

RANDALL COUNTY, TEXAS

**Comprehensive Annual
Financial Report**

**For the Year Ended
September 30, 2019**

RANDALL COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR YEAR ENDED SEPTEMBER 30, 2019

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INTRODUCTORY SECTION

KARON KANTOR
COUNTY AUDITOR
RANDALL COUNTY, TEXAS

Randall County Finance Building
501 16th Street, Suite 301
Canyon, Texas 79015



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

February 7, 2020

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, 2019. 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 2019 population of 136,271 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 2019 fiscal year, the budget was adopted on the category basis for all departments and/or funds. Commissioners' Court may transfer available funds between various departments and categories. However, no transfer may increase the total appropriation of a fund. Chapter 111 of the Local Government Code allows Commissioners' Court to adopt supplemental budgets for limited purposes of spending grant or aid money or for

capital projects through the issuance of bonds. This report includes all funds and accounts of the County for which the Court has financial accountability.

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

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

Factors Affecting Financial Condition

Financial Policies and Long-Term Planning

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

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

Major initiatives

The first purchase of equipment for the county-wide trunked radio communication system was in July, 2018. The system includes the purchase and construction of new radio towers, dispatch and records management software and related mobile and portable radio equipment for the use of first responders within the county. Initially the system was to be completed by September, 2019; the revised estimated completion date is May, 2020.

Requests for proposals were received for a new security control system for the juvenile detention facility. The design phase for the system began in June, 2019 with an estimated completion date in November, 2019.

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 round, and annually receives over half a million visitors. *Texas*, the musical drama, which will open and celebrate its 55th 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 58 undergraduate degree programs to approximately 10,018 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 2.4% compares favorably to the nation (3.6%) and to the state (3.4%). The County is included in the Amarillo Metropolitan Statistical Area (AMSA). Both the Canyon and Amarillo Economic Development Corporations have been successful in attracting businesses and jobs to the area which, in turn, benefits Randall County's economy.

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

- Strengths:
 1. Retail sales are up 9% and used car sales are up 2% from a year ago
 2. A household survey reflects an increase of 1,000 jobs over last year
 3. Dairies are profitable with milk prices up 21% and corn prices are up 5% from a year ago

- Weaknesses:
 1. New car sales are down 6%
 2. Feedyards are losing \$150 a head on unhedged cattle and wheat prices are down 28%
 3. Residential starts are down 47% and total construction is down 24% from a year ago

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, 2019 are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended September 30, 2019 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, 2018. This was the fifteenth 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,

A handwritten signature in blue ink that reads "Karon Kantor". The signature is written in a cursive style with a large initial "K".

Karon Kantor
Randall County Auditor



Government Finance Officers Association

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

Presented to

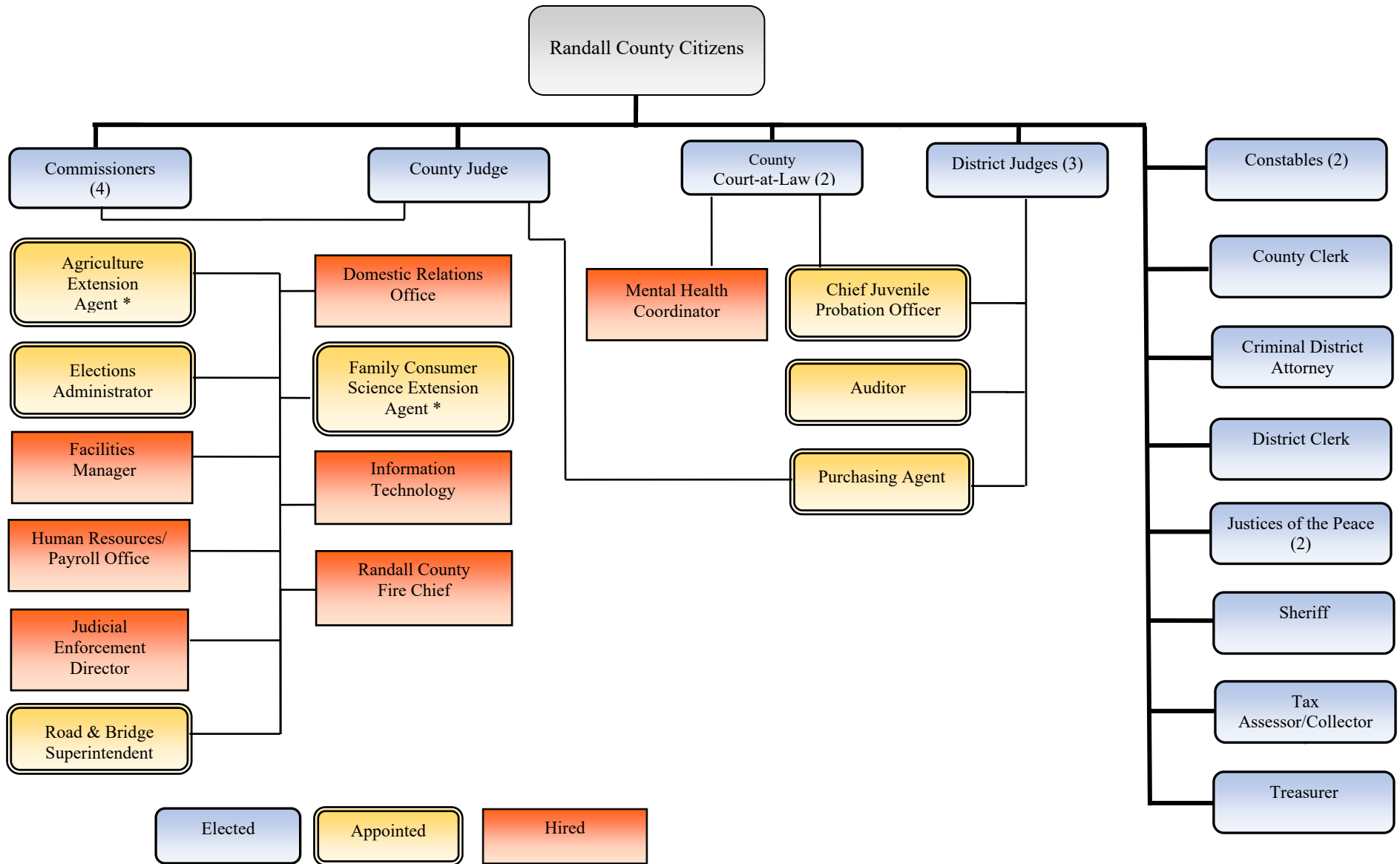
**Randall County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2018

Christopher P. Morill

Executive Director/CEO



* Appointed by Texas A & M Extension Service

RANDALL COUNTY, TEXAS
PRINCIPAL COUNTY OFFICIALS
SEPTEMBER 30, 2019

| | |
|--------------------------|---|
| 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 |
| Matt Martindale | Judge, County Court-at-Law #2 |
| Robert Love | Criminal District Attorney |
| Joel Forbis | District Clerk |
| Susan B. Allen | County Clerk |
| Christina McMurray | County Tax Assessor/Collector |
| Angie Parker | County Treasurer |
| Joel W. Richardson | County Sheriff |
| James Amerson | Fire Chief |
| Tracy Byrd | Justice of Peace, Precinct #1 |
| Clay Houdashell | Justice of Peace, Precinct #4 |
| Richard Beals | Constable, Precinct #1 |
| Chris Johnson | Constable, Precinct #4 |
| Karon Kantor | County Auditor |
| Laurie Jones | Purchasing Agent |
| C. Joe Barton III, Ph.D. | Chief Juvenile Probation Officer |

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FINANCIAL SECTION



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

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund and the aggregate remaining fund information of Randall County, Texas as of and for the year ended September 30, 2019, 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, 2019, 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 Schedule of Changes in Total OPEB Liability and Related Ratios (pages 65 – 69) 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, the budgetary schedules of revenues and expenditures for the General and Proprietary funds, 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 7, 2020, 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 7, 2020

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Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2019

As management of Randall County, Texas (County), we offer readers this narrative overview and analysis of the financial activities of the County for the fiscal years ended September 30, 2019 and 2018. In accordance with the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 34 – *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, the County has presented comparative data in this narrative.

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

Financial Highlights

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

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by approximately \$57 million (*net position*). Of this amount, approximately \$12.2 million (*unrestricted net position*) could be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by approximately \$6.8 million. Charges for services in all activities increased approximately \$840 thousand over prior year. Total operating and capital grants decreased by approximately \$794 thousand. General revenues increased by approximately \$3 million. General property tax increased by approximately \$1.7 million to meet operating expenses and debt property tax increased by \$1.2 million due to an increase in the debt rate. Miscellaneous revenues decreased \$437 thousand over the prior year.
- Total assets for the Randall County Assistance District #1 increased by \$463 thousand from 2018.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of approximately \$23.4 million. Of this total amount, approximately \$15 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 31% of the total general fund expenditures.

Overview of the Financial Statements

This discussion and analysis intend 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, 2019

Basic Financial Statements

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

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

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

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

The Government Wide Financial Statements are on pages 17-19 of this report.

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

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2019

Governmental funds: Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information could be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements (*modified accrual* versus *accrual* basis of accounting, and *current financial resources* versus *economic resources*, respectively), it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Reconciliations are provided for both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances to facilitate the comparison between *governmental funds* and *governmental activities*.

