

RANDALL COUNTY, TEXAS

**Comprehensive Annual
Financial Report**

**For the Year Ended
September 30, 2017**

RANDALL COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR YEAR ENDED SEPTEMBER 30, 2017

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INTRODUCTORY SECTION



COUNTY OF RANDALL
OFFICE OF THE COUNTY AUDITOR
KARON KANTOR

February 12, 2018

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, 2017. This report is submitted in accordance with Chapter 114, Subchapter B, and Section 114.025 of the Texas Local Government Code (LGC) and has been prepared by the Auditor.

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

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

The County's financial statements were audited by Doshier, Pickens & Francis, LLC, an independent audit firm. The independent auditor's report is presented as the first component of the financial section

of this report. GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of a Management Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the independent auditors report.

Profile of Randall County

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

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

County government structure and services

The County has a Commissioners’ Court (Court) form of government. The Court is comprised of a County Judge who is the presiding officer of the Court and four Commissioners. The County Judge is elected at large to a four-year term and the Commissioners are elected by precinct. The Commissioners serve four year staggered terms, with two Commissioners elected every two years. The Court’s regularly scheduled meetings are 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 2017 population of 132,501 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 2017 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

In the previous year, the County created two Reinvestment Zones with economic development incentives. Astra Wind, LLC wind farm is to promote additional development of wind energy while Lone Star Dairy Products new manufacturing plant processes raw milk into various dairy goods. Both projects will increase job growth for the county. The Astra Wind construction project was completed December 31, 2016. Lone Star Dairy was substantially complete in September, 2017. Appraised values will be updated for both projects. Also in September, the county approved a new Reinvestment Zone for an application submitted by Buffalo Wind Energy for the construction of wind turbines for wind energy.

The county purchased and began renovations in December of 2016 to a sixty-four thousand square foot building which will become the new Amarillo Annex located at 4320 S. Western, Amarillo, Texas. This new location will provide additional space for the tax office and future growth for justice courts and election administration. An estimated completion date for the project is February 2018.

Another project in the late planning and early contract preparation stage is between Motorola and AECOM to design and develop 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. Randall County will issue certificates of obligation in the near future for this project at an estimated cost of \$8 million.

The County is participating in a cost share agreement with the Texas Department of Transportation for the expansion of Loop 335 around the City of Amarillo, which encompasses a portion of the county. Funding for this multi-million dollar project includes Federal, State and local monies. Once completed, the county anticipates future residential growth to the area.

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 53rd 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 (4.2%) and to the state (4.0%). 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. Residential starts are up almost 9% from last year
 2. A household survey reflects 300 more people are working now than one year ago
 3. Cotton prices are up 16% over last year

- Weaknesses:
 1. Retail sales are down from one year ago
 2. Sales tax collections fell .3% during the year
 3. General decline in car sales

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, 2017 are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended September 30, 2017 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, 2016. This was the thirteenth consecutive year that Randall County has received this prestigious award. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it for review to GFOA.

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

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

Request for information

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

Respectfully submitted,



Karon Kantor
Randall County Auditor



Government Finance Officers Association

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

Presented to

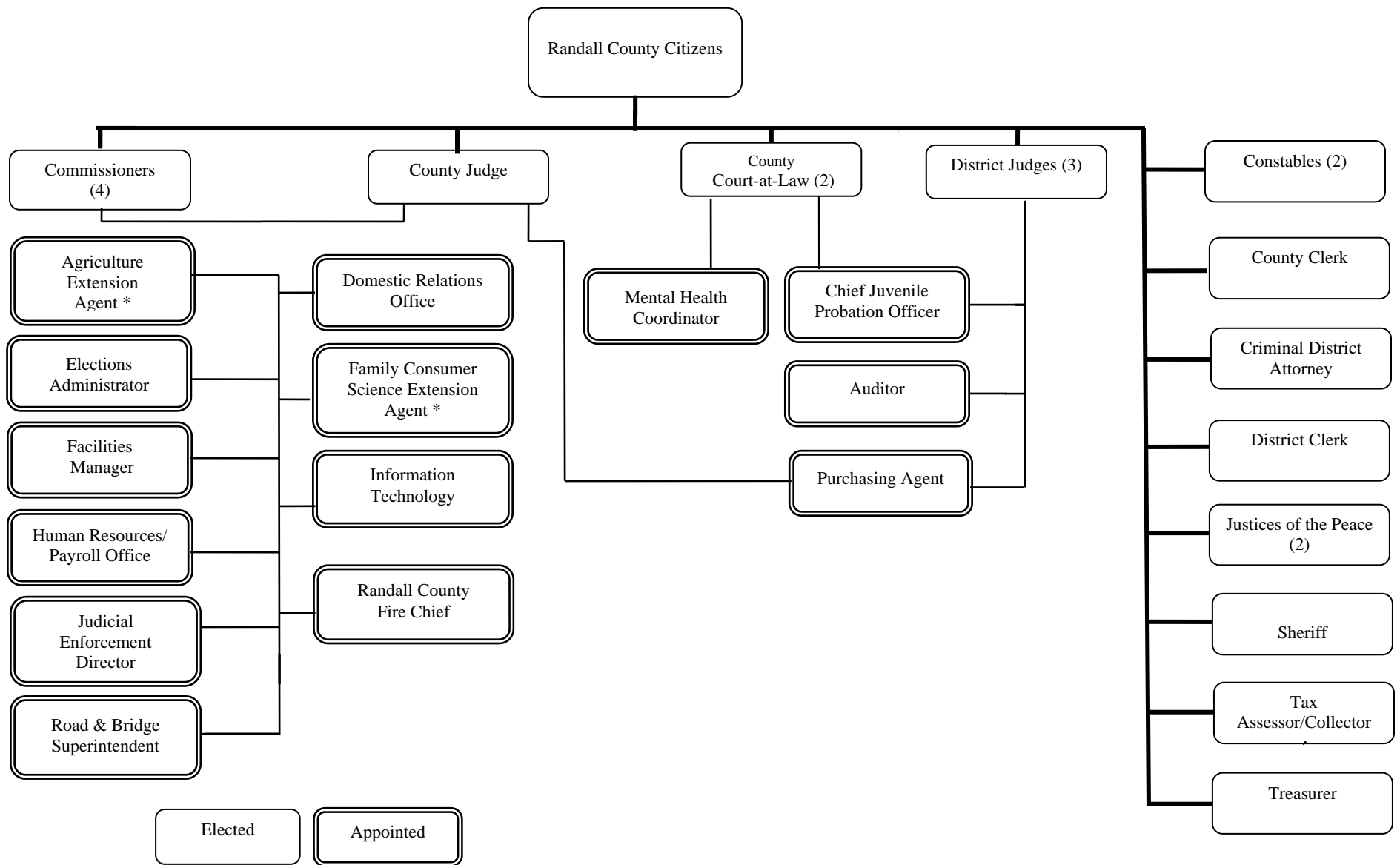
**Randall County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2016

Christopher P. Morrill

Executive Director/CEO



* Appointed by Texas A & M Extension Service

RANDALL COUNTY, TEXAS
PRINCIPAL COUNTY OFFICIALS
SEPTEMBER 30, 2017

Ernie Houdashell	County Judge
Christy Dyer	Commissioner, Precinct #1
Mark Benton	Commissioner, Precinct #2
Bob Robinson	Commissioner, Precinct #3
Buddy DeFord	Commissioner, Precinct #4
Dan Schaap	Judge, 47 th District Court
John B. Board	Judge, 181 st District Court
Ana Estevez	Judge, 251 st District Court
James Anderson	Judge, County Court-at-Law #1
Ronnie Walker	Judge, County Court-at-Law #2
James A. Farren	Criminal District Attorney
Jo Carter	District Clerk
Renee Calhoun	County Clerk
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
Chris Tinsley	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, 2017, 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, 2017, 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 12, 2018, 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 12, 2018

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Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2017

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 year ended September 30, 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 – ix of this report.

Financial Highlights

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

- The assets of the County exceeded its liabilities at the close of the most recent fiscal year by approximately \$45.6 million (*net position*). Of this amount, approximately \$10.1 million (*unrestricted net position*) which could be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by approximately \$1 million. Charges for services in all activities increased approximately \$726 thousand over prior year. Total operating and capital grants decreased by approximately \$383 thousand. General revenues increased by approximately \$2.4 million. General property tax increased by approximately \$1.6 million to meet operating expenses and debt property tax increased by \$665 thousand due to an increase in the debt rate. The County experienced a gain of \$305 thousand on disposed assets.
- Total assets for the Randall County Assistance District #1 increased by \$306 thousand over the prior year.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of approximately \$16.5 million. Of this total amount, approximately \$10.7 million is available for spending at the County's discretion. The total available for spending is the unassigned portion of fund balance of the general fund, which is approximately 23% 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, 2017

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 are reported as soon as the underlying event giving rise to the change occurs (accrual basis), *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes, fines, and fees as well as earned but unused vacation leave).

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

The Government Wide Financial Statements 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, 2017

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-one (31) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, Youth Center of the High Plains and the Justice Center/Annex 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 and one major capital projects 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, 2017

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 112-116 of this report.

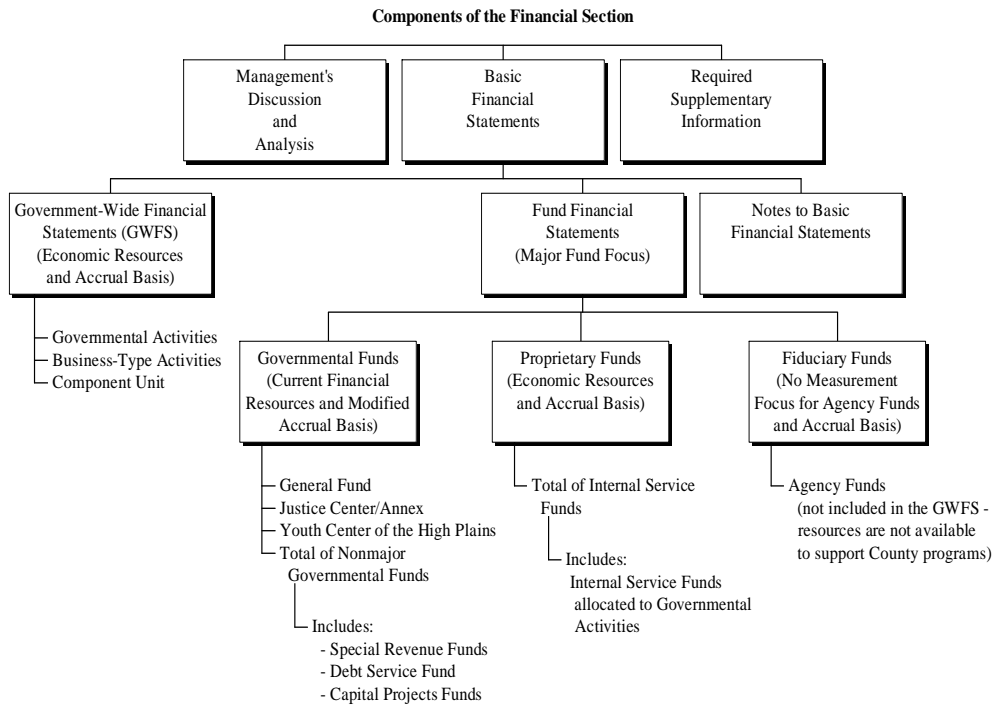
Notes to Basic Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements and fund financial statements. The Notes to Basic Financial Statements are located on pages 28-59 of this report.

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 60-64.

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 65-75.

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 76-116 of the County's CAFR. The Statement of Net Position and Changes in Net Position for the Component Unit can be found on pages 117-118 as well.

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2017



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 \$45.6 million (*net position*) at the close of the most recent fiscal year.

Approximately \$31.2 million or 68% 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 net 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 \$4.3 million. The majority of this restricted amount is by enabling legislation for state authorized revenues that are expended for a specific purpose. These are identified by major category. Approximately \$173 thousand is restricted for debt service.

The remaining balance, approximately \$10.1 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, 2017

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

September 30, 2017 and 2016
(in 000's)

	Governmental Activities	
	2017	2016
Current and other assets	\$ 23,496	\$ 28,674
Capital assets	74,210	67,559
Total assets	<u>97,706</u>	<u>96,233</u>
Deferred outflows of resources	<u>8,160</u>	<u>9,534</u>
Current liabilities	7,475	7,377
Noncurrent liabilities	51,493	53,671
Total liabilities	<u>58,968</u>	<u>61,048</u>
Deferred inflows of resources	<u>1,262</u>	<u>155</u>
Net position:		
Net investment in capital assets	31,258	22,390
Restricted	4,274	8,650
Unrestricted	10,104	13,524
Total net position	<u>\$ 45,636</u>	<u>\$ 44,564</u>

At the end of the current fiscal year, the County is able to report positive balances in all categories of net position, both for the government as a whole, as well as for its separate governmental activities. During the current fiscal year, the County's net position increased by approximately \$1 million.

Governmental Activities. Governmental activities increased the County's total net position. Governmental expenses increased \$5.1 million from 2016. Administrative and Judicial expenses increased \$421 thousand and \$1.1 million, respectively. Commissioners' Court operating expense increased largely due to consulting and engineering expense for subdivision developments. Higher court appointed attorney fees and appointments contributed to the increase in judicial expense as well as position upgrades and a new attorney position in the District Attorney's Office. Public Safety expense increased \$2.5 million. The Sheriff's Department salaries and fringe increased due to the addition of four new positions and position upgrades. Inmate medical contributed to the largest operating increase. The Fire Department salaries and fringe increased due to the addition of two new firefighter positions. The Youth Center facility experienced an increase in salaries and fringe for position upgrades. Road and Bridge expenses increased \$487 thousand due to the purchase of new road equipment and materials for road maintenance. Program revenues only changed by \$343 thousand. Operating and Capital Grants and Contributions decreased \$383 thousand and Charges for Services increased by \$726 thousand. General revenues for property taxes increased \$1.6 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, 2017

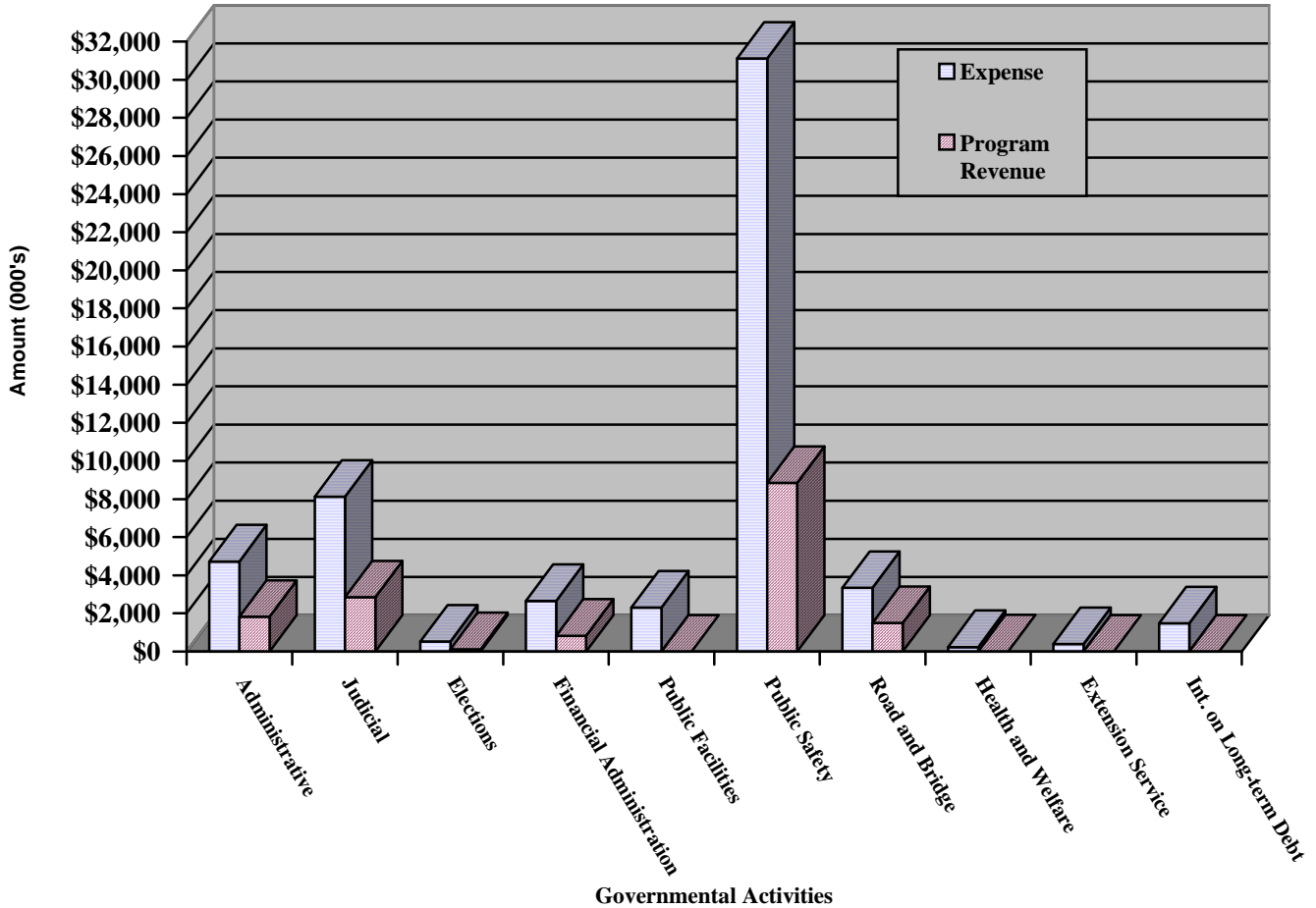
Key elements of the increase are as follows:

Randall County Changes in Net Position
For the Years Ended September 30, 2017 and 2016
(in 000's)

	Governmental Activities	
	2017	2016
Revenues:		
Program Revenues		
Charges for services	\$ 14,176	\$ 13,450
Operating grants and contributions	1,574	2,009
Capital grants and contributions	212	161
General Revenues		
Property taxes, levied for general purposes	32,807	31,167
Property taxes, levied for debt service	4,271	3,606
Mixed beverage taxes	240	217
Vehicle sales tax	1,818	1,865
Investment earnings	376	180
Miscellaneous	178	511
Gain on disposal of assets	305	37
Transfers	-	-
Total Revenues	<u>55,957</u>	<u>\$ 53,203</u>
Expenses:		
Governmental Activities		
Administrative	4,726	\$ 4,305
Judicial	8,116	7,007
Elections	523	464
Financial administration	2,656	2,458
Public facilities	2,309	2,210
Public safety	31,108	28,552
Road and bridge	3,337	2,849
Health and welfare	235	113
Extension services	391	373
Interest on long term debt	1,484	1,391
Total Expenses	<u>54,885</u>	<u>49,722</u>
Change in net position	1,072	3,481
Net Position - beginning of year	44,564	41,083
Prior period adjustment	-	-
Net Position - end of year	<u>\$ 45,636</u>	<u>\$ 44,564</u>

Randall County, Texas
 Management's Discussion and Analysis
 For the Year Ended September 30, 2017

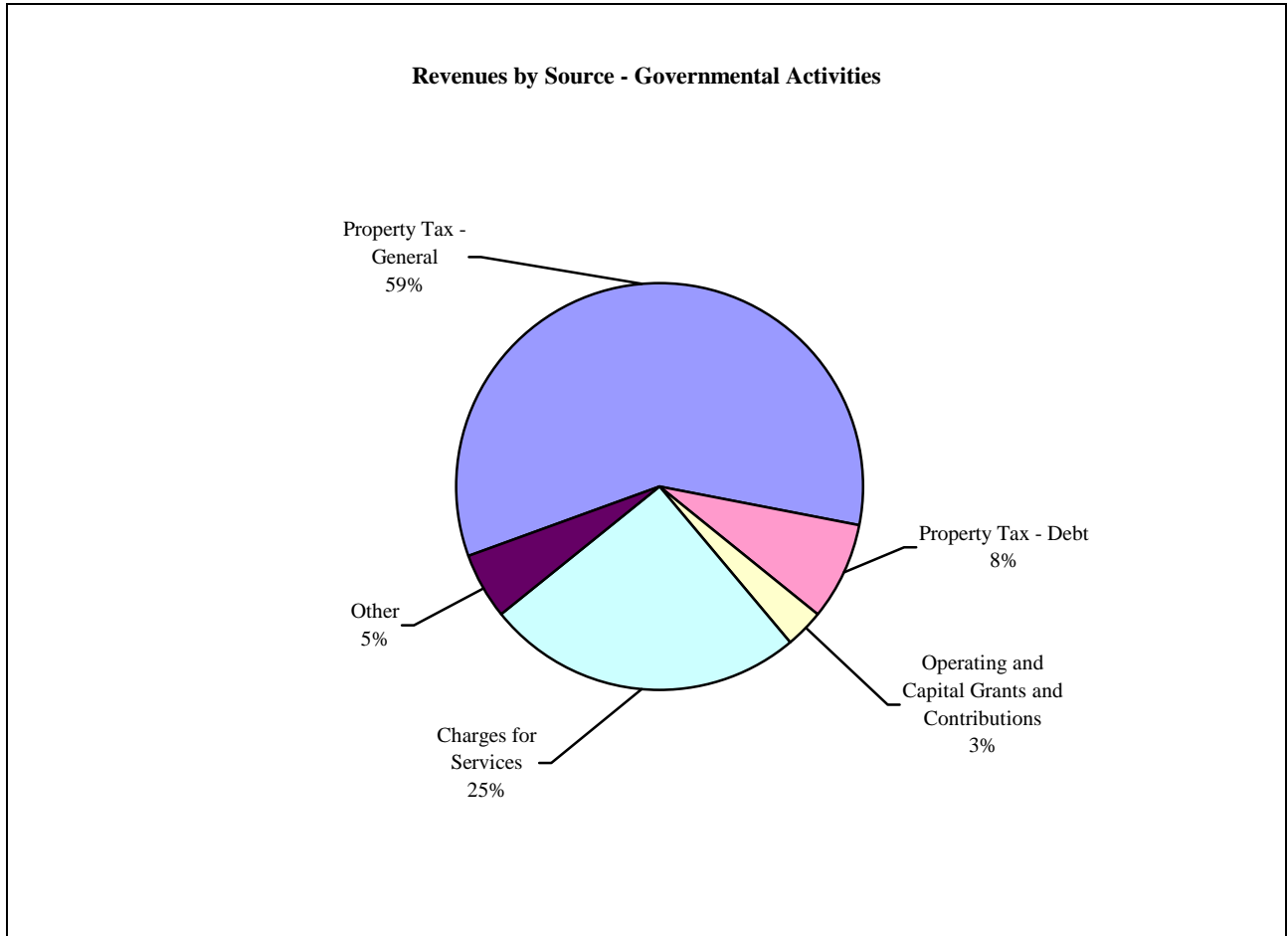
Expenses and Program Revenues - Governmental Activities



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, 2017

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 \$16.5 million. Of that amount, \$350 thousand are prepaid items and inventories which are non-spendable. Legislative restrictions have been placed on fees of offices, as well as indigent health care and bail bonds. Approximately \$1.2 million are funds which have specific purposes authorized by Commissioners' Court and a Juvenile Board.

