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from internal services provided	\$ 5,058,191
Payments for claims	(3,395,121)
Payments to suppliers	<u>(1,206,861)</u>
Net cash provided by operating activities	<u>456,209</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest from cash deposits	<u>58,343</u>
Net cash provided by investing activities	<u>58,343</u>
<b>NET INCREASE IN CASH</b>	514,552
<b>CASH, BEGINNING</b>	<u>2,433,656</u>
<b>CASH, ENDING</b>	<u><u>\$ 2,948,208</u></u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	
Net operating loss	\$ (89,240)
Adjustments to reconcile net operating loss to net cash flows from operating activities:	
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable	748,559
(Increase) decrease in prepaid expense	(3,648)
Increase (decrease) in accounts payable	<u>(199,462)</u>
Net cash provided by operating activities	<u><u>\$ 456,209</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, 2018**

**ASSETS**

Cash and cash equivalents	\$ 4,249,503
Accounts receivable	<u>8,267</u>
Total assets	<u><u>\$ 4,257,770</u></u>

**LIABILITIES**

Accounts payable	\$ 150,056
Due to other governments	2,664,584
Deposits	<u>1,443,130</u>
Total liabilities	<u><u>\$ 4,257,770</u></u>

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



**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Randall County, Texas (County) have been prepared in conformity with generally accepted accounting principles (GAAP) applicable to state and local governments. 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, 2018**

**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. 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 inter-fund 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 unit* 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.

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

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

Continued

**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation**

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

Fund-level Statements

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

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

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

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

The County reports the following major governmental funds:

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

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

**Radio Communication Project** – The *Radio Communication Project Fund* accounts for bond proceeds which are to be used for the purchase and construction of new radio communication towers and equipment to be used by first responders within the County.

**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.

Continued

**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation**

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

Additionally, the County reports the following fund types:

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

**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 disbursements 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.

**C. Deposits and Investments**

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, government securities, money market funds, and the Texas Local Government Investment Pool. State statutes authorize the County to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool.

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

The County is required by Government Code Chapter 2256, The Public Funds Investment Act ("Act"), to adopt, and publicize an investment policy. That policy must be written, primarily emphasize safety of principal and liquidity, address investment diversification, yield, and maturity and the quality and capability of investment management, and include a list of the types of authorized investments in which the investing entity's funds may be invested, and the maximum allowable stated maturity of any individual investment owned by the entity.

Continued

**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation**

**C. Deposits and Investments - Continuation**

The Act requires an annual audit of investment policies. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the area of investment practices, management has established and reports appropriate policies. The County adheres to the requirements of the Act. Additionally, investment practices of the County are in accordance with local policies.

**D. Receivables and Payables**

All trade and property tax receivables are shown net of an allowance for uncollectible. Trade accounts receivable in excess of 180 days comprise the trade accounts receivable allowance for uncollectible. The property tax receivable allowance is equal to 25 percent of outstanding property taxes at September 30, 2018.

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 have been met.

**E. 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. The County uses the consumption method to record its prepaid items which requires reporting these items as assets and deferring the recognition of expenditures until the period in which prepaid items are used or consumed. In the fund financial statements, they are offset by a designation of non-spendable fund balance which indicates they do not represent “available spendable resources”.

**F. Inter-fund 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. Inter-fund services provided and used are not eliminated in the government-wide presentation. The effect of all other inter-fund activity has been eliminated in the government-wide financial statements.

**G. 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 acquisition value at the date of donation.

Continued

**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation**

**G. Capital Assets – Continuation**

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

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

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

**H. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The government reports the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Additionally, the government reports deferred amounts related to the pension plan reported in the government-wide statement of net position. These deferred amounts include pension contributions, economic/demographic losses, and deficient earnings.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**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 are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable

Continued

**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation**

**J. Long-term Obligations – Continuation**

bond premium or discount. Bond issuance costs are expensed as incurred. The County has no business-type activities, except the internal service fund.

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. Pensions**

For purposes of measuring the net pension asset or liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County's Texas County and District Retirement System Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**L. Government-wide Net Position**

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

**Net Investment in Capital Assets** – 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 does not meet the definition of “net investment in capital assets” or “restricted net position.”

**M. 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:

**Non-spendable 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.

Continued

**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation**

**M. Governmental Fund Balances – Continuation**

**Committed Fund Balance** – includes amounts that can only be established, modified, or rescinded by a formal action of the County’s highest level of decision-making authority, the Commissioners’ Court.

**Assigned Fund Balance** – includes amounts intended to be used by the County for specific purposes that are neither restricted nor committed. The Commissioners’ Court has the authority to determine and designate the purpose for fund balance to be assigned.

**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.

**N. 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. 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 outside the Court.

**O. Funds Balances Restricted**

Restricted Fund Balances:

- 1) Administrative – management, preservation, restoration and technology requirements of public records
- 2) Judicial – management, preservation and technology requirements for district courts and probation records
- 3) Elections – for contracted elections for various municipalities and schools as allowed by the Secretary of State
- 4) Public safety – personnel and equipment for jail and courthouse security
- 4) Indigent Health – County Indigent Health Plan participation in the State reimbursed program for indigents
- 5) Bail Bonds – provide organization and training of the Bail Bond Board



**RANDALL COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018**

**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 difference are as follows:

Bonds and capital lease payable	\$ (47,880,457)
Accrued interest payable	(301,059)
Deferred charge on refunding	685,305
Net pension liability	(4,413,754)
Total other post employment benefit liability	(1,880,128)
Compensated absences	<u>(1,421,884)</u>
 Net adjustment to decrease fund balance - total governmental funds to arrive at net position - governmental activities	 <u><u>\$ (55,211,977)</u></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 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 difference are as follows:

Capital outlay	\$ 8,191,218
Depreciation expense	<u>(3,891,013)</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>\$ 4,300,205</u></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 difference are as follows:

Proceeds from disposal of assets	\$ (29,877)
Loss on disposal of assets	<u>(479,803)</u>
 Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	 <u><u>\$ (509,680)</u></u>

Continued

**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**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 are as follows:

Property tax	\$ 69,805
	<hr/>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$ 69,805
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Another element of that reconciliation states, “Debt 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 expenditure in the governmental funds, but reduces the liability in the Statement of Net Position.” Neither transaction, however, has any effect on net position. The details of this difference are as follows:

Debt Issued:	
Bonds issued	\$ (16,890,000)
Premium on issuance of bond	(333,314)
Deferred charge on refunding	553,908
Repayment of principal	12,216,241
Amortization of bonds premium	25,041
Amortization of refunding charge	(72,143)
	<hr/>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$ (4,500,267)
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Continued

**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

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

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 difference are as follows:

Change in estimated liability for compensated absences	\$	(62,915)
Change in accrued interest		(44,128)
Change in net pension liability		5,589,231
Change in deferred outflows of resources - pension contributions		143,051
Change in deferred outflows of resources - pension economic/demographic losses		14,748
Change in deferred inflows of resources - pension economic/demographic gains		325,251
Change in deferred outflows of resources - pension deficient earnings		(5,498,845)
Change in deferred inflows of resources - pension excess earnings		(1,142,024)
Change in deferred outflows of resources - pension assumption changes		(25,763)
Change in net other post employment benefit obligation		(60,001)
Change in deferred outflows of resources - OPEB contributions		4,606
Change in deferred outflows of resources - OPEB assumption changes		70,283
Net adjustment to increase net changes in fund balances - total		
governmental funds to arrive at changes in net position of		
governmental activities	\$	(686,506)

**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, Radio Communication Project, Debt Service, 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, District Clerk Archive, District Clerk Preservation, District Clerk Records Management, District Clerk Technology, Election, Jail Commissary, Justice Center & Courthouse Security, Justice of the Peace Security, Justice of the Peace #1 Technology, Justice of the Peace #4 Technology, Juvenile Probation Department, Law Library, Next Step, Pre-Trial Diversion, Sheriff’s Forfeiture, Tax Assessor/Collector Motor Vehicle Inventory Tax, Unclaimed Property, Juvenile Center Improvement, and Randall County Justice Center / Annex. All annual appropriations lapse at fiscal year-end.

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

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

Continued

**RANDALL COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018**

**NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY** – Continuation

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.

**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 is as follows:

Cash on hand - governmental funds	\$	14,250
Carrying amount of bank deposits - governmental funds		14,575,280
Carrying amount of TexPool deposits - governmental funds		213,907
Carrying amount of Texas CLASS deposits - governmental funds		<u>5,405,699</u>
 Total governmental funds		 <u>20,209,136</u>
 Carrying amount of bank deposits - internal service funds		 <u>2,948,208</u>
 Total internal service funds		 <u>2,948,208</u>
 Carrying amount of bank deposits - agency funds		 <u>4,249,503</u>
 Total agency funds		 <u>4,249,503</u>
 Total	 \$	 <u><u>27,406,847</u></u>

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

As of September 30, 2018, the County had the following investments:

Investment Type	Fair Value	Weighted Average Maturity (Days)
Governmental activities		
Certificates of deposit (interest rates from 1.60% - 3.05%)	<u>\$ 5,441,000</u>	
Total fair value	<u><u>\$ 5,441,000</u></u>	
Portfolio weighted average maturity		<u><u>943</u></u>

Continued

**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 4 – DEPOSITS AND INVESTMENTS – Continuation**

***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, 2018 the County had \$213,907 and \$5,405,699 invested with the Texas Treasury Safekeeping Trust Company (TexPool) and the Texas Cooperative Liquid Assets Securities System (Texas CLASS), respectively. The Interlocal Cooperation Act, chapter 791 of the Texas Government Code, and the Public Funds Investment Act, chapter 2256 of the Texas Government Code, provide for the creation of public funds investment pools, such as TexPool and Texas CLASS, through which political subdivisions and other entities may invest public funds.

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.

Texas CLASS is a local government pool emphasizing safety, liquidity, convenience, and competitive yields. Since 1966, Texas CLASS has provided Texas public entities a safe and competitive investment alternative. The pool is governed by a board of trustees, elected annually by its participants.

Both investment pools use amortized cost to value portfolio assets and follows the criteria for GASB Statement No. 79 for use of amortized cost. TexPool and Texas CLASS do not place any limitations or restrictions such as notice periods or maximum transaction amounts, on withdrawals. Both pools have a credit rating of AAAM from Standard & Poor’s Financial Services. Local government investment pools in this rating category meet the highest standards for credit quality, conservative investment policies, and safety of principle. TexPool and Texas CLASS each invest in a quality portfolio of debt securities investments that are legally permissible for local governments in the state.

**Concentrations of Credit Risk**

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

***Custodial Credit Risk***

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

**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 5 – RECEIVABLES**

Receivables as of year-end for the County’s general, other major and non-major 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:				
Accounts	\$ 65,085	\$ 14,080	\$ 40,695	\$ 119,860
Fines and fees	20,054,119	127,636	-	20,181,755
Gross receivables	20,119,204	141,716	40,695	20,301,615
Less: allowance for uncollectible	19,697,915	110,310	-	19,808,225
Net total accounts receivable, net	<u>\$ 421,289</u>	<u>\$ 31,406</u>	<u>\$ 40,695</u>	<u>\$ 493,390</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 for delinquent property taxes receivable and miscellaneous unearned revenues.

**NOTE 6 – INTER-FUND TRANSFERS**

	Inter-fund Transfers In	Inter-fund Transfers Out
General Fund (1)	\$ -	\$ 3,266,360
Special Revenue Funds:		
County Records Management	17,500	-
Courthouse and Justice Center Security	464,565	-
Juvenile Probation Department (2)	-	71,185
Youth Center of the High Plains (2),(3)	2,455,480	48,750
Capital Projects Funds:		
Juvenile Center Improvement (3)	48,750	-
Randall County Justice Center/Annex (4)	400,000	-
	<u>\$ 3,386,295</u>	<u>\$ 3,386,295</u>

Continued

**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 6 – INTER-FUND TRANSFERS – Continuation**

Transfers are: 1) the use of property tax revenues in the General Fund to provide supplemental operating support for the County Records Management, Juvenile and Courthouse Security Funds, 2) Juvenile Probation revenues from state grants transferred to the County’s Youth Center for salaries and operating costs, 3) Youth Center sets aside funds in the Juvenile Center Improvement Fund for future maintenance improvements, and 4) Capital Projects Fund for the Randall County Annex building.

**NOTE 7 – CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2018, was as follows:

	Beginning Balance	Increases	Decreases	Transfers/ Reclassifications	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 3,096,332	\$ 10,175	\$ -	\$ -	\$ 3,106,507
Construction in progress	6,367,552	2,033,904	-	(6,367,552)	2,033,904
Intangible assets	153,430	-	-	-	153,430
Total capital assets not being depreciated	<u>9,617,314</u>	<u>2,044,079</u>	<u>-</u>	<u>(6,367,552)</u>	<u>5,293,841</u>
Capital assets, being depreciated:					
Infrastructure (roads and bridges)	12,395,330	770,289	-	-	13,165,619
Buildings and improvements	68,466,105	2,814,209	-	5,936,016	77,216,330
Improvements other than buildings	650,769	209,716	-	3,561	864,046
Vehicles	7,808,984	708,650	(53,595)	52,170	8,516,209
Furniture and equipment	15,777,320	1,644,275	(1,468,876)	375,805	16,328,524
Total capital assets being depreciated	<u>105,098,508</u>	<u>6,147,139</u>	<u>(1,522,471)</u>	<u>6,367,552</u>	<u>116,090,728</u>
Less accumulated depreciation:					
Infrastructure (roads and bridges)	(10,904,461)	(238,830)	-	-	(11,143,291)
Buildings and improvements	(17,332,401)	(1,469,439)	-	-	(18,801,840)
Improvements other than buildings	(199,830)	(52,536)	-	-	(252,366)
Vehicles	(4,277,392)	(852,446)	47,627	(52,170)	(5,134,381)
Furniture and equipment	(7,791,566)	(1,277,762)	965,164	52,170	(8,051,994)
Total accumulated depreciation	<u>(40,505,650)</u>	<u>(3,891,013)</u>	<u>1,012,791</u>	<u>-</u>	<u>(43,383,872)</u>
Total capital assets, being depreciated, net	<u>64,592,858</u>	<u>2,256,126</u>	<u>(509,680)</u>	<u>6,367,552</u>	<u>72,706,856</u>
Governmental activities capital assets, net	<u>\$ 74,210,172</u>	<u>\$ 4,300,205</u>	<u>\$ (509,680)</u>	<u>\$ -</u>	<u>\$ 78,000,697</u>

Continued

**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 7 – CAPITAL ASSETS – Continuation**

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

Governmental activities:

Administrative	\$	194,271
Judicial		68,711
Elections		161,035
Financial administration		31,030
Public facilities		1,543,944
Public safety		1,195,728
Road and bridge		688,172
Extension services		8,122
		8,122
Total depreciation expense - governmental activities	\$	3,891,013

	Beginning Balance	Increases	Decreases	Transfers/ Reclassifications	Ending Balance
Component Unit:					
Capital assets, not being depreciated:					
Land	\$ 71,730	\$ -	\$ (10,175)	\$ -	\$ 61,555
Total capital assets not being depreciated	71,730	-	(10,175)	-	61,555
Component Unit capital assets, net	\$ 71,730	\$ -	\$ (10,175)	\$ -	\$ 61,555

The County has active construction projects as of September 30, 2018. The projects are as follows:

The County has begun the purchase and construction of new radio towers and related equipment for the use of first responders within the County. Costs spent to date on this project totaled \$1,629,394. The County has also begun the renovation of the roof at the Sheriff's Department. Costs spent to date on this project totaled \$404,510.

**NOTE 8 – LEASES**

**Capital Lease**

The County has entered into four capital leases for mobile communication systems, an armored vehicle, road and bridge equipment, and a Robotex Avatar III Robot. 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 2.89%, 3.24%, 2.975% and 0% respectively. The cost of the equipment financed by these capital lease obligations is \$3,030,852 and accumulated depreciation of \$1,276,597.

Continued



**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 8 – LEASES – Continuation**

Commitments under capitalized lease and asset purchase agreements for mobile communication systems an armored vehicle, road and bridge equipment, and a Robotex Avatar III Robot provide for minimum future rental payments as of September 30, 2018, as follows:

Year Ending September 30,		
2019	\$	542,027
2020		202,587
2021		130,657
2022		130,657
Total future minimum lease payments		1,005,928
Less amount representing interest		52,306
Future Minimum Payments	\$	953,622

**NOTE 9 – GENERAL OBLIGATION AND CERTIFICATES OF OBLIGATION BONDS**

During the year ended September 30, 2009, the County issued \$11,300,000 of Certificates of Obligation, Series 2009 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 annually, each August 1 with interest payments made semi-annually, each February 1 and August 1 until maturity on August 1, 2023. Interest rates range from 2.00% to 4.25% on the Certificates of Obligation, Series 2009.

During the year ended September 30, 2010, the County issued \$9,200,000 of Certificates of Obligation, Series 2010 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 annually, each August 1 with interest payments made semi-annually, each February 1 and August 1 until maturity on August 1, 2029. Interest rates range from 2.25% to 4.20% on the Certificates of Obligation, Series 2010.

During the year ended September 30, 2014, the County issued \$5,715,000 of Certificates of Obligation, Series 2013 to provide resources for the purposes of paying contractual obligations incurred for acquiring, renovating, and equipping the Multi-Purpose Building, to acquire land for county parking facilities, and renovate elevators for the Randall County Finance Building. Principal payments on the Certificates of Obligation, Series 2013 are made annually, each August 1 with interest payments made semi-annually, each February 1 and August 1 until maturity on August 1, 2034. Interest rates range from 2% to 4% on the Certificates of Obligation, Series 2013.

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**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 9 – GENERAL OBLIGATION BONDS – Continuation**

During the year ended September 30, 2016, the County issued \$8,685,000 of Certificates of Obligation, Series 2016 to provide resources for the purposes of paying contractual obligations incurred for acquiring, renovating, and equipping the Randall County Justice Center/Annex. Principal payments on the Certificates of Obligation, Series 2016 are made annually, each August 1 with interest payments made semi-annually, each February 1 and August 1 until maturity on August 1, 2036. Interest rates range from 2% to 4% on the Certificates of Obligation, Series 2016.

During the year ended September 30, 2018, the County issued \$7,590,000 of Certificates of Obligation, Series 2018 to provide resources for the purposes of paying contractual obligations incurred for the acquisition, construction, installation, and equipment of an emergency radio communication system. Principal payments on the Certificates of Obligation, Series 2018 are made annually, each August 1 with interest payments made semi-annually, each February 1 and August 1 until maturity on February 1, 2028. Interest rates range from 2% to 4% on the Certificates of Obligation, Series 2018.

Advance Refunding

During the year ended September 30, 2014, the County issued \$3,615,000 of General Obligation Refunding Bonds, Series 2013 with an interest rate of 2.8%. The proceeds were used to advance refund \$3,255,000 of outstanding Certificates of Obligations, Series 2005 which had interest rates ranging from 3.5% to 5.0%. The net proceeds of \$3,558,145 (after payment of \$56,855 in underwriting fees and other issuance costs) were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded bonds. As a result, a portion of the Certificates of Obligation, Series 2005 are considered defeased and the liability for those bonds has been removed from the statement of net position. Principal payments on the General Obligation Refunding Bonds, Series 2013 are made annually each August 1 with interest payments being made semi-annually each February 1 and August 1 until maturity on August 1, 2025. The County will levy ad valorem tax for the payments of the principal and interest.

The reacquisition price exceeded the net carrying amount of the old debt by \$303,145. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt. The County advanced refunded the Certificates of Obligation, Series 2005 to reduce its total debt service payments over eleven years by \$316,986 and to obtain an economic gain (difference between the present values of the debt service payments of the old and new debt) of \$270,108.