The County maintains thirty-two (32) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General and Youth Center of the High Plains Funds, which are considered major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds are provided in the form of *combining statements* following other supplementary information in the CAFR. A budgetary comparison statement is provided for the general fund, one major special revenue fund, one major capital projects fund and the debt service fund in the basic financial statements following the statement of changes in revenues, expenditures, and changes in fund balances. The governmental fund financial statements are located on pages 20-23 of this report.

Proprietary fund financial statements: The County maintains one (1) proprietary fund. Proprietary funds are used to account for the government's business type activities. These funds use the economic resource measurement focus and accrual basis of accounting as presented in the government-wide financial statements. There are two types of proprietary funds: (1) *Enterprise Funds* and (2) *Internal Service Funds*. *Enterprise funds*, which the county does not have, are used in situations where a fund provides services primarily to customers other than the government. An *internal service fund* is an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for its partially self-funded employee healthcare. The proprietary fund financial statements are located on pages 24-26 of this report.

Fiduciary fund financial statements: The County maintains nine (9) agency funds reported as a fiduciary fund type. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2019

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 118-122 of this report.

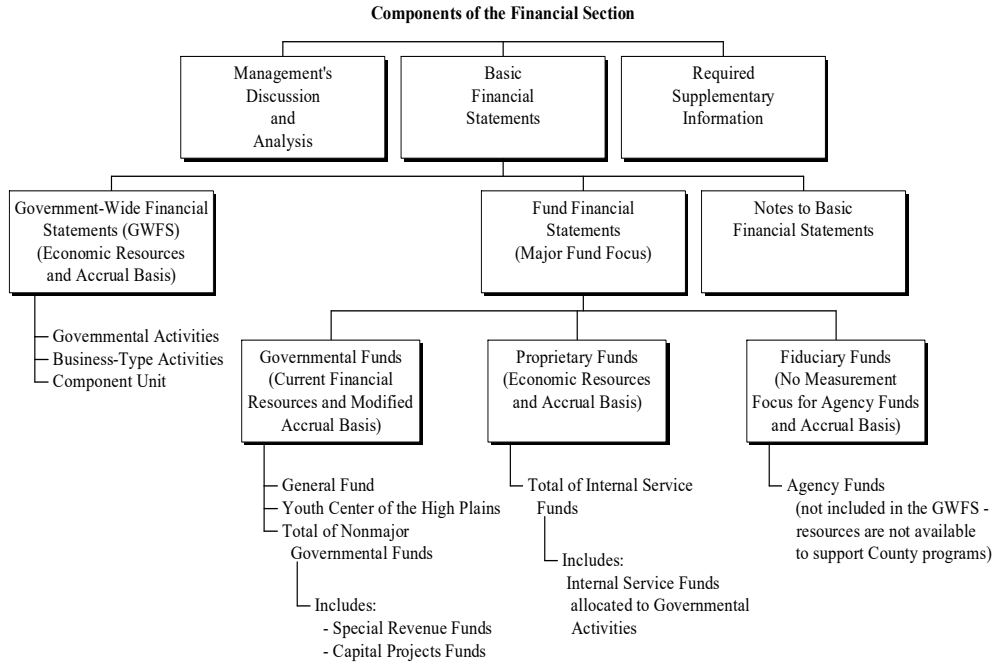
Notes to Basic Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements and fund financial statements. The Notes to Basic Financial Statements are located on pages 28-64 of this report.

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 budgetary schedules for major funds and 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 65-69.

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 70-79.

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 80-122 of the County's CAFR. The Statement of Net Position and Changes in Net Position for the Component Unit can be found on pages 123-124 as well.

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2019



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 \$57 million (*net position*) at the close of the most recent fiscal year.

Approximately \$41.5 million or 73% of the County's net position are its investment in capital assets (e.g., land, buildings, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding at the close of the fiscal year. The County uses these capital assets to provide services to its citizens; consequently, these assets are *not* available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position is approximately \$3.3 million. The majority of this amount is restricted by enabling legislation for state authorized revenues that are expended for a specific purpose. These are identified by major category. Approximately \$113 thousand is restricted for debt service.

The remaining balance, approximately \$12.2 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, 2019

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

Randall County Net Position
September 30, 2019 and 2018
(in 000's)

| | Governmental Activities | |
|----------------------------------|--------------------------------|-------------|
| | 2019 | 2018 |
| Current and other assets | \$ 30,942 | \$ 30,871 |
| Capital assets | 82,695 | 78,000 |
| Total assets | 113,637 | 108,871 |
| Deferred outflows of resources | 9,724 | 3,350 |
| Current liabilities | 8,708 | 8,862 |
| Noncurrent liabilities | 56,328 | 51,120 |
| Total liabilities | 65,036 | 59,982 |
| Deferred inflows of resources | 1,281 | 2,079 |
| Net position: | | |
| Net investment in capital assets | 41,509 | 30,805 |
| Restricted | 3,330 | 8,788 |
| Unrestricted | 12,204 | 10,567 |
| Total net position | \$ 57,043 | \$ 50,160 |

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 \$6.8 million.

Governmental Activities. Governmental activities increased the County's total net position. Governmental expenses increased \$1.8 million from 2018. Administrative expense increased \$1.2 million due to an outsourced sealcoat contract and increase in the County's general liability insurance. Judicial expenses increased \$490 thousand while Public Safety increased \$329 thousand respectively. Road and Bridge expenses decreased \$345 thousand due to the reclassification of capital outlay expense. Overall expenses increased in each governmental activity due to the change in the actuarial valuation concerning the County's Net Pension Liability, details of which can be found in the Required Supplementary Information (RSI) on page 67. Program revenues only changed by \$46 thousand. Operating and Capital Grants and Contributions decreased \$794 thousand due to a decrease in donated receipts. Charges for Services increased by \$840 thousand due to an increase in jail bed revenue and an increase in license and fees. General revenues for property taxes increased \$1.7 million over the prior year due to a growth in the property tax base and a tax increase.

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2019

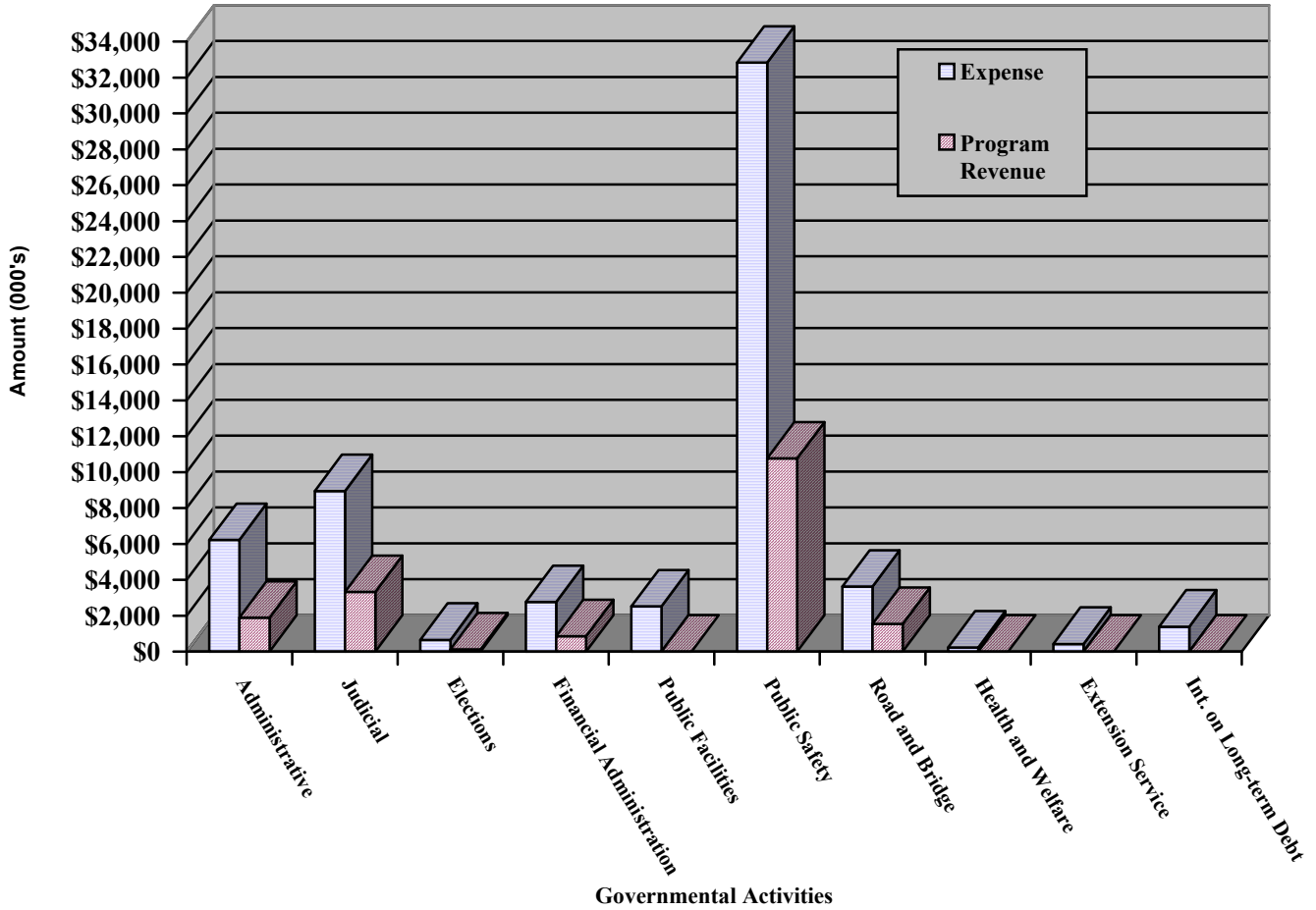
Key elements of the increase are as follows:

Randall County Changes in Net Position
For the Years Ended September 30, 2019 and 2018
(in 000's)

| | Governmental Activities | |
|---|--------------------------------|------------------|
| | 2019 | 2018 |
| Revenues: | | |
| Program Revenues | | |
| Charges for services | \$ 16,019 | \$ 15,179 |
| Operating grants and contributions | 1,971 | 2,447 |
| Capital grants and contributions | 502 | 819 |
| General Revenues | | |
| Property taxes, levied for general purposes | 38,023 | 36,269 |
| Property taxes, levied for debt service | 5,193 | 4,023 |
| Mixed beverage taxes | 300 | 272 |
| Vehicle sales tax | 1,833 | 1,797 |
| Investment earnings | 1,077 | 718 |
| Miscellaneous | 1,456 | 1,893 |
| Gain on disposal of assets | 77 | - |
| Transfers | - | - |
| Total Revenues | <u>66,451</u> | <u>\$ 63,417</u> |
| Expenses: | | |
| Governmental Activities | | |
| Administrative | 6,221 | \$ 5,026 |
| Judicial | 8,942 | 8,452 |
| Elections | 655 | 647 |
| Financial administration | 2,757 | 2,623 |
| Public facilities | 2,509 | 2,577 |
| Public safety | 32,829 | 32,500 |
| Road and bridge | 3,616 | 3,961 |
| Health and welfare | 223 | 214 |
| Extension services | 428 | 404 |
| Interest on long term debt | 1,388 | 1,328 |
| Total Expenses | <u>59,568</u> | <u>57,732</u> |
| Change in net position | 6,883 | 5,685 |
| Net Position - beginning of year | 50,160 | 44,475 |
| Prior period adjustment | - | - |
| Net Position - end of year | <u>\$ 57,043</u> | <u>\$ 50,160</u> |

Randall County, Texas
 Management's Discussion and Analysis
 For the Year Ended September 30, 2019

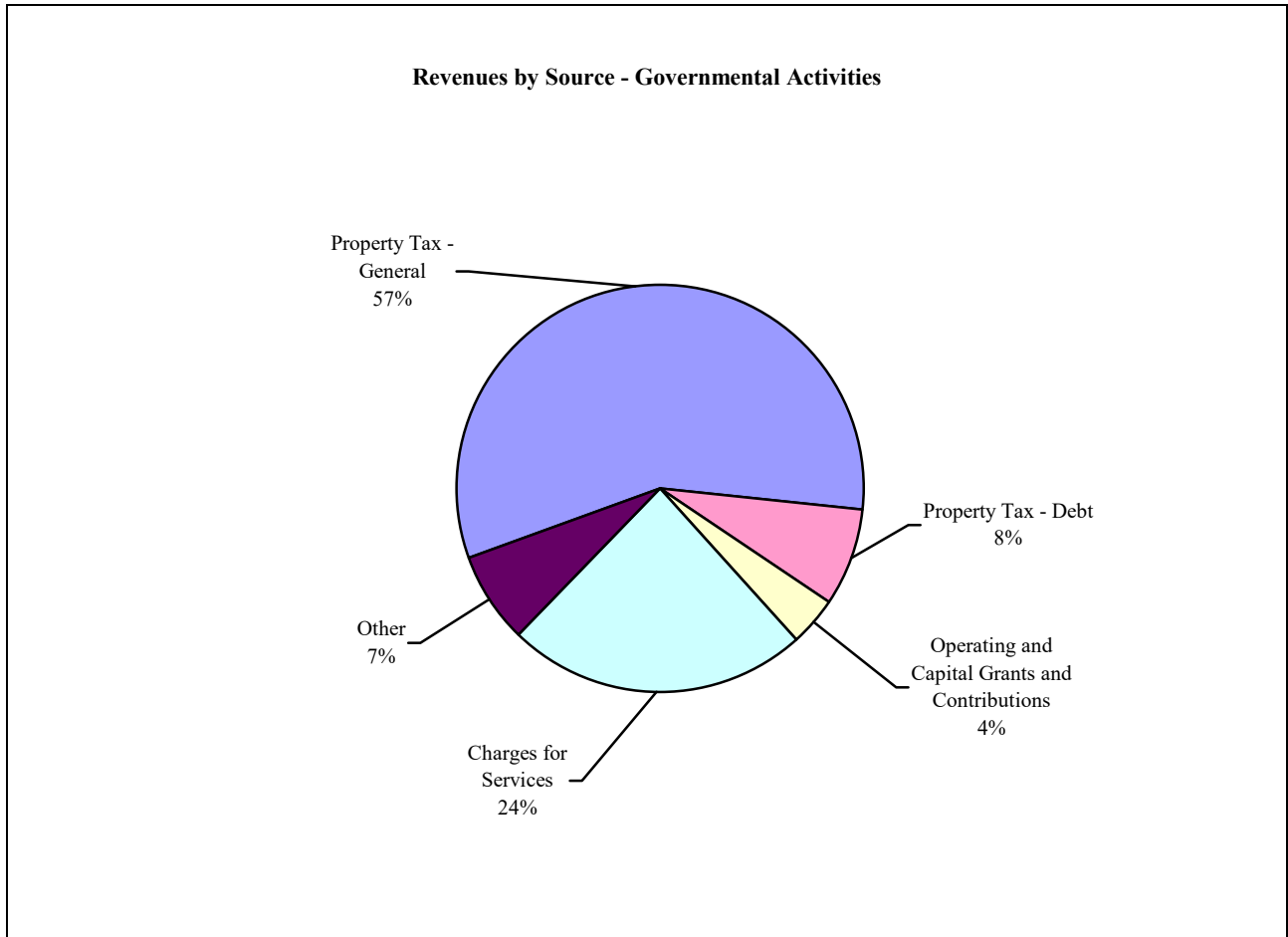
Expenses and Program Revenues - Governmental Activities



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, 2019

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



Financial Analysis of the County's Funds

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances approximating \$23.4 million. Of that amount, \$380 thousand are prepaid items and inventories which are non-spendable. The Texas Legislature has placed restrictions on fees of offices, as well as indigent health care, bail bonds, family protection fees and drug court. Approximately \$3 million are funds which have specific purposes authorized by Commissioners' Court and a Juvenile Board. Of that amount, \$828 thousand has been assigned to balance the 2020 General Fund Budget.

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2019

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 \$15 million, while total fund balance approximated \$18.3 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 29% of total actual General Fund expenditures (including transfers out), while total fund balance represents approximately 35% of that same amount. As the demand for services continues to increase, the General Fund Balance has consistently remained stable over the past several years. It has been the policy of management to maintain the county's unassigned general fund balance at a level equaling 2 - 3 months' expenditures or 15% - 25% of annual budgeted expenditures.

Total revenues, including other financing sources for the General Fund increased from the prior year by \$2.3 million. Property taxes increased by approximately \$1.7 million from the result of growth in the tax base and a slight tax rate increase. Revenues from licenses and fees increased \$210 thousand and fines and forfeitures decreased by only \$47 thousand. Intergovernmental revenue increased by \$933 thousand due to an increase in jail bed revenue. Miscellaneous revenues decreased \$901 thousand largely due to a decrease in insurance recovery and donated receipts.

General Fund expenditures increased \$1.3 million from prior year. Over \$1 million of this increase is due to an outsourced sealcoating contract, premiums for liability insurance and maintenance contracts. Judicial and Public Safety expenditures increased \$221 thousand and \$660 thousand respectively due to an increase in operating expenditures for court appointed attorneys and upgraded positions for the Justice Courts and two new positions for the District Attorney. Upgraded positions for the Fire Department and Sheriff's Office as well as three new positions for the Sheriff's Office and an increase in operating expenditures contributed to this increase. The Road Department had a decrease in expenditures of \$462 thousand in road repairs due to the capitalization of improved roads. Capital Outlay decreased \$274 thousand while there was a slight increase of \$158 thousand in transfers from the General Fund as compared to the prior year.

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, 2019

General Fund Budgetary Highlights

The Commissioner's Court approved Budget Amendments authorizing \$1,627,624 in revenues or expenditures for the following events:

- \$22,400 increase in revenue and expense for state reimbursement; training for the Election's Department
- \$16,521 increase in revenue for an insurance payment for a totaled vehicle in the District attorney's Office
- \$1,092,706 increase in revenue for an insurance recovery and supplement for damage to county buildings
- \$50,350 increase in transfer and expense for overtime and volunteer pension for the Fire Department
- \$42,300 increase in revenue and contracted services for consulting for the Sheriff's Office
- \$19,176 increase in revenue for donated body cameras from Motorola for the Sheriff's Office
- \$12,914 increase in donated receipts for a forfeited vehicle for the Sheriff's Office
- \$8,250 increase in donated receipts for dental equipment for the Sheriff's Office
- \$2,000 increase in donated receipts for the Shop with a Cop program in the Sheriff's Office
- \$1,836 increase in revenue for donated guard rail and road materials and reclaimed asphalt from Texas Department of Transportation
- \$359,171 increase in donated receipts and lease for Motorola equipment for the Sheriff's Department

General fund actual revenues exceeded budget by \$1.9 million. Intergovernmental exceeded estimates by approximately \$1.2 million largely due to an increase in jail bed revenue. Taxes fell short of estimates by approximately \$218 thousand, while interest exceeded estimates by \$344 thousand. Licenses/fees and fines/forfeitures exceeded budget by \$411 thousand and \$45 thousand, respectively, due to an increase in collections.