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2017

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 \$10.7 million, while total fund balance approximated \$12 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 23% of total General Fund expenditures, while total fund balance represents approximately 26% of that same amount. As the demand for services continues to increase, the General Fund Balance has consistently remained stable over the past several years. It has been the policy of management to maintain the County's unassigned General Fund Balance at a level equaling 2 - 3 months' expenditures or 15% - 25% of annual budgeted expenditures.

Total revenues and transfers to the General Fund increased from the prior year by \$1.8 million. Property taxes increased by approximately \$1.6 million from the result of reappraisals, growth in the tax base and a slight tax increase. There was no significant change in non-court fees or civil fees. Criminal court fines and fees decreased by \$97 thousand from the prior year. Intergovernmental revenue increased by \$506 thousand due to an increase in jail bed revenue. Miscellaneous revenues increased by \$282 thousand due to an increase in interest earnings and donations to the county.

General Fund expenditures increased approximately 12% from 2016 due to an increase in salaries and fringe benefits, operations for law enforcement, new equipment purchased for the Road Department and the purchase of new voting equipment for Elections. Transfers from the General Fund increased approximately 6% from 2016 largely due to the increase in salaries and fringe benefits for the Youth Center of the High Plains.

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, 2017

General Fund Budgetary Highlights

The final amended budget projected a decrease in fund balance of approximately \$3.7 million. The Commissioner's Court approved Budget Amendments authorizing \$3,707,646 in revenues or expenditures for the following events:

- \$124,400 increase in expense for consulting on a trunked radio system for first responders
- \$49,943 increase in expense for Justice of the Peace caseload software
- \$71,044 increase in expense for the remainder of the Tax Office software and maintenance agreement
- \$1,602,837 increase in expense for new voting and polling equipment and training for Elections
- \$600,000 increase in revenue and expense for a capital lease for five (5) trucks for the Road Department
- \$141,846 increase in revenue and expense from the sale of old equipment to purchase new equipment for the Road Department
- \$142,576 increase in revenue and expense for the trade in of four (4) old tractors and for the purchase of four (4) new tractors with cabs for the Road Department
- \$975,000 increase in expense for new heavy equipment for the Road Department

General fund actual revenues exceeded budget by \$845 thousand. Intergovernmental exceeded estimates by approximately \$672 thousand due to an increase in jail bed revenue, grants and state reimbursements. Taxes exceeded estimates by approximately \$83 thousand due to efficient tax collections. Interest also exceeded estimates by \$126 thousand, while fines and forfeitures came in under budget by \$46 thousand.

General Fund expenditures came in under budget by approximately \$1.3 million. General fund expenditures were 97% 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, 2017 was approximately \$74 million (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment, construction in progress, and other improvements.

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

- \$302,246 for new road construction of Lake Ridge Drive
- \$133,235 for a new arc server and networking equipment for the IT Department
- \$1,574,288 for new polling and elections equipment for the Elections Department
- \$49,750 for the remaining portion of the property tax system for the Tax Office
- \$65,589 for a replacement vehicle for the Facilities Department

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2017

- \$2,568,479 for replacement vehicles and equipment for the Road Department
- \$110,200 for five vehicles for the District Attorney's Office
- \$166,969 for replacement vehicles and equipment for the Fire Department
- \$279,081 for Sheriff's Department replacement vehicles
- \$264,527 for equipment for the Sheriff's Department
- \$4,695,632 construction in process for the building renovation of the new Amarillo Annex

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, 2017 and 2016
(net of depreciation)
(in 000's)

	Governmental Activities	
	2017	2016
Land	\$ 3,096	\$ 3,096
Roads and bridges	1,491	1,432
Buildings and building improvements	51,134	52,515
Improvements other than buildings	451	490
Vehicles	3,531	2,897
Furniture and equipment	7,986	5,219
Construction in Progress	6,368	1,757
Intangible assets	153	153
Total	\$ 74,210	\$ 67,559

Additional information on Randall County's capital assets can be found 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, 2017

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, 2017 and 2016
(in 000's)

	Governmental Activities	
	2017	2016
Certificates of Obligation, Series 2009	10,735	10,835
Certificates of Obligation, Series 2010	8,955	9,015
Certificates of Obligation, Series 2013	5,040	5,270
General Obligation Refunding, Series 2013	3,430	3,460
General Obligation Refunding, Series 2015	4,525	6,505
Certificates of Obligation, Series 2016	8,300	8,685
Deferred Premium	459	483
Capital Lease Obligation	1,455	1,167
Estimated Liability for Compensated Absences	1,359	1,284
Net Pension Liability	10,003	9,709
Net Other Post Employment Benefit Obligation	659	527
Total	\$ 54,920	\$ 56,940

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 \$462 million, which is significantly in excess of Randall County's outstanding general obligation debt of \$41 million.

Randall County received its most recent rating of 'AA' from Standard & Poor's Rating Service in August, 2016 for the combination tax and limited-pledged revenue Certificates of Obligation, Series 2016. 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 44-47 of this report.

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2017

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 2017, there were gains in agriculture with cattle up 6%, wheat prices up 26%, and cotton fared very well with high prices and yields. The biggest strength of the year was employment with a high increase in manufacturing and utility jobs over the previous year thus leading to a stronger and more stable economy. However, a general decline in retail sales caused sales tax collections to remain flat.

Randall County remains faced with the challenge of providing needed services in a growing county while considering the financial burden on its citizens. Additional security officers for the new justice center/annex, upgrades, and additional capital expenditures for the road and bridge department was a priority in preparing Randall County's budget for the fiscal year beginning October 1, 2017 and ending September 30, 2018. After much discussion, the decision was made to leave the county property tax rate the same as the prior year.

After careful consideration regarding maintaining adequate reserves, none of the fund balance of the General Fund was needed to balance the 2018 budget.

Requests for Information

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

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

BASIC FINANCIAL STATEMENTS

RANDALL COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2017

	Governmental Activities	Component Unit
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 19,939,932	\$ 590,192
Investments	500,000	-
Receivables (net of allowances for uncollectible):		
Taxes	377,911	-
Accounts	1,307,673	144,127
Due from other governments	1,005,446	-
Inventories	150,182	-
Prepaid items	214,404	751
	<u>23,495,548</u>	<u>735,070</u>
Total current assets		
Noncurrent assets:		
Capital assets:		
Land	3,096,332	71,730
Roads and bridges	12,395,330	-
Buildings and improvements	68,466,105	-
Improvements other than buildings	650,769	-
Vehicles	7,808,984	-
Furniture and equipment	15,777,320	-
Construction in progress	6,367,552	-
Intangible assets	153,430	-
	<u>114,715,822</u>	<u>71,730</u>
Total capital assets		
	114,715,822	71,730
Less accumulated depreciation	(40,505,650)	-
	<u>74,210,172</u>	<u>71,730</u>
Total noncurrent assets		
	74,210,172	71,730
Total assets	<u>97,705,720</u>	<u>806,800</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charge on refunding	203,540	-
Pension contributions	1,883,522	-
Pension economic/demographic losses	33,703	-
Pension deficient earnings	5,498,845	-
Pension assumption changes	540,757	-
	<u>8,160,367</u>	<u>-</u>
Total deferred outflows of resources		
	8,160,367	-
		Continued

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

RANDALL COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2017

	Governmental Activities	Component Unit
Continuation		
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 2,444,050	\$ 15,255
Accrued payroll	1,251,176	-
Unearned revenue	81,211	-
Reserve for health claims incurred	15,000	-
Bonds payable, current	2,790,000	-
Capital lease payable, current	501,241	-
Compensated absences, current	135,897	-
Accrued interest	256,930	-
	<u>7,475,505</u>	<u>15,255</u>
Total current liabilities		
Noncurrent liabilities:		
Bonds payable and net issuance premiums	38,653,562	-
Capital lease payable	953,622	-
Compensated absences	1,223,072	-
Net pension liability	10,002,985	-
Net other post employment benefit obligation	659,433	-
	<u>51,492,674</u>	<u>-</u>
Total noncurrent liabilities		
Total liabilities	<u>58,968,179</u>	<u>15,255</u>
DEFERRED INFLOWS OF RESOURCES		
Pension economic/demographic gains	1,262,158	-
	<u>1,262,158</u>	<u>-</u>
Total deferred inflows of resources		
NET POSITION		
Net investment in capital assets	31,258,357	71,730
Restricted for:		
Debt service	173,402	-
By enabling legislation for:		
Special projects	2,094,201	-
Capital projects	1,782,907	-
Indigent health	179,349	-
Bail bonds	43,664	-
Economic Development	-	109,973
Unrestricted	10,103,870	609,842
	<u>10,103,870</u>	<u>609,842</u>
Total net position	<u>\$ 45,635,750</u>	<u>\$ 791,545</u>

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, 2017**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Component Unit
Primary Government:						
Governmental activities:						
Administrative	\$ 4,725,605	\$ 1,444,033	\$ 250,310	\$ 133,290	\$ (2,897,972)	\$ -
Judicial	8,116,248	2,688,948	153,393	-	(5,273,907)	-
Elections	522,631	123,350	-	-	(399,281)	-
Financial administration	2,656,490	831,127	-	-	(1,825,363)	-
Public facilities	2,309,392	-	-	-	(2,309,392)	-
Public safety	31,108,428	7,628,254	1,136,949	78,526	(22,264,699)	-
Road and bridge	3,336,893	1,455,805	33,840	-	(1,847,248)	-
Health and welfare	235,275	4,800	-	-	(230,475)	-
Extension services	391,231	-	-	-	(391,231)	-
Interest on long-term debt	1,483,748	-	-	-	(1,483,748)	-
Total governmental activities	<u>54,885,941</u>	<u>14,176,317</u>	<u>1,574,492</u>	<u>211,816</u>	<u>(38,923,316)</u>	<u>-</u>
Total primary government	<u>\$ 54,885,941</u>	<u>\$ 14,176,317</u>	<u>\$ 1,574,492</u>	<u>\$ 211,816</u>	<u>(38,923,316)</u>	<u>-</u>
Component Unit:						
Public safety	<u>\$ 488,557</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ (488,557)</u>
General revenues:						
Taxes:						
Property taxes, levied for general purposes					32,806,883	-
Property taxes, levied for debt service					4,271,010	-
Mixed beverage taxes					239,609	-
Vehicle sales tax					1,818,213	-
Sales tax					-	791,267
Investment earnings					375,984	3,504
Miscellaneous					178,342	-
Gain on disposal of assets					305,065	-
Total general revenues					<u>39,995,106</u>	<u>794,771</u>
Change in net position					1,071,790	306,214
Net position, beginning					<u>44,563,960</u>	<u>485,331</u>
Net position, ending					<u>\$ 45,635,750</u>	<u>\$ 791,545</u>

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

**RANDALL COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2017**

	General	Youth Center of the High Plains	Randall County Justice Center/Annex	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 12,057,655	\$ 605,270	\$ 2,172,707	\$ 2,670,644	\$ 17,506,276
Investments	500,000	-	-	-	500,000
Taxes receivable, net	377,911	-	-	-	377,911
Due from other governments	701,148	304,298	-	-	1,005,446
Receivables, net	429,451	4,128	-	84,840	518,419
Inventories	143,162	7,020	-	-	150,182
Prepaid items	190,617	4,668	-	4,444	199,729
	<u>14,399,944</u>	<u>925,384</u>	<u>2,172,707</u>	<u>2,759,928</u>	<u>20,257,963</u>
Total assets	\$ 14,399,944	\$ 925,384	\$ 2,172,707	\$ 2,759,928	\$ 20,257,963
LIABILITIES					
Accounts payable	\$ 945,308	\$ 606,180	\$ 389,800	\$ 156,216	\$ 2,097,504
Accrued payroll	1,038,230	182,517	-	30,429	1,251,176
Unearned revenue-other	75,586	-	-	5,625	81,211
	<u>2,059,124</u>	<u>788,697</u>	<u>389,800</u>	<u>192,270</u>	<u>3,429,891</u>
Total liabilities	2,059,124	788,697	389,800	192,270	3,429,891
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-property taxes	322,806	-	-	-	322,806
	<u>322,806</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>322,806</u>
Total deferred inflows of resources	322,806	-	-	-	322,806
FUND BALANCES					
Nonspendable:					
Inventories	143,162	7,020	-	-	150,182
Prepaid items	190,617	4,668	-	4,444	199,729
Restricted for:					
Debt service	-	-	-	173,402	173,402
Capital projects	-	-	1,782,907	-	1,782,907
Administrative	-	-	-	469,376	469,376
Judicial	-	-	-	479,174	479,174
Elections	-	-	-	103,481	103,481
Public safety	-	-	-	1,042,170	1,042,170
Indigent health	179,349	-	-	-	179,349
Bail bonds	43,664	-	-	-	43,664
Assigned to:					
Juvenile probation	782,561	124,999	-	-	907,560
Public safety	-	-	-	295,611	295,611
Unassigned	10,678,661	-	-	-	10,678,661
	<u>12,018,014</u>	<u>136,687</u>	<u>1,782,907</u>	<u>2,567,658</u>	<u>16,505,266</u>
Total fund balances	12,018,014	136,687	1,782,907	2,567,658	16,505,266
Total liabilities, deferred inflows of resources, and fund balances	\$ 14,399,944	\$ 925,384	\$ 2,172,707	\$ 2,759,928	\$ 20,257,963

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

RANDALL COUNTY, TEXAS
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2017

Total fund balance, governmental funds	\$	16,505,266
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		74,210,172
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.		322,806
Long-term liabilities, including bonds payable, capital lease payable, accrued interest, net pension liability, net other post employment benefit obligation, and compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds.		(54,973,202)
Pension losses and deficit earnings are shown as deferred outflows of resources in the government-wide financial statements:		
Pension economic/demographic losses		33,703
Pension deficient earnings		5,498,845
Pension assumption changes		540,757
Pension gains and excess earnings are shown as deferred inflows of resources in the government-wide financial statements:		
Pension economic/demographic gains		(1,262,158)
Pension contributions paid after the measurement date, December 31, 2016, and before September 30, 2017 are expensed in the governmental funds and shown as deferred outflows of resources in the government-wide financial statements:		
Pension contributions		1,883,522
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.		2,876,039
Net Position of Governmental Activities in the Statement of Net Position	\$	45,635,750

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, 2017

	<u>General</u>	<u>Youth Center of the High Plains</u>	<u>Randall County Justice Center/Annex</u>	<u>Other Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES					
Taxes	\$ 32,847,813	\$ -	\$ -	\$ 4,271,010	\$ 37,118,823
Sales and miscellaneous taxes	2,057,822	-	-	-	2,057,822
Licenses and fees	4,339,003	-	-	784,504	5,123,507
Fines and forfeitures	1,378,038	-	-	88,060	1,466,098
Intergovernmental	5,080,916	3,120,443	-	1,041,000	9,242,359
Interest	226,475	5,389	54,356	58,895	345,115
Miscellaneous	277,161	30,920	-	920	309,001
Total revenues	<u>46,207,228</u>	<u>3,156,752</u>	<u>54,356</u>	<u>6,244,389</u>	<u>55,662,725</u>
EXPENDITURES					
Current:					
Administrative	4,278,423	-	-	168,061	4,446,484
Judicial	7,464,781	-	-	290,389	7,755,170
Elections	414,496	-	-	55,803	470,299
Financial administration	2,474,676	-	-	13,169	2,487,845
Public facilities	836,045	-	29,633	-	865,678
Public safety	21,584,575	5,437,494	-	1,456,509	28,478,578
Road and bridge	2,719,799	-	-	-	2,719,799
Public services	230,755	-	-	-	230,755
Environmental protection	1,500	-	-	-	1,500
Extension service	373,635	-	-	-	373,635
Capital outlay	5,596,515	-	4,543,244	163,410	10,303,169
Debt service:					
Principal	376,876	-	-	2,785,000	3,161,876
Interest	34,664	-	-	1,423,312	1,457,976
Total expenditures	<u>46,386,740</u>	<u>5,437,494</u>	<u>4,572,877</u>	<u>6,355,653</u>	<u>62,752,764</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(179,512)</u>	<u>(2,280,742)</u>	<u>(4,518,521)</u>	<u>(111,264)</u>	<u>(7,090,039)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of assets	488,148	-	-	-	488,148
Proceeds from capital leases	664,484	-	-	-	664,484
Transfers in	-	2,340,290	-	280,970	2,621,260
Transfers out	(2,491,105)	(53,620)	-	(76,535)	(2,621,260)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,338,473)</u>	<u>2,286,670</u>	<u>-</u>	<u>204,435</u>	<u>1,152,632</u>
NET CHANGE IN FUND BALANCES	<u>(1,517,985)</u>	<u>5,928</u>	<u>(4,518,521)</u>	<u>93,171</u>	<u>(5,937,407)</u>
FUND BALANCES - BEGINNING	<u>13,535,999</u>	<u>130,759</u>	<u>6,301,428</u>	<u>2,474,487</u>	<u>22,442,673</u>
FUND BALANCES - ENDING	<u>\$ 12,018,014</u>	<u>\$ 136,687</u>	<u>\$ 1,782,907</u>	<u>\$ 2,567,658</u>	<u>\$ 16,505,266</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, 2017**

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

Net change in fund balances - total governmental funds	\$	(5,937,407)
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.		6,834,194
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.		(183,083)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		(40,929)
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.		883,843
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 an expenditure in the governmental funds, but reduces the liability in the Statement of Net Position.		2,496,449
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.		(2,981,277)
		(2,981,277)
Change in net position of governmental activities	\$	1,071,790

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

**RANDALL COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUND
SEPTEMBER 30, 2017**

	<u>Governmental Activities Internal Service Fund</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 2,433,656
Receivables	789,254
Prepaid items	<u>14,675</u>
Total current assets /total assets	<u><u>\$ 3,237,585</u></u>
LIABILITIES	
Current liabilities:	
Accounts payable - claims	\$ 346,546
Reserve for claims incurred but not reported	<u>15,000</u>
Total current liabilities/total liabilities	<u>361,546</u>
NET POSITION	
Unrestricted	<u>2,876,039</u>
Total liabilities and net position	<u><u>\$ 3,237,585</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, 2017**

	<u>Governmental Activities Internal Service Fund</u>
OPERATING REVENUES	
Healthcare contributions	\$ 4,478,209
Miscellaneous revenue	<u>124,216</u>
Total operating revenues	<u>4,602,425</u>
OPERATING EXPENSES	
Operating expenses	<u>3,749,451</u>
Total operating expenses	<u>3,749,451</u>
NET OPERATING INCOME	852,974
NON-OPERATING REVENUES	
Interest	<u>30,869</u>
CHANGE IN NET POSITION	883,843
TOTAL NET POSITION - BEGINNING	<u>1,992,196</u>
TOTAL NET POSITION - ENDING	<u><u>\$ 2,876,039</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, 2017**

	<u>Governmental Activities Internal Service Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from internal services provided	\$ 4,192,938
Payments for claims	(2,935,076)
Payments to suppliers	<u>(670,048)</u>
Net cash provided by operating activities	<u>587,814</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest from cash deposits	<u>30,869</u>
Net cash provided by investing activities	<u>30,869</u>
NET INCREASE IN CASH	618,683
CASH, BEGINNING	<u>1,814,973</u>
CASH, ENDING	<u><u>\$ 2,433,656</u></u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Net operating loss	\$ 852,974
Adjustments to reconcile net operating loss to net cash flows from operating activities:	
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable	(409,487)
(Increase) decrease in prepaid expense	(2,157)
Increase (decrease) in accounts payable	<u>146,484</u>
Net cash provided by operating activities	<u><u>\$ 587,814</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, 2017

ASSETS

Cash and cash equivalents	\$ 3,947,890
Accounts receivable	<u>8,607</u>
 Total assets	 <u><u>\$ 3,956,497</u></u>

LIABILITIES

Accounts payable	\$ 93,848
Due to other governments	2,513,275
Deposits	<u>1,349,374</u>
 Total liabilities	 <u><u>\$ 3,956,497</u></u>

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

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

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, 2017

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, 2017

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.