During the year ended September 30, 2015, the County issued \$8,450,000 of General Obligation Refunding Bonds, Series 2015 with an interest rate of 1.49%. The proceeds were used to advance refund \$2,630,000 of outstanding Certificates of Obligations, Series 2005 which had interest rates ranging from 3.5% to 5.0% and \$5,740,000 of General Obligation Refunding, Series 2005 which had interest rates ranging from 3.25% to 5.0%. There were no additional proceeds after payment of \$80,000 in underwriting fees and other issuance costs. As a result, a portion of the Certificates of Obligation, Series 2005 and General Obligation Refunding, Series 2005 are considered defeased and the liability for those bonds has been removed from the statement of net position. Principal payments on the General Obligation Refunding Bonds, Series 2015 are made annually each August 1 with interest payments made semi-annually, each February 1 and August 1 until maturity on August 1, 2021. The County will levy ad valorem tax for the payments of the principal and interest.

The County advanced refunded the Certificates of Obligation, Series 2005 and General Obligation Refunding, Series 2005 to reduce its total debt service payments over six years by \$588,507 and to obtain an economic gain (difference between the present values of the debt service payments of the old and new debt) of \$561,359.

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**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 9 – GENERAL OBLIGATION BONDS – Continuation**

During the year ended September 30, 2018, the County issued \$9,300,000 of General Obligation Refunding Bonds, Series 2017 with an interest rate of 2.03%. The proceeds were used to advance refund \$8,755,000 of outstanding Certificates of Obligations, Series 2009 which had interest rates ranging from 2.0% to 4.7%. The net proceeds of \$9,195,498 (after payment of \$104,502 in underwriting fees and other issuance costs) were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded bonds. As a result, a portion of the Certificates of Obligation, Series 2009 are considered defeased and the liability for those bonds has been removed from the statement of net position. Principal payments on the General Obligation Refunding Bonds, Series 2017 are made annually each August 1 with interest payments being made semi-annually each February 1 and August 1 until maturity on August 1, 2029. The County will levy ad valorem tax for the payments of the principal and interest.

The reacquisition price exceeded the net carrying amount of the old debt by \$553,908. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt. The County advanced refunded the Certificates of Obligation, Series 2009 to reduce its total debt service payments over twelve years by \$1,725,879 and to obtain an economic gain (difference between the present values of the debt service payments of the old and new debt) of \$1,610,670.

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**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 9 – GENERAL OBLIGATION BONDS – Continuation**

The annual requirements to amortize all debt outstanding as of September 30, 2018, are as follows:

Years Ending September 30,	Total	Certificates of Obligation Series 2009		Certificates of Obligation Series 2010		General Obligation Refunding Bonds Series 2013	
		Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 5,216,949	\$ 165,000	\$ 77,475	\$ 1,030,000	\$ 351,728	\$ 35,000	\$ 95,060
2020	5,210,144	170,000	70,875	1,070,000	318,252	35,000	94,080
2021	4,741,218	175,000	64,075	635,000	275,452	630,000	93,100
2022	4,847,228	750,000	57,075	660,000	250,052	645,000	75,460
2023	4,840,409	615,000	26,138	690,000	223,652	665,000	57,400
2024-2028	21,042,411	-	-	3,925,000	678,842	1,385,000	58,520
2029-2033	7,458,173	-	-	885,000	37,170	-	-
2034-2038	2,048,893	-	-	-	-	-	-
<b>Total</b>	<b>\$ 55,405,425</b>	<b>\$ 1,875,000</b>	<b>\$ 295,638</b>	<b>\$ 8,895,000</b>	<b>\$ 2,135,148</b>	<b>\$ 3,395,000</b>	<b>\$ 473,620</b>

Certificates of Obligation Series 2013		General Obligation Refunding Bonds Series 2015		Certificates of Obligation Series 2016	
Principal	Interest	Principal	Interest	Principal	Interest
\$ 240,000	\$ 159,100	\$ 1,020,000	\$ 37,399	\$ 345,000	\$ 205,115
245,000	154,300	1,030,000	22,201	350,000	198,215
250,000	149,400	460,000	6,854	360,000	191,215
255,000	144,400	-	-	375,000	176,815
260,000	136,750	-	-	390,000	161,815
1,450,000	534,300	-	-	2,130,000	626,525
1,725,000	261,325	-	-	2,425,000	328,950
380,000	15,200	-	-	1,585,000	68,693
<b>\$ 4,805,000</b>	<b>\$ 1,554,775</b>	<b>\$ 2,510,000</b>	<b>\$ 66,454</b>	<b>\$ 7,960,000</b>	<b>\$ 1,957,343</b>

General Obligation Refunding Bonds Series 2017		Certificates of Obligation Series 2018	
Principal	Interest	Principal	Interest
\$ 70,000	\$ 185,339	\$ 915,000	\$ 285,733
70,000	183,918	995,000	203,303
70,000	182,497	1,025,000	173,625
75,000	181,076	1,060,000	142,350
235,000	179,554	1,090,000	110,100
6,850,000	646,149	2,505,000	253,075
1,760,000	35,728	-	-
-	-	-	-
<b>\$ 9,130,000</b>	<b>\$ 1,594,261</b>	<b>\$ 7,590,000</b>	<b>\$ 1,168,186</b>

**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 10 – LONG TERM DEBT**

Change in long-term debt is summarized below:

	Balance October 1, 2017	Additions	Retirements	Balance September 30, 2018	Due Within One Year
Certificates of Obligation, Series 2009	\$ 10,735,000	\$ -	\$ (8,860,000)	\$ 1,875,000	\$ 165,000
Certificates of Obligation, Series 2010	8,955,000	-	(60,000)	8,895,000	1,030,000
General Obligation Refunding, Series 2013	3,430,000	-	(35,000)	3,395,000	35,000
Certificates of Obligation, Series 2013	5,040,000	-	(235,000)	4,805,000	240,000
General Obligation Refunding, Series 2015	4,525,000	-	(2,015,000)	2,510,000	1,020,000
Certificates of Obligation, Series 2016	8,300,000	-	(340,000)	7,960,000	345,000
General Obligation Refunding, Series 2017	-	9,300,000	(170,000)	9,130,000	70,000
Certificates of Obligation, Series 2018	-	7,590,000	-	7,590,000	915,000
Deferred issuance premiums	458,562	333,314	(25,041)	766,835	-
<b>Total bonds payable</b>	<b>41,443,562</b>	<b>17,223,314</b>	<b>(11,740,041)</b>	<b>46,926,835</b>	<b>3,820,000</b>
Capital lease obligation	1,454,863	-	(501,241)	953,622	514,194
Estimated liability for compensated absences	1,358,969	1,813,242	(1,750,327)	1,421,884	142,000
Net pension liability	10,002,985	-	(5,589,231)	4,413,754	-
Total other post employment benefit liability	1,820,127	60,001	-	1,880,128	-
<b>Total</b>	<b>\$ 56,080,506</b>	<b>\$ 19,096,557</b>	<b>\$ (19,580,840)</b>	<b>\$ 55,596,223</b>	<b>\$ 4,476,194</b>

The County incurred interest expense of \$1,327,975 during the year ended September 30, 2018.

**NOTE 11 – COMPENSATED ABSENCES**

Regular full-time employees are entitled to vacations of up to 32 days per year based on years of service. 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 up to five (5) days 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.

**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**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.

**NOTE 13 – HEALTH INSURANCE**

The County has maintained a partially self-insured employee health insurance benefit plan for County employees for the 22 years ended September 30, 2018. 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 \$585 per month for each employee to utilize the insurance coverage for the employee. Employees are required to contribute \$25 per month to utilize the employee coverage; however, this contribution is waived if the employee elects wellness testing during the year. 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 inter-fund 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 they are 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 \$125,000 and for an aggregate loss of \$1,000,000. This stop-loss insurance coverage is provided by Voya Insurance Company. Voya 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.

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**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 13 – HEALTH INSURANCE** – Continuation

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

Balance 10/1/2017	Incurred Claims	Claim Payments	Balance 9/30/2018
\$ 346,545	\$ 3,395,155	\$ 3,594,616	\$ 147,084

**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 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](http://www.tcdrs.org).

*Benefits Provided*

The Plan provisions are adopted by the governing body of the County (employer), 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.

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**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 14 – RETIREMENT PLAN – Continuation**

*Employees Covered by Benefit Terms*

The following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	206
Inactive employees entitled to but not yet receiving benefits	390
Active employees	524

*Contributions*

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 10.22% for calendar year 2018, and 9.94% for calendar year 2017. The contribution rate payable by the employee members is 7.0% for fiscal year 2018 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.

*Net Pension Liability*

The County's net pension liability was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date.

*Actuarial Assumptions*

The total pension liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

All actuarial assumptions that determined the total pension liability as of December 31, 2017 were based on the results of an actuarial experience study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB 68.

In the 2017 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale, 130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

Continued



**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 14 – RETIREMENT PLAN – Continuation**

**TCDRS system-wide economic assumptions:**

Real rate of return	5.25%
Inflation	2.75%
Long-term investment return	8.00%

The assumed long-term investment return of 8% is net after investment and administrative expenses. It is assumed returns will equal the nominal annual rate of 8% for calculating the actuarial accrued liability and the normal cost contribution rate for the retirement plan of each participating employer.

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.25% (made up of 2.75% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.6% per year for a career employee.

**Employer-specific economic assumptions:**

Growth in membership	0.00%
Payroll growth for funding calculations	3.25%

The payroll growth assumption is for the aggregate covered payroll of an employer.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2018 information for a 10 year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2017.

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**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 14 – RETIREMENT PLAN – Continuation**

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Benchmark</u>	<u>Target Allocation</u>	<u>Geometric Real Rate of Return (Expected Minus Inflation)</u>
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.55%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	16.00%	7.55%
Global Equities	MSCI World (net) Index	1.50%	4.85%
International Equities - Developed	MSCI World Ex USA (net) Index	11.00%	4.55%
International Equities - Emerging	MSCI Emerging Markets (net) Index	8.00%	5.55%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	0.75%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	8.00%	4.12%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.06%
Distressed Debt	Cambridge Associates Distressed Securities Index	2.00%	6.30%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.05%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	6.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	6.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Funds of Funds Composite Index	18.00%	4.10%

*Discount Rate*

The discount rate used to measure the total pension liability was 8.10%. The discount rate is the single rate of return that, when applied to all projected benefit payments results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using the long-term expected rate of return on pension plan investments.

Continued

**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 14 – RETIREMENT PLAN – Continuation**

2. The actuarial present value of projected benefit payments not included in (1), calculated using the municipal bond rate.

Therefore, if plan investments in a given future year are greater than projected benefit payments in that year and are invested such that they are expected to earn the long-term rate of return, the discount rate applied to projected benefit payments in that year should be the long-term expected rate of return on plan investments. If future years exist where this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years.

The determination of a future date when plan investments are not sufficient to pay projected benefit payments is often referred to as a depletion date projection. A depletion date projection compares projections of the pension plan's fiduciary net position to projected benefit payments and aims to determine a future date, if one exists, when the fiduciary net position is projected to be less than projected benefit payments. If an evaluation of the sufficiency of the projected fiduciary net position compared to projected benefit payments can be made with sufficient reliability without performing a depletion date projection, alternatives methods to determine sufficiency may be applied.

In order to determine the discount rate to be used by the employer we have used an alternative method to determine the sufficiency of the fiduciary net position in all future years. Our alternative method reflects the funding requirements under the employer's funding policy and the legal requirements under the TCDRS Act.

1. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods.
2. Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.
3. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.
4. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable.

Based on the above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, we have used a discount rate of 8.10%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 8.00%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

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**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 14 – RETIREMENT PLAN – Continuation**

*Changes in the Net Pension Liability / (Asset)*

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) - (b)
	<u>(a)</u>	<u>(b)</u>	<u>(a) - (b)</u>
Balances as of December 31, 2016	\$ 101,942,626	\$ 91,939,641	\$ 10,002,985
Changes for the year:			
Service cost	3,601,991	-	3,601,991
Interest on total pension liability (1)	8,393,682	-	8,393,682
Effect of plan changes (2)	-	-	-
Effect of economic/demographic gains or losses	39,500	-	39,500
Effect of assumptions changes or inputs	193,112		193,112
Refund of contributions	(164,084)	(164,084)	-
Benefit payments	(3,749,942)	(3,749,942)	-
Administrative expenses	-	(70,389)	70,389
Member contributions	-	1,844,713	(1,844,713)
Net investment income	-	13,428,643	(13,428,643)
Employer contributions	-	2,607,992	(2,607,992)
Other (3)	-	6,557	(6,557)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Balances as of December 31, 2017	<u>\$ 110,256,885</u>	<u>\$ 105,843,131</u>	<u>\$ 4,413,754</u>

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

(2) No plan changes valued.

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

*Sensitivity of the Net Pension Liability / (Asset) to Changes in the Discount Rate*

The following presents the net pension liability of the County, calculated using the discount rate of 8.10%, as well as what the County's net pension liability / (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (7.10%) or 1 percentage point higher (9.10%) than the current rate.

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total pension liability	\$ 125,367,079	\$ 110,256,885	\$ 97,626,802
Fiduciary net position	105,843,131	105,843,131	105,843,131
Net pension liability / (asset)	<u>\$ 19,523,948</u>	<u>\$ 4,413,754</u>	<u>\$ (8,216,329)</u>

Continued

**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 14 – RETIREMENT PLAN – Continuation**

*Pension Plan Fiduciary Net Position*

Detailed information about the pension plan’s fiduciary net position is available in the separately issued TCDRS financial report.

*Pension Expense / (Income)*

	January 1, 2017 to December 31, 2017
Service cost	\$ 3,601,991
Interest on total pension liability (1)	8,393,682
Effect of plan changes	-
Administrative expenses	70,389
Member contributions	(1,844,713)
Expected investment return net of investment expenses	(7,465,968)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(300,499)
Recognition of assumption changes or inputs	218,875
Recognition of investment gains or losses	678,194
Other (2)	(6,557)
Pension expense / (income)	\$ 3,345,394

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

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

*Deferred Inflows / Outflows of Resources*

As of December 31, 2017, the deferred inflows and outflows of resources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 936,907	\$ 48,451
Changes of assumptions	-	514,994
Net difference between projected and actual earnings	1,142,024	-
Contributions made subsequent to measurement date	N/A	2,026,573

Continued

**RANDALL COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018**

**NOTE 14 – RETIREMENT PLAN – Continuation**

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ended December 31:		
2018	\$	596,570
2019		347,418
2020		(1,313,461)
2021		(1,146,013)
2022		-
Thereafter		-
		<hr/>
Total	\$	<u>(1,515,486)</u>

**NOTE 15 – POSTEMPLOYMENT DEFINED BENEFIT GROUP TERM LIFE INSURANCE PLAN**

*Plan Description*

Randall County, Texas participates in a cost-sharing multiple-employer defined-benefit group-term life insurance plan operated by the Texas County & District Retirement System (TCDRS). This plan is referred to as the Group Term Life Fund (GLTF). This optional plan provides group term life insurance coverage to current eligible employees.

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](http://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*

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, 2018, 2017, and 2016, were \$42,657, \$40,494, and \$42,425, respectively, which equaled the contractually required contributions each year.

**NOTE 16 – 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.

Continued

**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 16 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) – Continuation**

*Benefits Provided*

An employee who meets the retirement eligibility requirements of the Texas County and District Retirement System (TCDRS), and who leaves the employment of Randall County after eight (8) consecutive years or a total of at least 20 years, with two continuous years of employment with Randall County immediately preceding the date of separation becomes eligible to remain on the County's group medical and dental plan until the retiree reaches age 65 or qualifies for Medicare. The eligible retiring employee may also continue the existing coverage for spouses and dependents.

The retiree pays 100% of the total monthly premium prescribed in the current health plan for active employees and dependents. Premiums are determined annually by estimating the amount needed to cover projected claims. If the retiree is eligible under TCERS, but does not meet the employment requirements outlined above, the premiums for the retiree insurance will be equal to the COBRA rate set at the beginning of each year by the County's third party administrator. Eligible retirees and their spouse and/or dependents covered by the Randall County Health Care group receive the same health and dental care benefits as active employees, as described in the current health manual.

*Employees Covered by Benefit Terms*

The following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	11
Inactive employees entitled to but not yet receiving benefits	0
Active employees	451

*Total OPEB Liability*

The County's total OPEB liability was measured as of December 31, 2017, and was determined by an actuarial valuation as of that date.

Continued

**RANDALL COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018**

**NOTE 16 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) – Continuation**

*Actuarial Assumptions*

The total OPEB liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Actuarial cost method	Individual Entry-Age
Discount rate	3.31% as of December 31, 2017
Inflation	2.50%
Salary increases	0.5% to 5.00%, not including wage inflation of 3.25%
Demographic assumptions	Based on the experience study covering the four year period ending December 31, 2016 as conducted for the Texas County and District Retirement System (TCDRS)
Mortality	For healthy retirees, the gender-distinct RP-2014 Healthy Annuitant Mortality Tables are used with male rates multiplied by 130% and female rates multiplied by 110%. Those rates are projected on a fully generational basis based on 110% of the ultimate rates of Scale MP-2014.
Healthcare cost trend rates	Initial rate of 7.50% declining to an ultimate rate of 4.25% after 15 years.
Participation rates	It was assumed that 35% of eligible employees who retire after the age of 49 would participate and no eligible employees who retire before the age of 50 would participate.

*Discount Rate*

For plans that do not have formal assets, the discount rate should equal the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date. For the purpose of this valuation, the municipal bond rate is 3.31% (based on the daily rate closest to but not later than the measurement date of the Fidelity “20-Year Municipal GO AA Index”). The discount rate was 3.81% as of the prior measurement date.

Continued



**RANDALL COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018**

**NOTE 16 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) – Continuation**

*Changes in the Total OPEB Liability*

	<b>Changes in Total OPEB Liability</b>
Balances as of December 31, 2016	\$ 1,820,127
Changes for the year:	
Service cost	95,588
Interest on total OPEB liability	67,709
Changes of benefit terms	-
Difference between expected and actual experience	-
Changes in assumption	78,256
Benefit payments	(181,552)
Balances as of December 31, 2017	\$ 1,880,128

Changes of assumptions reflect a change in the discount rate from 3.81% as of December 31, 2016 to 3.31% as of December 31, 2017.

The benefit payments during the measurement period were determined as follows:

Retiree claims paid by County	\$ 397,122
Stop-loss and administrative costs for retirees	14,608
Stop-loss reimbursements for retiree claims	(132,243)
Retiree contributions	(97,935)
Total benefit payments	\$ 181,552

*Sensitivity of the Total OPEB Liability to Changes in the Discount Rate*

Regarding the sensitivity of the total OPEB liability to changes in the discount rate, the following presents the plan's total OPEB liability, calculated using a discounted rate of 3.31%, as well as what the plan's total OPEB liability would be if it were calculated using a discount rate that is one percent lower or one percent higher:

	1% Decrease 2.31%	Current Discount Rate 3.31%	1% Increase 4.31%
Total OPEB liability	\$ 2,045,651	\$ 1,880,128	\$ 1,726,470

Continued

**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 16 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) – Continuation**

*Sensitivity of the Total OPEB Liability to the Healthcare Cost Trend Rate Assumption*

Regarding the sensitivity of the total OPEB liability to changes in the healthcare cost trend rates, the following presents the plan's total OPEB liability, calculated using the assumed trend rates as well as what the plan's total OPEB liability would be if it were calculated using a trend rate that is one percent lower or one percent higher:

	1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
Total OPEB liability	\$ 1,671,484	\$ 1,880,128	\$ 2,127,908

*OPEB Expense / (Income)*

	January 1, 2017 to December 31, 2017
Service cost	\$ 95,588
Interest on total OPEB liability	67,709
Current period benefit changes	-
OPEB Plan administrative expense	-
Recognition of current year outflow (inflow) due to liabilities	7,973
Amortization of prior year outflow (inflow) due to liabilities	-
OPEB expense / (income)	\$ 171,270

*Deferred Inflows / Outflows of Resources*

As of December 31, 2017, the deferred inflows and outflows of resources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	-	70,283
Contributions made subsequent to measurement date	N/A	4,606

Continued

**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 16 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) – Continuation**

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ended December 31:		
2019	\$	7,973
2020		7,973
2021		7,973
2022		7,973
2023		7,973
Thereafter		30,418

**NOTE 17 – COMMITMENTS, CONTINGENCIES AND SUBSEQUENT EVENTS**

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, 2018, 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.