General Fund expenditures came in under budget by approximately \$3.4 million. General fund expenditures were 95% of amended budget due primarily to conscientious budget monitoring and cost saving strategies.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental activities as of September 30, 2019 was approximately \$82.7 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:

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2019

\$100,030 for purchase of land for a caliche pit for the Road Department
\$809,280 for improvements to county roads
\$1,052,705 for material and labor for completion of damaged county roofs
\$180,450 purchase of Nimble Storage Expansion and server for Information Technology
\$94,184 for telephone system upgrades for the Finance Building and Youth Center
\$818,657 for the purchase of a metal storage cover, equipment and vehicles for the Road Department
\$22,865 for a new vehicle for the District Attorney's Office
\$239,514 for vehicles and equipment for the Fire Department
\$791,529 for replacement vehicles and equipment for the Sheriff's Department
\$4,403,759 construction in progress for damages to county property, security control system for the Youth Center and Motorola radio communications system

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, 2019 and 2018
(net of depreciation)
(in 000's)

| | Governmental Activities | |
|-------------------------------------|--------------------------------|-------------|
| | 2019 | 2018 |
| Land | \$ 3,196 | \$ 3,106 |
| Roads and bridges | 2,600 | 2,022 |
| Buildings and building improvements | 56,897 | 58,414 |
| Improvements other than buildings | 535 | 612 |
| Vehicles | 3,190 | 3,382 |
| Furniture and equipment | 10,464 | 8,277 |
| Construction in Progress | 5,659 | 2,034 |
| Intangible assets | 154 | 153 |
| Total | \$ 82,695 | \$ 78,000 |

Additional information on Randall County's capital assets is located in the Notes to Financial Statements, Note 7 on pages 43-44.

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

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2019

Randall County's Outstanding Debt
General Obligation and Revenue Bonds
September 30, 2019 and 2018
(in 000's)

| | Governmental Activities | |
|---|--------------------------------|------------------|
| | 2019 | 2018 |
| Certificates of Obligation, Series 2009 | - | 1,875 |
| Certificates of Obligation, Series 2010 | 7,865 | 8,895 |
| Certificates of Obligation, Series 2013 | 4,565 | 4,805 |
| General Obligation Refunding, Series 2013 | 3,360 | 3,395 |
| General Obligation Refunding, Series 2015 | 1,490 | 2,510 |
| Certificates of Obligation, Series 2016 | 7,615 | 7,960 |
| General Obligation Refunding, Series 2017 | 9,060 | 9,130 |
| Certificates of Obligation, Series 2018 | 6,675 | 7,590 |
| General Obligation Refunding, Series 2019 | 1,635 | - |
| Deferred Premium | 815 | 767 |
| Capital Lease Obligation | 505 | 953 |
| Estimated Liability for Compensated Absences | 1,604 | 1,422 |
| Net Pension Liability | 13,589 | 4,414 |
| Total Other Post Employment Benefit Liability | 1,922 | 1,880 |
| Total | \$ 60,700 | \$ 55,596 |

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 \$520 million, which is significantly in excess of Randall County's outstanding general obligation debt of \$43 million.

Randall County received its most recent rating of 'AA' from Standard & Poor's Rating Service in April of 2018, for the combination tax and limited-pledged revenue Certificates of Obligation, Series 2018. The County also has a rating of "Aa3" from Moody's Investors Service from May 2010 when Certificates of Obligation, Series 2010 were issued.

Additional information on Randall County's long-term debt is located in Notes to the Financial Statements, Note 9 and 10 on pages 45-49 of this report.

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2019

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 2019, major employers were stable; however, there was less job growth compared to 2018. Housing starts were down 20% and total building permits were down 30%. Retail sales only grew 2.17%, as internet commerce continues to hurt. Commodities were mixed, but feed yards and dairies ended the year profitable partly due to the increase in moisture the second half of the year.

Rural Randall County is experiencing tremendous growth in housing additions. The 86th Texas Legislature passed Senate Bill 2, which lowered the tax rollback rate from 8.0% to 3.5% reducing the ability to increase tax revenue. This bill will make the budgeting process even more challenging in the coming years, as the county strives to maintain the current level of services in a growing county, while at the same time keeping a low tax rate. Public safety and the safety of all first responders has always been a priority as well as the county's infrastructure. After much discussion, the court decided to approve a slight tax increase to fund additional positions for the Sheriff and Fire Department in the Randall County budget for the fiscal year beginning October 1, 2019 and ending September 30, 2020. Careful consideration has been given to maintaining adequate reserves, so that \$828 thousand of the General Fund's balance could be used in addition to a tax increase to balance the 2020 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 Comprehensive Annual Financial Report is available on the following website:

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

BASIC FINANCIAL STATEMENTS

RANDALL COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

| | Governmental Activities | Component Unit |
|--|----------------------------|-------------------|
| ASSETS | | |
| Current assets: | | |
| Cash and cash equivalents | \$ 15,080,570 | \$ 1,442,694 |
| Investments | 13,375,000 | - |
| Receivables (net of allowances for uncollectible): | | |
| Taxes | 307,444 | - |
| Accounts | 679,239 | 188,379 |
| Due from other governments | 1,105,828 | - |
| Inventories | 188,320 | - |
| Prepaid items | 205,242 | 420 |
| Total current assets | 30,941,643 | 1,631,493 |
| Noncurrent assets: | | |
| Capital assets: | | |
| Land | 3,196,362 | 61,555 |
| Roads and bridges | 13,974,899 | - |
| Buildings and improvements | 77,244,953 | - |
| Improvements other than buildings | 848,822 | - |
| Vehicles | 8,689,605 | - |
| Furniture and equipment | 19,379,177 | - |
| Construction in progress | 5,659,011 | - |
| Intangible assets | 153,430 | - |
| Total capital assets | 129,146,259 | 61,555 |
| Less accumulated depreciation | (46,451,489) | - |
| Total noncurrent assets | 82,694,770 | 61,555 |
| Total assets | 113,636,413 | 1,693,048 |
| DEFERRED OUTFLOWS OF RESOURCES | | |
| Deferred charge on refunding | 613,162 | - |
| Pension contributions | 2,105,634 | - |
| Pension economic/demographic losses | 23,700 | - |
| Pension deficient earnings | 6,618,528 | - |
| Pension assumption changes | 296,120 | - |
| Other postemployment benefit contributions | 4,711 | - |
| Other postemployment benefit assumption changes | 62,310 | - |
| Total deferred outflows of resources | 9,724,165 | - |
| | | Continued |

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

RANDALL COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

| | Governmental Activities | Component Unit |
|---|----------------------------|-------------------|
| Continuation | | |
| LIABILITIES | | |
| Current liabilities: | | |
| Accounts payable | \$ 2,149,244 | \$ 20,661 |
| Accrued payroll | 1,587,428 | - |
| Unearned revenue | 430,333 | - |
| Reserve for health claims incurred | 15,000 | - |
| Bonds payable, current | 3,935,000 | - |
| Capital lease payable, current | 211,330 | - |
| Compensated absences, current | 160,000 | - |
| Accrued interest | 219,667 | - |
| Total current liabilities | 8,708,002 | 20,661 |
| Noncurrent liabilities: | | |
| Bonds payable and net issuance premiums | 39,144,857 | - |
| Capital lease payable | 228,098 | - |
| Compensated absences | 1,444,396 | - |
| Net pension liability | 13,588,700 | - |
| Total other post employment benefit liability | 1,921,975 | - |
| Total noncurrent liabilities | 56,328,026 | - |
| Total liabilities | 65,036,028 | 20,661 |
| DEFERRED INFLOWS OF RESOURCES | | |
| Pension economic/demographic gains | 1,164,653 | - |
| Other postemployment benefit economic/demographic gains | 57,964 | - |
| Other postemployment benefit assumption changes | 58,733 | - |
| Total deferred inflows of resources | 1,281,350 | - |
| NET POSITION | | |
| Net investment in capital assets | 41,509,644 | 61,555 |
| Restricted for: | | |
| Debt service | 113,277 | - |
| By enabling legislation for: | | |
| Special projects | 2,682,273 | - |
| Indigent health | 271,503 | - |
| Bail bonds | 48,589 | - |
| Family protection fee | 110,223 | - |
| Drug court | 103,935 | - |
| Economic Development | - | 198,094 |
| Unrestricted | 12,203,756 | 1,412,738 |
| Total net position | \$ 57,043,200 | \$ 1,672,387 |