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.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

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.

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.

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, 2017

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, 2017.

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, 2017

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, 2017

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, 2017

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, 2017**

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	\$ (42,898,425)
Accrued interest payable	(256,930)
Deferred charge on refunding	203,540
Net pension liability	(10,002,985)
Net other post employment benefit obligation	(659,433)
Compensated absences	<u>(1,358,969)</u>
 Net adjustment to decrease fund balance - total governmental funds to arrive at net position - governmental activities	 <u><u>\$ (54,973,202)</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	\$ 10,303,169
Depreciation expense	<u>(3,468,975)</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>\$ 6,834,194</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	\$ (488,148)
Gain on disposal of assets	<u>305,065</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>\$ (183,083)</u></u>

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

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	\$ (40,929)
	<hr/>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$ (40,929)
	<hr/> <hr/>

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:	
Capital leases	\$ (664,484)
Proceeds from capital leases	3,161,876
Repayment of principal	25,040
Amortization of bonds premium	(25,983)
	<hr/>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$ 2,496,449
	<hr/> <hr/>

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	\$ (75,012)
Change in accrued interest	(24,829)
Change in net pension liability	(294,201)
Change in deferred outflows of resources - pension contributions	125,339
Change in deferred outflows of resources - pension economic/demographic losses	(16,852)
Change in deferred outflows of resources - pension economic/demographic gains	(1,106,779)
Change in deferred outflows of resources - pension deficient earnings	(1,275,939)
Change in deferred outflows of resources - assumption changes	(180,252)
Change in net other post employment benefit obligation	(132,752)
	<hr/>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$ (2,981,277)
	<hr/> <hr/>

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

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, Randall County Justice Center / Annex, 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 Debt Service. All annual appropriations lapse at fiscal year-end.

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

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

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

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

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	\$ 13,900
Carrying amount of bank deposits - governmental funds (0.47% interest rate)	8,095,030
Carrying amount of TexPool deposits - governmental funds (0.29% interest rate)	210,650
Carrying amount of Texas CLASS deposits - governmental funds (0.62% interest rate)	<u>9,186,696</u>
 Total governmental funds	 <u>17,506,276</u>
 Carrying amount of bank deposits - internal service funds	 <u>2,433,655</u>
 Total internal service funds	 <u>2,433,655</u>
 Carrying amount of bank deposits - agency funds	 <u>3,947,890</u>
 Total agency funds	 <u>3,947,890</u>
 Total	 <u><u>\$ 23,887,821</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, 2017, the County had the following investments:

Investment Type	Fair Value	Weighted Average Maturity (Days)
Governmental activities		
Certificates of deposit (interest rates from 1.45% - 1.60%)	\$ 500,000	
Total fair value	\$ 500,000	
Portfolio weighted average maturity		456

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.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

NOTE 4 – DEPOSITS AND INVESTMENTS – Continuation

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, 2017 the County had \$210,650 and \$9,186,696 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, 2017

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	\$ 59,507	\$ 74,872	\$ 789,254	\$ 923,633
Fines and fees	18,585,734	130,373	-	18,716,107
Gross receivables	18,645,241	205,245	789,254	19,639,740
Less: allowance for uncollectible	18,215,790	116,277	-	18,332,067
Net total accounts receivable, net	<u>\$ 429,451</u>	<u>\$ 88,968</u>	<u>\$ 789,254</u>	<u>\$ 1,307,673</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)	\$ -	\$ 2,491,105
Special Revenue Funds:		
County Records Management	17,000	-
Courthouse and Justice Center Security	205,000	-
Criminal District Attorney Check Collection/Disbursement (2)	5,350	-
Criminal District Attorney State Deposits	-	5,350
Juvenile Probation Department (3)	-	71,185
Youth Center of the High Plains (4)	2,340,290	53,620
Capital Projects Funds:		
Juvenile Center Improvement (4)	53,620	-
	<u>\$ 2,621,260</u>	<u>\$ 2,621,260</u>

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

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 Juvenile and Courthouse Security Funds, 2) for supplemental transfer from the Criminal District Attorney’s hot check collections to fund salary and fringe benefits not fully funded by the state, 3) Juvenile Probation revenues from state grants transferred to the County’s Youth Center for salaries and operating costs, 4) Youth Center sets aside funds in the Juvenile Center Improvement Fund for future maintenance improvements.

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2017, was as follows:

	Beginning Balance	Increases	Decreases	Transfers/ Reclassifications	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 3,096,332	\$ -	\$ -	\$ -	\$ 3,096,332
Construction in progress	1,757,170	4,695,632	-	(85,250)	6,367,552
Intangible assets	153,430	-	-	-	153,430
Total capital assets not being depreciated	<u>5,006,932</u>	<u>4,695,632</u>	<u>-</u>	<u>(85,250)</u>	<u>9,617,314</u>
Capital assets, being depreciated:					
Infrastructure (roads and bridges)	12,131,219	302,246	(38,135)	-	12,395,330
Buildings and improvements	68,466,105	-	-	-	68,466,105
Improvements other than buildings	650,769	-	-	-	650,769
Vehicles	7,323,786	1,445,583	(908,215)	(52,170)	7,808,984
Furniture and equipment	12,929,641	3,859,708	(1,149,449)	137,420	15,777,320
Total capital assets being depreciated	<u>101,501,520</u>	<u>5,607,537</u>	<u>(2,095,799)</u>	<u>85,250</u>	<u>105,098,508</u>
Less accumulated depreciation:					
Infrastructure (roads and bridges)	(10,699,592)	(227,679)	22,810	-	(10,904,461)
Buildings and improvements	(15,951,108)	(1,381,293)	-	-	(17,332,401)
Improvements other than buildings	(160,543)	(39,287)	-	-	(199,830)
Vehicles	(4,426,893)	(737,535)	887,036	-	(4,277,392)
Furniture and equipment	(7,711,255)	(1,083,181)	1,002,870	-	(7,791,566)
Total accumulated depreciation	<u>(38,949,391)</u>	<u>(3,468,975)</u>	<u>1,912,716</u>	<u>-</u>	<u>(40,505,650)</u>
Total capital assets, being depreciated, net	<u>62,552,129</u>	<u>2,138,562</u>	<u>(183,083)</u>	<u>85,250</u>	<u>64,592,858</u>
Governmental activities capital assets, net	<u>\$ 67,559,061</u>	<u>\$ 6,834,194</u>	<u>\$ (183,083)</u>	<u>\$ -</u>	<u>\$ 74,210,172</u>

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

NOTE 7 – CAPITAL ASSETS – Continuation

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

Governmental activities:

Administrative	\$	186,422
Judicial		35,795
Elections		27,298
Financial administration		15,603
Public facilities		1,439,510
Public safety		1,182,435
Road and bridge		573,790
Extension services		8,122
		8,122
Total depreciation expense - governmental activities	\$	3,468,975

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

The County has active construction projects as of September 30, 2017. The projects are as follows:

The County has begun renovating the recently acquired building for a new annex in Amarillo, and has begun the acquisition of a new Justice of the Peace software system. Costs spent to date totaled \$6,367,552 and the remaining estimated commitment is \$1,680,487 for the annex.

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 \$970,332.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

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, 2017, as follows:

Year Ending September 30,	
2018	542,027
2019	542,027
2020	202,587
2021	130,657
2022	130,657
Total future minimum lease payments	1,547,955
Less amount representing interest	93,092
Future Minimum Payments	\$ 1,454,863

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, 2029. Interest rates range from 2.00% to 4.70% on the Certificates of Obligation, Series 2009.

During the year ended September 30, 2010, the County issued \$9,200,000 of Certificates of Obligation, 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.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

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.

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.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

NOTE 9 – GENERAL OBLIGATION BONDS – Continuation

The annual requirements to amortize all debt outstanding as of September 30, 2017, 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
2018	\$ 4,165,112	\$ 105,000	\$ 482,256	\$ 60,000	\$ 353,678	\$ 35,000	\$ 96,040
2019	4,161,458	165,000	478,056	1,030,000	351,728	35,000	95,060
2020	4,158,505	170,000	471,456	1,070,000	318,253	35,000	94,080
2021	3,690,678	175,000	464,656	635,000	275,453	630,000	93,100
2022	3,789,384	750,000	457,656	660,000	250,053	645,000	75,460
2023-2027	18,991,712	5,740,000	1,747,279	3,765,000	830,263	2,050,000	115,920
2028-2032	10,469,197	3,630,000	256,464	1,735,000	109,403	-	-
2033-2036	2,996,978	-	-	-	-	-	-
Total	\$ 52,423,024	\$ 10,735,000	\$ 4,357,823	\$ 8,955,000	\$ 2,488,831	\$ 3,430,000	\$ 569,660

Certificates of Obligation Series 2013		General Obligation Refunding Bonds Series 2015		Certificates of Obligation Series 2016	
Principal	Interest	Principal	Interest	Principal	Interest
\$ 235,000	\$ 163,800	\$ 2,015,000	\$ 67,423	\$ 340,000	\$ 211,915
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
1,400,000	584,625	-	-	2,070,000	688,625
1,665,000	319,600	-	-	2,370,000	383,730
750,000	43,350	-	-	2,090,000	113,628
\$ 5,040,000	\$ 1,718,575	\$ 4,525,000	\$ 133,877	\$ 8,300,000	\$ 2,169,258

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

NOTE 10 – LONG TERM DEBT

Change in long-term debt is summarized below:

	Balance October 1, 2016	Additions	Retirements	Balance September 30, 2017	Due Within One Year
Certificates of Obligation, Series 2009	\$ 10,835,000	\$ -	\$ (100,000)	\$ 10,735,000	\$ 105,000
Certificates of Obligation, Series 2010	9,015,000	-	(60,000)	8,955,000	60,000
General Obligation Refunding, Series 2013	3,460,000	-	(30,000)	3,430,000	35,000
Certificates of Obligation, Series 2013	5,270,000	-	(230,000)	5,040,000	235,000
General Obligation Refunding, Series 2015	6,505,000	-	(1,980,000)	4,525,000	2,015,000
Certificates of Obligation, Series 2016	8,685,000	-	(385,000)	8,300,000	340,000
Deferred issuance premiums	483,602	-	(25,040)	458,562	-
Total bonds payable	44,253,602	-	(2,810,040)	41,443,562	2,790,000
Capital lease obligation	1,167,255	664,484	(376,876)	1,454,863	501,241
Estimated liability for compensated absences	1,283,957	1,726,378	(1,651,366)	1,358,969	135,897
Net pension liability	9,708,784	294,201	-	10,002,985	-
Net other post employment benefit obligation	526,681	132,752	-	659,433	-
Total	\$ 56,940,279	\$ 2,817,815	\$ (4,838,282)	\$ 54,919,812	\$ 3,427,138

The County paid interest expense of \$1,457,976 during the year ended September 30, 2017.

The OPEB liability is estimated using the actuarial methods and assumptions as further described in Note 16. Typically, the General Fund has been used to liquidate the OPEB liability.

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, 2017

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 21 years ended September 30, 2017. 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 \$650 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. 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 \$100,000 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.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

NOTE 13 – HEALTH INSURANCE – Continuation

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

Balance 10/1/2016	Incurred Claims	Claim Payments	Balance 9/30/2017
\$ 200,062	\$ 2,935,076	\$ 2,788,593	\$ 346,545

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.

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.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

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	193
Inactive employees entitled to but not yet receiving benefits	365
Active employees	506

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 9.94% for calendar year 2017, and 9.67% for calendar year 2016. The contribution rate payable by the employee members is 7.0% for fiscal year 2017 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, 2016, 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 following are the key assumptions and methods used in this analysis:

Inflation	3.00%
Salary increases	General wage inflation component of 3.5% and a merit, promotion and longevity component that on average approximates 1.4% per year for career employees.
Investment rate of return	8.0%
Cost-of-living adjustments	Cost-of-living adjustments for Randall County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

NOTE 14 – RETIREMENT PLAN – Continuation

Mortality rates were based on the RP-2000 Active Employee Mortality Table for males with a two-year set-forward and the RP-2000 Active Employee Mortality Table for females with a four-year setback, both projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that.

The actuarial assumptions that determined the total pension liability as of December 31, 2016 were based on the results of an actuarial experience study for the period January 1, 2009 – December 31, 2012, except where required to be different by GASB 68.

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 2016 information for a 7-10 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 2013.

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

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected Minus Inflation)
US Equities	13.50%	4.70%
Private Equity	16.00%	7.70%
Global Equities	1.50%	5.00%
International Equities - Developed	10.00%	4.70%
International Equities - Emerging	7.00%	5.70%
Investment-Grade Bonds	3.00%	0.60%
High-Yield Bonds	3.00%	3.70%
Opportunistic Credit	2.00%	3.83%
Direct Lending	10.00%	8.15%
Distressed Debt	3.00%	6.70%
REIT Equities	2.00%	3.85%
Master Limited Partnerships	3.00%	5.60%
Private Real Estate Partnerships	6.00%	7.20%
Hedge Funds	20.00%	3.85%

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

NOTE 14 – RETIREMENT PLAN – Continuation

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.
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.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

NOTE 14 – RETIREMENT PLAN – Continuation

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%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

Changes in the Net Pension Liability / (Asset)

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) - (b)
Balances as of December 31, 2015	\$ 95,533,166	\$ 85,824,382	\$ 9,708,784
Changes for the year:			
Service cost	3,692,616	-	3,692,616
Interest on total pension liability (1)	7,742,132	-	7,742,132
Effect of plan changes (2)	339,421	-	339,421
Effect of economic/demographic gains or losses	(1,432,030)	-	(1,432,030)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(419,008)	(419,008)	-
Benefit payments	(3,513,671)	(3,513,671)	-
Administrative expenses	-	(69,153)	69,153
Member contributions	-	1,772,265	(1,772,265)
Net investment income	-	6,347,752	(6,347,752)
Employer contributions	-	2,444,753	(2,444,753)
Other (3)	-	(447,679)	447,679
Balances as of December 31, 2016	<u>\$ 101,942,626</u>	<u>\$ 91,939,641</u>	<u>\$ 10,002,985</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.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

NOTE 14 – RETIREMENT PLAN – Continuation

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	\$ 115,865,356	\$ 101,942,626	\$ 90,426,619
Fiduciary net position	91,939,641	91,939,641	91,939,641
Net pension liability / (asset)	\$ 23,925,715	\$ 10,002,985	\$ (1,513,022)

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, 2016 to December 31, 2016
Service cost	\$ 3,692,616
Interest on total pension liability (1)	7,742,132
Effect of plan changes	339,421
Administrative expenses	69,153
Member contributions	(1,772,265)
Expected investment return net of investment expenses	(6,942,543)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(308,399)
Recognition of assumption changes or inputs	180,252
Recognition of investment gains or losses	1,870,729
Other (2)	447,679
Pension expense / (income)	\$ 5,318,775

(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.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

NOTE 14 – RETIREMENT PLAN – Continuation

Deferred Inflows / Outflows of Resources

As of December 31, 2016, the deferred inflows and outflows of resources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 1,262,158	\$ 33,703
Changes of assumptions	-	540,757
Net difference between projected and actual earnings	-	5,498,845
Contributions made subsequent to measurement date	N/A	1,883,522

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:		
2017	\$	1,742,582
2018		1,742,582
2019		1,493,430
2020		(167,448)
2021		-
Thereafter		-
 Total	 \$	 4,811,146

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. 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.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

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

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, 2017, 2016, and 2015, were \$40,494, \$42,425, and \$40,679, 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. Retirees and their spouse and/or dependents covered by the Randall County Healthcare Plan are eligible for the same health and dental care benefits as active employees, as described in the current health care manual. As of September 30, 2017 there are ten retirees, two spouses, and one dependent with post-employment health insurance benefits.

Funding Policy

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

Annual OPEB Cost

The County's annual OPEB cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameter of GASB Statement No. 45. The ARC represents a level of accrual that, if paid on an ongoing basis, is projected to cover the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

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

The annual OPEB cost for the fiscal year ending September 30, 2017, is as follows:

Annual required contribution	\$ 150,617
Interest on OPEB obligation	21,067
Adjustment to ARC	<u>(20,523)</u>
Annual OPEB cost (expense) end of year	151,161
Net estimated employer contributions	<u>(18,409)</u>
Increase in net OPEB obligation	132,752
Net OPEB obligation (asset) - beginning of year	<u>526,681</u>
Net OPEB obligation (asset) - end of year	<u><u>\$ 659,433</u></u>

The County’s annual OPEB cost, the amount contributed by the employer, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year ending September 30, 2017 and the preceding two fiscal years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Amount Contributed	Percentage Contributed	Net OPEB Obligation
September 30, 2015	\$ 170,482	\$ 14,573	8.5 %	\$ 363,312
September 30, 2016	146,605	(16,764)	(11.4)	526,681
September 30, 2017	151,161	18,409	12.2	659,433

Funded Status and Funding Progress

Under the reporting parameters, the County’s retiree health care plan is 0.0% funded with the actuarial accrued liability exceeding the actuarial assets by \$1,553,418 at March 31, 2016. The covered payroll (annual payroll of active employees, for the fiscal year ended September 30, 2017, covered by the plan) was \$26,602,824. As of the most recent valuation, the ratio of the unfunded actuarial accrued liability to annual covered payroll is 5.84%.

Actuarial Methods and Assumptions

The Individual Entry Age Normal Cost Method is used to calculate the GASB ARC for the County’s retiree health care plan. Using the plan benefits, the present health premiums and a set of actuarial assumptions, the anticipated future payments are projected. The actuarial cost method then provides for a systematic funding for these anticipated payments. The yearly ARC is computed to cover the cost of benefits being earned by covered members as well as to amortize a portion of the unfunded accrued liability.