In May 2017, the County entered into an agreement with the Texas Department of Transportation to contribute right-of-way or funds for the purchase of right-of-way for the expansion of Loop 335. The County is committed for \$949,207, which represents 10% of the expected cost of the right-of-way. Payments are scheduled through November 2021.

**NOTE 18 – TAX ABATEMENT AGREEMENTS**

The County has entered into a tax abatement agreement which is authorized and governed by the Property Redevelopment and Tax Abatement Act, Chapter 312, Texas Tax Code with Astra Wind, LLC. The Company is to develop a 163.2 megawatt wind powered electric generating facility in Randall County costing approximately \$190,000,000. The County will abate 100% of the ad valorem taxes on this development for a period of ten years beginning on January 1 of the year following completion of the development. During this ten year tax abatement period, the Company will pay the County \$2,000 per megawatt of turbine nameplate capacity. The development has been completed as of December 31, 2016.

The County has entered into a tax abatement agreement which is authorized and governed by the Property Redevelopment and Tax Abatement Act, Chapter 312, Texas Tax Code with Lone Star Products, LLC. The Company is to develop a new milk powder processing, specialty drying and milk ingredient facility in Randall County costing approximately \$75,000,000. The County will abate 100% of the ad valorem on this development for a period of ten years beginning on January 1 of the year following completion of the development. Starting in the second year of this ten year tax abatement period, the Company will begin to pay the County an amount in lieu of the ad valorem taxes. This amount begins at \$76,200 per year and increases to \$123,800 in year ten. The development has been completed as of March 21, 2018.

**RANDALL COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 19 – PRIOR PERIOD ADJUSTMENT**

The beginning net position on the Statement of Revenues, Expenses and Changes in Net Position was changed due to the adoption of GASB Statements 74 and 75 and the resulting requirement to report the total OPEB liability and the related deferred outflows and inflows of resources with newly adopted actuarial valuations requirements. These standards are a replacement of the previously followed GASB Statement 45. The following schedule summarizes this prior period adjustment:

	<u>Governmental Activities</u>
Total OPEB liability as determined at the 12/31/17 measurement date under GASB 75	\$ 1,820,127
Total OPEB liability as of September 30, 2017, measured under GASB 45	<u>(659,433)</u>
Prior period adjustment	<u>\$ 1,160,694</u>

**REQUIRED SUPPLEMENTARY INFORMATION  
(UNAUDITED)**

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 36,295,042	\$ 36,295,042	\$ 36,199,581	\$ (95,461)
Sales and miscellaneous taxes	1,993,000	1,993,000	2,068,954	75,954
Licenses and fees	4,275,030	4,275,030	4,522,144	247,114
Fines and forfeitures	1,327,500	1,327,500	1,596,868	269,368
Intergovernmental	4,499,181	4,578,094	5,557,329	979,235
Interest	210,000	210,000	454,394	244,394
Miscellaneous	106,750	3,204,074	2,376,495	(827,579)
	<u>48,706,503</u>	<u>51,882,740</u>	<u>52,775,765</u>	<u>893,025</u>
<b>EXPENDITURES</b>				
Current:				
Administrative	5,286,215	4,665,566	4,520,610	144,956
Judicial	7,938,908	8,195,764	8,055,331	140,433
Elections	451,087	451,087	436,984	14,103
Financial administration	2,625,450	2,621,220	2,513,370	107,850
Public facilities	1,000,102	938,602	876,957	61,645
Public safety	22,660,478	22,634,669	21,811,653	823,016
Road and bridge	3,186,684	3,294,156	3,232,167	61,989
Public services	194,781	244,781	212,085	32,696
Environmental protection	1,500	1,500	1,500	-
Extension service	413,427	413,427	393,665	19,762
Capital outlay	1,644,779	5,372,269	4,471,487	900,782
Debt service:				
Principal	479,805	501,243	501,241	2
Interest	40,787	40,787	40,786	1
	<u>45,924,003</u>	<u>49,375,071</u>	<u>47,067,836</u>	<u>2,307,235</u>
<b>EXCESS OF REVENUES</b>				
<b>OVER (UNDER) EXPENDITURES</b>				
	<u>2,782,500</u>	<u>2,507,669</u>	<u>5,707,929</u>	<u>3,200,260</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of assets	65,500	80,410	29,877	(50,533)
Credit received on capital lease	-	219,828	219,828	-
Transfers out	(2,971,164)	(3,345,664)	(3,266,360)	79,304
	<u>(2,905,664)</u>	<u>(3,045,426)</u>	<u>(3,016,655)</u>	<u>28,771</u>
<b>NET CHANGE IN FUND BALANCES</b>				
	(123,164)	(537,757)	2,691,274	3,229,031
<b>FUND BALANCES - BEGINNING</b>				
	<u>12,018,014</u>	<u>12,018,014</u>	<u>12,018,014</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>				
	<u>\$ 11,894,850</u>	<u>\$ 11,480,257</u>	<u>\$ 14,709,288</u>	<u>\$ 3,229,031</u>

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**YOUTH CENTER OF THE HIGH PLAINS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental:				
Bed contracts	\$ 600,000	\$ 600,000	\$ 712,400	\$ 112,400
Grants	100,000	100,000	108,640	8,640
Amarillo ISD	46,428	46,428	46,428	-
Potter County contract	2,536,284	2,536,284	2,408,659	(127,625)
Interest	3,500	3,500	8,510	5,010
Miscellaneous	30,600	30,600	29,482	(1,118)
	<u>3,316,812</u>	<u>3,316,812</u>	<u>3,314,119</u>	<u>(2,693)</u>
<b>EXPENDITURES</b>				
Public safety:				
Salaries and fringe benefits	5,135,146	5,160,776	5,158,654	2,122
Operating expenses	696,950	665,070	565,983	99,087
	<u>5,832,096</u>	<u>5,825,846</u>	<u>5,724,637</u>	<u>101,209</u>
<b>EXCESS OF REVENUES</b>				
<b>OVER / (UNDER) EXPENDITURES</b>	<u>(2,515,284)</u>	<u>(2,509,034)</u>	<u>(2,410,518)</u>	<u>98,516</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,560,284	2,560,284	2,455,480	(104,804)
Transfers out	(45,000)	(48,750)	(48,750)	-
	<u>2,515,284</u>	<u>2,511,534</u>	<u>2,406,730</u>	<u>(104,804)</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	2,500	(3,788)	(6,288)
<b>FUND BALANCES - BEGINNING</b>	<u>136,687</u>	<u>136,687</u>	<u>136,687</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 136,687</u>	<u>\$ 139,187</u>	<u>\$ 132,899</u>	<u>\$ (6,288)</u>

**RANDALL COUNTY, TEXAS**  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM**  
**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**  
**Last 10 Years (will ultimately be displayed as available)**

	Year Ended December 31,			
	2017	2016	2015	2014
<b>Total Pension Liability:</b>				
Service cost	\$ 3,601,991	\$ 3,692,616	\$ 3,139,891	\$ 3,023,898
Interest on total pension liability	8,393,682	7,742,132	7,176,649	6,645,469
Effect of plan changes	-	339,421	(701,092)	-
Effect of assumption changes or inputs	193,112	-	901,261	-
Effect of economic/demographic (gains) or losses	39,500	(1,432,030)	(194,224)	84,257
Benefit payments/refunds of contributions	<u>(3,914,026)</u>	<u>(3,932,679)</u>	<u>(3,437,883)</u>	<u>(3,267,149)</u>
Net change in total pension liability	8,314,259	6,409,460	6,884,603	6,486,475
Total pension liability, beginning	<u>101,942,626</u>	<u>95,533,166</u>	<u>88,648,564</u>	<u>82,162,089</u>
Total pension liability, ending (a)	<u><u>\$ 110,256,885</u></u>	<u><u>\$ 101,942,626</u></u>	<u><u>\$ 95,533,166</u></u>	<u><u>\$ 88,648,564</u></u>
<b>Fiduciary Net Position:</b>				
Employer contributions	\$ 2,607,992	\$ 2,444,753	\$ 2,463,045	\$ 2,275,729
Member contributions	1,844,713	1,772,265	1,745,073	1,604,304
Investment income net of investment expenses	13,428,643	6,347,752	(572,462)	5,367,921
Benefit payments/refunds of contributions	(3,914,026)	(3,932,679)	(3,437,883)	(3,267,149)
Administrative expenses	(70,389)	(69,153)	(61,754)	(63,628)
Other	<u>6,557</u>	<u>(447,679)</u>	<u>139,373</u>	<u>149,984</u>
Net change in fiduciary net position	13,903,490	6,115,259	275,391	6,067,161
Fiduciary net position, beginning	<u>91,939,641</u>	<u>85,824,382</u>	<u>85,548,991</u>	<u>79,481,830</u>
Fiduciary net position, ending (b)	<u><u>\$ 105,843,131</u></u>	<u><u>\$ 91,939,641</u></u>	<u><u>\$ 85,824,382</u></u>	<u><u>\$ 85,548,991</u></u>
Net pension liability / (asset), ending = (a) - (b)	<u><u>\$ 4,413,754</u></u>	<u><u>\$ 10,002,985</u></u>	<u><u>\$ 9,708,784</u></u>	<u><u>\$ 3,099,573</u></u>
Fiduciary net position as a % of total pension liability	96.00%	90.19%	89.84%	96.50%
Pensionable covered payroll	\$ 26,237,518	\$ 25,281,849	\$ 24,929,621	\$ 22,918,625
Net pension liability as a % of covered payroll	16.82%	39.57%	38.94%	13.52%



**RANDALL COUNTY, TEXAS**  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
**Last 10 Fiscal Years (will ultimately be displayed)**

Year Ending September 30:	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2015	\$ 2,335,185	\$ 2,335,185	\$ -	\$ 23,607,888	9.9%
2016	2,427,457	2,427,457	-	24,955,855	9.7%
2017	2,570,093	2,570,093	-	26,048,921	9.9%
2018	2,751,052	2,751,052	-	27,118,020	10.1%

**Notes to Schedule:**

Valuation Date Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	13.5 years (based on contribution rate calculated in 12/31/2017 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.75%
Salary increases	Varies by age and service. 4.9% average over career including inflation
Investment rate of return	8.0%, net of investment expenses, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	New inflation, mortality and other assumptions were reflected in the Schedule of Employer Contributions for 2015. New mortality assumptions were reflected in the Schedule of Employer Contributions for 2017.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	No changes in plan provisions were reflected in the Schedule of Employer Contributions for 2015 or 2016. Employer contributions reflect that a 1% flat COLA was adopted. Also, new Annuity Purchase Rates were reflected in the Schedule of Employer Contributions for benefits earned after 2017.

**RANDALL COUNTY, TEXAS**  
**THE RANDALL COUNTY HEALTHCARE PLAN**  
**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**Last 10 Years (will ultimately be displayed as available)**

	Year Ended December 31,			
	2017	2016	2015	2014
<b>Total OPEB Liability:</b>				
Service cost	\$ 95,588	\$ N/A	\$ N/A	\$ N/A
Interest on total OPEB liability	67,709	N/A	N/A	N/A
Changes in benefit terms	-	N/A	N/A	N/A
Difference between expected and actual experience of the total OPEB liability	-	N/A	N/A	N/A
Changes in assumptions	78,256	N/A	N/A	N/A
Benefit payments	(181,552)	N/A	N/A	N/A
Net change in total OPEB liability	60,001	N/A	N/A	N/A
Total OPEB liability, beginning	1,820,127	N/A	N/A	N/A
Total OPEB liability, ending	\$ 1,880,128	\$ N/A	\$ N/A	\$ N/A
Covered employee payroll	\$ 26,252,557	\$ N/A	\$ N/A	\$ N/A
Total OPEB liability as a % of covered employee payroll	7.16%	N/A	N/A	N/A

**OTHER SUPPLEMENTARY INFORMATION**

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF REVENUES - BUDGET TO ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES FROM TAXES</b>				
Ad valorem taxes, including penalty and interest	\$ 36,295,042	\$ 36,295,042	\$ 36,199,581	\$ (95,461)
<b>REVENUES FROM SALES AND MISCELLANEOUS TAXES</b>				
Sales tax	1,775,000	1,775,000	1,796,987	21,987
Mixed beverage	218,000	218,000	271,967	53,967
 Total revenues from sales and miscellaneous taxes	 1,993,000	 1,993,000	 2,068,954	 75,954
<b>REVENUES FROM LICENSES AND FEES</b>				
Vehicle registration fees	1,465,000	1,465,000	1,505,089	40,089
Fees of County officials:				
County Clerk	719,000	719,000	721,960	2,960
County Sheriff	625,500	625,500	683,798	58,298
County Tax Assessor/Collector	830,000	830,000	857,301	27,301
Court Reporter	21,000	21,000	23,094	2,094
District Clerk	496,780	496,780	588,873	92,093
Justice of the Peace, Precinct #1	13,750	13,750	16,635	2,885
Justice of the Peace, Precinct #4	40,000	40,000	54,068	14,068
Constable, Precinct #1	29,000	29,000	31,079	2,079
Constable, Precinct #4	25,000	25,000	24,467	(533)
Work release	10,000	10,000	15,780	5,780
 Total revenues from licenses and fees	 4,275,030	 4,275,030	 4,522,144	 247,114
<b>REVENUES FROM FINES AND FORFEITURES</b>				
County courts	422,500	422,500	513,080	90,580
District courts	280,000	280,000	362,073	82,073
Justice of the Peace #1	415,000	415,000	459,266	44,266
Justice of the Peace #4	210,000	210,000	262,449	52,449
 Total revenues from fines and forfeitures	 1,327,500	 1,327,500	 1,596,868	 269,368

Continued

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF REVENUES - BUDGET TO ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Continuation				
<b>REVENUES FROM OTHER GOVERNMENTAL UNITS</b>				
State of Texas:				
Lateral road	\$ 33,500	\$ 33,500	\$ 33,840	\$ 340
TCEQ waste management fees	10,500	10,500	11,038	538
Tobacco settlement	15,000	15,000	22,024	7,024
County court supplement	168,000	168,000	168,000	-
County judge supplement	25,200	25,200	28,344	3,144
Assistant district attorney longevity	31,000	31,000	39,440	8,440
Justice grants	255,012	333,925	307,050	(26,875)
Jail bed	3,400,000	3,400,000	4,304,473	904,473
Federal justice grants	4,000	4,000	-	(4,000)
Potter County	76,662	76,662	76,450	(212)
DA medical records	50,000	50,000	71,995	21,995
City of Canyon	191,828	191,828	191,828	-
Social security	6,000	6,000	3,600	(2,400)
Other	232,479	232,479	299,247	66,768
	<u>4,499,181</u>	<u>4,578,094</u>	<u>5,557,329</u>	<u>979,235</u>
Total revenues from other governmental units				
<b>REVENUES FROM INTEREST</b>	<u>210,000</u>	<u>210,000</u>	<u>454,394</u>	<u>244,394</u>
<b>MISCELLANEOUS REVENUES</b>				
Rent	61,000	61,000	62,968	1,968
Donated receipts	10,000	737,626	729,125	(8,501)
Miscellaneous	35,750	2,405,448	1,584,402	(821,046)
	<u>106,750</u>	<u>3,204,074</u>	<u>2,376,495</u>	<u>(827,579)</u>
Total miscellaneous revenues				
Total revenues	<u>\$ 48,706,503</u>	<u>\$ 51,882,740</u>	<u>\$ 52,775,765</u>	<u>\$ 893,025</u>

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance With Final Budget
	Original	Final		
<b>ADMINISTRATIVE</b>				
Collections (Judicial enforcement):				
Salaries and fringe benefits	\$ 211,448	\$ 213,198	\$ 213,180	\$ 18
Operating expenses	20,575	20,575	20,386	189
	<u>232,023</u>	<u>233,773</u>	<u>233,566</u>	<u>207</u>
Total Collections (Judicial enforcement)				
Commissioners' Court:				
Salaries and fringe benefits	276,924	265,924	262,227	3,697
Operating expenses	918,800	342,800	327,465	15,335
	<u>1,195,724</u>	<u>608,724</u>	<u>589,692</u>	<u>19,032</u>
Total Commissioners' Court				
County Clerk:				
Salaries and fringe benefits	375,348	375,348	367,778	7,570
Operating expenses	21,900	21,900	14,384	7,516
	<u>397,248</u>	<u>397,248</u>	<u>382,162</u>	<u>15,086</u>
Total County Clerk				
County Judge:				
Salaries and fringe benefits	225,024	225,024	222,277	2,747
Operating expenses	9,925	9,925	3,156	6,769
	<u>234,949</u>	<u>234,949</u>	<u>225,433</u>	<u>9,516</u>
Total County Judge				
Historical Commission:				
Operating expenses	7,500	7,500	666	6,834
	<u>7,500</u>	<u>7,500</u>	<u>666</u>	<u>6,834</u>
Total Historical Commission				
Human Resources:				
Salaries and fringe benefits	226,241	226,241	218,803	7,438
Operating expenses	23,000	23,000	21,832	1,168
	<u>249,241</u>	<u>249,241</u>	<u>240,635</u>	<u>8,606</u>
Total Human Resources				

Continued

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
<b>ADMINISTRATIVE</b>				
Information technology:				
Salaries and fringe benefits	\$ 472,755	\$ 472,755	\$ 450,802	\$ 21,953
Operating expenses	953,725	927,176	874,145	53,031
Total information technology	1,426,480	1,399,931	1,324,947	74,984
Nondepartmental:				
Operating expenses	1,536,350	1,527,500	1,517,096	10,404
Total nondepartmental	1,536,350	1,527,500	1,517,096	10,404
Loss prevention:				
Operating expenses	6,700	6,700	6,413	287
Total loss prevention	6,700	6,700	6,413	287
Total Administrative	5,286,215	4,665,566	4,520,610	144,956
<b>JUDICIAL</b>				
Bail bond board:				
Operating expenses	4,250	4,250	750	3,500
Total bail bond board	4,250	4,250	750	3,500
Courts general:				
Salaries and fringe benefits	72,823	72,923	70,314	2,609
Operating expenses	1,893,487	2,141,134	2,134,255	6,879
Total courts general	1,966,310	2,214,057	2,204,569	9,488
Criminal District Attorney:				
Salaries and fringe benefits	3,104,804	3,146,398	3,135,931	10,467
Operating expenses	272,809	218,958	194,472	24,486
Total Criminal District Attorney	3,377,613	3,365,356	3,330,403	34,953

Continued

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
<b>JUDICIAL</b>				
District and county courts:				
Salaries and fringe benefits	\$ 934,031	\$ 946,372	\$ 943,744	\$ 2,628
Operating expenses	96,750	96,750	66,647	30,103
Total district and county courts	<u>1,030,781</u>	<u>1,043,122</u>	<u>1,010,391</u>	<u>32,731</u>
District Clerk:				
Salaries and fringe benefits	718,054	718,054	691,671	26,383
Operating expenses	84,810	93,310	83,559	9,751
Total District Clerk	<u>802,864</u>	<u>811,364</u>	<u>775,230</u>	<u>36,134</u>
Domestic relations office:				
Salaries and fringe benefits	198,459	199,784	199,782	2
Operating expenses	9,500	8,175	6,073	2,102
Total domestic relations office	<u>207,959</u>	<u>207,959</u>	<u>205,855</u>	<u>2,104</u>
Justice of the Peace, Precinct #1:				
Salaries and fringe benefits	258,215	258,215	255,882	2,333
Operating expenses	11,820	12,320	8,959	3,361
Total Justice of the Peace, Precinct #1	<u>270,035</u>	<u>270,535</u>	<u>264,841</u>	<u>5,694</u>
Justice of the Peace, Precinct #4:				
Salaries and fringe benefits	252,233	252,233	246,546	5,687
Operating expenses	17,000	17,000	6,860	10,140
Total Justice of the Peace, Precinct #4	<u>269,233</u>	<u>269,233</u>	<u>253,406</u>	<u>15,827</u>
Seventh Court of Criminal Appeals:				
Salaries and fringe benefits	9,863	9,888	9,886	2
Total Seventh Court of Criminal Appeals	<u>9,863</u>	<u>9,888</u>	<u>9,886</u>	<u>2</u>