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, 2019**

| 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 | \$ 6,220,714 | \$ 1,481,643 | \$ 194,255 | \$ 211,763 | \$ (4,333,053) | \$ - |
| Judicial | 8,942,054 | 3,192,645 | 129,350 | - | (5,620,059) | - |
| Elections | 655,411 | 120,428 | - | - | (534,983) | - |
| Financial administration | 2,756,663 | 848,042 | - | - | (1,908,621) | - |
| Public facilities | 2,508,636 | - | - | - | (2,508,636) | - |
| Public safety | 32,829,115 | 8,865,649 | 1,613,671 | 289,864 | (22,059,931) | - |
| Road and bridge | 3,615,912 | 1,507,451 | 33,774 | - | (2,074,687) | - |
| Health and welfare | 222,750 | 3,500 | - | - | (219,250) | - |
| Extension services | 427,978 | - | - | - | (427,978) | - |
| Interest on long-term debt | 1,388,470 | - | - | - | (1,388,470) | - |
| Total governmental activities | <u>59,567,703</u> | <u>16,019,358</u> | <u>1,971,050</u> | <u>501,627</u> | <u>(41,075,668)</u> | <u>-</u> |
| Total primary government | <u>\$ 59,567,703</u> | <u>\$ 16,019,358</u> | <u>\$ 1,971,050</u> | <u>\$ 501,627</u> | <u>(41,075,668)</u> | <u>-</u> |
| Component Unit: | | | | | | |
| Public safety | <u>\$ 637,537</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | | <u>\$ (637,537)</u> |
| General revenues: | | | | | | |
| Taxes: | | | | | | |
| Property taxes, levied for general purposes | | | | | 38,023,065 | - |
| Property taxes, levied for debt service | | | | | 5,192,851 | - |
| Mixed beverage taxes | | | | | 299,662 | - |
| Vehicle sales tax | | | | | 1,833,573 | - |
| Sales tax | | | | | - | 1,069,976 |
| Investment earnings | | | | | 1,077,014 | 29,300 |
| Miscellaneous | | | | | 1,455,902 | 1,638 |
| Gain on disposal of assets | | | | | 76,530 | - |
| Total general revenues | | | | | <u>47,958,597</u> | <u>1,100,914</u> |
| Change in net position | | | | | 6,882,929 | 463,377 |
| Net position, beginning | | | | | <u>50,160,271</u> | <u>1,209,010</u> |
| Net position, ending | | | | | <u>\$ 57,043,200</u> | <u>\$ 1,672,387</u> |

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

RANDALL COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

| | <u>General</u> | <u>Youth Center of the High Plains</u> | <u>Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
|---|----------------------|--|---|---|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 9,720,984 | \$ 408,409 | \$ 3,515,806 | \$ 13,645,199 |
| Investments | 10,175,000 | - | 1,700,000 | 11,875,000 |
| Taxes receivable, net | 307,444 | - | - | 307,444 |
| Due from other governments | 817,345 | 286,363 | 2,120 | 1,105,828 |
| Receivables, net | 434,910 | 3,869 | 24,916 | 463,695 |
| Inventories | 182,304 | 6,016 | - | 188,320 |
| Prepaid items | 178,002 | 2,330 | 11,075 | 191,407 |
| | <u>\$ 21,815,989</u> | <u>\$ 706,987</u> | <u>\$ 5,253,917</u> | <u>\$ 27,776,893</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 1,321,617 | \$ 332,070 | \$ 216,258 | \$ 1,869,945 |
| Accrued payroll | 1,302,930 | 241,571 | 42,927 | 1,587,428 |
| Unearned revenue-other | 424,708 | - | 5,625 | 430,333 |
| | <u>3,049,255</u> | <u>573,641</u> | <u>264,810</u> | <u>3,887,706</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable revenue-property taxes | 448,626 | - | - | 448,626 |
| | <u>448,626</u> | <u>-</u> | <u>-</u> | <u>448,626</u> |
| FUND BALANCES | | | | |
| Nonspendable: | | | | |
| Inventories | 182,304 | 6,016 | - | 188,320 |
| Prepaid items | 178,002 | 2,330 | 11,075 | 191,407 |
| Restricted for: | | | | |
| Debt service | - | - | 113,277 | 113,277 |
| Capital projects | - | - | 1,720,997 | 1,720,997 |
| Administrative | - | - | 581,280 | 581,280 |
| Judicial | - | - | 541,117 | 541,117 |
| Elections | - | - | 136,816 | 136,816 |
| Public safety | - | - | 1,423,060 | 1,423,060 |
| Indigent health | 271,503 | - | - | 271,503 |
| Bail bonds | 48,589 | - | - | 48,589 |
| Family protection fee | 110,223 | - | - | 110,223 |
| Drug court | 103,935 | - | - | 103,935 |
| Assigned to: | | | | |
| Juvenile probation | 1,575,759 | 125,000 | - | 1,700,759 |
| Balance fiscal year 2020 budget | 827,980 | - | - | 827,980 |
| Public safety | - | - | 461,485 | 461,485 |
| Unassigned | 15,019,813 | - | - | 15,019,813 |
| | <u>18,318,108</u> | <u>133,346</u> | <u>4,989,107</u> | <u>23,440,561</u> |
| Total fund balances | <u>18,318,108</u> | <u>133,346</u> | <u>4,989,107</u> | <u>23,440,561</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 21,815,989</u> | <u>\$ 706,987</u> | <u>\$ 5,253,917</u> | <u>\$ 27,776,893</u> |

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

RANDALL COUNTY, TEXAS
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

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

| | | |
|---|----|--------------------------|
| Total fund balance, governmental funds | \$ | 23,440,561 |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | | 82,694,770 |
| Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. | | 448,626 |
| Long-term liabilities, including bonds payable, capital lease payable, accrued interest, net pension liability, total other post employment benefit liability, and compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds. | | (60,240,861) |
| Pension and OPEB losses, deficit earnings, and assumption changes are shown as deferred outflows of resources in the government-wide financial statements: | | |
| Pension economic/demographic losses | | 23,700 |
| Pension deficient earnings | | 6,618,528 |
| Pension assumption changes | | 296,120 |
| OPEB assumption changes | | 62,310 |
| Pension gains and excess earnings are shown as deferred inflows of resources in the government-wide financial statements: | | |
| Pension economic/demographic gains | | (1,164,653) |
| OPEB economic/demographic gains | | (57,964) |
| OPEB assumption changes | | (58,733) |
| Pension and OPEB contributions paid after the measurement date, December 31, 2018, and before September 30, 2019 are expensed in the governmental funds and shown as deferred outflows of resources in the government-wide financial statements: | | |
| Pension contributions | | 2,105,634 |
| OPEB contributions | | 4,711 |
| 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. | | 2,870,451 |
| Net Position of Governmental Activities in the Statement of Net Position | \$ | <u><u>57,043,200</u></u> |

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

RANDALL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | <u>General</u> | <u>Youth Center of the High Plains</u> | <u>Other Nonmajor Governmental Funds</u> | <u>Total Governmental Funds</u> |
|---|----------------------|--|--|---|
| REVENUES | | | | |
| Taxes | \$ 37,967,051 | \$ - | \$ 5,192,851 | \$ 43,159,902 |
| Sales and miscellaneous taxes | 2,133,235 | - | - | 2,133,235 |
| Licenses and fees | 4,732,589 | - | 838,618 | 5,571,207 |
| Fines and forfeitures | 1,550,165 | - | 55,045 | 1,605,210 |
| Intergovernmental | 6,490,258 | 3,079,404 | 1,502,790 | 11,072,452 |
| Interest | 744,524 | 12,510 | 235,289 | 992,323 |
| Miscellaneous | 1,474,802 | 28,429 | 6,033 | 1,509,264 |
| | <u>55,092,624</u> | <u>3,120,343</u> | <u>7,830,626</u> | <u>66,043,593</u> |
| Total revenues | | | | |
| EXPENDITURES | | | | |
| Current: | | | | |
| Administrative | 5,656,440 | - | 258,047 | 5,914,487 |
| Judicial | 8,276,481 | - | 241,811 | 8,518,292 |
| Elections | 403,860 | - | 71,604 | 475,464 |
| Financial administration | 2,581,491 | - | 13,695 | 2,595,186 |
| Public facilities | 854,610 | - | - | 854,610 |
| Public safety | 22,472,213 | 5,909,943 | 1,671,435 | 30,053,591 |
| Road and bridge | 2,770,078 | - | - | 2,770,078 |
| Public services | 219,941 | - | - | 219,941 |
| Environmental protection | 1,500 | - | - | 1,500 |
| Extension service | 406,557 | - | - | 406,557 |
| Capital outlay | 4,197,287 | - | 4,700,203 | 8,897,490 |
| Debt service: | | | | |
| Principal | 514,194 | - | 3,820,000 | 4,334,194 |
| Interest | 27,833 | - | 1,396,865 | 1,424,698 |
| Bond issuance costs | - | - | 31,394 | 31,394 |
| | <u>48,382,485</u> | <u>5,909,943</u> | <u>12,205,054</u> | <u>66,497,482</u> |
| Total expenditures | | | | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | | | | |
| | <u>6,710,139</u> | <u>(2,789,600)</u> | <u>(4,374,428)</u> | <u>(453,889)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Proceeds from sale of assets | 117,300 | - | 8,126 | 125,426 |
| Premium on issuance of debt | - | - | 106,394 | 106,394 |
| Issuance of refunding bonds | - | - | 1,635,000 | 1,635,000 |
| Payment to refunded bond escrow agent | - | - | (1,710,000) | (1,710,000) |
| Credit received on capital lease | 189,809 | - | - | 189,809 |
| Transfers in | 15,925 | 2,822,256 | 763,835 | 3,602,016 |
| Transfers out | (3,424,353) | (32,209) | (145,454) | (3,602,016) |
| | <u>(3,101,319)</u> | <u>2,790,047</u> | <u>657,901</u> | <u>346,629</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | | | | |
| NET CHANGE IN FUND BALANCES | 3,608,820 | 447 | (3,716,527) | (107,260) |
| FUND BALANCES - BEGINNING | <u>14,709,288</u> | <u>132,899</u> | <u>8,705,634</u> | <u>23,547,821</u> |
| FUND BALANCES - ENDING | <u>\$ 18,318,108</u> | <u>\$ 133,346</u> | <u>\$ 4,989,107</u> | <u>\$ 23,440,561</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, 2019**