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

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

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

Significant methods and assumptions were as follows:

Inflation rate	2.50% per annum
Investment rate of return	4.00%, per annum net of expenses
Actuarial cost method	Individual Entry Age Normal Cost Method
Amortization method	Level as a percentage of employee payroll
Amortization period	30-year open amortization
Salary growth	3.00% per annum
Medical trend	Initial rate of 7.00% declining to an ultimate rate of 4.25% after 14 years

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

Additional Disclosures

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

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

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, 2017, 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.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

NOTE 17 – COMMITMENTS, CONTINGENCIES AND SUBSEQUENT EVENTS – Continuation

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 to begin in November of 2017, and are scheduled through November 2021.

At the November 28, 2017 Commissioners' Court meeting, the Court approved a resolution to issue General Obligation Refunding Bonds, Series 2017 for the redemption of the Certificates of Obligation, Series 2009. The par amount of the Series 2017 bonds are \$9,300,000. The expected net par value savings on the Series 2009 certificates of obligation is \$849,156. The series 2017 bonds will mature on August 1, 2029, and will have a 2.700% interest rate.

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 164.2 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 not been completed as of the year end.

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**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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 32,764,925	\$ 32,764,925	\$ 32,847,813	\$ 82,888
Sales and miscellaneous taxes	2,080,000	2,080,000	2,057,822	(22,178)
Licenses and fees	4,310,974	4,310,974	4,339,003	28,029
Fines and forfeitures	1,425,000	1,425,000	1,378,038	(46,962)
Intergovernmental	4,332,931	4,409,314	5,080,916	671,602
Interest	100,000	100,000	226,475	126,475
Miscellaneous	159,300	272,290	277,162	4,872
	<u>45,173,130</u>	<u>45,362,503</u>	<u>46,207,229</u>	<u>844,726</u>
EXPENDITURES				
Current:				
Administrative	4,452,298	4,484,193	4,278,423	205,770
Judicial	7,613,741	7,669,434	7,464,781	204,653
Elections	430,958	464,958	414,496	50,462
Financial administration	2,578,920	2,578,920	2,474,676	104,244
Public facilities	910,070	909,497	836,045	73,452
Public safety	21,897,542	22,037,294	21,584,575	452,719
Road and bridge	3,071,574	2,789,901	2,719,799	70,102
Public services	183,750	232,200	230,755	1,445
Environmental protection	1,500	1,500	1,500	-
Extension service	401,410	401,410	373,635	27,775
Capital outlay	1,645,155	5,683,672	5,596,515	87,157
Debt service:				
Principal	355,301	376,909	376,876	33
Interest	34,701	34,701	34,664	37
	<u>43,576,920</u>	<u>47,664,589</u>	<u>46,386,740</u>	<u>1,277,849</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,596,210</u>	<u>(2,302,086)</u>	<u>(179,511)</u>	<u>2,122,575</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of assets	46,800	425,722	488,148	62,426
Proceeds from capital leases	-	664,484	664,484	-
Transfers out	(2,666,462)	(2,493,112)	(2,491,105)	2,007
	<u>(2,619,662)</u>	<u>(1,402,906)</u>	<u>(1,338,473)</u>	<u>64,433</u>
NET CHANGE IN FUND BALANCES	(1,023,452)	(3,704,992)	(1,517,984)	2,187,008
FUND BALANCES - BEGINNING	<u>13,535,998</u>	<u>13,535,998</u>	<u>13,535,998</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 12,512,546</u>	<u>\$ 9,831,006</u>	<u>\$ 12,018,014</u>	<u>\$ 2,187,008</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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental:				
Bed contracts	\$ 576,000	\$ 576,000	\$ 680,520	\$ 104,520
Grants	100,000	100,000	107,728	7,728
Amarillo ISD	44,500	44,500	45,518	1,018
Potter County contract	2,497,397	2,497,397	2,286,677	(210,720)
Interest	1,000	1,000	5,389	4,389
Miscellaneous	30,600	30,600	30,920	320
	<u>3,249,497</u>	<u>3,249,497</u>	<u>3,156,752</u>	<u>(92,745)</u>
EXPENDITURES				
Public safety:				
Salaries and fringe benefits	5,022,444	5,022,444	4,846,967	175,477
Operating expenses	696,950	686,870	590,527	96,343
	<u>5,719,394</u>	<u>5,709,314</u>	<u>5,437,494</u>	<u>271,820</u>
EXCESS OF REVENUES				
OVER / (UNDER) EXPENDITURES	<u>(2,469,897)</u>	<u>(2,459,817)</u>	<u>(2,280,742)</u>	<u>179,075</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,515,647	2,515,647	2,340,290	(175,357)
Transfers out	(45,750)	(54,030)	(53,620)	410
	<u>2,469,897</u>	<u>2,461,617</u>	<u>2,286,670</u>	<u>(174,947)</u>
NET CHANGE IN FUND BALANCES	-	1,800	5,928	4,128
FUND BALANCES - BEGINNING	<u>130,759</u>	<u>130,759</u>	<u>130,759</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 130,759</u>	<u>\$ 132,559</u>	<u>\$ 136,687</u>	<u>\$ 4,128</u>

RANDALL COUNTY, TEXAS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
Last Ten Calendar Years (as available)

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

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

RANDALL COUNTY, TEXAS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER CONTRIBUTIONS
Last Three Fiscal Years

Year Ending September 30:	Actuarially Determined Contribution(1)	Actual Employer Contribution(1)	Contribution Deficiency (Excess)	Pensionable Covered Payroll (2)	Actual Contribution as a % of Covered Payroll
2014	\$ 2,335,185	\$ 2,335,185	\$ -	\$ 23,607,888	9.9%
2015	2,427,457	2,427,457	-	24,955,855	9.7%
2016	2,570,093	2,570,093	-	26,048,921	9.9%

(1)TCDRS calculates actuarially determined contributions on a calender year basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal year basis.

(2) Payroll is calculated based on contributions as reported to TCDRS

Following are the key assumptions and methods used in this GASB analysis:

Valuation Date	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.
Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	14.3 years (based on contribution rate calculated in 12/31/2016 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	3%
Salary increases	Varies by age and service. 4.9% average over career including inflation.
Investment rate of return	8.00%, 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	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.
Changes in Plan Provisions Reflected in the Schedule	No Changes in plan provisions are reflected in the Schedule of Employer Contributions for 2015 or 2016.

RANDALL COUNTY, TEXAS
THE RANDALL COUNTY HEALTHCARE PLAN
OTHER POST-EMPLOYMENT BENEFITS
SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
3/31/2012	\$ -	1,037,110	\$ 1,037,110	0 %	\$ 22,225,142	4.47 %
3/31/2014	-	1,419,787	1,419,787	0	23,191,351	5.90
3/31/2016	-	1,553,418	1,553,418	0	25,400,660	6.11

Actuarial valuations are prepared every two years, therefore, the information provided is the covered payroll for the fiscal years ended 2012, 2014, and 2016.

OTHER SUPPLEMENTARY INFORMATION

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES FROM TAXES				
Ad valorem taxes, including penalty and interest	\$ 32,764,925	\$ 32,764,925	\$ 32,847,813	\$ 82,888
REVENUES FROM SALES AND MISCELLANEOUS TAXES				
Sales tax	1,865,000	1,865,000	1,818,213	(46,787)
Mixed beverage	215,000	215,000	239,609	24,609
Total revenues from sales and miscellaneous taxes	2,080,000	2,080,000	2,057,822	(22,178)
REVENUES FROM LICENSES AND FEES				
Vehicle registration fees	1,495,000	1,495,000	1,455,805	(39,195)
Fees of County officials:				
County Clerk	679,000	679,000	729,226	50,226
County Sheriff	650,000	650,000	649,308	(692)
County Tax Assessor/Collector	805,000	805,000	831,127	26,127
Court Reporter	20,898	20,898	21,385	487
District Clerk	544,826	544,826	532,304	(12,522)
Justice of the Peace, Precinct #1	13,750	13,750	13,802	52
Justice of the Peace, Precinct #4	33,000	33,000	42,016	9,016
Constable, Precinct #1	30,500	30,500	29,499	(1,001)
Constable, Precinct #4	26,000	26,000	25,438	(562)
Work release	13,000	13,000	9,093	(3,907)
Total revenues from licenses and fees	4,310,974	4,310,974	4,339,003	28,029
REVENUES FROM FINES AND FORFEITURES				
County courts	420,000	420,000	460,214	40,214
District courts	280,000	280,000	315,848	35,848
Justice of the Peace #1	450,000	450,000	413,571	(36,429)
Justice of the Peace #4	275,000	275,000	188,405	(86,595)
Total revenues from fines and forfeitures	1,425,000	1,425,000	1,378,038	(46,962)

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
Continuation				
REVENUES FROM OTHER GOVERNMENTAL UNITS				
State of Texas:				
Lateral road	\$ 33,500	\$ 33,500	\$ 33,840	\$ 340
TCEQ waste management fees	17,500	17,500	11,685	(5,815)
Tobacco settlement	9,645	9,645	19,928	10,283
County court supplement	168,000	168,000	168,000	-
County judge supplement	25,200	25,200	20,854	(4,346)
Assistant district attorney longevity	27,660	27,660	35,718	8,058
Justice grants	289,068	289,068	297,900	8,832
Jail bed	3,250,000	3,278,600	3,901,678	623,078
Federal justice grants	33,747	33,747	26,457	(7,290)
Potter County	76,662	76,662	77,097	435
DA medical records	35,000	35,000	54,365	19,365
City of Canyon	167,749	167,749	167,749	-
Social security	12,000	12,000	4,800	(7,200)
Other	187,200	234,983	260,845	25,862
	<u>4,332,931</u>	<u>4,409,314</u>	<u>5,080,916</u>	<u>671,602</u>
Total revenues from other governmental units	4,332,931	4,409,314	5,080,916	671,602
REVENUES FROM INTEREST	<u>100,000</u>	<u>100,000</u>	<u>226,475</u>	<u>126,475</u>
MISCELLANEOUS REVENUES				
Rent	61,000	61,000	62,968	1,968
Donated receipts	10,000	122,990	133,290	10,300
Miscellaneous	88,300	88,300	80,904	(7,396)
	<u>159,300</u>	<u>272,290</u>	<u>277,162</u>	<u>4,872</u>
Total miscellaneous revenues	159,300	272,290	277,162	4,872
Total revenues	<u>\$ 45,173,130</u>	<u>\$ 45,362,503</u>	<u>\$ 46,207,229</u>	<u>\$ 844,726</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budget		Actual	Variance With Final Budget
	Original	Final		
ADMINISTRATIVE				
Collections (Judicial enforcement):				
Salaries and fringe benefits	\$ 208,505	\$ 209,175	\$ 209,162	\$ 13
Operating expenses	20,575	20,560	19,941	619
Total Collections (Judicial enforcement)	<u>229,080</u>	<u>229,735</u>	<u>229,103</u>	<u>632</u>
Commissioners' Court:				
Salaries and fringe benefits	270,368	269,713	256,616	13,097
Operating expenses	294,675	403,975	383,180	20,795
Total Commissioners' Court	<u>565,043</u>	<u>673,688</u>	<u>639,796</u>	<u>33,892</u>
County Clerk:				
Salaries and fringe benefits	421,712	421,712	396,464	25,248
Operating expenses	21,900	21,900	14,832	7,068
Total County Clerk	<u>443,612</u>	<u>443,612</u>	<u>411,296</u>	<u>32,316</u>
County Judge:				
Salaries and fringe benefits	222,111	222,111	219,319	2,792
Operating expenses	9,925	9,925	6,062	3,863
Total County Judge	<u>232,036</u>	<u>232,036</u>	<u>225,381</u>	<u>6,655</u>
Historical Commission:				
Operating expenses	7,500	7,500	7,150	350
Total Historical Commission	<u>7,500</u>	<u>7,500</u>	<u>7,150</u>	<u>350</u>
Human Resources:				
Salaries and fringe benefits	220,315	220,315	217,291	3,024
Operating expenses	23,000	23,000	21,688	1,312
Total Human Resources	<u>243,315</u>	<u>243,315</u>	<u>238,979</u>	<u>4,336</u>

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
ADMINISTRATIVE				
Information technology:				
Salaries and fringe benefits	\$ 461,977	\$ 461,977	\$ 434,161	\$ 27,816
Operating expenses	782,610	707,960	646,571	61,389
Total information technology	1,244,587	1,169,937	1,080,732	89,205
Nondepartmental:				
Operating expenses	1,480,425	1,477,670	1,439,425	38,245
Total nondepartmental	1,480,425	1,477,670	1,439,425	38,245
Loss prevention:				
Operating expenses	6,700	6,700	6,561	139
Total loss prevention	6,700	6,700	6,561	139
Total Administrative	4,452,298	4,484,193	4,278,423	205,770
JUDICIAL				
Bail bond board:				
Operating expenses	4,250	4,250	5	4,245
Total bail bond board	4,250	4,250	5	4,245
Courts general:				
Salaries and fringe benefits	8,290	35,940	32,187	3,753
Operating expenses	1,806,218	1,812,906	1,810,004	2,902
Total courts general	1,814,508	1,848,846	1,842,191	6,655
Criminal District Attorney:				
Salaries and fringe benefits	2,984,221	2,984,221	2,919,829	64,392
Operating expenses	264,652	274,007	226,769	47,238
Total Criminal District Attorney	3,248,873	3,258,228	3,146,598	111,630

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
JUDICIAL				
District and county courts:				
Salaries and fringe benefits	\$ 920,203	\$ 920,203	\$ 914,813	\$ 5,390
Operating expenses	96,750	96,750	64,693	32,057
Total district and county courts	1,016,953	1,016,953	979,506	37,447
District Clerk:				
Salaries and fringe benefits	697,498	697,498	693,805	3,693
Operating expenses	92,510	92,510	69,380	23,130
Total District Clerk	790,008	790,008	763,185	26,823
Domestic relations office:				
Salaries and fringe benefits	194,253	194,918	194,890	28
Operating expenses	9,500	8,835	3,650	5,185
Total domestic relations office	203,753	203,753	198,540	5,213
Justice of the Peace, Precinct #1:				
Salaries and fringe benefits	254,076	254,076	252,190	1,886
Operating expenses	13,620	19,620	15,387	4,233
Total Justice of the Peace, Precinct #1	267,696	273,696	267,577	6,119
Justice of the Peace, Precinct #4:				
Salaries and fringe benefits	247,811	247,811	245,208	2,603
Operating expenses	10,050	16,050	13,716	2,334
Total Justice of the Peace, Precinct #4	257,861	263,861	258,924	4,937
Seventh Court of Criminal Appeals:				
Salaries and fringe benefits	9,839	9,839	8,255	1,584
Total Seventh Court of Criminal Appeals	9,839	9,839	8,255	1,584

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
JUDICIAL				
Total Judicial	\$ 7,613,741	\$ 7,669,434	\$ 7,464,781	\$ 204,653
ELECTIONS				
Elections:				
Salaries and fringe benefits	331,708	331,708	304,540	27,168
Operating expenses	99,250	133,250	109,956	23,294
Total Elections	430,958	464,958	414,496	50,462
FINANCIAL ADMINISTRATION				
County Auditor:				
Salaries and fringe benefits	542,589	542,589	539,686	2,903
Operating expenses	23,095	23,095	22,022	1,073
Total County Auditor	565,684	565,684	561,708	3,976
County Tax Assessor/Collector:				
Salaries	1,372,015	1,372,015	1,323,260	48,755
Operating expenses	110,201	110,201	71,054	39,147
Total County Tax Assessor/ Collector	1,482,216	1,482,216	1,394,314	87,902
County Treasurer:				
Salaries and fringe benefits	221,758	221,758	221,603	155
Operating expenses	15,925	15,925	11,370	4,555
Total County Treasurer	237,683	237,683	232,973	4,710
Purchasing:				
Salaries and fringe benefits	276,527	276,527	276,388	139
Operating expenses	16,810	16,810	9,293	7,517
Total purchasing	293,337	293,337	285,681	7,656
Total financial administration	2,578,920	2,578,920	2,474,676	104,244

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
PUBLIC FACILITIES:				
County courthouse and buildings:				
Salaries and fringe benefits	\$ 293,570	\$ 293,570	\$ 288,037	\$ 5,533
Operating expenses	616,500	615,927	548,008	67,919
Total public facilities	910,070	909,497	836,045	73,452
PUBLIC SAFETY				
Adult probation:				
Operating expenses	177,295	177,295	177,295	-
Total adult probation	177,295	177,295	177,295	-
Constable, Precinct #1:				
Salaries and fringe benefits	68,952	69,102	68,987	115
Operating expenses	4,590	4,440	774	3,666
Total Constable, Precinct #1	73,542	73,542	69,761	3,781
Constable, Precinct #4				
Salaries and fringe benefits	68,493	68,493	68,229	264
Operating expenses	17,178	17,178	14,663	2,515
Total Constable, Precinct #4	85,671	85,671	82,892	2,779
Fire Protection and Emergency Services:				
Salaries and fringe benefits	1,018,332	1,021,087	1,012,364	8,723
Operating expenses	607,512	597,528	551,563	45,965
Total Fire Protection and Emergency Services	1,625,844	1,618,615	1,563,927	54,688

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
PUBLIC SAFETY				
County Sheriff:				
Salaries and fringe benefits	\$ 14,261,538	\$ 14,442,487	\$ 14,425,539	\$ 16,948
Operating expenses	3,119,129	3,114,383	3,047,453	66,930
Total County Sheriff	17,380,667	17,556,870	17,472,992	83,878
Juvenile probation department:				
Salaries and fringe benefits	2,055,189	2,019,009	1,820,562	198,447
Operating expenses	437,425	444,383	335,725	108,658
Total juvenile probation department	2,492,614	2,463,392	2,156,287	307,105
Public safety:				
Salaries and fringe benefits	52,809	52,884	52,869	15
Operating expenses	9,100	9,025	8,552	473
Total public safety	61,909	61,909	61,421	488
Total public safety	21,897,542	22,037,294	21,584,575	452,719
ROAD AND BRIDGE				
Salaries and fringe benefits	1,445,024	1,445,024	1,427,399	17,625
Operating expenses	1,626,550	1,344,877	1,292,400	52,477
Total road and bridge	3,071,574	2,789,901	2,719,799	70,102
PUBLIC SERVICES				
Salaries and fringe benefits	62,000	62,000	61,580	420
Operating expenses	121,750	170,200	169,175	1,025
Total public services	183,750	232,200	230,755	1,445

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
ENVIRONMENTAL PROTECTION				
Operating expenses	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Total environmental protection	1,500	1,500	1,500	-
EXTENSION SERVICE				
Salaries and fringe benefits	300,760	300,760	287,309	13,451
Operating expenses	100,650	100,650	86,326	14,324
Total extension service	401,410	401,410	373,635	27,775
CAPITAL OUTLAY				
Information technology	37,304	133,248	133,235	13
District Attorney	125,000	115,645	110,200	5,445
County & District courts	-	5,662	5,662	-
Justice of the Peace, Precinct 1	-	55,722	16,888	38,834
Justice of the Peace, Precinct 4	-	14,221	-	14,221
Elections	-	1,568,837	1,566,238	2,599
County tax assessor/collector	-	49,750	49,750	-
County courthouse & buildings	65,016	75,573	65,589	9,984
Fire Department	129,535	177,318	166,969	10,349
County Sheriff	509,300	523,749	523,748	1
Road & bridge	715,000	2,870,725	2,870,725	-
Juvenile probation	64,000	93,222	87,511	5,711
Total capital outlay	1,645,155	5,683,672	5,596,515	87,157
DEBT SERVICE				
Principal	355,301	376,909	376,876	33
Interest	34,701	34,701	34,664	37
Total debt service	390,002	411,610	411,540	70
Total expenditures	\$ 43,576,920	\$ 47,664,589	\$ 46,386,740	\$ 1,277,849