Continued



**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
<b>JUDICIAL</b>				
Total Judicial	\$ 7,938,908	\$ 8,195,764	\$ 8,055,331	\$ 140,433
<b>ELECTIONS</b>				
Elections:				
Salaries and fringe benefits	332,837	332,837	326,195	6,642
Operating expenses	118,250	118,250	110,789	7,461
Total Elections	451,087	451,087	436,984	14,103
<b>FINANCIAL ADMINISTRATION</b>				
County Auditor:				
Salaries and fringe benefits	567,753	567,753	563,090	4,663
Operating expenses	23,095	23,095	18,430	4,665
Total County Auditor	590,848	590,848	581,520	9,328
County Tax Assessor/Collector:				
Salaries	1,382,960	1,382,960	1,329,929	53,031
Operating expenses	112,210	107,980	73,759	34,221
Total County Tax Assessor/ Collector	1,495,170	1,490,940	1,403,688	87,252
County Treasurer:				
Salaries and fringe benefits	225,405	225,555	225,466	89
Operating expenses	15,925	15,775	9,614	6,161
Total County Treasurer	241,330	241,330	235,080	6,250
Purchasing:				
Salaries and fringe benefits	281,292	281,292	281,260	32
Operating expenses	16,810	16,810	11,822	4,988
Total purchasing	298,102	298,102	293,082	5,020
Total financial administration	2,625,450	2,621,220	2,513,370	107,850

Continued

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
<b>PUBLIC FACILITIES:</b>				
County courthouse and buildings:				
Salaries and fringe benefits	\$ 309,175	\$ 309,175	\$ 290,748	\$ 18,427
Operating expenses	690,927	629,427	586,209	43,218
Total public facilities	1,000,102	938,602	876,957	61,645
<b>PUBLIC SAFETY</b>				
Adult probation:				
Operating expenses	131,885	131,885	131,880	5
Total adult probation	131,885	131,885	131,880	5
Constable, Precinct #1:				
Salaries and fringe benefits	69,503	64,503	59,389	5,114
Operating expenses	4,250	9,750	7,696	2,054
Total Constable, Precinct #1	73,753	74,253	67,085	7,168
Constable, Precinct #4				
Salaries and fringe benefits	69,043	68,693	68,683	10
Operating expenses	23,011	24,441	19,764	4,677
Total Constable, Precinct #4	92,054	93,134	88,447	4,687
Fire Protection and Emergency Services:				
Salaries and fringe benefits	1,170,942	1,170,942	1,170,816	126
Operating expenses	634,638	631,118	557,167	73,951
Total Fire Protection and Emergency Services	1,805,580	1,802,060	1,727,983	74,077

Continued

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
<b>PUBLIC SAFETY</b>				
County Sheriff:				
Salaries and fringe benefits	\$ 14,795,544	\$ 14,719,044	\$ 14,559,524	\$ 159,520
Operating expenses	3,201,397	3,254,028	3,200,694	53,334
Total County Sheriff	17,996,941	17,973,072	17,760,218	212,854
Juvenile probation department:				
Salaries and fringe benefits	2,060,293	2,060,293	1,674,066	386,227
Operating expenses	437,425	437,425	300,718	136,707
Total juvenile probation department	2,497,718	2,497,718	1,974,784	522,934
Public safety:				
Salaries and fringe benefits	53,447	53,547	53,519	28
Operating expenses	9,100	9,000	7,737	1,263
Total public safety	62,547	62,547	61,256	1,291
Total public safety	22,660,478	22,634,669	21,811,653	823,016
<b>ROAD AND BRIDGE</b>				
Salaries and fringe benefits	1,628,951	1,614,651	1,570,421	44,230
Operating expenses	1,557,733	1,679,505	1,661,746	17,759
Total road and bridge	3,186,684	3,294,156	3,232,167	61,989
<b>PUBLIC SERVICES</b>				
Salaries and fringe benefits	63,516	66,016	63,392	2,624
Operating expenses	131,265	178,765	148,693	30,072
Total public services	194,781	244,781	212,085	32,696

Continued

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
<b>ENVIRONMENTAL PROTECTION</b>				
Operating expenses	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Total environmental protection	1,500	1,500	1,500	-
<b>EXTENSION SERVICE</b>				
Salaries and fringe benefits	308,827	308,827	304,150	4,677
Operating expenses	104,600	104,600	89,515	15,085
Total extension service	413,427	413,427	393,665	19,762
<b>CAPITAL OUTLAY</b>				
Information technology	47,650	56,186	53,060	3,126
District Attorney	-	95,916	95,915	1
Justice of the Peace, Precinct 1	-	26,527	26,527	-
Justice of the Peace, Precinct 4	-	26,528	26,528	-
Constable, Precinct #1:	-	27,600	27,600	-
County tax assessor/collector	-	4,230	4,229	1
County courthouse & buildings	-	2,401,779	1,526,165	875,614
Fire Department	141,029	146,299	144,837	1,462
County Sheriff	493,100	843,028	835,276	7,752
Road & bridge	883,000	1,664,176	1,657,060	7,116
Juvenile probation	80,000	80,000	74,290	5,710
Total capital outlay	1,644,779	5,372,269	4,471,487	900,782
<b>DEBT SERVICE</b>				
Principal	479,805	501,243	501,241	2
Interest	40,787	40,787	40,786	1
Total debt service	520,592	542,030	542,027	3
Total expenditures	\$ 45,924,003	\$ 49,375,071	\$ 47,067,836	\$ 2,307,235

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**RADIO COMMUNICATION PROJECT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ 862,417	\$ 862,417	\$ -
Interest	-	72,720	72,353	(367)
Total revenues	-	935,137	934,770	(367)
<b>EXPENDITURES</b>				
Public Safety:				
Operating expenses	-	1,073,912	1,073,912	-
Capital outlay	-	7,784,539	1,629,395	6,155,144
Total expenditures	-	8,858,451	2,703,307	6,155,144
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	-	(7,923,314)	(1,768,537)	6,154,777
<b>OTHER FINANCING SOURCES</b>				
Issuance of debt	-	7,590,000	7,590,000	-
Premium on issuance of debt	-	333,314	333,314	-
Total other financing sources	-	7,923,314	7,923,314	-
<b>NET CHANGE IN FUND BALANCES</b>				
	-	-	6,154,777	6,154,777
<b>FUND BALANCES - BEGINNING</b>				
	-	-	-	-
<b>FUND BALANCES - ENDING</b>				
	\$ -	\$ -	\$ 6,154,777	\$ 6,154,777

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**DEBT SERVICE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 4,054,398	\$ 4,054,398	\$ 4,022,683	\$ (31,715)
Interest	15,000	15,000	45,520	30,520
Miscellaneous	-	-	8,086	8,086
Total revenues	<u>4,069,398</u>	<u>4,069,398</u>	<u>4,076,289</u>	<u>6,891</u>
<b>EXPENDITURES</b>				
Administrative:				
Operating expenses	5,000	5,000	1,300	3,700
Debt service:				
Principal	2,790,000	11,715,000	11,715,000	-
Interest	1,375,113	1,643,810	1,643,563	247
Bond issue costs	-	106,303	106,302	1
Total expenditures	<u>4,170,113</u>	<u>13,470,113</u>	<u>13,466,165</u>	<u>3,948</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(100,715)</u>	<u>(9,400,715)</u>	<u>(9,389,876)</u>	<u>10,839</u>
<b>OTHER FINANCING SOURCES</b>				
Refunding bonds issued	-	9,300,000	9,300,000	-
Total other financing sources	<u>-</u>	<u>9,300,000</u>	<u>9,300,000</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(100,715)	(100,715)	(89,876)	10,839
<b>FUND BALANCES - BEGINNING</b>	<u>173,402</u>	<u>173,402</u>	<u>173,402</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 72,687</u>	<u>\$ 72,687</u>	<u>\$ 83,526</u>	<u>\$ 10,839</u>

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**BUDGET TO ACTUAL**  
**PROPRIETARY - INTERNAL SERVICE FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>OPERATING REVENUES</b>				
Healthcare contributions	\$ 4,046,220	\$ 4,164,070	\$ 4,129,816	\$ (34,254)
Miscellaneous revenue	40,000	145,800	179,816	34,016
Total operating revenues	4,086,220	4,309,870	4,309,632	(238)
<b>OPERATING EXPENSES</b>				
Operating expenses	4,166,638	4,426,788	4,398,872	27,916
<b>NET OPERATING INCOME</b>	(80,418)	(116,918)	(89,240)	27,678
<b>NON-OPERATING REVENUES</b>				
Interest	21,600	58,100	58,343	243
<b>CHANGE IN NET POSITION</b>	(58,818)	(58,818)	(30,897)	27,921
<b>TOTAL NET POSITION - BEGINNING</b>	2,876,039	2,876,039	2,876,039	-
<b>TOTAL NET POSITION - ENDING</b>	<u>\$ 2,817,221</u>	<u>\$ 2,817,221</u>	<u>\$ 2,845,142</u>	<u>\$ 27,921</u>

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

## 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 & Courthouse Security** – The Justice Center & Courthouse 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 justice center.

**Justice of Peace Security** – The 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.

**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 Program** – 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.

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

## **CAPITAL PROJECTS FUNDS**

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

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

**Randall County Justice Center / Annex** – The Randall County Justice Center / Annex Fund accounts for bond proceeds which are to be used for the construction of the new Amarillo annex.

**RANDALL COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2018**

	<b>Special Revenue</b>							
	<b>County Clerk Archive</b>	<b>County Clerk Preservation</b>	<b>County Clerk Records Management</b>	<b>County Clerk Technology</b>	<b>County Records Management</b>	<b>Criminal District Attorney Check Collection/ Disbursement</b>	<b>Criminal District Attorney Forfeiture</b>	<b>Criminal District Attorney State Deposits</b>
<b>ASSETS</b>								
Cash and cash equivalents	\$ 164,013	\$ 4,479	\$ 291,017	\$ 3,368	\$ 8,446	\$ 42,600	\$ 20,457	\$ 6,423
Receivable from other governments	-	-	-	-	-	-	-	-
Other receivables	289	-	304	-	65	-	-	-
Prepaid items	30,652	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 194,954</b>	<b>\$ 4,479</b>	<b>\$ 291,321</b>	<b>\$ 3,368</b>	<b>\$ 8,511</b>	<b>\$ 42,600</b>	<b>\$ 20,457</b>	<b>\$ 6,423</b>
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,845	\$ 154	\$ 139
Accrued payroll	1,142	-	1,025	-	2,257	-	-	604
Unearned revenue - other	-	-	-	-	-	-	-	5,625
<b>Total liabilities</b>	<b>1,142</b>	<b>-</b>	<b>1,025</b>	<b>-</b>	<b>2,257</b>	<b>5,845</b>	<b>154</b>	<b>6,368</b>
<b>FUND BALANCES</b>								
Non-spendable:								
Prepaid items	30,652	-	-	-	-	-	-	-
Restricted for:								
Capital projects	-	-	-	-	-	-	-	-
Administrative	163,160	4,479	290,296	3,368	6,254	-	-	-
Judicial	-	-	-	-	-	36,755	20,303	55
Elections	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Assigned to:								
Public safety	-	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>193,812</b>	<b>4,479</b>	<b>290,296</b>	<b>3,368</b>	<b>6,254</b>	<b>36,755</b>	<b>20,303</b>	<b>55</b>
<b>Total liabilities and fund balances</b>	<b>\$ 194,954</b>	<b>\$ 4,479</b>	<b>\$ 291,321</b>	<b>\$ 3,368</b>	<b>\$ 8,511</b>	<b>\$ 42,600</b>	<b>\$ 20,457</b>	<b>\$ 6,423</b>

Continued

**RANDALL COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2018**

**Special Revenue**

Continuation

	<b>District Clerk AGC IV - D</b>	<b>District Clerk Archive</b>	<b>District Clerk Preservation</b>	<b>District Clerk Records Management</b>	<b>District Clerk Technology</b>	<b>Election</b>	<b>Jail Commissary</b>	<b>Justice Center &amp; Courthouse Security</b>
<b>ASSETS</b>								
Cash and cash equivalents	\$ 30,914	\$ 59,011	\$ 89,277	\$ 43,809	\$ 3,074	\$ 106,526	\$ 327,814	\$ 63,376
Receivable from other governments	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	9,363	-
Prepaid items	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 30,914</b>	<b>\$ 59,011</b>	<b>\$ 89,277</b>	<b>\$ 43,809</b>	<b>\$ 3,074</b>	<b>\$ 106,526</b>	<b>\$ 337,177</b>	<b>\$ 63,376</b>
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ 20,184	\$ 97	\$ 118	\$ -	\$ -	\$ 17,564	\$ 2,378
Accrued payroll	-	-	443	-	-	-	1,344	16,886
Unearned revenue - other	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>20,184</b>	<b>540</b>	<b>118</b>	<b>-</b>	<b>-</b>	<b>18,908</b>	<b>19,264</b>
<b>FUND BALANCES</b>								
Non-spendable:								
Prepaid items	-	-	-	-	-	-	-	-
Restricted for:								
Capital projects	-	-	-	-	-	-	-	-
Administrative	-	-	-	-	-	-	-	-
Judicial	30,914	38,827	88,737	43,691	3,074	-	-	-
Elections	-	-	-	-	-	106,526	-	-
Public safety	-	-	-	-	-	-	318,269	44,112
Assigned to:								
Public safety	-	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>30,914</b>	<b>38,827</b>	<b>88,737</b>	<b>43,691</b>	<b>3,074</b>	<b>106,526</b>	<b>318,269</b>	<b>44,112</b>
<b>Total liabilities and fund balances</b>	<b>\$ 30,914</b>	<b>\$ 59,011</b>	<b>\$ 89,277</b>	<b>\$ 43,809</b>	<b>\$ 3,074</b>	<b>\$ 106,526</b>	<b>\$ 337,177</b>	<b>\$ 63,376</b>

Continued

**RANDALL COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2018**

**Special Revenue**

Continuation

	<b>Justice of the Peace Security</b>	<b>Justice of the Peace 1 Technology</b>	<b>Justice of the Peace 4 Technology</b>	<b>Juvenile Probation Department</b>	<b>Law Library</b>	<b>Next Step</b>	<b>Pre-trial Diversion Program</b>	<b>Sheriff's Forfeiture</b>
<b>ASSETS</b>								
Cash and cash equivalents	\$ 24,616	\$ 13,920	\$ 9,820	\$ 682,471	\$ 105,262	\$ 59,414	\$ 94,118	\$ 41,163
Receivable from other governments	-	-	-	-	-	-	-	15,584
Other receivables	-	-	-	21,362	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 24,616</b>	<b>\$ 13,920</b>	<b>\$ 9,820</b>	<b>\$ 703,833</b>	<b>\$ 105,262</b>	<b>\$ 59,414</b>	<b>\$ 94,118</b>	<b>\$ 56,747</b>
<b>LIABILITIES</b>								
Accounts payable	-	\$ -	\$ -	\$ 2,312	\$ 4,224	\$ 151	\$ 68	\$ 15,584
Accrued payroll	-	-	-	13,757	-	-	301	-
Unearned revenue - other	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,069</b>	<b>4,224</b>	<b>151</b>	<b>369</b>	<b>15,584</b>
<b>FUND BALANCES</b>								
Non-spendable:								
Prepaid items	-	-	-	-	-	-	-	-
Restricted for:								
Capital projects	-	-	-	-	-	-	-	-
Administrative	-	-	-	-	-	-	-	-
Judicial	-	13,920	9,820	-	101,038	-	93,749	-
Elections	-	-	-	-	-	-	-	-
Public safety	24,616	-	-	687,764	-	-	-	41,163
Assigned to:								
Public safety	-	-	-	-	-	59,263	-	-
<b>Total fund balances</b>	<b>24,616</b>	<b>13,920</b>	<b>9,820</b>	<b>687,764</b>	<b>101,038</b>	<b>59,263</b>	<b>93,749</b>	<b>41,163</b>
<b>Total liabilities and fund balances</b>	<b>\$ 24,616</b>	<b>\$ 13,920</b>	<b>\$ 9,820</b>	<b>\$ 703,833</b>	<b>\$ 105,262</b>	<b>\$ 59,414</b>	<b>\$ 94,118</b>	<b>\$ 56,747</b>

Continued

**RANDALL COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2018**

Continuation	<u>Special Revenue</u>			<u>Capital Projects</u>			<b>Total Non-major Governmental Funds</b>
	<b>Tax A/C Motor Vehicle Inventory Tax</b>	<b>Unclaimed Property</b>	<b>Total</b>	<b>Juvenile Center Improvement</b>	<b>Randall County Justice Center/Annex</b>	<b>Total</b>	
<b>ASSETS</b>							
Cash and cash equivalents	\$ 20,146	\$ 125,092	\$ 2,440,626	\$ 173,962	\$ 19,249	\$ 193,211	\$ 2,633,837
Receivable from other governments	-	-	15,584	-	-	-	15,584
Other receivables	-	-	31,383	-	-	-	31,383
Prepaid items	-	-	30,652	-	-	-	30,652
<b>Total assets</b>	<b>\$ 20,146</b>	<b>\$ 125,092</b>	<b>\$ 2,518,245</b>	<b>\$ 173,962</b>	<b>\$ 19,249</b>	<b>\$ 193,211</b>	<b>\$ 2,711,456</b>
<b>LIABILITIES</b>							
Accounts payable	\$ 78	\$ 120,828	\$ 189,724	\$ -	\$ 10,661	\$ 10,661	\$ 200,385
Accrued payroll	356	-	38,115	-	-	-	38,115
Unearned revenue - other	-	-	5,625	-	-	-	5,625
<b>Total liabilities</b>	<b>434</b>	<b>120,828</b>	<b>233,464</b>	<b>-</b>	<b>10,661</b>	<b>10,661</b>	<b>244,125</b>
<b>FUND BALANCES</b>							
Non-spendable:							
Prepaid items	-	-	30,652	-	-	-	30,652
Restricted for:							
Capital projects	-	-	-	-	8,588	8,588	8,588
Administrative	19,712	4,264	491,533	-	-	-	491,533
Judicial	-	-	480,883	-	-	-	480,883
Elections	-	-	106,526	-	-	-	106,526
Public safety	-	-	1,115,924	-	-	-	1,115,924
Assigned to:							
Public safety	-	-	59,263	173,962	-	173,962	233,225
<b>Total fund balances</b>	<b>19,712</b>	<b>4,264</b>	<b>2,284,781</b>	<b>173,962</b>	<b>8,588</b>	<b>182,550</b>	<b>2,467,331</b>
<b>Total liabilities and fund balances</b>	<b>\$ 20,146</b>	<b>\$ 125,092</b>	<b>\$ 2,518,245</b>	<b>\$ 173,962</b>	<b>\$ 19,249</b>	<b>\$ 193,211</b>	<b>\$ 2,711,456</b>