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

| | | |
|--|----|-------------------------|
| Net change in fund balances - total governmental funds | \$ | (107,260) |
| Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. | | 4,742,969 |
| 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. | | (48,896) |
| Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. | | 56,013 |
| 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. | | 25,309 |
| The issuance of long term debt provides current financial resources to governmental funds, while repayment of long term debt principal consumes current financial resources of governmental funds. Governmental funds report the effect of premiums and discounts when debt is first issued, these amounts are deferred and amortized in the statement of activities. This amount is the net effect of the differences in the treatment of long term debt. | | 4,289,029 |
| Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. | | <u>(2,074,235)</u> |
| Change in net position of governmental activities | \$ | <u><u>6,882,929</u></u> |

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

**RANDALL COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUND
SEPTEMBER 30, 2019**

| | <u>Governmental Activities Internal Service Fund</u> |
|--|--|
| ASSETS | |
| Current assets: | |
| Cash and cash equivalents | \$ 1,435,371 |
| Investments | 1,500,000 |
| Receivables | 215,544 |
| Prepaid items | <u>13,835</u> |
| Total current assets /total assets | <u><u>\$ 3,164,750</u></u> |
| LIABILITIES | |
| Current liabilities: | |
| Accounts payable - claims | \$ 279,299 |
| Reserve for claims incurred but not reported | <u>15,000</u> |
| Total current liabilities/total liabilities | <u>294,299</u> |
| NET POSITION | |
| Unrestricted | <u>2,870,451</u> |
| Total liabilities and net position | <u><u>\$ 3,164,750</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, 2019**

| | <u>Governmental Activities Internal Service Fund</u> |
|---------------------------------------|--|
| OPERATING REVENUES | |
| Healthcare contributions | \$ 4,190,629 |
| Miscellaneous revenue | <u>187,104</u> |
| Total operating revenues | <u>4,377,733</u> |
| OPERATING EXPENSES | |
| Operating expenses | <u>4,437,114</u> |
| Total operating expenses | <u>4,437,114</u> |
| NET OPERATING INCOME (LOSS) | (59,381) |
| NON-OPERATING REVENUES | |
| Interest | <u>84,690</u> |
| CHANGE IN NET POSITION | 25,309 |
| TOTAL NET POSITION - BEGINNING | <u>2,845,142</u> |
| TOTAL NET POSITION - ENDING | <u><u>\$ 2,870,451</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, 2019**

| | <u>Governmental Activities Internal Service Fund</u> |
|---|--|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Receipts from internal services provided | \$ 2,702,884 |
| Payments for claims | (3,446,497) |
| Payments to suppliers | <u>(853,914)</u> |
| Net cash used by operating activities | <u>(1,597,527)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | |
| Interest from cash deposits | <u>84,690</u> |
| Net cash provided by investing activities | <u>84,690</u> |
| NET DECREASE IN CASH | (1,512,837) |
| CASH, BEGINNING | <u>2,948,208</u> |
| CASH, ENDING | <u><u>\$ 1,435,371</u></u> |
| RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES | |
| Net operating loss | \$ (59,381) |
| Adjustments to reconcile net operating loss to net cash flows used by operating activities: | |
| Changes in assets and liabilities: | |
| (Increase) decrease in investments | (1,500,000) |
| (Increase) decrease in accounts receivable | (174,849) |
| (Increase) decrease in prepaid expense | 4,488 |
| Increase (decrease) in accounts payable | <u>132,215</u> |
| Net cash used by operating activities | <u><u>\$ (1,597,527)</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, 2019

ASSETS

| | |
|---------------------------|----------------------------|
| Cash and cash equivalents | \$ 4,887,915 |
| Accounts receivable | <u>9,380</u> |
| Total assets | <u><u>\$ 4,897,295</u></u> |

LIABILITIES

| | |
|--------------------------|----------------------------|
| Accounts payable | \$ 135,125 |
| Due to other governments | 2,905,266 |
| Deposits | <u>1,856,904</u> |
| Total liabilities | <u><u>\$ 4,897,295</u></u> |

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

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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, 2019

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, 2019

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.

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.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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:

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.

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.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation

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, 2019.

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, 2019

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 and the other post-employment benefits reported in the government-wide statement of net position. These deferred amounts include pension and OPEB contributions, economic/demographic losses, assumption changes 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 governmental fund 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. Additionally, the government reports deferred amounts related to the pension plan and the other post-employment benefits reported in the government-wide statement of net position. These deferred amounts include economic/demographic gains and assumption changes.

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.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation

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

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 and Other Post-Employment Benefits

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.

For purposes of measuring the other post-employment benefit (OPEB) asset or liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the County's Healthcare 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.”

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation

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.

Committed Fund Balance – includes amounts that can be used only for specific purposes determined by a formal action, such as a resolution, of the Commissioners’ Court (the County’s highest level of decision making authority). Committed fund balance amounts may be used for other purposes with appropriate action by the Commissioners’ Court to either modify or rescind the established fund balance commitment

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.

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, 2019

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, capital leases payable, accrued interest, net pension liability, total other post-employment benefit liability, and compensated absences, are not due and payable in the current period and therefore are not reported in the funds.” The details of this difference are as follows:

| | |
|---|----------------------------|
| Bonds and capital lease payable | \$ (43,519,285) |
| Accrued interest payable | (219,667) |
| Deferred charge on refunding | 613,162 |
| Net pension liability | (13,588,700) |
| Total other post employment benefit liability | (1,921,975) |
| Compensated absences | <u>(1,604,396)</u> |
| Net adjustment to decrease fund balance - total governmental funds to arrive at net position - governmental activities | <u>\$ (60,240,861)</u> |

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

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

| | |
|--|-------------------------|
| Capital outlay | \$ 8,897,490 |
| Depreciation expense | <u>(4,154,521)</u> |
| Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities | <u>\$ 4,742,969</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 | \$ (125,426) |
| Gain on disposal of assets | <u>76,530</u> |
| Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities | <u>\$ (48,896)</u> |

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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 | \$ <u>56,013</u> |
| Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities | \$ <u><u>56,013</u></u> |

Another element of that reconciliation states, “The issuance of long term debt provides current financial resources to governmental funds, while repayment of long term debt principal consumes current financial resources of governmental funds. Governmental funds report the effect of premiums and discounts when debt is first issued, these amounts are deferred and amortized in the statement of activities. This amount is the net effect of the differences in the treatment of long term debt.” Neither transaction, however, has any effect on net position. The details of this difference are as follows:

| | |
|--|----------------------------|
| Debt Issued: | |
| Bonds issued | \$ (1,635,000) |
| Premium on issuance of bond | (106,394) |
| Repayment of principal | 6,044,194 |
| Amortization of bonds premium | 58,372 |
| Amortization of refunding charge | <u>(72,143)</u> |
| Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities | \$ <u><u>4,289,029</u></u> |

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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

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

| | |
|--|------------------------------|
| Change in estimated liability for compensated absences | \$ (182,512) |
| Change in accrued interest | 81,393 |
| Change in net pension liability | (9,174,946) |
| Change in deferred outflows of resources - pension contributions | 79,061 |
| Change in deferred outflows of resources - pension economic/demographic losses | (24,751) |
| Change in deferred inflows of resources - pension economic/demographic gains | (227,746) |
| Change in deferred outflows of resources - pension deficient earnings | 6,618,528 |
| Change in deferred inflows of resources - pension excess earnings | 1,142,024 |
| Change in deferred outflows of resources - pension assumption changes | (218,874) |
| Change in net other post employment benefit obligation | (41,847) |
| Change in deferred outflows of resources - OPEB contributions | 105 |
| Change in deferred inflows of resources - OPEB economic/demographic gains | (57,964) |
| Change in deferred outflows of resources - OPEB assumption changes | (7,973) |
| Change in deferred inflows of resources - OPEB assumption changes | <u>(58,733)</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>\$ (2,074,235)</u></u> |

NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

Annual budgets are adopted on a basis consistent with GAAP for the General Fund, Youth Center of the High Plains, County Clerk Archive, County Clerk Preservation, County Clerk Records Management, County Clerk Technology, County Records Management, 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, Randall County Justice Center / Annex, Radio Communication Project, 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.

Continued

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY – Continuation

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.