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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest	\$ 3,000	\$ 3,000	\$ 54,356	\$ 51,356
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>54,356</u>	<u>51,356</u>
EXPENDITURES				
Public facilities				
Operating expenses	91,600	126,600	29,633	96,967
Capital outlay	<u>6,191,400</u>	<u>6,156,400</u>	<u>4,543,244</u>	<u>1,613,156</u>
Total expenditures	<u>6,283,000</u>	<u>6,283,000</u>	<u>4,572,877</u>	<u>1,710,123</u>
NET CHANGE IN FUND BALANCES	(6,280,000)	(6,280,000)	(4,518,521)	1,761,479
FUND BALANCES - BEGINNING	<u>6,301,428</u>	<u>6,301,428</u>	<u>6,301,428</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 21,428</u></u>	<u><u>\$ 21,428</u></u>	<u><u>\$ 1,782,907</u></u>	<u><u>\$ 1,761,479</u></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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
OPERATING REVENUES				
Healthcare contributions	\$ 4,333,575	\$ 4,333,575	\$ 4,478,209	\$ 144,634
Miscellaneous revenue	60,000	60,000	124,216	64,216
Total operating revenues	4,393,575	4,393,575	4,602,425	208,850
OPERATING EXPENSES				
Operating expenses	3,879,373	3,879,373	3,749,451	129,922
NET OPERATING INCOME	514,202	514,202	852,974	338,772
NON-OPERATING REVENUES				
Interest	5,000	5,000	30,869	25,869
CHANGE IN NET POSITION	519,202	519,202	883,843	364,641
TOTAL NET POSITION - BEGINNING	1,992,196	1,992,196	1,992,196	-
TOTAL NET POSITION - ENDING	<u>\$ 2,511,398</u>	<u>\$ 2,511,398</u>	<u>\$ 2,876,039</u>	<u>\$ 364,641</u>

**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.

DEBT SERVICE FUND

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

**RANDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2017**

Special Revenue								
	County Clerk Archive	County Clerk Preservation	County Clerk Records Management	County Clerk Technology	County Records Management	Criminal District Attorney Check Collection/ Disbursement	Criminal District Attorney Forfeiture	Criminal District Attorney State Deposits
ASSETS								
Cash and cash equivalents	\$ 177,433	\$ 2,231	\$ 245,229	\$ 10,591	\$ 8,567	\$ 77,156	\$ 35,766	\$ 6,621
Other receivables	-	-	299	-	264	-	-	-
Prepaid items	-	-	-	-	1,495	-	2,000	-
Total assets	<u>\$ 177,433</u>	<u>\$ 2,231</u>	<u>\$ 245,528</u>	<u>\$ 10,591</u>	<u>\$ 10,326</u>	<u>\$ 77,156</u>	<u>\$ 37,766</u>	<u>\$ 6,621</u>
LIABILITIES								
Accounts payable	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ 11,519	\$ 1	\$ 139
Accrued payroll	121	-	1,188	-	2,094	-	-	591
Unearned revenue - other	-	-	-	-	-	-	-	5,625
Total liabilities	<u>149</u>	<u>-</u>	<u>1,188</u>	<u>-</u>	<u>2,094</u>	<u>11,519</u>	<u>1</u>	<u>6,355</u>
FUND BALANCES								
Non-spendable:								
Prepaid expenses	-	-	-	-	1,495	-	2,000	-
Restricted for:								
Debt service	-	-	-	-	-	-	-	-
Administrative	177,284	2,231	244,340	10,591	6,737	-	-	-
Judicial	-	-	-	-	-	65,637	35,765	266
Elections	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Assigned to:								
Public safety	-	-	-	-	-	-	-	-
Total fund balances	<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>
Total liabilities and fund balances	<u>\$ 177,433</u>	<u>\$ 2,231</u>	<u>\$ 245,528</u>	<u>\$ 10,591</u>	<u>\$ 10,326</u>	<u>\$ 77,156</u>	<u>\$ 37,766</u>	<u>\$ 6,621</u>

Continued

**RANDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2017**

Special Revenue

Continuation

	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
ASSETS								
Cash and cash equivalents	\$ 30,328	\$ 34,571	\$ 83,425	\$ 31,480	\$ 3,514	\$ 103,779	\$ 245,647	\$ 50,463
Other receivables	-	-	-	-	-	-	17,278	-
Prepaid items	-	-	-	-	-	-	-	-
Total assets	\$ 30,328	\$ 34,571	\$ 83,425	\$ 31,480	\$ 3,514	\$ 103,779	\$ 262,925	\$ 50,463
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ 154	\$ -	\$ -	\$ 298	\$ 3,324	\$ 11,346
Accrued payroll	-	-	674	-	-	-	1,224	8,368
Unearned revenue - other	-	-	-	-	-	-	-	-
Total liabilities	-	-	828	-	-	298	4,548	19,714
FUND BALANCES								
Non-spendable:								
Prepaid expenses	-	-	-	-	-	-	-	-
Restricted for:								
Debt service	-	-	-	-	-	-	-	-
Administrative	-	-	-	-	-	-	-	-
Judicial	30,328	34,571	82,597	31,480	3,514	-	-	-
Elections	-	-	-	-	-	103,481	-	-
Public safety	-	-	-	-	-	-	258,377	30,749
Assigned to:								
Public safety	-	-	-	-	-	-	-	-
Total fund balances	30,328	34,571	82,597	31,480	3,514	103,481	258,377	30,749
Total liabilities and fund balances	\$ 30,328	\$ 34,571	\$ 83,425	\$ 31,480	\$ 3,514	\$ 103,779	\$ 262,925	\$ 50,463

Continued

**RANDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2017**

Special Revenue

Continuation

	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 Program	Sheriff's Forfeiture
ASSETS								
Cash and cash equivalents	\$ 19,846	\$ 5,339	\$ 6,145	\$ 678,637	\$ 83,064	\$ 66,000	\$ 106,033	\$ 30,204
Other receivables	-	-	-	41,802	-	-	-	-
Prepaid items	-	-	-	949	-	-	-	-
Total assets	\$ 19,846	\$ 5,339	\$ 6,145	\$ 721,388	\$ 83,064	\$ 66,000	\$ 106,033	\$ 30,204
LIABILITIES								
Accounts payable	-	\$ -	\$ -	\$ 2,593	\$ 4,142	\$ 543	\$ 275	\$ -
Accrued payroll	-	-	-	14,852	-	-	1,148	-
Unearned revenue - other	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	17,445	4,142	543	1,423	-
FUND BALANCES								
Non-spendable:								
Prepaid expenses	-	-	-	949	-	-	-	-
Restricted for:								
Debt service	-	-	-	-	-	-	-	-
Administrative	-	-	-	-	-	-	-	-
Judicial	-	5,339	6,145	-	78,922	-	104,610	-
Elections	-	-	-	-	-	-	-	-
Public safety	19,846	-	-	702,994	-	-	-	30,204
Assigned to:								
Public safety	-	-	-	-	-	65,457	-	-
Total fund balances	19,846	5,339	6,145	703,943	78,922	65,457	104,610	30,204
Total liabilities and fund balances	\$ 19,846	\$ 5,339	\$ 6,145	\$ 721,388	\$ 83,064	\$ 66,000	\$ 106,033	\$ 30,204

Continued

**RANDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2017**

Continuation	Special Revenue			Capital Projects	Debt Service	
	Tax A/C Motor Vehicle Inventory Tax	Unclaimed Property	Total	Juvenile Center Improvement	Debt Service	Total Non-major Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 204	\$ 124,815	\$ 2,267,088	\$ 230,154	\$ 173,402	\$ 2,670,644
Other receivables	25,197	-	84,840	-	-	84,840
Prepaid items	-	-	4,444	-	-	4,444
Total assets	\$ 25,401	\$ 124,815	\$ 2,356,372	\$ 230,154	\$ 173,402	\$ 2,759,928
LIABILITIES						
Accounts payable	\$ 37	\$ 121,817	\$ 156,216	\$ -	\$ -	\$ 156,216
Accrued payroll	169	-	30,429	-	-	30,429
Unearned revenue - other	-	-	5,625	-	-	5,625
Total liabilities	206	121,817	192,270	-	-	192,270
FUND BALANCES						
Non-spendable:						
Prepaid expenses	-	-	4,444	-	-	4,444
Restricted for:						
Debt service	-	-	-	-	173,402	173,402
Administrative	25,195	2,998	469,376	-	-	469,376
Judicial	-	-	479,174	-	-	479,174
Elections	-	-	103,481	-	-	103,481
Public safety	-	-	1,042,170	-	-	1,042,170
Assigned to:						
Public safety	-	-	65,457	230,154	-	295,611
Total fund balances	25,195	2,998	2,164,102	230,154	173,402	2,567,658
Total liabilities and fund balances	\$ 25,401	\$ 124,815	\$ 2,356,372	\$ 230,154	\$ 173,402	\$ 2,759,928

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Special Revenue

	County Clerk Archive	County Clerk Preservation	County Clerk Records Management	County Clerk Technology	County Records Management	Criminal District Attorney Check Collection/ Disbursement	Criminal District Attorney Forfeiture	Criminal District Attorney State Deposits
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and fees	117,025	5,122	118,382	2,667	14,012	11,452	-	-
Fines and forfeitures	-	-	1,715	-	27,223	-	38,628	-
Intergovernmental	-	-	-	-	-	-	-	22,500
Interest	1,506	9	2,450	106	120	-	436	102
Miscellaneous	-	-	-	-	-	4	-	-
Total revenues	<u>118,531</u>	<u>5,131</u>	<u>122,547</u>	<u>2,773</u>	<u>41,355</u>	<u>11,456</u>	<u>39,064</u>	<u>22,602</u>
EXPENDITURES								
Current:								
Administrative	49,230	10,500	44,271	-	61,134	-	-	-
Judicial	-	-	-	-	-	2,730	73,674	22,908
Elections	-	-	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total expenditures	<u>49,230</u>	<u>10,500</u>	<u>44,271</u>	<u>-</u>	<u>61,134</u>	<u>2,730</u>	<u>73,674</u>	<u>22,908</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>69,301</u>	<u>(5,369)</u>	<u>78,276</u>	<u>2,773</u>	<u>(19,779)</u>	<u>8,726</u>	<u>(34,610)</u>	<u>(306)</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	17,000	5,350	-	-
Transfers out	-	-	-	-	-	-	-	(5,350)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,000</u>	<u>5,350</u>	<u>-</u>	<u>(5,350)</u>
NET CHANGE IN FUND BALANCES	69,301	(5,369)	78,276	2,773	(2,779)	14,076	(34,610)	(5,656)
FUND BALANCES - BEGINNING	<u>107,983</u>	<u>7,600</u>	<u>166,064</u>	<u>7,818</u>	<u>11,011</u>	<u>51,561</u>	<u>72,375</u>	<u>5,922</u>
FUND BALANCES - ENDING	<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>

Continued

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Special Revenue

Continuation

	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
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and fees	-	21,925	21,946	12,242	1,921	-	239,387	34,751
Fines and forfeitures	-	-	-	-	-	-	-	16,552
Intergovernmental	-	-	-	-	-	123,350	-	-
Interest	339	667	953	469	42	833	2,549	497
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>339</u>	<u>22,592</u>	<u>22,899</u>	<u>12,711</u>	<u>1,963</u>	<u>124,183</u>	<u>241,936</u>	<u>51,800</u>
EXPENDITURES								
Current:								
Administrative	-	-	-	-	2,266	-	-	-
Judicial	-	38,931	24,259	17,681	-	-	-	-
Elections	-	-	-	-	-	55,803	-	-
Financial administration	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	196,188	244,492
Capital outlay	-	-	-	-	-	8,050	-	11,860
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>38,931</u>	<u>24,259</u>	<u>17,681</u>	<u>2,266</u>	<u>63,853</u>	<u>196,188</u>	<u>256,352</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>339</u>	<u>(16,339)</u>	<u>(1,360)</u>	<u>(4,970)</u>	<u>(303)</u>	<u>60,330</u>	<u>45,748</u>	<u>(204,552)</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	205,000
Transfers out	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>205,000</u>
NET CHANGE IN FUND BALANCES	339	(16,339)	(1,360)	(4,970)	(303)	60,330	45,748	448
FUND BALANCES - BEGINNING	<u>29,989</u>	<u>50,910</u>	<u>83,957</u>	<u>36,450</u>	<u>3,817</u>	<u>43,151</u>	<u>212,629</u>	<u>30,301</u>
FUND BALANCES - ENDING	<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>

Continued

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Special Revenue

Continuation

	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 Program	Sheriff's Forfeiture
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and fees	-	10,832	4,878	28,559	65,603	-	73,800	-
Fines and forfeitures	3,942	-	-	-	-	-	-	-
Intergovernmental	-	-	-	846,182	-	-	-	48,968
Interest	205	480	920	7,413	856	780	1,109	296
Miscellaneous	-	-	-	20	-	-	-	896
Total revenues	<u>4,147</u>	<u>11,312</u>	<u>5,798</u>	<u>882,174</u>	<u>66,459</u>	<u>780</u>	<u>74,909</u>	<u>50,160</u>
EXPENDITURES								
Current:								
Administrative	-	-	-	-	-	-	-	-
Judicial	-	7,461	5,191	-	48,806	-	48,748	-
Elections	-	-	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-	-	-
Public safety	-	-	-	927,725	-	9,258	-	38,584
Capital outlay	-	47,000	88,500	-	-	-	-	8,000
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>54,461</u>	<u>93,691</u>	<u>927,725</u>	<u>48,806</u>	<u>9,258</u>	<u>48,748</u>	<u>46,584</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>4,147</u>	<u>(43,149)</u>	<u>(87,893)</u>	<u>(45,551)</u>	<u>17,653</u>	<u>(8,478)</u>	<u>26,161</u>	<u>3,576</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(71,185)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(71,185)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	4,147	(43,149)	(87,893)	(116,736)	17,653	(8,478)	26,161	3,576
FUND BALANCES - BEGINNING	<u>15,699</u>	<u>48,488</u>	<u>94,038</u>	<u>820,679</u>	<u>61,269</u>	<u>73,935</u>	<u>78,449</u>	<u>26,628</u>
FUND BALANCES - ENDING	<u>\$ 19,846</u>	<u>\$ 5,339</u>	<u>\$ 6,145</u>	<u>\$ 703,943</u>	<u>\$ 78,922</u>	<u>\$ 65,457</u>	<u>\$ 104,610</u>	<u>\$ 30,204</u>

Continued

**RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

Continuation

	<u>Special Revenue</u>			<u>Capital Projects</u>	<u>Debt Service</u>	
	Tax A/C Motor Vehicle Inventory Tax	Unclaimed Property	Total	Juvenile Center Improvement	Debt Service	Total Non-major Governmental Funds
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 4,271,010	\$ 4,271,010
Licenses and fees	-	-	784,504	-	-	784,504
Fines and forfeitures	-	-	88,060	-	-	88,060
Intergovernmental	-	-	1,041,000	-	-	1,041,000
Interest	12,063	397	35,597	2,511	20,787	58,895
Miscellaneous	-	-	920	-	-	920
Total revenues	<u>12,063</u>	<u>397</u>	<u>1,950,081</u>	<u>2,511</u>	<u>4,291,797</u>	<u>6,244,389</u>
EXPENDITURES						
Current:						
Administrative	-	-	167,401	-	660	168,061
Judicial	-	-	290,389	-	-	290,389
Elections	-	-	55,803	-	-	55,803
Financial administration	13,169	-	13,169	-	-	13,169
Public safety	-	-	1,416,247	40,262	-	1,456,509
Capital outlay	-	-	163,410	-	-	163,410
Debt service:						
Principal	-	-	-	-	2,785,000	2,785,000
Interest	-	-	-	-	1,423,312	1,423,312
Total expenditures	<u>13,169</u>	<u>-</u>	<u>2,106,419</u>	<u>40,262</u>	<u>4,208,972</u>	<u>6,355,653</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,106)</u>	<u>397</u>	<u>(156,338)</u>	<u>(37,751)</u>	<u>82,825</u>	<u>(111,264)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	227,350	53,620	-	280,970
Transfers out	-	-	(76,535)	-	-	(76,535)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>150,815</u>	<u>53,620</u>	<u>-</u>	<u>204,435</u>
NET CHANGE IN FUND BALANCES	<u>(1,106)</u>	<u>397</u>	<u>(5,523)</u>	<u>15,869</u>	<u>82,825</u>	<u>93,171</u>
FUND BALANCES - BEGINNING	<u>26,301</u>	<u>2,601</u>	<u>2,169,625</u>	<u>214,285</u>	<u>90,577</u>	<u>2,474,487</u>
FUND BALANCES - ENDING	<u>\$ 25,195</u>	<u>\$ 2,998</u>	<u>\$ 2,164,102</u>	<u>\$ 230,154</u>	<u>\$ 173,402</u>	<u>\$ 2,567,658</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
COUNTY CLERK ARCHIVE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 103,000	\$ 103,000	\$ 117,025	\$ 14,025
Interest	100	100	1,506	1,406
	<u>103,100</u>	<u>103,100</u>	<u>118,531</u>	<u>15,431</u>
Total revenues	<u>103,100</u>	<u>103,100</u>	<u>118,531</u>	<u>15,431</u>
EXPENDITURES				
Administrative:				
Salaries and fringe benefits	51,199	51,199	19,682	31,517
Operating expenses	45,000	45,000	29,548	15,452
Capital outlay	50,000	50,000	-	50,000
	<u>146,199</u>	<u>146,199</u>	<u>49,230</u>	<u>96,969</u>
Total expenditures	<u>146,199</u>	<u>146,199</u>	<u>49,230</u>	<u>96,969</u>
NET CHANGE IN FUND BALANCES	(43,099)	(43,099)	69,301	112,400
FUND BALANCES - BEGINNING	<u>107,983</u>	<u>107,983</u>	<u>107,983</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 64,884</u></u>	<u><u>\$ 64,884</u></u>	<u><u>\$ 177,284</u></u>	<u><u>\$ 112,400</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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 5,000	\$ 5,000	\$ 5,122	\$ 122
Interest	25	25	9	(16)
Total revenues	<u>5,025</u>	<u>5,025</u>	<u>5,131</u>	<u>106</u>
EXPENDITURES				
Administrative:				
Operating expenses	<u>10,900</u>	<u>10,900</u>	<u>10,500</u>	<u>400</u>
Total expenditures	<u>10,900</u>	<u>10,900</u>	<u>10,500</u>	<u>400</u>
NET CHANGE IN FUND BALANCES	(5,875)	(5,875)	(5,369)	506
FUND BALANCES - BEGINNING	<u>7,600</u>	<u>7,600</u>	<u>7,600</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 1,725</u></u>	<u><u>\$ 1,725</u></u>	<u><u>\$ 2,231</u></u>	<u><u>\$ 506</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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 105,000	\$ 105,000	\$ 118,382	\$ 13,382
Fines and forfeitures	1,900	1,900	1,715	(185)
Interest	100	100	2,450	2,350
	<u>107,000</u>	<u>107,000</u>	<u>122,547</u>	<u>15,547</u>
Total revenues	<u>107,000</u>	<u>107,000</u>	<u>122,547</u>	<u>15,547</u>
EXPENDITURES				
Administrative:				
Salaries and fringe benefits	93,772	93,772	41,581	52,191
Operating expenses	25,100	25,100	2,690	22,410
Capital outlay	50,000	50,000	-	50,000
	<u>168,872</u>	<u>168,872</u>	<u>44,271</u>	<u>124,601</u>
Total expenditures	<u>168,872</u>	<u>168,872</u>	<u>44,271</u>	<u>124,601</u>
NET CHANGE IN FUND BALANCES	(61,872)	(61,872)	78,276	140,148
FUND BALANCES - BEGINNING	<u>166,064</u>	<u>166,064</u>	<u>166,064</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 104,192</u></u>	<u><u>\$ 104,192</u></u>	<u><u>\$ 244,340</u></u>	<u><u>\$ 140,148</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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 2,800	\$ 2,800	\$ 2,667	\$ (133)
Interest	25	25	106	81
Total revenues	<u>2,825</u>	<u>2,825</u>	<u>2,773</u>	<u>(52)</u>
EXPENDITURES				
Administrative:				
Operating expenses	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>9,000</u>
Total expenditures	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>9,000</u>
NET CHANGE IN FUND BALANCES	(6,175)	(6,175)	2,773	8,948
FUND BALANCES - BEGINNING	<u>7,818</u>	<u>7,818</u>	<u>7,818</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 1,643</u></u>	<u><u>\$ 1,643</u></u>	<u><u>\$ 10,591</u></u>	<u><u>\$ 8,948</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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 14,000	\$ 14,000	\$ 14,012	\$ 12
Fines and forfeitures	28,500	28,500	27,223	(1,277)
Interest	-	-	120	120
Total revenues	<u>42,500</u>	<u>42,500</u>	<u>41,355</u>	<u>(1,145)</u>
EXPENDITURES				
Administrative:				
Salaries and fringe benefits	57,631	57,731	57,699	32
Operating expenses	<u>5,250</u>	<u>5,150</u>	<u>3,435</u>	<u>1,715</u>
Total expenditures	<u>62,881</u>	<u>62,881</u>	<u>61,134</u>	<u>1,747</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(20,381)</u>	<u>(20,381)</u>	<u>(19,779)</u>	<u>602</u>
OTHER FINANCING SOURCES				
Transfer in	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>-</u>
Total other financing sources	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(3,381)	(3,381)	(2,779)	602
FUND BALANCES - BEGINNING	<u>11,011</u>	<u>11,011</u>	<u>11,011</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 7,630</u>	<u>\$ 7,630</u>	<u>\$ 8,232</u>	<u>\$ 602</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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 9,650	\$ 9,650	\$ 11,452	\$ 1,802
Miscellaneous	-	-	4	4
Total revenues	<u>9,650</u>	<u>9,650</u>	<u>11,456</u>	<u>1,806</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	50,236	42,036	235	41,801
Operating expenses	700	3,900	2,495	1,405
Total expenditures	<u>50,936</u>	<u>45,936</u>	<u>2,730</u>	<u>43,206</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(41,286)</u>	<u>(36,286)</u>	<u>8,726</u>	<u>45,012</u>
OTHER FINANCING USES				
Transfers in	-	-	5,350	(5,350)
Transfers out	-	(5,000)	-	5,000
Total other financing uses	<u>-</u>	<u>(5,000)</u>	<u>5,350</u>	<u>(350)</u>
NET CHANGE IN FUND BALANCES	(41,286)	(41,286)	14,076	55,362
FUND BALANCES - BEGINNING	<u>51,561</u>	<u>51,561</u>	<u>51,561</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 10,275</u></u>	<u><u>\$ 10,275</u></u>	<u><u>\$ 65,637</u></u>	<u><u>\$ 55,362</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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 110,583	\$ 110,583	\$ 38,628	\$ (71,955)
Interest	-	-	436	436
	<u>110,583</u>	<u>110,583</u>	<u>39,064</u>	<u>(71,519)</u>
Total revenues	<u>110,583</u>	<u>110,583</u>	<u>39,064</u>	<u>(71,519)</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	107,934	102,434	68,192	34,242
Operating expenses	-	5,500	5,482	18
	<u>107,934</u>	<u>107,934</u>	<u>73,674</u>	<u>34,260</u>
Total expenditures	<u>107,934</u>	<u>107,934</u>	<u>73,674</u>	<u>34,260</u>
NET CHANGE IN FUND BALANCES	2,649	2,649	(34,610)	(37,259)
FUND BALANCES - BEGINNING	<u>72,375</u>	<u>72,375</u>	<u>72,375</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 75,024</u></u>	<u><u>\$ 75,024</u></u>	<u><u>\$ 37,765</u></u>	<u><u>\$ (37,259)</u></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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 22,500	\$ 22,500	\$ 22,500	\$ -
Interest	-	-	102	102
Total revenues	<u>22,500</u>	<u>22,500</u>	<u>22,602</u>	<u>102</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	<u>22,671</u>	<u>22,911</u>	<u>22,908</u>	<u>3</u>
Total expenditures	<u>22,671</u>	<u>22,911</u>	<u>22,908</u>	<u>3</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(171)</u>	<u>(411)</u>	<u>(306)</u>	<u>105</u>
OTHER FINANCING SOURCES				
Transfers out	<u>-</u>	<u>(5,350)</u>	<u>(5,350)</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>(5,350)</u>	<u>(5,350)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(171)	(5,761)	(5,656)	105
FUND BALANCES - BEGINNING	<u>5,922</u>	<u>5,922</u>	<u>5,922</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 5,751</u>	<u>\$ 161</u>	<u>\$ 266</u>	<u>\$ 105</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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest	\$ 60	\$ 60	\$ 339	\$ 279
Total revenues	60	60	339	279
EXPENDITURES				
Judicial:				
Operating expenses	23,000	23,000	-	23,000
Total expenditures	23,000	23,000	-	23,000
NET CHANGE IN FUND BALANCES	(22,940)	(22,940)	339	23,279
FUND BALANCES - BEGINNING	29,989	29,989	29,989	-
FUND BALANCES - ENDING	\$ 7,049	\$ 7,049	\$ 30,328	\$ 23,279