**RANDALL COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**Special Revenue**

	<b>County Clerk Archive</b>	<b>County Clerk Preservation</b>	<b>County Clerk Records Management</b>	<b>County Clerk Technology</b>	<b>County Records Management</b>	<b>Criminal District Attorney Check Collection/ Disbursement</b>	<b>Criminal District Attorney Forfeiture</b>	<b>Criminal District Attorney State Deposits</b>
<b>REVENUES</b>								
Licenses and fees	\$ 114,680	\$ 5,251	\$ 115,914	\$ 2,733	\$ 14,598	\$ 10,975	\$ -	\$ -
Fines and forfeitures	-	-	1,715	-	27,617	-	4,743	-
Intergovernmental	-	-	-	-	-	-	-	22,500
Interest	3,452	61	5,089	44	171	-	484	54
Miscellaneous	-	-	-	-	-	145	-	-
Total revenues	<u>118,132</u>	<u>5,312</u>	<u>122,718</u>	<u>2,777</u>	<u>42,386</u>	<u>11,120</u>	<u>5,227</u>	<u>22,554</u>
<b>EXPENDITURES</b>								
Current:								
Administrative	101,604	3,064	58,608	10,000	61,864	-	-	-
Judicial	-	-	-	-	-	40,002	22,689	22,765
Elections	-	-	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Capital outlay	-	-	18,154	-	-	-	-	-
Total expenditures	<u>101,604</u>	<u>3,064</u>	<u>76,762</u>	<u>10,000</u>	<u>61,864</u>	<u>40,002</u>	<u>22,689</u>	<u>22,765</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>16,528</u>	<u>2,248</u>	<u>45,956</u>	<u>(7,223)</u>	<u>(19,478)</u>	<u>(28,882)</u>	<u>(17,462)</u>	<u>(211)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	17,500	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	16,528	2,248	45,956	(7,223)	(1,978)	(28,882)	(17,462)	(211)
<b>FUND BALANCES - BEGINNING</b>	<u>177,284</u>	<u>2,231</u>	<u>244,340</u>	<u>10,591</u>	<u>8,232</u>	<u>65,637</u>	<u>37,765</u>	<u>266</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 193,812</u>	<u>\$ 4,479</u>	<u>\$ 290,296</u>	<u>\$ 3,368</u>	<u>\$ 6,254</u>	<u>\$ 36,755</u>	<u>\$ 20,303</u>	<u>\$ 55</u>

Continued

**RANDALL COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**Special Revenue**

Continuation

	<b>District Clerk AGC IV - D</b>	<b>District Clerk Archive</b>	<b>District Clerk Preservation</b>	<b>District Clerk Records Management</b>	<b>District Clerk Technology</b>	<b>Election</b>	<b>Jail Commissary</b>	<b>Justice Center &amp; Courthouse Security</b>
<b>REVENUES</b>								
Licenses and fees	\$ -	\$ 23,502	\$ 23,534	\$ 13,108	\$ 1,993	\$ -	\$ 246,918	\$ 35,233
Fines and forfeitures	-	-	-	-	-	-	-	17,782
Intergovernmental	-	-	-	-	-	45,686	-	-
Interest	586	938	1,635	745	62	2,158	5,697	1,115
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>586</u>	<u>24,440</u>	<u>25,169</u>	<u>13,853</u>	<u>2,055</u>	<u>47,844</u>	<u>252,615</u>	<u>54,130</u>
<b>EXPENDITURES</b>								
Current:								
Administrative	-	-	-	-	2,495	-	-	-
Judicial	-	20,184	19,029	1,642	-	-	-	-
Elections	-	-	-	-	-	44,799	-	-
Financial administration	-	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	192,723	467,007
Capital outlay	-	-	-	-	-	-	-	38,325
Total expenditures	<u>-</u>	<u>20,184</u>	<u>19,029</u>	<u>1,642</u>	<u>2,495</u>	<u>44,799</u>	<u>192,723</u>	<u>505,332</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>586</u>	<u>4,256</u>	<u>6,140</u>	<u>12,211</u>	<u>(440)</u>	<u>3,045</u>	<u>59,892</u>	<u>(451,202)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	-	-	-	464,565
Transfers out	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>464,565</u>
<b>NET CHANGE IN FUND BALANCES</b>	586	4,256	6,140	12,211	(440)	3,045	59,892	13,363
<b>FUND BALANCES - BEGINNING</b>	<u>30,328</u>	<u>34,571</u>	<u>82,597</u>	<u>31,480</u>	<u>3,514</u>	<u>103,481</u>	<u>258,377</u>	<u>30,749</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 30,914</u>	<u>\$ 38,827</u>	<u>\$ 88,737</u>	<u>\$ 43,691</u>	<u>\$ 3,074</u>	<u>\$ 106,526</u>	<u>\$ 318,269</u>	<u>\$ 44,112</u>

Continued

**RANDALL COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**Special Revenue**

Continuation

	<b>Justice of the Peace Security</b>	<b>Justice of the Peace 1 Technology</b>	<b>Justice of the Peace 4 Technology</b>	<b>Juvenile Probation Department</b>	<b>Law Library</b>	<b>Next Step</b>	<b>Pre-trial Diversion Program</b>	<b>Sheriff's Forfeiture</b>
<b>REVENUES</b>								
Licenses and fees	\$ -	\$ 11,772	\$ 5,518	\$ 64,077	\$ 70,061	\$ -	\$ 64,100	\$ -
Fines and forfeitures	4,336	-	-	-	-	-	-	-
Intergovernmental	-	-	-	875,315	-	-	-	64,350
Interest	434	203	159	13,661	1,837	1,157	1,809	774
Miscellaneous	-	-	-	-	-	1,287	-	-
Total revenues	<u>4,770</u>	<u>11,975</u>	<u>5,677</u>	<u>953,053</u>	<u>71,898</u>	<u>2,444</u>	<u>65,909</u>	<u>65,124</u>
<b>EXPENDITURES</b>								
Current:								
Administrative	-	-	-	-	-	-	-	-
Judicial	-	3,394	2,002	-	49,782	-	76,770	-
Elections	-	-	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	-	-	-
Public safety	-	-	-	898,047	-	8,638	-	54,165
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>3,394</u>	<u>2,002</u>	<u>898,047</u>	<u>49,782</u>	<u>8,638</u>	<u>76,770</u>	<u>54,165</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>4,770</u>	<u>8,581</u>	<u>3,675</u>	<u>55,006</u>	<u>22,116</u>	<u>(6,194)</u>	<u>(10,861)</u>	<u>10,959</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(71,185)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(71,185)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	4,770	8,581	3,675	(16,179)	22,116	(6,194)	(10,861)	10,959
<b>FUND BALANCES - BEGINNING</b>	19,846	5,339	6,145	703,943	78,922	65,457	104,610	30,204
<b>FUND BALANCES - ENDING</b>	<u>\$ 24,616</u>	<u>\$ 13,920</u>	<u>\$ 9,820</u>	<u>\$ 687,764</u>	<u>\$ 101,038</u>	<u>\$ 59,263</u>	<u>\$ 93,749</u>	<u>\$ 41,163</u>

Continued

**RANDALL COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

Continuation

	Special Revenue			Capital Projects			Total Non-major Governmental Funds
	Tax A/C Motor Vehicle Inventory Tax	Unclaimed Property	Total	Juvenile Center Improvement	Randall County Justice Center/Annex	Total	
<b>REVENUES</b>							
Licenses and fees	\$ -	\$ -	\$ 823,967	\$ -	-	-	\$ 823,967
Fines and forfeitures	-	-	56,193	-	-	-	56,193
Intergovernmental	-	-	1,007,851	-	-	-	1,007,851
Interest	21,900	1,266	65,491	4,234	8,993	13,227	78,718
Miscellaneous	-	-	1,432	-	-	-	1,432
Total revenues	21,900	1,266	1,954,934	4,234	8,993	13,227	1,968,161
<b>EXPENDITURES</b>							
Current:							
Administrative	-	-	237,635	-	-	-	237,635
Judicial	-	-	258,259	-	-	-	258,259
Elections	-	-	44,799	-	-	-	44,799
Financial administration	27,383	-	27,383	-	-	-	27,383
Public facilities	-	-	-	-	149,455	149,455	149,455
Public safety	-	-	1,620,580	109,176	-	109,176	1,729,756
Capital outlay	-	-	56,479	-	2,033,857	2,033,857	2,090,336
Total expenditures	27,383	-	2,245,135	109,176	2,183,312	2,292,488	4,537,623
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(5,483)	1,266	(290,201)	(104,942)	(2,174,319)	(2,279,261)	(2,569,462)
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	482,065	48,750	400,000	448,750	930,815
Transfers out	-	-	(71,185)	-	-	-	(71,185)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	410,880	48,750	400,000	448,750	859,630
<b>NET CHANGE IN FUND BALANCES</b>	(5,483)	1,266	120,679	(56,192)	(1,774,319)	(1,830,511)	(1,709,832)
<b>FUND BALANCES - BEGINNING</b>	25,195	2,998	2,164,102	230,154	1,782,907	2,013,061	4,177,163
<b>FUND BALANCES - ENDING</b>	\$ 19,712	\$ 4,264	\$ 2,284,781	\$ 173,962	\$ 8,588	\$ 182,550	\$ 2,467,331

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**COUNTY CLERK ARCHIVE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and fees	\$ 114,000	\$ 114,000	\$ 114,680	\$ 680
Interest	300	300	3,452	3,152
	<u>114,300</u>	<u>114,300</u>	<u>118,132</u>	<u>3,832</u>
Total revenues	<u>114,300</u>	<u>114,300</u>	<u>118,132</u>	<u>3,832</u>
<b>EXPENDITURES</b>				
Administrative:				
Salaries and fringe benefits	63,174	63,174	55,423	7,751
Operating expenses	50,000	60,000	46,181	13,819
Capital outlay	50,000	40,000	-	40,000
	<u>163,174</u>	<u>163,174</u>	<u>101,604</u>	<u>61,570</u>
Total expenditures	<u>163,174</u>	<u>163,174</u>	<u>101,604</u>	<u>61,570</u>
<b>NET CHANGE IN FUND BALANCES</b>	(48,874)	(48,874)	16,528	65,402
<b>FUND BALANCES - BEGINNING</b>	<u>177,284</u>	<u>177,284</u>	<u>177,284</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u><u>\$ 128,410</u></u>	<u><u>\$ 128,410</u></u>	<u><u>\$ 193,812</u></u>	<u><u>\$ 65,402</u></u>

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**COUNTY CLERK PRESERVATION**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and fees	\$ 5,500	\$ 5,500	\$ 5,251	\$ (249)
Interest	25	25	61	36
Total revenues	<u>5,525</u>	<u>5,525</u>	<u>5,312</u>	<u>(213)</u>
<b>EXPENDITURES</b>				
Administrative:				
Operating expenses	<u>4,000</u>	<u>4,000</u>	<u>3,064</u>	<u>936</u>
Total expenditures	<u>4,000</u>	<u>4,000</u>	<u>3,064</u>	<u>936</u>
<b>NET CHANGE IN FUND BALANCES</b>	1,525	1,525	2,248	723
<b>FUND BALANCES - BEGINNING</b>	<u>2,231</u>	<u>2,231</u>	<u>2,231</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u><u>\$ 3,756</u></u>	<u><u>\$ 3,756</u></u>	<u><u>\$ 4,479</u></u>	<u><u>\$ 723</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, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and fees	\$ 115,000	\$ 115,000	\$ 115,914	\$ 914
Fines and forfeitures	1,700	1,700	1,715	15
Interest	500	500	5,089	4,589
	<u>117,200</u>	<u>117,200</u>	<u>122,718</u>	<u>5,518</u>
Total revenues				
<b>EXPENDITURES</b>				
Administrative:				
Salaries and fringe benefits	114,429	114,429	54,601	59,828
Operating expenses	24,100	24,100	4,007	20,093
Capital outlay	50,000	50,000	18,154	31,846
	<u>188,529</u>	<u>188,529</u>	<u>76,762</u>	<u>111,767</u>
Total expenditures				
<b>NET CHANGE IN FUND BALANCES</b>	(71,329)	(71,329)	45,956	117,285
<b>FUND BALANCES - BEGINNING</b>	<u>244,340</u>	<u>244,340</u>	<u>244,340</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u><u>\$ 173,011</u></u>	<u><u>\$ 173,011</u></u>	<u><u>\$ 290,296</u></u>	<u><u>\$ 117,285</u></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, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and fees	\$ 2,600	\$ 2,600	\$ 2,733	\$ 133
Interest	25	25	44	19
Total revenues	<u>2,625</u>	<u>2,625</u>	<u>2,777</u>	<u>152</u>
<b>EXPENDITURES</b>				
Administrative:				
Operating expenses	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(7,375)	(7,375)	(7,223)	152
<b>FUND BALANCES - BEGINNING</b>	<u>10,591</u>	<u>10,591</u>	<u>10,591</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u><u>\$ 3,216</u></u>	<u><u>\$ 3,216</u></u>	<u><u>\$ 3,368</u></u>	<u><u>\$ 152</u></u>



**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**COUNTY RECORDS MANAGEMENT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and fees	\$ 14,000	\$ 14,000	\$ 14,598	\$ 598
Fines and forfeitures	26,500	26,500	27,617	1,117
Interest	-	-	171	171
	<u>40,500</u>	<u>40,500</u>	<u>42,386</u>	<u>1,886</u>
Total revenues				
<b>EXPENDITURES</b>				
Administrative:				
Salaries and fringe benefits	59,499	59,499	59,104	395
Operating expenses	4,250	4,250	2,760	1,490
	<u>63,749</u>	<u>63,749</u>	<u>61,864</u>	<u>1,885</u>
Total expenditures				
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	<u>(23,249)</u>	<u>(23,249)</u>	<u>(19,478)</u>	<u>3,771</u>
<b>OTHER FINANCING SOURCES</b>				
Transfer in	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>	<u>-</u>
Total other financing sources	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(5,749)	(5,749)	(1,978)	3,771
<b>FUND BALANCES - BEGINNING</b>	<u>8,232</u>	<u>8,232</u>	<u>8,232</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u><u>\$ 2,483</u></u>	<u><u>\$ 2,483</u></u>	<u><u>\$ 6,254</u></u>	<u><u>\$ 3,771</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, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and fees	\$ 9,500	\$ 9,500	\$ 10,975	\$ 1,475
Miscellaneous	-	-	145	145
Total revenues	<u>9,500</u>	<u>9,500</u>	<u>11,120</u>	<u>1,620</u>
<b>EXPENDITURES</b>				
Judicial:				
Salaries and fringe benefits	42,036	42,036	37,509	4,527
Operating expenses	<u>3,900</u>	<u>3,900</u>	<u>2,493</u>	<u>1,407</u>
Total expenditures	<u>45,936</u>	<u>45,936</u>	<u>40,002</u>	<u>5,934</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(36,436)</u>	<u>(36,436)</u>	<u>(28,882)</u>	<u>7,554</u>
<b>OTHER FINANCING USES</b>				
Transfers in	-	-	-	-
Transfers out	<u>(330)</u>	<u>(330)</u>	<u>-</u>	<u>330</u>
Total other financing uses	<u>(330)</u>	<u>(330)</u>	<u>-</u>	<u>330</u>
<b>NET CHANGE IN FUND BALANCES</b>	(36,766)	(36,766)	(28,882)	7,884
<b>FUND BALANCES - BEGINNING</b>	<u>65,637</u>	<u>65,637</u>	<u>65,637</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u><u>\$ 28,871</u></u>	<u><u>\$ 28,871</u></u>	<u><u>\$ 36,755</u></u>	<u><u>\$ 7,884</u></u>

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**CRIMINAL DISTRICT ATTORNEY FORFEITURE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Fines and forfeitures	\$ 50,000	\$ 50,000	\$ 4,743	\$ (45,257)
Interest	-	-	484	484
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>5,227</u>	<u>(44,773)</u>
<b>EXPENDITURES</b>				
Judicial:				
Salaries and fringe benefits	75,775	75,775	17,841	57,934
Operating expenses	<u>5,500</u>	<u>5,500</u>	<u>4,848</u>	<u>652</u>
Total expenditures	<u>81,275</u>	<u>81,275</u>	<u>22,689</u>	<u>58,586</u>
<b>NET CHANGE IN FUND BALANCES</b>	(31,275)	(31,275)	(17,462)	13,813
<b>FUND BALANCES - BEGINNING</b>	<u>37,765</u>	<u>37,765</u>	<u>37,765</u>	-
<b>FUND BALANCES - ENDING</b>	<u>\$ 6,490</u>	<u>\$ 6,490</u>	<u>\$ 20,303</u>	<u>\$ 13,813</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, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 22,500	\$ 22,500	\$ 22,500	\$ -
Interest	-	-	54	54
Total revenues	<u>22,500</u>	<u>22,500</u>	<u>22,554</u>	<u>54</u>
<b>EXPENDITURES</b>				
Judicial:				
Salaries and fringe benefits	<u>22,830</u>	<u>22,830</u>	<u>22,765</u>	<u>65</u>
Total expenditures	<u>22,830</u>	<u>22,830</u>	<u>22,765</u>	<u>65</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(330)</u>	<u>(330)</u>	<u>(211)</u>	<u>119</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>330</u>	<u>330</u>	<u>-</u>	<u>(330)</u>
Total other financing sources	<u>330</u>	<u>330</u>	<u>-</u>	<u>(330)</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	(211)	(211)
<b>FUND BALANCES - BEGINNING</b>	<u>266</u>	<u>266</u>	<u>266</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 266</u>	<u>\$ 266</u>	<u>\$ 55</u>	<u>\$ (211)</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, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Interest	\$ 60	\$ 60	\$ 586	\$ 526
Total revenues	60	60	586	526
<b>EXPENDITURES</b>				
Judicial:				
Operating expenses	23,000	23,000	-	23,000
Total expenditures	23,000	23,000	-	23,000
<b>NET CHANGE IN FUND BALANCES</b>	(22,940)	(22,940)	586	23,526
<b>FUND BALANCES - BEGINNING</b>	30,328	30,328	30,328	-
<b>FUND BALANCES - ENDING</b>	<u>\$ 7,388</u>	<u>\$ 7,388</u>	<u>\$ 30,914</u>	<u>\$ 23,526</u>

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**DISTRICT CLERK ARCHIVE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and fees	\$ 20,000	\$ 20,000	\$ 23,502	\$ 3,502
Interest	250	250	938	688
Total revenues	<u>20,250</u>	<u>20,250</u>	<u>24,440</u>	<u>4,190</u>
<b>EXPENDITURES</b>				
Judicial:				
Salaries and fringe benefits	11,660	11,660	-	11,660
Operating expenses	<u>32,000</u>	<u>32,000</u>	<u>20,184</u>	<u>11,816</u>
Total expenditures	<u>43,660</u>	<u>43,660</u>	<u>20,184</u>	<u>23,476</u>
<b>NET CHANGE IN FUND BALANCES</b>	(23,410)	(23,410)	4,256	27,666
<b>FUND BALANCES - BEGINNING</b>	<u>34,571</u>	<u>34,571</u>	<u>34,571</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u><u>\$ 11,161</u></u>	<u><u>\$ 11,161</u></u>	<u><u>\$ 38,827</u></u>	<u><u>\$ 27,666</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, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and fees	\$ 20,000	\$ 20,000	\$ 23,534	\$ 3,534
Interest	400	400	1,635	1,235
Total revenues	<u>20,400</u>	<u>20,400</u>	<u>25,169</u>	<u>4,769</u>
<b>EXPENDITURES</b>				
Judicial:				
Salaries and fringe benefits	28,730	28,730	19,029	9,701
Operating expenses	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Total expenditures	<u>58,730</u>	<u>58,730</u>	<u>19,029</u>	<u>39,701</u>
<b>NET CHANGE IN FUND BALANCES</b>	(38,330)	(38,330)	6,140	44,470
<b>FUND BALANCES - BEGINNING</b>	<u>82,597</u>	<u>82,597</u>	<u>82,597</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u><u>\$ 44,267</u></u>	<u><u>\$ 44,267</u></u>	<u><u>\$ 88,737</u></u>	<u><u>\$ 44,470</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, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and fees	\$ 12,000	\$ 12,000	\$ 13,108	\$ 1,108
Interest	-	-	745	745
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>13,853</u>	<u>1,853</u>
<b>EXPENDITURES</b>				
Judicial:				
Salaries and fringe benefits	11,660	11,660	-	11,660
Operating expenses	<u>27,000</u>	<u>27,000</u>	<u>1,642</u>	<u>25,358</u>
Total expenditures	<u>38,660</u>	<u>38,660</u>	<u>1,642</u>	<u>37,018</u>
<b>NET CHANGE IN FUND BALANCES</b>	(26,660)	(26,660)	12,211	38,871
<b>FUND BALANCES - BEGINNING</b>	<u>31,480</u>	<u>31,480</u>	<u>31,480</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u><u>\$ 4,820</u></u>	<u><u>\$ 4,820</u></u>	<u><u>\$ 43,691</u></u>	<u><u>\$ 38,871</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, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and fees	\$ 1,300	\$ 1,300	\$ 1,993	\$ 693
Interest	-	-	62	62
Total revenues	<u>1,300</u>	<u>1,300</u>	<u>2,055</u>	<u>755</u>
<b>EXPENDITURES</b>				
Judicial:				
Operating expenses	<u>4,000</u>	<u>4,000</u>	<u>2,495</u>	<u>1,505</u>
Total expenditures	<u>4,000</u>	<u>4,000</u>	<u>2,495</u>	<u>1,505</u>
<b>NET CHANGE IN FUND BALANCES</b>	(2,700)	(2,700)	(440)	2,260
<b>FUND BALANCES - BEGINNING</b>	<u>3,514</u>	<u>3,514</u>	<u>3,514</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u><u>\$ 814</u></u>	<u><u>\$ 814</u></u>	<u><u>\$ 3,074</u></u>	<u><u>\$ 2,260</u></u>