NOTE 4 – DEPOSITS AND INVESTMENTS

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

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

| | | |
|--|----|--------------------------|
| Cash on hand - governmental funds | \$ | 14,450 |
| Carrying amount of bank deposits - governmental funds | | 8,779,060 |
| Carrying amount of TexPool deposits - governmental funds | | 218,910 |
| Carrying amount of Texas CLASS deposits - governmental funds | | <u>4,632,779</u> |
| Total governmental funds | | <u>13,645,199</u> |
| Carrying amount of bank deposits - internal service funds | | <u>1,435,371</u> |
| Total internal service funds | | <u>1,435,371</u> |
| Carrying amount of bank deposits - agency funds | | <u>4,887,915</u> |
| Total agency funds | | <u>4,887,915</u> |
| Total | \$ | <u><u>19,968,485</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.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 4 – DEPOSITS AND INVESTMENTS – Continuation

As of September 30, 2019, the County had the following investments:

| <u>Investment Type</u> | <u>Fair Value</u> | <u>Weighted Average Maturity (Days)</u> |
|---|----------------------|---|
| Governmental activities | | |
| Certificates of deposit (interest rates from 1.65% - 3.24%) | \$ 13,375,000 | |
| Total fair value | <u>\$ 13,375,000</u> | |
| Portfolio weighted average maturity | | <u>884</u> |

Interest Rate Risk

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

Credit Risk

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

As of September 30, 2019 the County had \$218,910 and \$4,632,779 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.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 4 – DEPOSITS AND INVESTMENTS – Continuation

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.

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 | \$ 60,923 | \$ 16,384 | \$ 215,544 | \$ 292,851 |
| Fines and fees | 21,774,597 | 88,536 | - | 21,863,133 |
| Gross receivables | 21,835,520 | 104,920 | 215,544 | 22,155,984 |
| Less: allowance for uncollectible | 21,400,610 | 76,135 | - | 21,476,745 |
| Net total accounts receivable, net | <u>\$ 434,910</u> | <u>\$ 28,785</u> | <u>\$ 215,544</u> | <u>\$ 679,239</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.

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 6 – INTER-FUND TRANSFERS

| | Inter-fund Transfers In | Inter-fund Transfers Out |
|--|----------------------------|-----------------------------|
| General Fund (1) | \$ 15,925 | \$ 3,424,353 |
| Special Revenue Funds: | | |
| County Records Management | 18,500 | - |
| Courthouse and Justice Center Security | 448,000 | - |
| Criminal District Attorney Check Collection/Disbursement | - | 125 |
| Criminal District Attorney State Deposits | 125 | - |
| Juvenile Probation Department (2) | - | 129,403 |
| Youth Center of the High Plains (2),(3) | 2,822,256 | 32,209 |
| Unclaimed Property | - | 7,318 |
| Capital Projects Funds: | | |
| Juvenile Center Improvement (3) | 297,210 | - |
| Randall County Justice Center/Annex | - | 8,608 |
| | \$ 3,602,016 | \$ 3,602,016 |

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

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2019, was as follows:

| | Beginning Balance | Increases | Decreases | Transfers/ Reclassifications | Ending Balance |
|--|----------------------|---------------------|--------------------|---------------------------------|----------------------|
| Governmental activities: | | | | | |
| Capital assets, not being depreciated: | | | | | |
| Land | \$ 3,106,507 | \$ 100,031 | \$ (10,176) | \$ - | \$ 3,196,362 |
| Construction in progress | 2,033,904 | 4,403,760 | - | (778,653) | 5,659,011 |
| Intangible assets | 153,430 | - | - | - | 153,430 |
| Total capital assets not being depreciated | <u>5,293,841</u> | <u>4,503,791</u> | <u>(10,176)</u> | <u>(778,653)</u> | <u>9,008,803</u> |
| Capital assets, being depreciated: | | | | | |
| Infrastructure (roads and bridges) | 13,165,619 | 809,280 | - | - | 13,974,899 |
| Buildings and improvements | 77,216,330 | 35,725 | (7,102) | - | 77,244,953 |
| Improvements other than buildings | 864,046 | - | (15,224) | - | 848,822 |
| Vehicles | 8,516,209 | 739,304 | (565,908) | - | 8,689,605 |
| Furniture and equipment | 16,328,524 | 2,809,390 | (537,390) | 778,653 | 19,379,177 |
| Total capital assets being depreciated | <u>116,090,728</u> | <u>4,393,699</u> | <u>(1,125,624)</u> | <u>778,653</u> | <u>120,137,456</u> |
| Less accumulated depreciation: | | | | | |
| Infrastructure (roads and bridges) | (11,143,291) | (231,342) | - | - | (11,374,633) |
| Buildings and improvements | (18,801,840) | (1,550,980) | 4,729 | - | (20,348,091) |
| Improvements other than buildings | (252,366) | (64,999) | 3,456 | - | (313,909) |
| Vehicles | (5,134,381) | (916,301) | 551,329 | - | (5,499,353) |
| Furniture and equipment | (8,051,994) | (1,390,899) | 527,390 | - | (8,915,503) |
| Total accumulated depreciation | <u>(43,383,872)</u> | <u>(4,154,521)</u> | <u>1,086,904</u> | <u>-</u> | <u>(46,451,489)</u> |
| Total capital assets, being depreciated, net | <u>72,706,856</u> | <u>239,178</u> | <u>(38,720)</u> | <u>778,653</u> | <u>73,685,967</u> |
| Governmental activities capital assets, net | <u>\$ 78,000,697</u> | <u>\$ 4,742,969</u> | <u>\$ (48,896)</u> | <u>\$ -</u> | <u>\$ 82,694,770</u> |

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

| | |
|--|---------------------|
| Governmental activities: | |
| Administrative | \$ 145,734 |
| Judicial | 115,676 |
| Elections | 161,184 |
| Financial administration | 28,143 |
| Public facilities | 1,637,493 |
| Public safety | 1,322,552 |
| Road and bridge | 735,661 |
| Extension services | 8,078 |
| Total depreciation expense - governmental activities | <u>\$ 4,154,521</u> |

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 7 – CAPITAL ASSETS – Continuation

| Component Unit: | Beginning Balance | Increases | Decreases | Transfers/ Reclassifications | Ending Balance |
|---|----------------------|-------------|-------------|---------------------------------|-------------------|
| Capital assets, not being depreciated: | | | | | |
| Land | \$ 61,555 | \$ - | \$ - | \$ - | \$ 61,555 |
| Total capital assets not being depreciated | <u>61,555</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>61,555</u> |
| Component Unit capital assets, net | <u>\$ 61,555</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 61,555</u> |

The County has active construction projects as of September 30, 2019. The projects are as follows:

The radio communication project began in fiscal year 2018 which includes the purchase and construction of new radio towers, dispatch and records management software and related mobile and portable radio equipment for the use of first responders within the County. Costs spent to date on this project totaled \$3,927,736; the estimated completion date is May 2020. The Sheriff’s office roof sustained damage in fiscal year 2018 and was repaired in fiscal year 2019 in the amount of \$404,510. However, several County buildings were damaged by another major wind event which occurred in March 2019. An insurance claim for the damage was submitted with total pending repairs of \$1,055,142; these repairs will be completed in fiscal year 2020. Construction permits were required for the construction of a metal building for the road department to cover new equipment which totaled \$89,925. Lastly, requests for proposals were solicited for a new security control system for the juvenile detention facility. The cost spent to date on this project totaled \$181,698. Total construction in progress at fiscal year end totaled \$5,659,011.

NOTE 8 – LEASES

Capital Leases

The County has entered into three capital leases for 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 3.24%, 2.975% and 0% respectively. The cost of the equipment financed by these capital lease obligations is \$1,003,620 and accumulated depreciation of \$397,029.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 8 – LEASES – Continuation

Capital Leases

Commitments under capitalized leases and asset purchase agreements for an armored vehicle, road and bridge equipment, and a Robotex Avatar III Robot provide for minimum future rental payments as of September 30, 2019, as follows:

| Year Ending September 30, | | |
|-------------------------------------|----|----------|
| 2020 | \$ | 202,587 |
| 2021 | | 130,657 |
| 2022 | | 130,657 |
| Total future minimum lease payments | | 463,901 |
| Less amount representing interest | | (24,473) |
| Future Minimum Payments | \$ | 439,428 |

NOTE 9 – GENERAL OBLIGATION AND CERTIFICATES OF OBLIGATION BONDS

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.

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

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

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RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 9 – GENERAL OBLIGATION BONDS – Continuation

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%. 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 net proceeds from this issuance were \$3,558,145, which includes underwriting fees and other issuance costs of \$56,855. 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.

The net proceeds from the issuance of the General Obligation Refunding Bonds, Series 2013 were deposited in an irrevocable trust with an escrow agent. As a result, \$3,255,000 of the Certificates of Obligation, Series 2005 are deemed to be paid in full and considered defeased. The liability for those bonds has been removed from the statement of net position.

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%. 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 net proceeds from this issuance were \$8,450,000, which included issuance costs of \$80,000. 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.

The net proceeds from the issuance of the General Obligation Refunding Bonds, Series 2015 were deposited in an irrevocable trust with an escrow agent. As a result, \$2,630,000 of the Certificates of Obligation, Series 2005, and \$5,740,000 of the General Obligation Refunding, Series 2005 are deemed to be paid in full and considered defeased. The liability for those bonds has been removed from the statement of net position.

During the year ended September 30, 2018, the County issued \$9,300,000 of General Obligation Refunding Bonds, Series 2017 with an interest rate of 2.03%. The proceeds were used to advance refund \$8,755,000 of outstanding Certificates of Obligations, Series 2009 which had interest rates ranging from 2.0% to 4.7%. Principal payments on the General Obligation Refunding Bonds, Series 2017 are made annually each August 1 with interest payments being made semi-annually each February 1 and August 1 until maturity on August 1, 2029. The County will levy ad valorem tax for the payments of the principal and interest. The net proceeds from this issuance were \$9,415,210, which includes issuance costs of \$106,302, and a County contribution of \$115,210. The reacquisition price exceeded the net carrying amount of the old debt by \$553,908. This amount is being amortized over the remaining life of the refunded debt. The County advanced refunded the Certificates of Obligation, Series 2009 to reduce its total debt service payments over twelve years by \$1,725,879 and to obtain an economic gain (difference between the present values of the debt service payments of the old and new debt) of \$1,610,670.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 9 – GENERAL OBLIGATION BONDS – Continuation

The net proceeds from the issuance of the General Obligation Refunding Bonds, Series 2017 were deposited in an irrevocable trust with an escrow agent. As a result, \$8,755,000 of the Certificates of Obligation, Series 2009 are deemed to be paid in full and considered defeased. The liability for those bonds has been removed from the statement of net position.