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DISTRICT CLERK ARCHIVE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 22,000	\$ 22,000	\$ 21,925	\$ (75)
Interest	-	-	667	667
Total revenues	<u>22,000</u>	<u>22,000</u>	<u>22,592</u>	<u>592</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	11,660	11,660	-	11,660
Operating expenses	<u>53,000</u>	<u>53,000</u>	<u>38,931</u>	<u>14,069</u>
Total expenditures	<u>64,660</u>	<u>64,660</u>	<u>38,931</u>	<u>25,729</u>
NET CHANGE IN FUND BALANCES	(42,660)	(42,660)	(16,339)	26,321
FUND BALANCES - BEGINNING	<u>50,910</u>	<u>50,910</u>	<u>50,910</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 8,250</u></u>	<u><u>\$ 8,250</u></u>	<u><u>\$ 34,571</u></u>	<u><u>\$ 26,321</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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 20,000	\$ 20,000	\$ 21,946	\$ 1,946
Interest	200	200	953	753
Total revenues	<u>20,200</u>	<u>20,200</u>	<u>22,899</u>	<u>2,699</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	28,320	28,320	23,515	4,805
Operating expenses	<u>82,000</u>	<u>82,000</u>	<u>744</u>	<u>81,256</u>
Total expenditures	<u>110,320</u>	<u>110,320</u>	<u>24,259</u>	<u>86,061</u>
NET CHANGE IN FUND BALANCES	(90,120)	(90,120)	(1,360)	88,760
FUND BALANCES - BEGINNING	<u>83,957</u>	<u>83,957</u>	<u>83,957</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ (6,163)</u></u>	<u><u>\$ (6,163)</u></u>	<u><u>\$ 82,597</u></u>	<u><u>\$ 88,760</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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 12,000	\$ 12,000	\$ 12,242	\$ 242
Interest	-	-	469	469
	<u>12,000</u>	<u>12,000</u>	<u>12,711</u>	<u>711</u>
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>12,711</u>	<u>711</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	11,660	11,660	-	11,660
Operating expenses	27,000	27,000	17,681	9,319
	<u>38,660</u>	<u>38,660</u>	<u>17,681</u>	<u>20,979</u>
Total expenditures	<u>38,660</u>	<u>38,660</u>	<u>17,681</u>	<u>20,979</u>
NET CHANGE IN FUND BALANCES	(26,660)	(26,660)	(4,970)	21,690
FUND BALANCES - BEGINNING	<u>36,450</u>	<u>36,450</u>	<u>36,450</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 9,790</u>	<u>\$ 9,790</u>	<u>\$ 31,480</u>	<u>\$ 21,690</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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 1,300	\$ 1,300	\$ 1,921	\$ 621
Interest	-	-	42	42
Total revenues	<u>1,300</u>	<u>1,300</u>	<u>1,963</u>	<u>663</u>
EXPENDITURES				
Judicial:				
Operating expenses	<u>3,000</u>	<u>3,000</u>	<u>2,266</u>	<u>734</u>
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>2,266</u>	<u>734</u>
NET CHANGE IN FUND BALANCES	(1,700)	(1,700)	(303)	1,397
FUND BALANCES - BEGINNING	<u>3,817</u>	<u>3,817</u>	<u>3,817</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 2,117</u></u>	<u><u>\$ 2,117</u></u>	<u><u>\$ 3,514</u></u>	<u><u>\$ 1,397</u></u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ELECTION
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 50,000	\$ 65,000	\$ 123,350	\$ 58,350
Interest	-	-	833	833
	<u>50,000</u>	<u>65,000</u>	<u>124,183</u>	<u>59,183</u>
Total revenues				
EXPENDITURES				
Elections:				
Salaries and fringe benefits	41,200	50,200	48,434	1,766
Operating expenses	20,100	18,050	7,369	10,681
Capital outlay	-	8,050	8,050	-
	<u>61,300</u>	<u>76,300</u>	<u>63,853</u>	<u>12,447</u>
Total expenditures				
NET CHANGE IN FUND BALANCES	(11,300)	(11,300)	60,330	71,630
FUND BALANCES - BEGINNING	<u>43,151</u>	<u>43,151</u>	<u>43,151</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 31,851</u>	<u>\$ 31,851</u>	<u>\$ 103,481</u>	<u>\$ 71,630</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JAIL COMMISSARY
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 180,000	\$ 205,000	\$ 239,387	\$ 34,387
Interest	300	300	2,549	2,249
Total revenues	<u>180,300</u>	<u>205,300</u>	<u>241,936</u>	<u>36,636</u>
EXPENDITURES				
Public safety:				
Salaries and fringe benefits	32,479	32,479	32,213	266
Operating expenses	<u>140,300</u>	<u>165,300</u>	<u>163,975</u>	<u>1,325</u>
Total expenditures	<u>172,779</u>	<u>197,779</u>	<u>196,188</u>	<u>1,591</u>
NET CHANGE IN FUND BALANCES	7,521	7,521	45,748	38,227
FUND BALANCES - BEGINNING	<u>212,629</u>	<u>212,629</u>	<u>212,629</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 220,150</u></u>	<u><u>\$ 220,150</u></u>	<u><u>\$ 258,377</u></u>	<u><u>\$ 38,227</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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 31,750	\$ 31,750	\$ 34,751	\$ 3,001
Fines and forfeitures	19,200	19,200	16,552	(2,648)
Interest	-	-	497	497
	<u>50,950</u>	<u>50,950</u>	<u>51,800</u>	<u>850</u>
Total revenues				
EXPENDITURES				
Public safety:				
Salaries and fringe benefits	238,850	238,850	233,040	5,810
Operating expenses	18,338	18,338	11,452	6,886
Capital outlay	16,000	16,000	11,860	4,140
	<u>273,188</u>	<u>273,188</u>	<u>256,352</u>	<u>16,836</u>
Total expenditures				
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(222,238)</u>	<u>(222,238)</u>	<u>(204,552)</u>	<u>17,686</u>
OTHER FINANCING SOURCES				
Transfers in	205,000	205,000	205,000	-
	<u>205,000</u>	<u>205,000</u>	<u>205,000</u>	<u>-</u>
Total other financing sources				
NET CHANGE IN FUND BALANCES	(17,238)	(17,238)	448	17,686
FUND BALANCES - BEGINNING	<u>30,301</u>	<u>30,301</u>	<u>30,301</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 13,063</u>	<u>\$ 13,063</u>	<u>\$ 30,749</u>	<u>\$ 17,686</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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 4,400	\$ 4,400	\$ 3,942	\$ (458)
Interest	-	-	205	205
Total revenues	<u>4,400</u>	<u>4,400</u>	<u>4,147</u>	<u>(253)</u>
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCES	1,400	1,400	4,147	2,747
FUND BALANCES - BEGINNING	<u>15,699</u>	<u>15,699</u>	<u>15,699</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 17,099</u>	<u>\$ 17,099</u>	<u>\$ 19,846</u>	<u>\$ 2,747</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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 11,750	\$ 11,750	\$ 10,832	\$ (918)
Interest	50	50	480	430
Total revenues	<u>11,800</u>	<u>11,800</u>	<u>11,312</u>	<u>(488)</u>
EXPENDITURES				
Judicial:				
Operating expenses	12,500	7,500	7,461	39
Capital outlay	42,000	47,000	47,000	-
Total expenditures	<u>54,500</u>	<u>54,500</u>	<u>54,461</u>	<u>39</u>
NET CHANGE IN FUND BALANCES	(42,700)	(42,700)	(43,149)	(449)
FUND BALANCES - BEGINNING	<u>48,488</u>	<u>48,488</u>	<u>48,488</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 5,788</u>	<u>\$ 5,788</u>	<u>\$ 5,339</u>	<u>\$ (449)</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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 6,000	\$ 6,000	\$ 4,878	\$ (1,122)
Interest	200	200	920	720
Total revenues	<u>6,200</u>	<u>6,200</u>	<u>5,798</u>	<u>(402)</u>
EXPENDITURES				
Judicial:				
Operating expenses	16,500	6,500	5,191	1,309
Capital outlay	78,500	88,500	88,500	-
Total expenditures	<u>95,000</u>	<u>95,000</u>	<u>93,691</u>	<u>1,309</u>
NET CHANGE IN FUND BALANCES	(88,800)	(88,800)	(87,893)	907
FUND BALANCES - BEGINNING	<u>94,038</u>	<u>94,038</u>	<u>94,038</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 5,238</u></u>	<u><u>\$ 5,238</u></u>	<u><u>\$ 6,145</u></u>	<u><u>\$ 907</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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 50,800	\$ 50,800	\$ 28,559	\$ (22,241)
Intergovernmental	944,022	957,554	846,182	(111,372)
Interest	1,450	1,450	7,413	5,963
Miscellaneous	85	85	20	(65)
	<u>996,357</u>	<u>1,009,889</u>	<u>882,174</u>	<u>(127,715)</u>
Total revenues				
EXPENDITURES				
Public safety:				
Salaries and fringe benefits	526,484	526,484	526,502	(18)
Operating expenses	499,853	513,385	401,223	112,162
Capital outlay	5,000	5,000	-	5,000
	<u>1,031,337</u>	<u>1,044,869</u>	<u>927,725</u>	<u>117,144</u>
Total expenditures				
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(34,980)</u>	<u>(34,980)</u>	<u>(45,551)</u>	<u>(10,571)</u>
OTHER FINANCING USES				
Transfers out	(71,185)	(71,185)	(71,185)	-
	<u>(71,185)</u>	<u>(71,185)</u>	<u>(71,185)</u>	<u>-</u>
Total other financing uses				
NET CHANGE IN FUND BALANCES	(106,165)	(106,165)	(116,736)	(10,571)
FUND BALANCES - BEGINNING	<u>820,679</u>	<u>820,679</u>	<u>820,679</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 714,514</u>	<u>\$ 714,514</u>	<u>\$ 703,943</u>	<u>\$ (10,571)</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
LAW LIBRARY
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 67,000	\$ 67,000	\$ 65,603	\$ (1,397)
Interest	100	100	856	756
Total revenues	<u>67,100</u>	<u>67,100</u>	<u>66,459</u>	<u>(641)</u>
EXPENDITURES				
Judicial:				
Operating expenses	<u>60,500</u>	<u>60,500</u>	<u>48,806</u>	<u>11,694</u>
Total expenditures	<u>60,500</u>	<u>60,500</u>	<u>48,806</u>	<u>11,694</u>
NET CHANGE IN FUND BALANCES	6,600	6,600	17,653	11,053
FUND BALANCES - BEGINNING	<u>61,269</u>	<u>61,269</u>	<u>61,269</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 67,869</u></u>	<u><u>\$ 67,869</u></u>	<u><u>\$ 78,922</u></u>	<u><u>\$ 11,053</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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 780	\$ 780
Total revenues	-	-	780	780
EXPENDITURES				
Public safety:				
Operating expenses	6,450	9,750	9,258	492
Total expenditures	6,450	9,750	9,258	492
NET CHANGE IN FUND BALANCES	(6,450)	(9,750)	(8,478)	1,272
FUND BALANCES - BEGINNING	73,935	73,935	73,935	-
FUND BALANCES - ENDING	\$ 67,485	\$ 64,185	\$ 65,457	\$ 1,272

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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 75,000	\$ 75,000	\$ 73,800	\$ (1,200)
Interest	-	-	1,109	1,109
Total revenues	<u>75,000</u>	<u>75,000</u>	<u>74,909</u>	<u>(91)</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	<u>101,018</u>	<u>101,018</u>	<u>48,748</u>	<u>52,270</u>
Total expenditures	<u>101,018</u>	<u>101,018</u>	<u>48,748</u>	<u>52,270</u>
NET CHANGE IN FUND BALANCES	(26,018)	(26,018)	26,161	52,179
FUND BALANCES - BEGINNING	<u>78,449</u>	<u>78,449</u>	<u>78,449</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 52,431</u></u>	<u><u>\$ 52,431</u></u>	<u><u>\$ 104,610</u></u>	<u><u>\$ 52,179</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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 37,500	\$ 39,406	\$ 48,968	\$ 9,562
Interest	-	-	296	296
Miscellaneous	-	-	896	896
	<u>37,500</u>	<u>39,406</u>	<u>50,160</u>	<u>10,754</u>
Total revenues	<u>37,500</u>	<u>39,406</u>	<u>50,160</u>	<u>10,754</u>
EXPENDITURES				
Public safety:				
Operating expenses	37,500	41,241	38,584	2,657
Capital outlay	-	8,000	8,000	-
	<u>37,500</u>	<u>49,241</u>	<u>46,584</u>	<u>2,657</u>
Total expenditures	<u>37,500</u>	<u>49,241</u>	<u>46,584</u>	<u>2,657</u>
NET CHANGE IN FUND BALANCES	-	(9,835)	3,576	13,411
FUND BALANCES - BEGINNING	<u>26,628</u>	<u>26,628</u>	<u>26,628</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 26,628</u>	<u>\$ 16,793</u>	<u>\$ 30,204</u>	<u>\$ 13,411</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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest	\$ 19,250	\$ 19,250	\$ 12,063	\$ (7,187)
Total revenues	19,250	19,250	12,063	(7,187)
EXPENDITURES				
Financial Administration:				
Salaries and fringe benefits	6,710	6,710	6,585	125
Operating expenses	12,540	12,540	6,584	5,956
Total expenditures	19,250	19,250	13,169	6,081
NET CHANGE IN FUND BALANCES	-	-	(1,106)	(1,106)
FUND BALANCES - BEGINNING	26,301	26,301	26,301	-
FUND BALANCES - ENDING	<u>\$ 26,301</u>	<u>\$ 26,301</u>	<u>\$ 25,195</u>	<u>\$ (1,106)</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
UNCLAIMED PROPERTY
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest	\$ 125	\$ 125	\$ 397	\$ 272
Total revenues	125	125	397	272
EXPENDITURES				
Administrative:				
Operating expenses	25	25	-	25
Total expenditures	25	25	-	25
NET CHANGE IN FUND BALANCES	100	100	397	297
FUND BALANCES - BEGINNING	2,601	2,601	2,601	-
FUND BALANCES - ENDING	<u>\$ 2,701</u>	<u>\$ 2,701</u>	<u>\$ 2,998</u>	<u>\$ 297</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JUVENILE CENTER IMPROVEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest	\$ 500	\$ 500	\$ 2,511	\$ 2,011
Total revenues	500	500	2,511	2,011
EXPENDITURES				
Public safety:				
Operating expenses	47,500	47,500	40,262	7,238
Total expenditures	47,500	47,500	40,262	7,238
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(47,000)	(47,000)	(37,751)	9,249
OTHER FINANCING SOURCES				
Transfers in	45,750	45,750	53,620	7,870
Total other financing sources	45,750	45,750	53,620	7,870
NET CHANGE IN FUND BALANCES	(1,250)	(1,250)	15,869	17,119
FUND BALANCES - BEGINNING	214,285	214,285	214,285	-
FUND BALANCES - ENDING	<u>\$ 213,035</u>	<u>\$ 213,035</u>	<u>\$ 230,154</u>	<u>\$ 17,119</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 4,200,555	\$ 4,200,555	\$ 4,271,010	\$ 70,455
Interest	3,000	3,000	20,787	17,787
Total revenues	<u>4,203,555</u>	<u>4,203,555</u>	<u>4,291,797</u>	<u>88,242</u>
EXPENDITURES				
Administrative:				
Operating expenses	5,000	5,000	660	4,340
Debt service:				
Principal	2,785,000	2,785,000	2,785,000	-
Interest	1,423,555	1,423,555	1,423,312	243
Total expenditures	<u>4,213,555</u>	<u>4,213,555</u>	<u>4,208,972</u>	<u>4,583</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(10,000)</u>	<u>(10,000)</u>	<u>82,825</u>	<u>92,825</u>
NET CHANGE IN FUND BALANCES	(10,000)	(10,000)	82,825	92,825
FUND BALANCES - BEGINNING	<u>90,577</u>	<u>90,577</u>	<u>90,577</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 80,577</u>	<u>\$ 80,577</u>	<u>\$ 173,402</u>	<u>\$ 92,825</u>