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**ELECTION**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 45,686	\$ (4,314)
Interest	-	-	2,158	2,158
	<u>50,000</u>	<u>50,000</u>	<u>47,844</u>	<u>(2,156)</u>
Total revenues				
<b>EXPENDITURES</b>				
Elections:				
Salaries and fringe benefits	41,200	41,200	31,919	9,281
Operating expenses	20,100	20,100	12,880	7,220
	<u>61,300</u>	<u>61,300</u>	<u>44,799</u>	<u>16,501</u>
Total expenditures				
<b>NET CHANGE IN FUND BALANCES</b>	(11,300)	(11,300)	3,045	14,345
<b>FUND BALANCES - BEGINNING</b>	<u>103,481</u>	<u>103,481</u>	<u>103,481</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u><u>\$ 92,181</u></u>	<u><u>\$ 92,181</u></u>	<u><u>\$ 106,526</u></u>	<u><u>\$ 14,345</u></u>

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**JAIL COMMISSARY**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and fees	\$ 200,000	\$ 200,000	\$ 246,918	\$ 46,918
Interest	900	900	5,697	4,797
Total revenues	<u>200,900</u>	<u>200,900</u>	<u>252,615</u>	<u>51,715</u>
<b>EXPENDITURES</b>				
Public safety:				
Salaries and fringe benefits	32,951	32,951	32,708	243
Operating expenses	<u>169,116</u>	<u>169,116</u>	<u>160,015</u>	<u>9,101</u>
Total expenditures	<u>202,067</u>	<u>202,067</u>	<u>192,723</u>	<u>9,344</u>
<b>NET CHANGE IN FUND BALANCES</b>	(1,167)	(1,167)	59,892	61,059
<b>FUND BALANCES - BEGINNING</b>	<u>258,377</u>	<u>258,377</u>	<u>258,377</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u><u>\$ 257,210</u></u>	<u><u>\$ 257,210</u></u>	<u><u>\$ 318,269</u></u>	<u><u>\$ 61,059</u></u>

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**JUSTICE CENTER & COURTHOUSE SECURITY**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and fees	\$ 32,750	\$ 32,750	\$ 35,233	\$ 2,483
Fines and forfeitures	15,750	15,750	17,782	2,032
Interest	-	-	1,115	1,115
	<u>48,500</u>	<u>48,500</u>	<u>54,130</u>	<u>5,630</u>
Total revenues	<u>48,500</u>	<u>48,500</u>	<u>54,130</u>	<u>5,630</u>
<b>EXPENDITURES</b>				
Public safety:				
Salaries and fringe benefits	416,424	418,924	418,732	192
Operating expenses	72,410	61,210	48,275	12,935
Capital outlay	40,000	48,700	38,325	10,375
	<u>528,834</u>	<u>528,834</u>	<u>505,332</u>	<u>23,502</u>
Total expenditures	<u>528,834</u>	<u>528,834</u>	<u>505,332</u>	<u>23,502</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(480,334)</u>	<u>(480,334)</u>	<u>(451,202)</u>	<u>29,132</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	464,565	464,565	464,565	-
	<u>464,565</u>	<u>464,565</u>	<u>464,565</u>	<u>-</u>
Total other financing sources	<u>464,565</u>	<u>464,565</u>	<u>464,565</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(15,769)	(15,769)	13,363	29,132
<b>FUND BALANCES - BEGINNING</b>	<u>30,749</u>	<u>30,749</u>	<u>30,749</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 14,980</u>	<u>\$ 14,980</u>	<u>\$ 44,112</u>	<u>\$ 29,132</u>

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**JUSTICE OF THE PEACE SECURITY**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Fines and forfeitures	\$ 3,800	\$ 3,800	\$ 4,336	\$ 536
Interest	-	-	434	434
Total revenues	<u>3,800</u>	<u>3,800</u>	<u>4,770</u>	<u>970</u>
<b>EXPENDITURES</b>				
Public safety:				
Operating expenses	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
<b>NET CHANGE IN FUND BALANCES</b>	800	800	4,770	3,970
<b>FUND BALANCES - BEGINNING</b>	<u>19,846</u>	<u>19,846</u>	<u>19,846</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u><u>\$ 20,646</u></u>	<u><u>\$ 20,646</u></u>	<u><u>\$ 24,616</u></u>	<u><u>\$ 3,970</u></u>

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**JUSTICE OF THE PEACE 1 TECHNOLOGY**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and fees	\$ 12,000	\$ 12,000	\$ 11,772	\$ (228)
Interest	200	200	203	3
Total revenues	<u>12,200</u>	<u>12,200</u>	<u>11,975</u>	<u>(225)</u>
<b>EXPENDITURES</b>				
Judicial:				
Operating expenses	<u>12,000</u>	<u>12,000</u>	<u>3,394</u>	<u>8,606</u>
Total expenditures	<u>12,000</u>	<u>12,000</u>	<u>3,394</u>	<u>8,606</u>
<b>NET CHANGE IN FUND BALANCES</b>	200	200	8,581	8,381
<b>FUND BALANCES - BEGINNING</b>	<u>5,339</u>	<u>5,339</u>	<u>5,339</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u><u>\$ 5,539</u></u>	<u><u>\$ 5,539</u></u>	<u><u>\$ 13,920</u></u>	<u><u>\$ 8,381</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, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and fees	\$ 6,000	\$ 6,000	\$ 5,518	\$ (482)
Interest	200	200	159	(41)
Total revenues	<u>6,200</u>	<u>6,200</u>	<u>5,677</u>	<u>(523)</u>
<b>EXPENDITURES</b>				
Judicial:				
Operating expenses	<u>6,000</u>	<u>6,000</u>	<u>2,002</u>	<u>3,998</u>
Total expenditures	<u>6,000</u>	<u>6,000</u>	<u>2,002</u>	<u>3,998</u>
<b>NET CHANGE IN FUND BALANCES</b>	200	200	3,675	3,475
<b>FUND BALANCES - BEGINNING</b>	<u>6,145</u>	<u>6,145</u>	<u>6,145</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u><u>\$ 6,345</u></u>	<u><u>\$ 6,345</u></u>	<u><u>\$ 9,820</u></u>	<u><u>\$ 3,475</u></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, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and fees	\$ 54,000	\$ 54,000	\$ 64,077	\$ 10,077
Intergovernmental	947,159	994,844	875,315	(119,529)
Interest	7,500	7,500	13,661	6,161
Total revenues	<u>1,008,659</u>	<u>1,056,344</u>	<u>953,053</u>	<u>(103,291)</u>
<b>EXPENDITURES</b>				
Public safety:				
Salaries and fringe benefits	470,773	470,773	493,422	(22,649)
Operating expenses	587,501	635,186	404,625	230,561
Capital outlay	7,000	7,000	-	7,000
Total expenditures	<u>1,065,274</u>	<u>1,112,959</u>	<u>898,047</u>	<u>214,912</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(56,615)</u>	<u>(56,615)</u>	<u>55,006</u>	<u>111,621</u>
<b>OTHER FINANCING USES</b>				
Transfers out	(71,185)	(71,185)	(71,185)	-
Total other financing uses	<u>(71,185)</u>	<u>(71,185)</u>	<u>(71,185)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(127,800)	(127,800)	(16,179)	111,621
<b>FUND BALANCES - BEGINNING</b>	<u>703,943</u>	<u>703,943</u>	<u>703,943</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u><u>\$ 576,143</u></u>	<u><u>\$ 576,143</u></u>	<u><u>\$ 687,764</u></u>	<u><u>\$ 111,621</u></u>



**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**LAW LIBRARY**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and fees	\$ 68,000	\$ 68,000	\$ 70,061	\$ 2,061
Interest	200	200	1,837	1,637
Total revenues	<u>68,200</u>	<u>68,200</u>	<u>71,898</u>	<u>3,698</u>
<b>EXPENDITURES</b>				
Judicial:				
Operating expenses	<u>68,200</u>	<u>68,200</u>	<u>49,782</u>	<u>18,418</u>
Total expenditures	<u>68,200</u>	<u>68,200</u>	<u>49,782</u>	<u>18,418</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	22,116	22,116
<b>FUND BALANCES - BEGINNING</b>	<u>78,922</u>	<u>78,922</u>	<u>78,922</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u><u>\$ 78,922</u></u>	<u><u>\$ 78,922</u></u>	<u><u>\$ 101,038</u></u>	<u><u>\$ 22,116</u></u>

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**NEXT STEP**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Interest	\$ -	\$ -	\$ 1,157	\$ 1,157
Miscellaneous	-	-	1,287	1,287
Total revenues	-	-	2,444	2,444
<b>EXPENDITURES</b>				
Public safety:				
Operating expenses	8,650	11,150	8,638	2,512
Total expenditures	8,650	11,150	8,638	2,512
<b>NET CHANGE IN FUND BALANCES</b>	(8,650)	(11,150)	(6,194)	4,956
<b>FUND BALANCES - BEGINNING</b>	65,457	65,457	65,457	-
<b>FUND BALANCES - ENDING</b>	<u>\$ 56,807</u>	<u>\$ 54,307</u>	<u>\$ 59,263</u>	<u>\$ 4,956</u>

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**PRE-TRIAL DIVERSION PROGRAM**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and fees	\$ 75,000	\$ 75,000	\$ 64,100	\$ (10,900)
Interest	-	-	1,809	1,809
Total revenues	<u>75,000</u>	<u>75,000</u>	<u>65,909</u>	<u>(9,091)</u>
<b>EXPENDITURES</b>				
Judicial:				
Salaries and fringe benefits	<u>101,018</u>	<u>101,018</u>	<u>76,770</u>	<u>24,248</u>
Total expenditures	<u>101,018</u>	<u>101,018</u>	<u>76,770</u>	<u>24,248</u>
<b>NET CHANGE IN FUND BALANCES</b>	(26,018)	(26,018)	(10,861)	15,157
<b>FUND BALANCES - BEGINNING</b>	<u>104,610</u>	<u>104,610</u>	<u>104,610</u>	-
<b>FUND BALANCES - ENDING</b>	<u><u>\$ 78,592</u></u>	<u><u>\$ 78,592</u></u>	<u><u>\$ 93,749</u></u>	<u><u>\$ 15,157</u></u>

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SHERIFF'S FORFEITURE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 20,000	\$ 38,000	\$ 64,350	\$ 26,350
Interest	-	-	774	774
Miscellaneous	17,000	17,000	-	(17,000)
Total revenues	<u>37,000</u>	<u>55,000</u>	<u>65,124</u>	<u>10,124</u>
<b>EXPENDITURES</b>				
Public safety:				
Operating expenses	18,500	56,000	54,165	1,835
Capital outlay	25,000	5,500	-	5,500
Total expenditures	<u>43,500</u>	<u>61,500</u>	<u>54,165</u>	<u>7,335</u>
<b>NET CHANGE IN FUND BALANCES</b>	(6,500)	(6,500)	10,959	17,459
<b>FUND BALANCES - BEGINNING</b>	<u>30,204</u>	<u>30,204</u>	<u>30,204</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 23,704</u>	<u>\$ 23,704</u>	<u>\$ 41,163</u>	<u>\$ 17,459</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, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Interest	\$ 19,250	\$ 19,250	\$ 21,900	\$ 2,650
Total revenues	19,250	19,250	21,900	2,650
<b>EXPENDITURES</b>				
Financial Administration:				
Salaries and fringe benefits	13,760	13,760	13,692	68
Operating expenses	5,280	5,280	13,691	(8,411)
Total expenditures	19,040	19,040	27,383	(8,343)
<b>NET CHANGE IN FUND BALANCES</b>	210	210	(5,483)	(5,693)
<b>FUND BALANCES - BEGINNING</b>	25,195	25,195	25,195	-
<b>FUND BALANCES - ENDING</b>	<u>\$ 25,405</u>	<u>\$ 25,405</u>	<u>\$ 19,712</u>	<u>\$ (5,693)</u>

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**UNCLAIMED PROPERTY**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Interest	\$ 200	\$ 200	\$ 1,266	\$ 1,066
Total revenues	200	200	1,266	1,066
<b>EXPENDITURES</b>				
Administrative:				
Operating expenses	25	25	-	25
Total expenditures	25	25	-	25
<b>NET CHANGE IN FUND BALANCES</b>	175	175	1,266	1,091
<b>FUND BALANCES - BEGINNING</b>	2,998	2,998	2,998	-
<b>FUND BALANCES - ENDING</b>	\$ 3,173	\$ 3,173	\$ 4,264	\$ 1,091

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**JUVENILE CENTER IMPROVEMENT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Interest	\$ 600	\$ 600	\$ 4,234	\$ 3,634
Total revenues	600	600	4,234	3,634
<b>EXPENDITURES</b>				
Public safety:				
Operating expenses	46,000	119,345	109,176	10,169
Total expenditures	46,000	119,345	109,176	10,169
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(45,400)	(118,745)	(104,942)	13,803
<b>OTHER FINANCING SOURCES</b>				
Transfers in	45,000	45,000	48,750	3,750
Total other financing sources	45,000	45,000	48,750	3,750
<b>NET CHANGE IN FUND BALANCES</b>	(400)	(73,745)	(56,192)	17,553
<b>FUND BALANCES - BEGINNING</b>	230,154	230,154	230,154	-
<b>FUND BALANCES - ENDING</b>	<u>\$ 229,754</u>	<u>\$ 156,409</u>	<u>\$ 173,962</u>	<u>\$ 17,553</u>

**RANDALL COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**RANDALL COUNTY JUSTICE CENTER/ANNEX**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Interest	\$ 6,873	\$ 8,827	\$ 8,993	\$ 166
Total revenues	6,873	8,827	8,993	166
<b>EXPENDITURES</b>				
Public facilities				
Operating expenses	52,500	157,821	149,455	8,366
Capital outlay	1,327,500	2,033,917	2,033,857	60
Total expenditures	1,380,000	2,191,738	2,183,312	8,426
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(1,373,127)	(2,182,911)	(2,174,319)	8,592
<b>OTHER FINANCING SOURCES</b>				
Transfers in	-	400,000	400,000	-
Total other financing sources	-	400,000	400,000	-
<b>NET CHANGE IN FUND BALANCES</b>	(1,373,127)	(1,782,911)	(1,774,319)	8,592
<b>FUND BALANCES - BEGINNING</b>	1,782,907	1,782,907	1,782,907	-
<b>FUND BALANCES - ENDING</b>	\$ 409,780	\$ (4)	\$ 8,588	\$ 8,592



## **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.

**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.

**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, 2018**

	<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>
<b>ASSETS</b>										
Cash and cash equivalents	\$ 474,300	\$ 229,977	\$ 835,693	\$ 72,801	\$ 38,897	\$ 28,965	\$ 379,061	\$ 32,500	\$ 2,157,309	\$ 4,249,503
Accounts receivable	-	90	-	-	-	57	-	-	8,120	8,267
Total assets	<u>\$ 474,300</u>	<u>\$ 230,067</u>	<u>\$ 835,693</u>	<u>\$ 72,801</u>	<u>\$ 38,897</u>	<u>\$ 29,022</u>	<u>\$ 379,061</u>	<u>\$ 32,500</u>	<u>\$ 2,165,429</u>	<u>\$ 4,257,770</u>
<b>LIABILITIES</b>										
Accounts payable	\$ -	\$ -	\$ -	\$ 49,637	\$ 38,897	\$ 29,022	\$ -	\$ 32,500	\$ -	\$ 150,056
Due to other governments	-	230,067	-	1,173	-	-	379,061	-	2,054,283	2,664,584
Deposits	474,300	-	835,693	21,991	-	-	-	-	111,146	1,443,130
Total liabilities	<u>\$ 474,300</u>	<u>\$ 230,067</u>	<u>\$ 835,693</u>	<u>\$ 72,801</u>	<u>\$ 38,897</u>	<u>\$ 29,022</u>	<u>\$ 379,061</u>	<u>\$ 32,500</u>	<u>\$ 2,165,429</u>	<u>\$ 4,257,770</u>

**RANDALL COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
<b>COUNTY CLERK</b>				
Assets				
Cash and investments	\$ 345,275	\$ 303,751	\$ 174,726	\$ 474,300
Total assets	<u>\$ 345,275</u>	<u>\$ 303,751</u>	<u>\$ 174,726</u>	<u>\$ 474,300</u>
Liabilities				
Deposits	\$ 345,275	\$ 303,751	\$ 174,726	\$ 474,300
Total liabilities	<u>\$ 345,275</u>	<u>\$ 303,751</u>	<u>\$ 174,726</u>	<u>\$ 474,300</u>
<b>COURT COSTS</b>				
Assets				
Cash and investments	\$ 206,739	\$ 1,263,715	\$ 1,240,477	\$ 229,977
Accounts receivable	-	90	-	90
Total assets	<u>\$ 206,739</u>	<u>\$ 1,263,805</u>	<u>\$ 1,240,477</u>	<u>\$ 230,067</u>
Liabilities				
Due to other governments	\$ 206,739	\$ 1,359,974	\$ 1,336,646	\$ 230,067
Total liabilities	<u>\$ 206,739</u>	<u>\$ 1,359,974</u>	<u>\$ 1,336,646</u>	<u>\$ 230,067</u>
<b>DISTRICT CLERK</b>				
Assets				
Cash and investments	\$ 951,673	\$ 7,608,325	\$ 7,724,305	\$ 835,693
Total assets	<u>\$ 951,673</u>	<u>\$ 7,608,325</u>	<u>\$ 7,724,305</u>	<u>\$ 835,693</u>
Liabilities				
Deposits	\$ 951,673	\$ 7,608,325	\$ 7,724,305	\$ 835,693
Total liabilities	<u>\$ 951,673</u>	<u>\$ 7,608,325</u>	<u>\$ 7,724,305</u>	<u>\$ 835,693</u>

Continued

**RANDALL COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
<b>Continuation</b>				
<b>INMATE TRUST</b>				
<b>Assets</b>				
Cash and investments	\$ 60,548	\$ 59,209	\$ 46,956	\$ 72,801
Total assets	<u>\$ 60,548</u>	<u>\$ 59,209</u>	<u>\$ 46,956</u>	<u>\$ 72,801</u>
<b>Liabilities</b>				
Accounts payable	\$ 40,923	\$ 96,863	\$ 88,149	\$ 49,637
Due to other governments	1,029	1,452	1,308	1,173
Deposits	18,596	14,608	11,213	21,991
Total liabilities	<u>\$ 60,548</u>	<u>\$ 112,923</u>	<u>\$ 100,670</u>	<u>\$ 72,801</u>
<b>JUVENILES'</b>				
<b>Assets</b>				
Cash and investments	\$ 38,214	\$ 8,304	\$ 7,621	\$ 38,897
Total assets	<u>\$ 38,214</u>	<u>\$ 8,304</u>	<u>\$ 7,621</u>	<u>\$ 38,897</u>
<b>Liabilities</b>				
Accounts payable	\$ 38,214	\$ 4,448	\$ 3,765	\$ 38,897
Total liabilities	<u>\$ 38,214</u>	<u>\$ 4,448</u>	<u>\$ 3,765</u>	<u>\$ 38,897</u>
<b>MEDICAL REIMBURSEMENT</b>				
<b>Assets</b>				
Cash and investments	\$ 10,211	\$ 262,325	\$ 243,571	\$ 28,965
Accounts receivable	-	57	-	57
Total assets	<u>\$ 10,211</u>	<u>\$ 262,382</u>	<u>\$ 243,571</u>	<u>\$ 29,022</u>
<b>Liabilities</b>				
Accounts payable	\$ 10,211	\$ 218,707	\$ 199,896	\$ 29,022
Total liabilities	<u>\$ 10,211</u>	<u>\$ 218,707</u>	<u>\$ 199,896</u>	<u>\$ 29,022</u>

Continued

**RANDALL COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
<b>Continuation</b>				
<b>SEIZURE</b>				
Assets				
Cash and investments	\$ 377,312	\$ 27,257	\$ 25,508	\$ 379,061
Total assets	<u>\$ 377,312</u>	<u>\$ 27,257</u>	<u>\$ 25,508</u>	<u>\$ 379,061</u>
Liabilities				
Due to other governments	\$ 377,312	\$ 15,627	\$ 13,878	\$ 379,061
Total liabilities	<u>\$ 377,312</u>	<u>\$ 15,627</u>	<u>\$ 13,878</u>	<u>\$ 379,061</u>
<b>SHERIFF</b>				
Assets				
Cash and investments	\$ 4,500	\$ 196,113	\$ 168,113	\$ 32,500
Total assets	<u>\$ 4,500</u>	<u>\$ 196,113</u>	<u>\$ 168,113</u>	<u>\$ 32,500</u>
Liabilities				
Accounts payable	\$ 4,500	\$ 196,113	\$ 168,113	\$ 32,500
Total liabilities	<u>\$ 4,500</u>	<u>\$ 196,113</u>	<u>\$ 168,113</u>	<u>\$ 32,500</u>
<b>TAX ASSESSOR/COLLECTOR</b>				
Assets				
Cash and investments	\$ 1,953,418	\$ 463,804,389	\$ 463,600,498	\$ 2,157,309
Accounts receivable	8,607	-	487	8,120
Total assets	<u>\$ 1,962,025</u>	<u>\$ 463,804,389</u>	<u>\$ 463,600,985</u>	<u>\$ 2,165,429</u>
Liabilities				
Due to other governments	\$ 1,928,195	\$ 463,690,711	\$ 463,564,623	\$ 2,054,283
Deposits	33,830	113,678	36,362	111,146
Total liabilities	<u>\$ 1,962,025</u>	<u>\$ 463,804,389</u>	<u>\$ 463,600,985</u>	<u>\$ 2,165,429</u>

Continued

**RANDALL COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
Continuation				
<b>TOTALS - ALL AGENCY FUNDS</b>				
Assets				
Cash and investments	\$ 3,760,305	\$ 473,533,388	\$ -	\$ 4,249,503
Accounts receivable	8,607	147	487	8,267
Total assets	<u>\$ 3,768,912</u>	<u>\$ 473,533,535</u>	<u>\$ 487</u>	<u>\$ 4,257,770</u>
Liabilities				
Accounts payable	\$ 93,848	\$ 516,131	\$ 459,923	\$ 150,056
Due to other governments	2,513,275	465,067,764	464,916,455	2,664,584
Deposits	1,349,374	8,040,362	7,946,606	1,443,130
Total liabilities	<u>\$ 3,956,497</u>	<u>\$ 473,624,257</u>	<u>\$ 473,322,984</u>	<u>\$ 4,257,770</u>

**RANDALL COUNTY ASSISTANCE DISTRICT #1  
STATEMENT OF NET POSITION  
COMPONENT UNIT  
SEPTEMBER 30, 2018**

**ASSETS**

Current assets:	
Cash and cash equivalents	\$ 1,001,542
Receivables	157,415
Prepaid items	<u>1,205</u>
Total current assets	<u>1,160,162</u>
Noncurrent assets:	
Land	<u>61,555</u>
Total noncurrent assets	<u>61,555</u>
Total assets	<u>1,221,717</u>

**LIABILITIES**

Current liabilities:	
Accounts payable	<u>12,707</u>
Total current liabilities/total liabilities	<u>12,707</u>

**NET POSITION**

Net investment in capital assets	61,555
Restricted for economic development	151,719
Unrestricted	<u>995,736</u>
Total net position	<u><u>\$ 1,209,010</u></u>

**RANDALL COUNTY ASSISTANCE DISTRICT #1  
STATEMENT OF CHANGES IN NET POSITION  
COMPONENT UNIT  
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**REVENUES**

Sales tax	\$ 907,054
Interest	13,460
Miscellaneous	<u>155</u>
Total revenues	<u>920,669</u>

**EXPENSES**

Public safety	<u>503,204</u>
Total expenses	<u>503,204</u>

**CHANGE IN NET POSITION**

417,465

**TOTAL NET POSITION - BEGINNING**

791,545

**TOTAL NET POSITION - ENDING**

\$ 1,209,010



**STATISTICAL SECTION  
(UNAUDITED)**

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**RANDALL COUNTY, TEXAS  
STATISTICAL SECTION  
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

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.

<b>Contents</b>	<b>Page</b>
<b>Financial Trends</b> <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>	<b>124-127</b>
<b>Revenue Capacity</b> <i>These tables contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	<b>128-131</b>
<b>Debt Capacity</b> <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>	<b>132-135</b>
<b>Demographic and Economic Information</b> <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>	<b>136-137</b>
<b>Operating Information</b> <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>	<b>138-141</b>

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>Restated</u> <u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Restated</u> <u>2013</u>	<u>Restated</u> <u>2014</u>	<u>2015</u>	<u>2016</u>	<u>Restated</u> <u>2017</u>	<u>2018</u>
Governmental activities										
Net investment in capital assets	\$ 21,805	\$ 22,518	\$ 22,602	\$ 23,668	\$ 24,943	\$ 23,716	\$ 27,077	\$ 22,390	\$ 31,258	\$ 30,805
Restricted	4,090	4,472	3,918	3,300	3,327	4,549	2,127	8,650	4,274	8,788
Unrestricted	7,970	7,977	9,163	10,434	9,610	9,769	11,879	13,524	8,943	10,567
Total governmental activities net position	<u>\$ 33,865</u>	<u>\$ 34,967</u>	<u>\$ 35,683</u>	<u>\$ 37,402</u>	<u>\$ 37,880</u>	<u>\$ 38,034</u>	<u>\$ 41,083</u>	<u>\$ 44,564</u>	<u>\$ 44,475</u>	<u>\$ 50,160</u>

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

Table 2

	Restated 2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Expenses</b>										
Governmental activities:										
Administrative	\$ 3,637	\$ 3,609	\$ 3,680	\$ 3,440	\$ 3,882	\$ 4,146	\$ 4,092	\$ 4,305	\$ 4,726	\$ 5,026
Judicial	6,012	6,196	6,393	6,617	6,768	6,798	6,829	7,007	8,116	8,452
Elections	334	355	331	335	395	471	415	464	523	647
Financial administration	1,997	2,067	2,054	2,143	2,264	2,327	2,321	2,458	2,656	2,623
Public facilities	1,706	1,903	2,077	2,015	2,012	2,067	2,089	2,210	2,310	2,577
Public safety	19,861	21,375	22,246	23,343	25,706	27,010	27,794	28,552	31,108	32,500
Road and bridge	3,135	3,136	2,963	3,019	3,285	2,793	2,972	2,849	3,337	3,961
Health and welfare	152	113	90	122	140	158	139	113	235	214
Environmental protection	1	1	1	1	1	-	-	-	-	-
Extension services	294	317	268	323	340	363	343	373	391	404
Interest on long-term debt	1,088	1,700	1,879	1,802	1,810	1,669	1,620	1,391	1,484	1,328
Total governmental activities expenses	<u>38,217</u>	<u>40,772</u>	<u>41,982</u>	<u>43,160</u>	<u>46,603</u>	<u>47,802</u>	<u>48,614</u>	<u>49,722</u>	<u>54,886</u>	<u>57,732</u>
<b>Program Revenues</b>										
Governmental activities:										
Charges for services										
Administrative	1,836	1,022	1,760	1,721	1,691	1,512	1,395	1,437	1,444	1,519
Judicial	2,699	3,016	2,963	2,421	2,839	2,758	2,753	2,815	2,689	2,885
Public Safety	4,831	4,492	5,554	6,081	6,431	6,937	7,163	6,773	7,628	8,335
Road & Bridge	1,581	1,597	1,594	1,337	1,387	1,444	1,502	1,478	1,456	1,505
Other	670	663	737	929	871	888	957	947	959	936
Operating grants and contributions	1,663	2,350	1,481	1,943	1,681	1,865	1,752	2,009	1,575	2,447
Capital grants and contributions	2,552	999	106	247	323	283	1,046	161	212	819
Total governmental activities program revenues	<u>15,832</u>	<u>14,139</u>	<u>14,195</u>	<u>14,679</u>	<u>15,223</u>	<u>15,687</u>	<u>16,568</u>	<u>15,620</u>	<u>15,963</u>	<u>18,446</u>
Net (expense) revenue	(22,385)	(26,633)	(27,787)	(28,481)	(31,380)	(32,115)	(32,046)	(34,102)	(38,923)	(39,286)
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities:										
Taxes										
Property taxes, levied for general purposes	22,582	23,393	23,767	24,846	26,166	27,500	28,794	31,167	32,807	36,269
Property taxes, levied for debt service	2,553	2,639	3,277	3,386	3,366	3,358	3,891	3,606	4,271	4,023
Mixed beverage taxes	148	233	184	155	169	208	226	217	240	272
Vehicle sales tax	1,090	913	976	1,469	1,664	1,766	1,767	1,865	1,818	1,797
Investment earnings	183	86	56	60	77	102	84	180	376	718
Gain on disposal of assets	-	-	10	31	29	31	126	37	305	-
Miscellaneous	202	472	233	252	526	249	174	511	178	1,892
Total governmental activities	<u>26,758</u>	<u>27,736</u>	<u>28,503</u>	<u>30,199</u>	<u>31,997</u>	<u>33,214</u>	<u>35,062</u>	<u>37,583</u>	<u>39,995</u>	<u>44,971</u>
<b>Change in Net Position</b>										
Governmental activities	<u>\$ 4,373</u>	<u>\$ 1,103</u>	<u>\$ 716</u>	<u>\$ 1,718</u>	<u>\$ 617</u>	<u>\$ 1,099</u>	<u>\$ 3,016</u>	<u>\$ 3,481</u>	<u>\$ 1,072</u>	<u>\$ 5,685</u>

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

Table 3

	Restated 2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>General Fund</b>										
Non-spendable	\$ 146	\$ 120	\$ 141	\$ 297	\$ 173	\$ 377	\$ 870	\$ 282	\$ 334	\$ 550
Restricted	410	409	412	278	259	215	206	163	223	346
Assigned-Elections	-	-	-	-	-	-	500	1,000	-	-
Assigned-Juvenile Probation	23	58	238	267	21	256	441	610	783	1,158
Assigned-Budget	500	912	870	733	839	750	780	873	-	687
Unassigned	6,174	6,612	7,112	8,337	8,603	9,131	9,523	10,608	10,678	11,968
<b>Total General Fund</b>	<u><u>7,253</u></u>	<u><u>8,111</u></u>	<u><u>8,773</u></u>	<u><u>9,912</u></u>	<u><u>9,895</u></u>	<u><u>10,729</u></u>	<u><u>12,320</u></u>	<u><u>13,536</u></u>	<u><u>12,018</u></u>	<u><u>14,709</u></u>
<b>All other governmental funds</b>										
<b>Non-spendable</b>										
Inventories	3	5	3	3	8	7	5	6	7	4
Prepays	4	1	1	7	10	32	42	1	9	34
<b>Restricted</b>										
Debt Service Fund	430	368	190	174	145	4	134	91	173	84
Special Revenue Funds	2,830	2,956	2,867	2,579	2,256	1,762	1,788	2,095	2,094	2,203
Capital Projects Funds	9,062	5,985	50	51	398	2,568	-	6,301	1,783	6,155
<b>Assigned</b>										
Special Revenue Funds	776	294	167	212	153	151	439	413	191	184
Capital Projects Funds	488	304	232	220	265	201	-	-	230	174
Unassigned	-	-	-	-	-	(4)	(1)	-	-	-
<b>Total all other governmental funds</b>	<u><u>\$ 13,593</u></u>	<u><u>\$ 9,913</u></u>	<u><u>\$ 3,510</u></u>	<u><u>\$ 3,246</u></u>	<u><u>\$ 3,235</u></u>	<u><u>\$ 4,721</u></u>	<u><u>\$ 2,407</u></u>	<u><u>\$ 8,907</u></u>	<u><u>\$ 4,487</u></u>	<u><u>\$ 8,838</u></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									
	Restated 2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Revenues</b>										
Taxes	\$ 25,104	\$ 25,993	\$ 27,032	\$ 28,208	\$ 29,541	\$ 30,861	\$ 32,667	\$ 34,800	\$ 37,119	\$ 40,222
Licenses and fees	4,252	4,402	1,520	4,364	4,563	4,935	5,116	5,133	5,124	5,346
Fines and forfeitures	2,069	2,025	4,211	1,870	1,796	1,659	1,565	1,601	1,466	1,653
Intergovernmental	7,512	7,354	2,252	7,688	7,922	8,660	9,601	8,820	9,242	10,704
Interest	183	83	6,836	58	75	98	82	172	345	659
Sales and miscellaneous taxes	1,594	1,507	54	1,624	1,833	1,974	1,994	2,082	2,058	2,069
Miscellaneous	1,868	1,051	817	1,102	1,378	683	460	577	309	2,416
Total revenues	<u>42,582</u>	<u>42,415</u>	<u>42,722</u>	<u>44,914</u>	<u>47,108</u>	<u>48,870</u>	<u>51,485</u>	<u>53,185</u>	<u>55,663</u>	<u>63,069</u>
<b>Expenditures</b>										
Administrative	3,566	3,507	3,627	3,394	3,721	3,928	3,941	4,177	4,446	4,760
Judicial	6,068	6,200	6,379	6,617	6,662	6,728	6,853	7,166	7,755	8,314
Elections	297	316	307	332	390	463	413	458	470	482
Financial administration	2,011	2,075	2,064	2,141	2,230	2,321	2,335	2,490	2,488	2,541
Public facilities	872	1,003	844	722	698	745	785	795	866	1,026
Public safety	19,275	21,122	21,702	22,720	24,700	25,827	26,197	27,764	28,479	30,340
Road and Bridge	2,726	2,725	2,547	2,609	2,839	2,388	2,603	2,531	2,720	3,232
Public services	152	114	89	121	139	158	141	116	231	212
Environmental protection	1	1	1	1	1	1	1	1	1	1
Extension service	292	314	265	325	332	353	342	372	374	394
Capital outlay	5,911	14,068	7,182	1,656	3,888	5,670	5,057	4,554	10,303	8,191
Debt Service										
Principal	1,375	1,532	1,535	1,589	1,936	2,233	2,479	2,777	3,162	12,216
Interest	978	1,460	1,920	1,812	1,778	1,600	1,603	1,290	1,458	1,684
Bond issuance cost	184	158	-	-	-	57	80	91	-	106
Total expenditures	<u>43,708</u>	<u>54,595</u>	<u>48,462</u>	<u>44,039</u>	<u>49,314</u>	<u>52,472</u>	<u>52,830</u>	<u>54,582</u>	<u>62,753</u>	<u>73,499</u>
Excess of revenues over (under) expenditures	<u>(1,126)</u>	<u>(12,180)</u>	<u>(5,740)</u>	<u>875</u>	<u>(2,206)</u>	<u>(3,602)</u>	<u>(1,345)</u>	<u>(1,397)</u>	<u>(7,090)</u>	<u>(10,430)</u>
<b>Other financing sources (uses)</b>										
Transfers in	1,985	1,703	1,935	2,024	3,188	2,579	2,767	2,527	2,621	3,386
Transfers out	(1,985)	(1,703)	(1,935)	(2,024)	(3,098)	(2,579)	(2,767)	(2,527)	(2,621)	(3,386)
Sale of assets proceeds	-	-	-	-	62	34	215	42	488	30
Capital lease proceeds	-	-	-	-	2,027	-	327	-	665	220
Issuance of debt	11,300	9,200	-	-	-	5,715	-	8,685	-	7,590
Bond premiums	184	158	-	-	-	115	-	440	-	333
Bond discount	-	-	-	-	-	-	-	(54)	-	-
Refunded bond issued	-	-	-	-	-	3,615	8,450	-	-	9,300
Payment to refunded bonds escrow agent	-	-	-	-	-	(3,558)	(8,370)	-	-	-
Total other financing sources (uses)	<u>11,484</u>	<u>9,358</u>	<u>-</u>	<u>-</u>	<u>2,179</u>	<u>5,921</u>	<u>622</u>	<u>9,113</u>	<u>1,153</u>	<u>17,473</u>
Net change in fund balances	<u>\$ 10,358</u>	<u>\$ (2,822)</u>	<u>\$ (5,740)</u>	<u>\$ 875</u>	<u>\$ (27)</u>	<u>\$ 2,319</u>	<u>\$ (723)</u>	<u>\$ 7,716</u>	<u>\$ (5,937)</u>	<u>\$ 7,043</u>
Debt Service as a percentage of noncapital expenditures	6.23%	7.38%	8.37%	8.02%	8.18%	8.19%	8.54%	8.13%	8.81%	21.28%

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

Table 5

Fiscal Year	Roll Year	Operations Rate	Debt Rate	Total Direct Rate	City of Canyon	City of Amarillo	City of Happy	Village of Timbercreek Canyon	Canyon Independent School District
		Randall County	Randall County	Randall County					
<b>TAX RATES/\$100 ASSESSED VALUATION</b>									
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
2014	2013	0.34977	0.04264	0.39241	0.37613	0.34009	0.73443	0.20000	1.22800
2015	2014	0.35162	0.04752	0.39914	0.39083	0.34509	0.79369	0.20000	1.21500
2016	2015	0.36405	0.04200	0.40605	0.39083	0.35072	0.81520	0.20000	1.26000
2017	2016	0.36696	0.04777	0.41473	0.46503	0.35072	0.78121	0.20000	1.26000
2018	2017	0.37339	0.04134	0.41473	0.45484	0.36364	0.76850	0.21000	1.26500
<b>TAX LEVIES</b>									
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
2014	2013			30,702,070	2,098,245	18,471,522	6,306	85,733	42,911,863
2015	2014			32,566,349	2,246,421	19,529,368	7,429	86,055	45,455,472
2016	2015			34,670,563	2,368,918	20,736,240	7,989	86,383	48,482,358
2017	2016			36,947,500	2,832,112	21,684,085	7,472	86,598	51,690,295
2018	2017			40,188,872	3,148,070	23,772,251	7,572	90,671	58,316,236

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.