FIDUCIARY FUNDS

AGENCY FUNDS

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

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, 2017**

	<u>County Clerk</u>	<u>Court Costs</u>	<u>District Clerk</u>	<u>Inmate Trust</u>	<u>Juveniles'</u>	<u>Medical Reimbursement</u>	<u>Seizure</u>	<u>Sheriff</u>	<u>Tax Assessor/ Collector</u>	<u>Total</u>
ASSETS										
Cash and cash equivalents	\$ 345,275	\$ 206,739	\$ 951,673	\$ 60,548	\$ 38,214	\$ 10,211	\$ 377,312	\$ 4,500	\$ 1,953,418	\$ 3,947,890
Accounts receivable	-	-	-	-	-	-	-	-	8,607	8,607
Total assets	<u>\$ 345,275</u>	<u>\$ 206,739</u>	<u>\$ 951,673</u>	<u>\$ 60,548</u>	<u>\$ 38,214</u>	<u>\$ 10,211</u>	<u>\$ 377,312</u>	<u>\$ 4,500</u>	<u>\$ 1,962,025</u>	<u>\$ 3,956,497</u>
LIABILITIES										
Accounts payable	\$ -	\$ -	\$ -	\$ 40,923	\$ 38,214	\$ 10,211	\$ -	\$ 4,500	\$ -	\$ 93,848
Due to other governments	-	206,739	-	1,029	-	-	377,312	-	1,928,195	2,513,275
Deposits	345,275	-	951,673	18,596	-	-	-	-	33,830	1,349,374
Total liabilities	<u>\$ 345,275</u>	<u>\$ 206,739</u>	<u>\$ 951,673</u>	<u>\$ 60,548</u>	<u>\$ 38,214</u>	<u>\$ 10,211</u>	<u>\$ 377,312</u>	<u>\$ 4,500</u>	<u>\$ 1,962,025</u>	<u>\$ 3,956,497</u>

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
COUNTY CLERK				
Assets				
Cash and investments	\$ 294,367	\$ 147,696	\$ 96,788	\$ 345,275
Total assets	<u>\$ 294,367</u>	<u>\$ 147,696</u>	<u>\$ 96,788</u>	<u>\$ 345,275</u>
Liabilities				
Deposits	\$ 294,367	\$ 147,696	\$ 96,788	\$ 345,275
Total liabilities	<u>\$ 294,367</u>	<u>\$ 147,696</u>	<u>\$ 96,788</u>	<u>\$ 345,275</u>
COURT COSTS				
Assets				
Cash and investments	\$ 229,355	\$ 950,606	\$ 973,222	\$ 206,739
Total assets	<u>\$ 229,355</u>	<u>\$ 950,606</u>	<u>\$ 973,222</u>	<u>\$ 206,739</u>
Liabilities				
Due to other governments	\$ 229,355	\$ 847,439	\$ 870,055	\$ 206,739
Total liabilities	<u>\$ 229,355</u>	<u>\$ 847,439</u>	<u>\$ 870,055</u>	<u>\$ 206,739</u>
DISTRICT CLERK				
Assets				
Cash and investments	\$ 905,658	\$ 598,967	\$ 552,952	\$ 951,673
Total assets	<u>\$ 905,658</u>	<u>\$ 598,967</u>	<u>\$ 552,952</u>	<u>\$ 951,673</u>
Liabilities				
Deposits	\$ 905,658	\$ 598,967	\$ 552,952	\$ 951,673
Total liabilities	<u>\$ 905,658</u>	<u>\$ 598,967</u>	<u>\$ 552,952</u>	<u>\$ 951,673</u>

Continued

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
Continuation				
INMATE TRUST				
Assets				
Cash and investments	\$ 76,359	\$ 46,704	\$ 62,515	\$ 60,548
Total assets	<u>\$ 76,359</u>	<u>\$ 46,704</u>	<u>\$ 62,515</u>	<u>\$ 60,548</u>
Liabilities				
Accounts payable	\$ 62,216	\$ 78,009	\$ 99,302	\$ 40,923
Due to other governments	2,048	531	1,550	1,029
Deposits	12,095	14,481	7,980	18,596
Total liabilities	<u>\$ 76,359</u>	<u>\$ 93,021</u>	<u>\$ 108,832</u>	<u>\$ 60,548</u>
JUVENILES'				
Assets				
Cash and investments	\$ 33,663	\$ 17,271	\$ 12,720	\$ 38,214
Total assets	<u>\$ 33,663</u>	<u>\$ 17,271</u>	<u>\$ 12,720</u>	<u>\$ 38,214</u>
Liabilities				
Accounts payable	\$ 33,663	\$ 12,688	\$ 8,137	\$ 38,214
Total liabilities	<u>\$ 33,663</u>	<u>\$ 12,688</u>	<u>\$ 8,137</u>	<u>\$ 38,214</u>
MEDICAL REIMBURSEMENT				
Assets				
Cash and investments	\$ 12,336	\$ 185,460	\$ 187,585	\$ 10,211
Total assets	<u>\$ 12,336</u>	<u>\$ 185,460</u>	<u>\$ 187,585</u>	<u>\$ 10,211</u>
Liabilities				
Accounts payable	\$ 12,336	\$ 158,957	\$ 161,082	\$ 10,211
Total liabilities	<u>\$ 12,336</u>	<u>\$ 158,957</u>	<u>\$ 161,082</u>	<u>\$ 10,211</u>

Continued

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
Continuation				
SEIZURE				
Assets				
Cash and investments	\$ 108,327	\$ 395,993	\$ 127,008	\$ 377,312
Total assets	<u>\$ 108,327</u>	<u>\$ 395,993</u>	<u>\$ 127,008</u>	<u>\$ 377,312</u>
Liabilities				
Due to other governments	\$ 108,327	\$ 353,084	\$ 84,099	\$ 377,312
Total liabilities	<u>\$ 108,327</u>	<u>\$ 353,084</u>	<u>\$ 84,099</u>	<u>\$ 377,312</u>
SHERIFF				
Assets				
Cash and investments	\$ 22,500	\$ 256,250	\$ 274,250	\$ 4,500
Total assets	<u>\$ 22,500</u>	<u>\$ 256,250</u>	<u>\$ 274,250</u>	<u>\$ 4,500</u>
Liabilities				
Accounts payable	\$ 22,500	\$ 256,250	\$ 274,250	\$ 4,500
Total liabilities	<u>\$ 22,500</u>	<u>\$ 256,250</u>	<u>\$ 274,250</u>	<u>\$ 4,500</u>
TAX ASSESSOR/COLLECTOR				
Assets				
Cash and investments	\$ 1,992,480	\$ 422,761,531	\$ 422,800,593	\$ 1,953,418
Accounts receivable	6,108	2,499	-	8,607
Total assets	<u>\$ 1,998,588</u>	<u>\$ 422,764,030</u>	<u>\$ 422,800,593</u>	<u>\$ 1,962,025</u>
Liabilities				
Due to other governments	\$ 1,941,390	\$ 422,729,050	\$ 422,742,245	\$ 1,928,195
Deposits	57,198	34,979	58,347	33,830
Total liabilities	<u>\$ 1,998,588</u>	<u>\$ 422,764,029</u>	<u>\$ 422,800,592</u>	<u>\$ 1,962,025</u>

Continued

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
Continuation				
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash and investments	\$ 3,675,045	\$ 425,360,478	\$ 425,087,633	\$ 3,947,890
Accounts receivable	6,108	2,499	-	8,607
	<u>\$ 3,681,153</u>	<u>\$ 425,362,977</u>	<u>\$ 425,087,633</u>	<u>\$ 3,956,497</u>
Total assets				
	<u>\$ 3,681,153</u>	<u>\$ 425,362,977</u>	<u>\$ 425,087,633</u>	<u>\$ 3,956,497</u>
Liabilities				
Accounts payable	\$ 130,715	\$ 505,904	\$ 542,771	\$ 93,848
Due to other governments	2,281,120	423,930,104	423,697,949	2,513,275
Deposits	1,269,318	796,123	716,067	1,349,374
	<u>\$ 3,681,153</u>	<u>\$ 425,232,131</u>	<u>\$ 424,956,787</u>	<u>\$ 3,956,497</u>
Total liabilities				
	<u>\$ 3,681,153</u>	<u>\$ 425,232,131</u>	<u>\$ 424,956,787</u>	<u>\$ 3,956,497</u>

**RANDALL COUNTY ASSISTANCE DISTRICT #1
STATEMENT OF NET POSITION
COMPONENT UNIT
SEPTEMBER 30, 2017**

ASSETS

Current assets:

Cash and cash equivalents	\$ 590,192
Receivables	144,127
Prepaid items	<u>751</u>

Total current assets 735,070

Noncurrent assets:

Land	<u>71,730</u>
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Total noncurrent assets 71,730

Total assets 806,800

LIABILITIES

Current liabilities:

Accounts payable	<u>15,255</u>
------------------	---------------

Total current liabilities/total liabilities 15,255

NET POSITION

Net investment in capital assets	71,730
Restricted for economic development	109,973
Unrestricted	<u>609,842</u>

Total net position \$ 791,545

**RANDALL COUNTY ASSISTANCE DISTRICT #1
STATEMENT OF CHANGES IN NET POSITION
COMPONENT UNIT
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

REVENUES

Sales tax	\$ 791,267
Interest	<u>3,504</u>

Total revenues	<u>794,771</u>
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EXPENSES

Public safety	<u>488,557</u>
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Total expenses	<u>488,557</u>
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CHANGE IN NET POSITION	306,214
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TOTAL NET POSITION - BEGINNING	<u>485,331</u>
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TOTAL NET POSITION - ENDING	<u><u>\$ 791,545</u></u>
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**STATISTICAL SECTION
(UNAUDITED)**

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**RANDALL COUNTY, TEXAS
STATISTICAL SECTION
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

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

Contents	Page
Financial Trends <i>These tables contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	119-122
Revenue Capacity <i>These tables contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	123-126
Debt Capacity <i>These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	127-130
Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>	131-132
Operating Information <i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	133-136

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>2008</u>	<u>Restated 2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Restated 2013</u>	<u>Restated 2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental activities										
Net investment in capital assets	\$ 18,987	\$ 21,805	\$ 22,518	\$ 22,602	\$ 23,668	\$ 24,943	\$ 23,716	\$ 27,077	\$ 22,390	\$ 31,258
Restricted	3,880	4,090	4,472	3,918	3,300	3,327	4,549	2,127	8,650	4,274
Unrestricted	6,471	7,970	7,977	9,163	10,434	9,610	9,769	11,879	13,524	10,104
Total governmental activities net position	<u>\$ 29,338</u>	<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>\$ 45,636</u>

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

Table 2

	2008	Restated 2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenses										
Governmental activities:										
Administrative	\$ 3,510	\$ 3,637	\$ 3,609	\$ 3,680	\$ 3,440	\$ 3,882	\$ 4,146	\$ 4,092	\$ 4,305	\$ 4,726
Judicial	5,790	6,012	6,196	6,393	6,617	6,768	6,798	6,829	7,007	8,116
Elections	318	334	355	331	335	395	471	415	464	523
Financial administration	2,139	1,997	2,067	2,054	2,143	2,264	2,327	2,321	2,458	2,656
Public facilities	1,695	1,706	1,903	2,077	2,015	2,012	2,067	2,089	2,210	2,310
Public safety	18,706	19,861	21,375	22,246	23,343	25,706	27,010	27,794	28,552	31,108
Road and bridge	3,342	3,135	3,136	2,963	3,019	3,285	2,793	2,972	2,849	3,337
Health and welfare	65	152	113	90	122	140	158	139	113	235
Environmental protection	1	1	1	1	1	1	-	-	-	-
Extension services	297	294	317	268	323	340	363	343	373	391
Interest on long-term debt	1,096	1,088	1,700	1,879	1,802	1,810	1,669	1,620	1,391	1,484
Total governmental activities expenses	<u>36,959</u>	<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>
Program Revenues										
Governmental activities:										
Charges for services										
Administrative	1,725	1,836	1,022	1,760	1,721	1,691	1,512	1,395	1,437	1,444
Judicial	2,985	2,699	3,016	2,963	2,421	2,839	2,758	2,753	2,815	2,689
Public Safety	111	4,831	4,492	5,554	6,081	6,431	6,937	7,163	6,773	7,628
Road & Bridge	570	1,581	1,597	1,594	1,337	1,387	1,444	1,502	1,478	1,456
Other	6,274	670	663	737	929	871	888	957	947	959
Operating grants and contributions	1,556	1,663	2,350	1,481	1,943	1,681	1,865	1,752	2,009	1,575
Capital grants and contributions	-	2,552	999	106	247	323	283	1,046	161	212
Total governmental activities program revenues	<u>13,221</u>	<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>
Net (expense) revenue	(23,738)	(22,385)	(26,633)	(27,787)	(28,481)	(31,380)	(32,115)	(32,046)	(34,102)	(38,923)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes, levied for general purposes	20,800	22,582	23,393	23,767	24,846	26,166	27,500	28,794	31,167	32,807
Property taxes, levied for debt service	2,337	2,553	2,639	3,277	3,386	3,366	3,358	3,891	3,606	4,271
Mixed beverage taxes	178	148	233	184	155	169	208	226	217	240
Vehicle sales tax	1,069	1,090	913	976	1,469	1,664	1,766	1,767	1,865	1,818
Investment earnings	522	183	86	56	60	77	102	84	180	376
Gain on disposal of assets	-	-	-	10	31	29	31	126	37	305
Miscellaneous	593	202	472	233	252	526	249	174	511	178
Total governmental activities	<u>25,499</u>	<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>
Change in Net Position										
Governmental activities	<u>\$ 1,761</u>	<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>

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

Table 3

	2008	Restated 2009	2010	2011	2012	2013	2014	2015	2016	2017
General Fund										
Non-spendable	\$ 149	\$ 146	\$ 120	\$ 141	\$ 297	\$ 173	\$ 377	\$ 870	\$ 282	\$ 334
Restricted	406	410	409	412	278	259	215	206	163	223
Assigned-Elections	-	-	-	-	-	-	-	500	1,000	-
Assigned-Juvenile Probation	26	23	58	238	267	21	256	441	610	783
Assigned-Budget	63	500	912	870	733	839	750	780	873	-
Unassigned	4,127	4,690	5,754	6,450	8,337	8,603	9,131	9,523	10,608	10,678
Total General Fund	<u>4,771</u>	<u>5,769</u>	<u>7,253</u>	<u>8,111</u>	<u>8,773</u>	<u>9,912</u>	<u>10,729</u>	<u>12,320</u>	<u>13,536</u>	<u>12,018</u>
All other governmental funds										
Non-spendable										
Inventories	4	3	5	3	3	8	7	5	6	7
Prepays	1	4	1	1	7	10	32	42	1	9
Restricted										
Debt Service Fund	184	430	368	190	174	145	4	134	91	173
Special Revenue Funds	2,825	2,830	2,956	2,867	2,579	2,256	1,762	1,788	2,095	2,094
Capital Projects Funds	63	9,062	5,985	50	51	398	2,568	-	6,301	1,783
Assigned										
Special Revenue Funds	872	776	294	167	212	153	151	439	413	191
Capital Projects Funds	771	488	304	232	220	265	201	-	-	230
Unassigned	-	-	-	-	-	-	(4)	(1)	-	-
Total all other governmental funds	<u>\$ 4,720</u>	<u>\$ 13,593</u>	<u>\$ 9,913</u>	<u>\$ 3,510</u>	<u>\$ 3,246</u>	<u>\$ 3,235</u>	<u>\$ 4,721</u>	<u>\$ 2,407</u>	<u>\$ 8,907</u>	<u>\$ 4,487</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									
	2008	Restated 2009	2010	2011	2012	2013	2014	2015	2016	2017
Revenues										
Taxes	\$ 24,353	\$ 25,104	\$ 25,993	\$ 27,032	\$ 28,208	\$ 29,541	\$ 30,861	\$ 32,667	\$ 34,800	\$ 37,119
Licenses and fees	4,318	4,252	4,402	1,520	4,364	4,563	4,935	5,116	5,133	5,124
Fines and forfeitures	2,160	2,069	2,025	4,211	1,870	1,796	1,659	1,565	1,601	1,466
Intergovernmental	6,478	7,512	7,354	2,252	7,688	7,922	8,660	9,601	8,820	9,242
Interest	516	183	83	6,836	58	75	98	82	172	345
Sales and miscellaneous taxes	-	1,594	1,507	54	1,624	1,833	1,974	1,994	2,082	2,058
Miscellaneous	747	1,868	1,051	817	1,102	1,378	683	460	577	309
Total revenues	38,572	42,582	42,415	42,722	44,914	47,108	48,870	51,485	53,185	55,663
Expenditures										
Administrative	3,463	3,566	3,507	3,627	3,394	3,721	3,928	3,941	4,177	4,446
Judicial	5,657	6,068	6,200	6,379	6,617	6,662	6,728	6,853	7,166	7,755
Elections	315	297	316	307	332	390	463	413	458	470
Financial administration	1,941	2,011	2,075	2,064	2,141	2,230	2,321	2,335	2,490	2,488
Public facilities	791	872	1,003	844	722	698	745	785	795	866
Public safety	18,007	19,275	21,122	21,702	22,720	24,700	25,827	26,197	27,764	28,479
Road and Bridge	2,841	2,726	2,725	2,547	2,609	2,839	2,388	2,603	2,531	2,720
Public services	64	152	114	89	121	139	158	141	116	231
Environmental protection	1	1	1	1	1	1	1	1	1	1
Extension service	292	292	314	265	325	332	353	342	372	374
Capital outlay	1,122	5,911	14,068	7,182	1,656	3,888	5,670	5,057	4,554	10,303
Debt Service										
Principal	1,312	1,375	1,532	1,535	1,589	1,936	2,233	2,479	2,777	3,162
Interest	1,038	978	1,460	1,920	1,812	1,778	1,600	1,603	1,290	1,458
Bond issuance cost	-	184	158	-	-	-	57	80	91	-
Total expenditures	36,844	43,708	54,595	48,462	44,039	49,314	52,472	52,830	54,582	62,753
Excess of revenues over (under) expenditures	1,728	(1,126)	(12,180)	(5,740)	875	(2,206)	(3,602)	(1,345)	(1,397)	(7,090)
Other financing sources (uses)										
Transfers in	1,989	1,985	1,703	1,935	2,024	3,188	2,579	2,767	2,527	2,621
Transfers out	(2,489)	(1,985)	(1,703)	(1,935)	(2,024)	(3,098)	(2,579)	(2,767)	(2,527)	(2,621)
Sale of assets proceeds	-	-	-	-	-	62	34	215	42	488
Capital lease proceeds	-	-	-	-	-	2,027	-	327	-	665
Issuance of debt	-	11,300	9,200	-	-	-	5,715	-	8,685	-
Bond premiums	-	184	158	-	-	-	115	-	440	-
Bond discount	-	-	-	-	-	-	-	-	(54)	-
Refunded bond issued	-	-	-	-	-	-	3,615	8,450	-	-
Payment to refunded bonds escrow agent	-	-	-	-	-	-	(3,558)	(8,370)	-	-
Total other financing sources (uses)	(500)	11,484	9,358	-	-	2,179	5,921	622	9,113	1,153
Net change in fund balances	\$ 1,228	\$ 10,358	\$ (2,822)	\$ (5,740)	\$ 875	\$ (27)	\$ 2,319	\$ (723)	\$ 7,716	\$ (5,937)
Debt Service as a percentage of noncapital expenditures	6.58%	6.23%	7.38%	8.37%	8.02%	8.18%	8.19%	8.54%	8.13%	8.81%

**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					
TAX RATES/\$100 ASSESSED VALUATION									
2008	2007	0.31363	0.03594	0.34957	0.33391	0.28371	0.72177	0.17840	1.29000
2009	2008	0.32358	0.03704	0.36062	0.34391	0.31009	0.75031	0.19500	1.29000
2010	2009	0.32407	0.03655	0.36062	0.35962	0.31009	0.73827	0.19500	1.29000
2011	2010	0.32407	0.04483	0.36890	0.35962	0.31009	0.72970	0.19500	1.29000
2012	2011	0.33217	0.04539	0.37756	0.37613	0.32009	0.73469	0.19500	1.29000
2013	2012	0.34047	0.04383	0.38430	0.37613	0.32009	0.73103	0.19500	1.26500
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
TAX LEVIES									
2008	2007			22,857,204	1,626,092	13,355,644	5,911	72,038	32,322,746
2009	2008			24,977,774	1,765,839	15,246,369	5,598	77,964	35,575,867
2010	2009			25,876,981	1,857,986	15,670,785	6,073	79,111	37,979,479
2011	2010			26,865,024	1,898,321	15,934,313	6,377	80,781	39,416,029
2012	2011			28,024,554	2,024,023	16,733,578	6,543	79,956	40,853,022
2013	2012			29,346,297	2,060,070	17,124,039	6,243	81,799	42,359,222
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

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
TAX RATES/\$100 ASSESSED VALUATION									
2008	2007	1.17200	1.00800	1.18795	0.12081	0.16043	0.00794	0.26023	0.03/ac
2009	2008	1.17000	1.04000	1.18300	0.09250	0.18395	0.00794	0.26525	0.03/ac
2010	2009	1.17000	1.04000	1.24950	0.08500	0.18413	0.00794	0.25000	0.03/ac
2011	2010	1.17000	1.04000	1.26862	0.08441	0.18996	0.00785	0.24883	0.03/ac
2012	2011	1.17000	1.04000	1.26960	0.08288	0.18938	0.00776	0.25000	0.03/ac
2013	2012	1.17000	1.04000	1.26960	0.08133	0.19950	0.00754	0.25000	0.03/ac
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
TAX LEVIES									
2008	2007	37,055,136	213,796	8,922,578	1,260,950	7,581,303	378,040	23,719	15,686
2009	2008	38,967,304	221,496	9,785,526	1,033,963	9,016,801	406,201	25,947	15,677
2010	2009	39,745,139	273,404	10,279,524	997,876	9,284,325	419,642	25,351	15,587
2011	2010	40,164,289	247,395	10,454,396	1,013,789	9,694,953	421,851	25,380	15,580
2012	2011	40,897,786	243,953	10,818,878	1,029,666	9,900,354	427,793	20,795	15,516
2013	2012	41,699,880	266,872	11,817,341	1,042,514	10,588,046	428,393	23,344	15,555
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

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		
2008	2007	\$ 5,965,545	\$ 5,965,545	\$ 768,517	\$ 768,517	\$ 6,734,062	\$ 6,734,062	0.34957	100%
2009	2008	6,386,353	6,386,353	809,897	809,897	7,196,250	7,196,250	0.36062	100%
2010	2009	6,678,805	6,678,805	809,921	809,921	7,488,726	7,488,726	0.36062	100%
2011	2010	6,825,724	6,825,724	773,727	773,727	7,599,451	7,599,451	0.36890	100%
2012	2011	6,983,013	6,983,013	797,742	797,742	7,780,755	7,780,755	0.37756	100%
2013	2012	7,161,830	7,161,830	855,592	855,592	8,017,422	8,017,422	0.38430	100%
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%

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, 2017**

Table 7

Taxpayer	Type of Business	2016 Assessed Valuation	Rank	Percentage of Total Assessed Valuation	2007 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Astra Wind LLC	Wind Turbines	\$ 158,791,950	1	1.45%			
Southwestern Public Service	Electric Utility	110,351,477	2	1.01%	\$ 58,216,849	2	0.86%
Affiliated Foods, Inc.	Food Distributor	91,948,695	3	0.84%	56,443,097	3	0.84%
Case Properties	Apartments Complexes	66,586,876	4	0.61%	23,338,749	7	0.35%
BNSF Railway Company	Railroad	64,147,293	5	0.59%	34,910,136	5	0.52%
Owens Corning	Industrial	61,962,945	6	0.57%	60,968,765	1	0.91%
Wal Mart Real Estate	Retail Store	56,922,685	7	0.52%	49,516,265	4	0.74%
Atmos Energy	Gas Utility	35,500,351	8	0.32%	14,590,651	9	0.22%
Lone Star Dairy Products, LLC	Dairy	27,529,351	9	0.25%			
Tigris LTD	Apartment Complexes	26,495,973	10	0.24%			
Southwestern Bell Telephone	Telephone Utility				29,939,675	6	0.44%
Cebridge Acquisition, LP	Cable/Utility				18,550,493	8	0.28%
Street Toyota	Auto Dealer				14,202,352	10	0.21%
		<u>\$ 700,237,596</u>		<u>6.39%</u>	<u>\$ 360,677,032</u>		<u>5.36%</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
2008	2007	\$ 22,857,204	\$ (9,358)	\$ 22,847,846	\$ 22,387,194	97.94%	\$ 442,179	\$ 22,829,373	99.92%
2009	2008	24,976,031	(19,097)	24,956,935	24,465,834	97.96%	466,624	24,932,459	99.90%
2010	2009	25,876,981	(28,271)	25,848,710	25,366,224	98.03%	449,785	25,816,009	99.87%
2011	2010	26,865,024	(9,469)	26,855,555	26,413,122	98.32%	404,628	26,817,750	99.86%
2012	2011	28,045,197	(27,540)	28,017,657	27,593,243	98.39%	389,095	27,982,338	99.87%
2013	2012	29,346,297	(48,458)	29,297,839	28,903,467	98.49%	356,038	29,259,505	99.87%
2014	2013	30,702,070	(56,364)	30,645,706	30,291,705	98.66%	308,549	30,600,254	99.85%
2015	2014	32,566,349	(62,548)	32,503,801	32,144,295	98.70%	306,251	32,450,546	99.84%
2016	2015	34,670,563	(28,669)	34,641,894	34,247,287	98.78%	312,676	34,559,963	99.76%
2017	2016	36,947,500	(35,727)	36,911,773	36,717,423	99.38%	-	36,717,423	99.47%

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, 2017

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				
2008	\$ 12,885,000	\$ 9,420,000	\$ 392,516	\$ 22,697,516	0.34%	0.55%	\$ 198
2009	12,220,000	20,050,000	353,044	32,623,044	0.45%	0.75%	281
2010	11,525,000	28,455,000	310,769	40,290,769	0.54%	0.92%	343
2011	10,470,000	28,020,355	265,495	38,755,850	0.51%	0.85%	321
2012	9,365,000	27,581,158	220,815	37,166,973	0.48%	0.75%	301
2013	8,215,000	27,140,000	1,903,319	37,258,319	0.46%	0.71%	298
2014	10,535,000	28,980,000	1,585,622	41,100,622	0.50%	0.75%	325
2015	11,940,000	25,608,293	1,583,940	39,132,233	0.45%	0.73%	305
2016	9,965,000	34,288,602	1,167,255	45,420,857	0.50%	0.77%	349
2017	7,955,000	33,488,562	1,454,863	42,898,425	0.39%	0.71%	324

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, 2017**

Table 10

Taxable assessed value	<u><u>\$ 9,240,997,516</u></u>
Debt limit (5% of taxable assessed value)	<u>\$ 462,049,876</u>
Debt applicable to limit:	
General Obligation Bonds and Certificates of Obligation	41,443,562
Less: amount set aside for repayment of debt	<u>(173,402)</u>
Net Indebtedness subject to debt limit	<u>41,270,160</u>
Net debt contracting margin	<u><u>\$ 420,779,716</u></u>
Percentage of net debt contraction margin available	<u><u>91.07 %</u></u>
Percentage of net debt contracting power exhausted	<u><u>8.93 %</u></u>

Last Ten Years

Fiscal Year	Constitutional Debt Limit	Net Outstanding Indebtedness September 30	Percentage of Net Debt Contracting Margin Available
2008	\$ 326,933,151	\$ 22,121,036	93.23 %
2009	350,526,041	31,839,885	90.92
2010	363,407,839	39,612,062	89.10
2011	370,006,866	38,300,081	89.65
2012	378,299,918	36,771,608	90.28
2013	389,884,021	35,209,505	90.97
2014	400,288,143	39,510,556	90.13
2015	418,958,781	37,414,458	91.07
2016	440,868,543	44,163,025	89.98
2017	462,049,876	41,270,160	91.07

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>
2008	2007	114,546	\$ 6,734,062	\$ 22,305,000	\$ 183,964	\$ 22,121,036	3.285%	195
2009	2008	115,921	7,196,250	32,270,000	430,115	31,839,885	4.425%	278
2010	2009	117,520	7,488,726	39,980,000	367,938	39,612,062	5.290%	340
2011	2010	120,725	7,599,451	38,490,355	190,274	38,300,081	5.040%	319
2012	2011	123,351	7,780,755	36,946,158	174,550	36,771,608	4.726%	300
2013	2012	125,082	8,017,422	35,355,000	145,495	35,209,505	4.392%	283
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

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, 2017**

Table 12

Governmental Unit	Gross Debt	Estimated Percent Applicable	Randall County Share of Debt
Direct:			
Randall County	\$ 42,898,425	100.00%	<u>\$ 42,898,425</u>
Overlapping:			
Amarillo Independent School District	168,425,000	48.65%	81,938,763
Canyon Independent School District	87,727,196	100.00%	87,727,196
City of Amarillo	46,299,000	53.87%	24,941,271
City of Canyon	7,256,475	100.00%	7,256,475
Amarillo College District	58,905,000	53.74%	31,655,547
Bushland Independent School District	22,900,000	10.02%	2,294,580
Wildorado Independent School District	11,760,000	2.52%	<u>296,352</u>
			<u>236,110,184</u>
Total Direct and Overlapping Debt			<u><u>\$ 279,008,609</u></u>

Source: Randall County Auditor's Office

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

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

Table 13

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income (In Thousands)</u>	<u>Per Capita Income</u>	<u>Residents Median Age</u>	<u>Education Level in Years of Formal Schooling</u>	<u>Enrollment</u>	<u>Unemployment Rate</u>
2008	114,546	\$ 4,150,672	\$ 37,856	35.60	14.3	35,072	3.1%
2009	115,921	4,326,579	37,324	35.85	14.3	35,820	4.9%
2010	117,520	4,369,845	37,184	35.60	14.4	34,651	4.7%
2011	120,725	4,564,060	39,182	34.94	14.4	34,725	4.9%
2012	123,351	4,934,141	40,001	34.90	14.5	35,468	3.8%
2013	125,082	5,225,854	41,779	35.10	14.5	38,467	4.2%
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%

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	2017			Employer	2008		
	Employees	Rank	Percentage of County Employment (1)		Est. Employees(2)	Rank	Percentage of County Employment
Canyon Independent School District	1,400	1	2.0%	Canyon Independent School District	1,119	2	1.7%
Wal-Mart	1,332	2	1.9%	Wal-Mart	645	6	1.0%
Affiliated Foods, Inc.	1,257	3	1.8%	Affiliated Foods, Inc.	1,151	1	1.7%
West Texas A&M University	645	4	0.9%	West Texas A&M University	769	3	1.2%
Owens Corning	567	5	0.8%	Owens Corning	672	4	1.0%
Randall County	499	6	0.7%	Randall County	441	8	0.7%
Sitel Corporation	337	7	0.5%	Amarillo College	660	5	1.0%
Texas Department of Transportation	302	8	0.4%	Anderson Merchandisers	580	7	0.9%
Atmos Energy	301	9	0.4%	Backyard Adventures	375	9	0.6%
Region 16 Education Service Center	301	10	0.4%	SBC	192	10	0.3%
	<u>6,941</u>		<u>9.9%</u>		<u>6,604</u>		<u>9.9%</u>

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

(1) Current Randall County total employment force is estimated 69,995

(2) Randall County total employment force in 2008 was 66,648. 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,									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Administrative	37.25	37.25	33.75	33.25	34.25	32.5	33	32.5	29	28.5
Judicial	64	64	68	69	68.5	69	69.5	70.5	69.5	70
Elections	2.5	2.5	1	1	1	1	4.5	4.5	4.5	4.5
Financial Administration	40	40	40	40	40.5	41.5	39	39	39	38.5
Public Facilities	4	8.5	4	5	3	3	3	4	4	4
Public Safety	265	270.5	278.5	285.5	302	312	317.5	318	318	323
Road & Bridge	23	23	23	23	23	23	23	24	22	24
Health & Welfare	0	0	0.5	0.5	0.5	0.5	0.5	0.5	0.5	1
Extension Service	6	6	6	5	6	6	6	6	6	5.5
	<u>441.75</u>	<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>

Source: Randall County 2008-2017 Budgets

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

Table 16

Activity	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<u>General Government</u>										
Administrative:										
Collections:										
Collection rate	78.9%	79.8%	80.2%	72.2%	76.8%	80.3%	75.7%	70.0%	66.7%	57.4%
County Clerk:										
Civil cases filed	479	564	580	601	688	695	670	736	737	674
Civil cases disposed	454	562	555	549	665	606	653	717	744	688
Criminal cases filed	2,259	2,049	1,886	1,684	1,698	1,830	1,590	1,330	1,386	1,385
Criminal cases disposed	2,321	2,062	1,946	1,985	1,938	1,975	1,660	1,362	1,388	1,419
Public records filed	23,000	24,694	25,894	21,013	23,600	22,150	20,466	21,604	23,120	22,067
Information Technology:										
Software systems maintained	22	22	24	28	30	34	40	41	41	41
Phone systems maintained	5	5	5	7	10	9	9	10	10	10
<u>Judicial</u>										
Criminal District Attorney:										
Felony cases filed	1,140	1,086	1,112	1,269	1,307	1,071	1,164	802	864	1,036
Felony cases disposed	1,278	1,079	1,333	1,165	1,390	1,572	2,918	1,089	1,922	3,466
Misdemeanor cases filed	2,346	2,047	2,580	1,942	1,903	1,836	2,064	1,378	1,404	1,430
Misdemeanor cases disposed	2,313	2,065	2,687	2,266	1,913	2,436	3,452	1,520	2,427	2,524
District Clerk:										
Jury notices mailed	114,200	131,330	126,790	122,540	128,667	115,505	127,055	129,596	130,891	130,650
Civil cases filed	#REF!	4,008	3,576	3,169	3,327	3,177	2,957	2,987	2,976	2,918
Civil cases disposed	#REF!	3,002	2,842	2,983	3,132	2,775	2,958	2,988	2,860	1,779
Criminal cases filed	#REF!	2,277	2,340	2,231	2,343	2,223	1,835	1,817	1,333	1,405
Criminal cases disposed	#REF!	1,245	1,485	1,395	1,465	1,446	1,529	1,514	1,379	1,367
Justice of the Peace (2):										
Cases filed	11,605	11,322	11,896	11,214	8,444	6,650	7,358	8,650	4,211	14,377
Cases disposed	10,660	10,841	11,233	10,998	7,011	6,485	7,266	5,976	3,706	9,385
Domestic Relations Office (created 12/06):										
Cases received	85	92	87	84	79	53	48	45	54	112
Cases disposed	49	73	78	62	82	83	76	54	53	43
<u>Elections</u>										
Votes cast	52,667	7,515	35,582	19,841	72,626	11,007	28,413	17,908	55,359	7,108
Registered Voters	78,965	75,928	79,213	75,483	75,422	77,822	80,167	79,832	85,098	85,025
<u>Financial Administration</u>										
County Auditor:										
Internal audits performed	21	16	6	10	15	14	19	20	14	18
Vendor checks issued	8,447	7,753	7,332	7,308	7,189	6,786	6,799	6,551	6,366	6,490
Purchasing:										
Purchase orders	2,576	2,178	2,490	2,786	3056	2678	1141	2336	1136	2,116
Purchasing card transactions	6,241	7,041	8,550	6,844	6273	6500	6701	6366	7059	5,807
Request for bids/proposals	70	84	80	73	75	68	54	67	54	28
County Treasurer:										
Receipts processed	4,476	4,341	4,201	3,772	3,568	3,286	3,284	3,218	3,101	3,340
HR/Payroll:										
Payroll direct deposits issued	11,286	11,466	11,908	12,809	12,740	12,631	12,588	12,707	14,190	13,471
Employment applications	638	938	872	902	948	986	950	558	869	944
County Tax Assessor/Collector:										
Property tax accounts	58,619	59,148	59,739	59,854	60,637	63,011	63,885	64,748	65,939	67,039
Vehicles registered	119,880	122,046	124,070	127,127	126,434	128,949	131,155	132,029	133,129	136,767

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

Table 16

Continuation	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<u>Activity</u>										
<u>Facilities</u>										
Buildings maintained	7	7	6	7	7	7	7	8	8	8
<u>Public Safety</u>										
Fire:										
Fire and emergency responses	475	577	654	777	895	1,133	1,306	1,106	1,193	1,292
Sheriff:										
Offenses (Part I-Part V)	1,574	1,721	1,682	1,842	1,923	1,940	1,956	1,954	1,947	2,014
Warrants disposed	2,925	5,147	4,890	6,801	3,710	4,930	4,166	3,688	3,902	3,912
Calls for service	11,075	11,519	12,520	14,839	11,107	11,930	12,354	12,336	12,341	16,075
Citations	4,004	4,157	4,276	4,642	4,227	4,585	3,881	4,361	4,323	4,783
Jail:										
Average prisoner population	304	328	336	355	371	374	370	358	358	390
Dispatch:										
Total calls handled	113,707	116,436	118,210	135,548	122,474	124,086	116,146	112,572	119,247	120,465
911 calls	11,057	11,499	12,634	12,863	12,465	13,287	15,504	14,681	14,222	13,489
Juvenile Probation:										
Average juvenile resident population	60	59	59	60	60	59	64	58	58	55
Adult probation:										
Misdemeanor probation	326	412	342	322	686	667	600	389	321	346
Felony probation	298	368	313	389	559	453	396	375	407	502
<u>Road & Bridge</u>										
Paved road miles resurfaced	49	48	40	39	42	54	33	40	20	6
Caliche roads miles replated	5	2	16	10	4	2	7	8	1	14
<u>Extension Service</u>										
Educational programs conducted	430	540	708	614	426	479	218	563	575	572
Educational program attendance	44,230	55,534	72,589	68,430	81,782	70,303	49,671	61,511	102,095	107,472

Source: Randall County Departments

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

Table 17

<u>Activity</u>	<u>2008</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>General Government</u>										
County Clerk										
Records management software	6	6	6	6	6	4	4	4	3	2
Document imaging hardware	7	7	6	5	6	6	6	6	6	6
Information Technology										
Servers	5	7	9	12	12	13	20	20	21	25
Tape drives	5	4	4	6	6	6	4	3	2	1
Phone systems and sub-systems	6	6	6	6	6	2	9	10	10	10
District Clerk										
Case management software	8	8	8	9	9	12	9	8	8	9
Data imaging software/hardware	3	3	3	2	2	2	2	3	3	2
<u>Judicial</u>										
Vehicles	7	8	8	8	8	8	8	8	9	10
Court audio/visual systems	5	5	7	7	7	12	12	12	14	17
Security systems	3	3	4	6	6	3	3	3	3	3
<u>Elections</u>										
Election & voter registration software	2	2	3	3	3	3	3	3	3	5
<u>Financial Administration</u>										
Scanner/imaging system	1	1	1	1	1	1	1	1	1	1
Financial software applications	3	3	3	1	1	1	1	1	1	1
<u>Facilities</u>										
Buildings	14	15	16	17	17	17	18	18	18	19
Vehicles	5	6	7	7	5	5	5	5	5	6
Heavy equipment	6	6	6	7	6	9	9	9	9	9
<u>Public Safety</u>										
Sheriff & Jail vehicles	69	75	77	75	74	73	80	83	94	102
Juvenile probation vehicles	22	23	24	25	25	26	26	26	28	27
Fire trucks	13	19	19	21	24	29	30	29	31	30
Emergency sirens	10	10	11	12	13	14	14	14	14	14
<u>Road & Bridge</u>										
Vehicles	44	46	47	46	48	47	48	46	49	45
Equipment	68	75	82	85	88	82	93	84	86	87
Roads (paved)	293	293	293	293	302	304	309	312	312	318
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	1	2	2	2	2	2	2	2	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, 2017, 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 12, 2018.

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 12, 2018