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
<b>TAX RATES/\$100 ASSESSED VALUATION</b>									
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
2014	2013	1.18900	1.04000	1.29440	0.08022	0.19950	0.00810	0.25000	0.03/ac
2015	2014	1.18900	1.04000	1.29000	0.07921	0.20750	0.00802	0.25000	0.03/ac
2016	2015	1.18900	1.04000	1.26804	0.07587	0.20750	0.00802	0.25000	0.03/ac
2017	2016	1.18900	1.04000	1.25433	0.07446	0.20750	0.00750	0.25000	0.03/ac
2018	2017	1.18900	1.04000	1.23777	0.07000	0.20750	0.00690	0.25000	0.03/ac
<b>TAX LEVIES</b>									
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
2014	2013	43,298,798	272,537	13,159,315	1,056,699	10,868,873	472,693	24,064	15,558
2015	2014	44,787,948	239,402	14,498,585	1,078,436	11,758,804	489,225	24,654	15,553
2016	2015	44,803,815	248,164	14,017,723	1,095,309	12,330,123	514,898	25,258	15,579
2017	2016	46,559,320	258,189	14,582,133	1,123,008	12,903,943	506,468	25,986	15,538
2018	2017	49,023,666	267,630	15,699,034	1,287,775	13,720,045	504,734	26,061	15,539

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

Table 6

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		
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%
2014	2013	7,347,307	7,347,307	876,242	876,242	8,223,549	8,223,549	0.39241	100%
2015	2014	7,677,110	7,677,110	934,832	934,832	8,611,942	8,611,942	0.39914	100%
2016	2015	8,088,001	8,088,001	975,336	975,336	9,063,337	9,063,337	0.40605	100%
2017	2016	9,917,313	9,917,313	1,033,826	1,033,826	10,951,139	10,951,139	0.41473	100%
2018	2017	10,791,832	10,791,832	1,067,450	1,067,450	11,859,282	11,859,282	0.41473	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  
PRINCIPAL TAXPAYERS  
CURRENT AND NINE YEARS AGO  
SEPTEMBER 30, 2018**

Table 7

Taxpayer	Type of Business	2017 Assessed Valuation	Rank	Percentage of Total Assessed Valuation	2008 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Southwestern Public Service	Electric Utility	\$ 121,549,144	1	1.02%	\$ 53,641,631	2	0.75%
Affiliated Foods, Inc.	Food Distributor	92,460,214	2	0.78%	60,525,204	1	0.84%
Lone Star Dairy Products, LLC	Dairy	77,036,817	3	0.65%			
BNSF Railway Company	Railroad	71,131,212	4	0.60%	36,660,090	5	0.51%
Case Properties	Apartment Complexes	66,183,013	5	0.56%	21,785,524	7	0.30%
Owens Corning	Industrial	63,638,879	6	0.54%	51,172,723	3	0.71%
Wal Mart Real Estate	Retail Store	58,536,988	7	0.49%	50,394,135	4	0.70%
Atmos Energy	Gas Utility	43,143,381	8	0.36%			
Tigris LTD	Apartment Complexes	26,695,154	9	0.23%			
Street Toyota, Inc.	Auto Dealer	23,749,011	10	0.20%			
Southwestern Bell Telephone	Telephone Utility				27,435,466	6	0.38%
The Colonies at Hillside	Apartment Complexes				21,497,521	8	0.30%
Cebridge Acquisition, LP	Cable/Utility				17,394,511	9	0.24%
Anderson Merchandisers	Warehouse-Records & Tapes				14,843,287	10	0.21%
		<u>\$ 644,123,813</u>		<u>5.43%</u>	<u>\$ 355,350,092</u>		<u>4.94%</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	Original Tax Levy	Adjustments	Adjusted Tax Levy	Collected in the Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date	
					Collected Amount	Percent of Original Levy Collected		Total Collections	Percent of Adjusted Levy Collected
2009	2008	\$ 24,976,031	\$ ( 19,097)	\$ 24,956,935	\$ 24,465,834	97.96%	\$ 467,677	\$ 24,933,511	99.91%
2010	2009	25,876,981	( 28,271)	25,848,710	25,366,224	98.03%	451,614	25,817,838	99.88%
2011	2010	26,865,024	( 9,469)	26,855,555	26,413,122	98.32%	406,976	26,820,098	99.87%
2012	2011	28,045,197	( 27,540)	28,017,657	27,593,243	98.39%	392,672	27,985,915	99.89%
2013	2012	29,346,297	( 48,458)	29,297,839	28,903,467	98.49%	361,199	29,264,666	99.89%
2014	2013	30,702,070	( 56,364)	30,645,706	30,291,705	98.66%	314,943	30,606,648	99.87%
2015	2014	32,566,349	( 62,548)	32,503,801	32,144,295	98.70%	315,901	32,460,196	99.87%
2016	2015	34,670,563	( 28,669)	34,641,894	34,247,287	98.78%	336,331	34,583,618	99.83%
2017	2016	36,947,501	( 35,728)	36,911,773	36,738,428	99.43%	96,412	36,834,840	99.79%
2018	2017	40,188,872	( 67,965)	40,120,907	39,949,044	99.40%	-	39,949,044	99.57%

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, 2018**

Table 9

	GOVERNMENTAL ACTIVITIES			Total Primary Government	Percentage of Property Value (1)	Percentage of Personal Income (2)	\$ Per Capita (2)
	General Obligation Bonds	Certificates of Obligation	Capital Lease				
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	1,903,319	37,258,319	0.48%	0.71%	298
2014	10,535,000	28,980,000	1,585,622	41,100,622	0.51%	0.75%	325
2015	11,940,000	25,608,293	1,583,940	39,132,233	0.47%	0.73%	305
2016	9,965,000	34,288,602	1,167,255	45,420,857	0.52%	0.77%	349
2017	7,955,000	33,488,562	1,454,863	42,898,425	0.46%	0.71%	324
2018	15,035,000	31,891,835	953,622	47,880,457	0.47%	0.76%	356

Note:

(1) Property values are found in Table 6

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

**RANDALL COUNTY, TEXAS  
LEGAL DEBT MARGIN INFORMATION  
SEPTEMBER 30, 2018**

Table 10

Taxable assessed value	\$ 10,090,754,819
Debt limit (5% of taxable assessed value)	\$ 504,537,741
Debt applicable to limit:	
General Obligation Bonds and Certificates of Obligation	46,926,835
Less: amount set aside for repayment of debt	(83,526)
Net Indebtedness subject to debt limit	46,843,309
Net debt contracting margin	\$ 457,694,432
Percentage of net debt contraction margin available	90.72 %
Percentage of net debt contracting power exhausted	9.28 %

Last Ten Years

Fiscal Year	Constitutional Debt Limit	Net Outstanding Indebtedness September 30	Percentage of Net Debt Contracting Margin Available
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
2014	400,288,143	39,510,556	90.13
2015	418,958,781	37,311,165	91.09
2016	440,868,543	43,679,423	90.09
2017	462,049,876	41,270,160	91.07
2018	504,537,741	46,843,309	90.72

**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>
2009	2008	115,921	\$ 7,196,250	\$ 32,270,000	\$ 430,115	\$ 31,839,885	4.425%	\$ 275
2010	2009	117,520	7,488,726	39,980,000	367,938	39,612,062	5.290%	337
2011	2010	120,725	7,599,451	38,490,355	190,274	38,300,081	5.040%	317
2012	2011	123,351	7,780,755	36,946,158	174,550	36,771,608	4.726%	298
2013	2012	125,082	8,017,422	35,355,000	145,495	35,209,505	4.392%	281
2014	2013	126,474	8,223,549	39,515,000	4,444	39,510,556	4.805%	312
2015	2014	128,220	8,611,942	37,548,293	133,835	37,414,458	4.344%	292
2016	2015	130,269	9,063,337	44,253,602	90,577	44,163,025	4.873%	339
2017	2016	132,501	10,951,140	41,443,562	173,402	41,270,160	3.769%	311
2018	2017	134,442	11,859,282	46,926,835	83,526	46,843,309	3.950%	348

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, 2018**

Table 12

Governmental Unit	Gross Debt	Estimated Percent Applicable	Randall County Share of Debt
Direct:			
Randall County	\$ 47,880,457	100.00%	<u>\$ 47,880,457</u>
Overlapping:			
Amarillo Independent School District	252,940,000	48.79%	123,409,426
Canyon Independent School District	83,690,000	100.00%	83,690,000
City of Amarillo	154,345,733	53.94%	83,254,088
City of Canyon	16,350,000	100.00%	16,350,000
Amarillo College District	55,735,000	53.81%	29,991,004
Bushland Independent School District	21,310,000	10.57%	2,252,467
Wildorado Independent School District	11,435,000	2.89%	<u>330,472</u>
			<u>339,277,456</u>
Total Direct and Overlapping Debt			<u><u>\$ 387,157,913</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

Fiscal Year	Population	Personal Income (In Thousands)	Per Capita Income	Residents Median Age	Education Level in Years of Formal Schooling	Enrollment	Unemployment Rate
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%
2014	126,474	5,494,530	43,444	35.30	14.6	39,764	4.1%
2015	128,220	5,377,326	41,938	35.30	14.6	41,718	3.4%
2016	130,269	5,891,161	45,223	35.30	14.7	42,928	2.9%
2017	132,501	6,001,493	45,294	35.40	14.7	43,151	2.6%
2018	134,442	6,280,865	46,718	35.80	14.8	44,337	2.6%

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, and Amarillo College.

Unemployment rates provided by US Dept. of Labor Bureau of Labor Statistics.

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

Table 14

Employer	2018			Employer	2009		
	Employees	Rank	Percentage of County Employment (1)		Est. Employees(2)	Rank	Percentage of County Employment
Canyon Independent School District	1,369	1	1.9%	Canyon Independent School District	1,119	1	1.7%
Affiliated Foods, Inc.	1,359	2	1.9%	Affiliated Foods, Inc.	1,110	2	1.7%
Wal-Mart	1,303	3	1.8%	Wal-Mart	645	4	1.0%
West Texas A&M University	800	4	1.1%	West Texas A&M University	769	3	1.2%
United Supermarkets	795	5	1.1%	Owens Corning	475	5	0.7%
Owens Corning	553	6	0.8%	Randall County	452	7	0.7%
Randall County	511	7	0.7%	Sitel Corporation	337	10	0.5%
Atmos Energy	342	8	0.5%	Texas Department of Transportation	349	9	0.5%
Sitel Corporation	337	9	0.5%	Anderson Merchandisers	468	6	0.7%
Texas Department of Transportation	250	10	0.3%	Nationwide Insurance	415	8	0.6%
	<u>7,619</u>		<u>10.6%</u>		<u>6,139</u>		<u>9.4%</u>

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

(1) Current Randall County total employment force is estimated 71,661

(2) Randall County total employment force in 2009 was 65,017. 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

Activity	Full-time Equivalent Employees as of September 30,									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Administrative	37.25	33.75	33.25	34.25	32.5	33	32.5	29	28.5	28.5
Judicial	64	68	69	68.5	69	69.5	70.5	69.5	70	72.5
Elections	2.5	1	1	1	1	4.5	4.5	4.5	4.5	4.5
Financial Administration	40	40	40	40.5	41.5	39	39	39	38.5	38.5
Public Facilities	8.5	4	5	3	3	3	4	4	4	4
Public Safety	270.5	278.5	285.5	302	312	317.5	318	318	323	329.5
Road & Bridge	23	23	23	23	23	23	24	22	24	26
Health & Welfare	0	0.5	0.5	0.5	0.5	0.5	0.5	0.5	1	1
Extension Service	6	6	5	6	6	6	6	6	5.5	6.5
	<u>451.75</u>	<u>454.75</u>	<u>462.25</u>	<u>478.75</u>	<u>488.5</u>	<u>496</u>	<u>499</u>	<u>492.5</u>	<u>499</u>	<u>511</u>

Source: Randall County 2009-2018 Budgets

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

Table 16

Activity	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b><u>General Government</u></b>										
Administrative:										
Collections:										
Collection rate	79.8%	80.2%	72.2%	76.8%	80.3%	75.7%	70.0%	66.7%	57.4%	63.7%
County Clerk:										
Civil cases filed	564	580	601	688	695	670	736	737	674	535
Civil cases disposed	562	555	549	665	606	653	717	744	688	545
Criminal cases filed	2,049	1,886	1,684	1,698	1,830	1,590	1,330	1,386	1,385	1,420
Criminal cases disposed	2,062	1,946	1,985	1,938	1,975	1,660	1,362	1,388	1,419	1,200
Public records filed	24,694	25,894	21,013	23,600	22,150	20,466	21,604	23,120	22,067	22,000
Information Technology:										
Software systems maintained	22	24	28	30	34	40	41	41	41	41
Phone systems maintained	5	5	7	10	9	9	10	10	10	9
<b><u>Judicial</u></b>										
Criminal District Attorney:										
Felony cases filed	1,086	1,112	1,269	1,307	1,071	1,164	802	864	1,036	972
Felony cases disposed	1,079	1,333	1,165	1,390	1,572	2,918	1,089	1,922	3,466	1,036
Misdemeanor cases filed	2,047	2,580	1,942	1,903	1,836	2,064	1,378	1,404	1,430	1,493
Misdemeanor cases disposed	2,065	2,687	2,266	1,913	2,436	3,452	1,520	2,427	2,524	1,341
District Clerk:										
Jury notices mailed	131,330	126,790	122,540	128,667	115,505	127,055	129,596	130,891	130,650	134,570
Civil cases filed	4,008	3,576	3,169	3,327	3,177	2,957	2,987	2,976	2,918	3,006
Civil cases disposed	3,002	2,842	2,983	3,132	2,775	2,958	2,988	2,860	1,779	1,869
Criminal cases filed	2,277	2,340	2,231	2,343	2,223	1,835	1,817	1,333	1,405	1,447
Criminal cases disposed	1,245	1,485	1,395	1,465	1,446	1,529	1,514	1,379	1,367	1,435
Justice of the Peace (2):										
Cases filed	11,322	11,896	11,214	8,444	6,650	7,358	8,650	4,211	14,377	8,804
Cases disposed	10,841	11,233	10,998	7,011	6,485	7,266	5,976	3,706	9,385	7,049
Domestic Relations Office (created 12/06):										
Cases received	92	87	84	79	53	48	45	54	112	79
Cases disposed	73	78	62	82	83	76	54	53	43	100
<b><u>Elections</u></b>										
Votes cast	7,515	35,582	19,841	72,626	11,007	28,413	17,908	55,359	7,108	48,624
Registered Voters	75,928	79,213	75,483	75,422	77,822	80,167	79,832	85,098	85,025	87,624
<b><u>Financial Administration</u></b>										
County Auditor:										
Internal audits performed	16	6	10	15	14	19	20	14	18	24
Vendor checks issued	7,753	7,332	7,308	7,189	6,786	6,799	6,551	6,366	6,490	6,452
Purchasing:										
Purchase orders	2,178	2,490	2,786	3,056	2,678	1,141	2,336	1,136	2,116	2,039
Purchasing card transactions	7,041	8,550	6,844	6,273	6,500	6,701	6,366	7,059	5,807	5,322
Request for bids/proposals	84	80	73	75	68	54	67	54	28	24
County Treasurer:										
Receipts processed	4,341	4,201	3,772	3,568	3,286	3,284	3,218	3,101	3,340	3,366
HR/Payroll:										
Payroll direct deposits issued	11,466	11,908	12,809	12,740	12,631	12,588	12,707	14,190	13,471	13,507
Employment applications	938	872	902	948	986	950	558	869	944	719
County Tax Assessor/Collector:										
Property tax accounts	59,148	59,739	59,854	60,637	63,011	63,885	64,748	65,939	67,039	67,750
Vehicles registered	122,046	124,070	127,127	126,434	128,949	131,155	132,029	133,129	136,767	136,758

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

Table 16

Continuation											
Activity	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
<u>Facilities</u>											
Buildings maintained	7	6	7	7	7	7	8	8	8	8	
<u>Public Safety</u>											
Fire:											
Fire and emergency responses	577	654	777	895	1,133	1,306	1,106	1,193	1,292	1,406	
Sheriff:											
Offenses (Part I-Part V)	1,721	1,682	1,842	1,923	1,940	1,956	1,954	1,947	2,014	2,012	
Warrants disposed	5,147	4,890	6,801	3,710	4,930	4,166	3,688	3,902	3,912	3,921	
Calls for service	11,519	12,520	14,839	11,107	11,930	12,354	12,336	12,341	16,075	17,185	
Citations	4,157	4,276	4,642	4,227	4,585	3,881	4,361	4,323	4,783	5,947	
Jail:											
Average prisoner population	328	336	355	371	374	370	358	358	390	390	
Dispatch:											
Total calls handled	116,436	118,210	135,548	122,474	124,086	116,146	112,572	119,247	120,465	121,312	
911 calls	11,499	12,634	12,863	12,465	13,287	15,504	14,681	14,222	13,489	13,534	
Juvenile Probation:											
Average juvenile resident population	59	59	60	60	59	64	58	58	55	65	
Adult probation:											
Misdemeanor probation	412	342	322	686	667	600	389	321	346	416	
Felony probation	368	313	389	559	453	396	375	407	502	437	
<u>Road &amp; Bridge</u>											
Paved road miles resurfaced	48	40	39	42	54	33	40	20	6	12.5	
Caliche roads miles replated	2	16	10	4	2	7	8	1	14	21	
<u>Extension Service</u>											
Educational programs conducted	540	708	614	426	479	218	563	575	572	532	
Educational program attendance	55,534	72,589	68,430	81,782	70,303	49,671	61,511	102,095	107,472	158,517	

Source: Randall County Departments

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

Table 17

<u>Activity</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>General Government</u>										
County Clerk										
Records management software	6	6	6	6	4	4	4	3	2	2
Document imaging hardware	7	6	5	6	6	6	6	6	6	5
Information Technology										
Servers	7	9	12	12	13	20	20	21	25	33
Tape drives	4	4	6	6	6	4	3	2	1	1
Phone systems and sub-systems	6	6	6	6	9	9	10	10	10	9
District Clerk										
Case management software	8	8	9	9	12	9	8	8	9	2
Data imaging software/hardware	3	3	2	2	2	2	3	3	2	1
<u>Judicial</u>										
Vehicles	8	8	8	8	8	8	8	9	10	10
Court audio/visual systems	5	7	7	7	12	12	12	14	17	16
Security systems	3	4	6	6	3	3	3	3	3	5
<u>Elections</u>										
Election & voter registration software	2	3	3	3	3	3	3	3	5	3
<u>Financial Administration</u>										
Scanner/imaging system	1	1	1	1	1	1	1	1	1	1
Financial software applications	3	3	1	1	1	1	1	1	1	1
<u>Facilities</u>										
Buildings	15	16	17	17	17	18	18	18	19	19
Vehicles	6	7	7	5	5	5	5	5	6	6
Heavy equipment	6	6	7	6	9	9	9	9	9	9
<u>Public Safety</u>										
Sheriff & Jail vehicles	75	77	75	74	73	80	83	94	102	104
Juvenile probation vehicles	23	24	25	25	26	26	26	28	27	26
Fire trucks	19	19	21	24	29	30	29	31	30	33
Emergency sirens	10	11	12	13	14	14	14	14	14	15
<u>Road &amp; Bridge</u>										
Vehicles	46	47	46	48	47	48	46	49	45	48
Equipment	75	82	85	88	82	93	84	86	87	98
Roads (paved)	293	293	293	302	304	309	312	312	318	323
Bridges	5	5	5	5	5	5	5	5	5	5
<u>Extension Service</u>										
Stock trailer	1	1	1	1	1	1	1	1	1	1
Video systems	2	2	2	2	2	2	2	3	3	3

## **COMPLIANCE**



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

INDEPENDENT AUDITORS' 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, 2018, 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 1, 2019.

**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 1, 2019