During the year ended September 30, 2019, the County issued \$1,635,000 of General Obligation Refunding Bonds, Series 2019 with an interest rate of 4.00%. The proceeds were used to advance refund \$1,710,000 of outstanding Certificates of Obligations, Series 2009 which had interest rates ranging from 2.00% to 4.70%. Principal payments on the General Obligation Refunding Bonds, Series 2019 are made annually each August 1 with interest payments being made semi-annually each February 1 and August 1 until maturity on August 1, 2023. The County will levy ad valorem tax for the payments of the principal and interest. The net proceeds from this issuance were \$1,635,000, which includes a premium of \$106,394, and issuance costs of \$31,394. The reacquisition price exceeded the net carrying amount of the old debt by \$553,908. This amount is being amortized over the remaining life of the refunded debt. The County advanced refunded the Certificates of Obligation, Series 2009 to reduce its total debt service payments over four years by \$110,740 and to obtain an economic gain (difference between the present values of the debt service payments of the old and new debt) of \$75,303.

The net proceeds from the issuance of the General Obligation Refunding Bonds, Series 2019 were deposited in an irrevocable trust with an escrow agent. As a result, \$1,710,000 of the Certificates of Obligation, Series 2009 are deemed to be paid in full and considered defeased. The liability for those bonds has been removed from the statement of net position.

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RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 9 – GENERAL OBLIGATION BONDS – Continuation

The annual requirements to amortize all debt outstanding as of September 30, 2019, are as follows:

| Years Ending September 30, | Total | Certificates of Obligation Series 2010 | | General Obligation Refunding Bonds Series 2013 | | Certificates of Obligation Series 2013 | |
|----------------------------------|----------------------|--|---------------------|--|-------------------|--|---------------------|
| | | Principal | Interest | Principal | Interest | Principal | Interest |
| 2020 | \$ 5,189,930 | \$ 1,070,000 | \$ 318,253 | \$ 35,000 | \$ 94,080 | \$ 245,000 | \$ 154,300 |
| 2021 | 4,721,944 | 635,000 | 275,453 | 630,000 | 93,100 | 250,000 | 149,400 |
| 2022 | 4,828,554 | 660,000 | 250,053 | 645,000 | 75,460 | 255,000 | 144,400 |
| 2023 | 4,823,272 | 690,000 | 223,653 | 665,000 | 57,400 | 260,000 | 136,750 |
| 2024 | 4,188,506 | 715,000 | 196,053 | 680,000 | 38,780 | 270,000 | 127,000 |
| 2025-2029 | 20,518,594 | 4,095,000 | 519,960 | 705,000 | 19,740 | 1,500,000 | 482,875 |
| 2030-2034 | 4,737,763 | - | - | - | - | 1,785,000 | 200,950 |
| 2035-2036 | 1,104,615 | - | - | - | - | - | - |
| Total | \$ 50,113,178 | \$ 7,865,000 | \$ 1,783,425 | \$ 3,360,000 | \$ 378,560 | \$ 4,565,000 | \$ 1,395,675 |

| General Obligation Refunding Bonds Series 2015 | | Certificates of Obligation Series 2016 | | General Obligation Refunding Bonds Series 2017 | |
|--|------------------|--|---------------------|--|---------------------|
| Principal | Interest | Principal | Interest | Principal | Interest |
| \$ 1,030,000 | \$ 22,201 | \$ 350,000 | \$ 198,215 | \$ 70,000 | \$ 183,918 |
| 460,000 | 6,854 | 360,000 | 191,215 | 70,000 | 182,497 |
| - | - | 375,000 | 176,815 | 75,000 | 181,076 |
| - | - | 390,000 | 161,815 | 235,000 | 179,554 |
| - | - | 400,000 | 150,115 | 885,000 | 174,783 |
| - | - | 2,195,000 | 562,625 | 7,725,000 | 507,094 |
| - | - | 2,475,000 | 276,813 | - | - |
| - | - | 1,070,000 | 34,615 | - | - |
| \$ 1,490,000 | \$ 29,055 | \$ 7,615,000 | \$ 1,752,228 | \$ 9,060,000 | \$ 1,408,922 |

| Certificates of Obligation Series 2018 | | General Obligation Refunding Bonds Series 2019 | |
|--|-------------------|--|-------------------|
| Principal | Interest | Principal | Interest |
| \$ 995,000 | \$ 203,303 | \$ 140,000 | \$ 80,660 |
| 1,025,000 | 173,625 | 160,000 | 59,800 |
| 1,060,000 | 142,350 | 735,000 | 53,400 |
| 1,090,000 | 110,100 | 600,000 | 24,000 |
| 465,000 | 86,775 | - | - |
| 2,040,000 | 166,300 | - | - |
| - | - | - | - |
| - | - | - | - |
| \$ 6,675,000 | \$ 882,453 | \$ 1,635,000 | \$ 217,860 |

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 10 – LONG TERM DEBT

Change in long-term debt is summarized below:

| | Balance October 1, 2018 | Additions | Retirements | Balance September 30, 2019 | Due Within One Year |
|--|-------------------------------|----------------------|-----------------------|----------------------------------|------------------------|
| Certificates of Obligation, Series 2009 | \$ 1,875,000 | \$ - | \$ (1,875,000) | \$ - | \$ - |
| Certificates of Obligation, Series 2010 | 8,895,000 | - | (1,030,000) | 7,865,000 | 1,070,000 |
| General Obligation Refunding, Series 2013 | 3,395,000 | - | (35,000) | 3,360,000 | 35,000 |
| Certificates of Obligation, Series 2013 | 4,805,000 | - | (240,000) | 4,565,000 | 245,000 |
| General Obligation Refunding, Series 2015 | 2,510,000 | - | (1,020,000) | 1,490,000 | 1,030,000 |
| Certificates of Obligation, Series 2016 | 7,960,000 | - | (345,000) | 7,615,000 | 350,000 |
| General Obligation Refunding, Series 2017 | 9,130,000 | - | (70,000) | 9,060,000 | 70,000 |
| Certificates of Obligation, Series 2018 | 7,590,000 | - | (915,000) | 6,675,000 | 995,000 |
| General Obligation Refunding, Series 2019 | - | 1,635,000 | - | 1,635,000 | 140,000 |
| Deferred issuance premiums | 766,835 | 106,394 | (58,372) | 814,857 | - |
| Total bonds payable | 46,926,835 | 1,741,394 | (5,588,372) | 43,079,857 | 3,935,000 |
| Capital lease obligation | 953,622 | - | (514,194) | 439,428 | 211,330 |
| Estimated liability for compensated absences | 1,421,884 | 1,947,363 | (1,764,851) | 1,604,396 | 160,000 |
| Net pension liability | 4,413,754 | 9,174,946 | - | 13,588,700 | - |
| Total other post employment benefit liability | 1,880,128 | 41,847 | - | 1,921,975 | - |
| Total | <u>\$ 55,596,223</u> | <u>\$ 12,905,550</u> | <u>\$ (7,867,417)</u> | <u>\$ 60,634,356</u> | <u>\$ 4,306,330</u> |

The County incurred interest expense of, 1,388,470 during the year ended September 30, 2019.

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, 2019

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 23 years ended September 30, 2019. The Plan accumulates resources to pay the insured healthcare costs for the County employees and their covered dependents and was established with the intent to provide appropriate healthcare insurance to employees and minimize total health insurance cost to the County.

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

The County provided \$585 per month for each employee to utilize the insurance coverage for the employee. Employees are required to contribute \$25 per month to utilize the employee coverage; however, this contribution is waived if the employee elects wellness testing during the year. Employees may authorize payroll withholding to pay for premium cost for dependent coverage.

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

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

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

During the current year, the self-funded Healthcare Insurance Fund had stop-loss coverage in effect for all claims per individual exceeding \$125,000 and for an aggregate loss of \$1,000,000. This stop-loss insurance coverage is provided by TPAC Underwriters. TPAC Underwriters 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. The provision for unpaid self-insurance health losses at year end is included in claims payable in the internal services fund. It is based upon actual prior claim cost experience and average time lags in settling such claims and actual claims paid after year end. There has been no significant reduction in insurance coverage from coverage in the prior year by major category of risk.

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RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 13 – HEALTH INSURANCE – Continuation

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

| Balance 10/1/2017 | Incurred Claims | Claim Payments | Balance 9/30/2018 |
|----------------------|--------------------|-------------------|----------------------|
| \$ 346,545 | \$ 3,395,155 | \$ 3,594,616 | \$ 147,084 |
| Balance 10/1/2018 | Incurred Claims | Claim Payments | Balance 9/30/2019 |
| \$ 147,084 | \$ 3,446,497 | \$ 3,314,282 | \$ 279,299 |

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, 2019

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 | 218 |
| Inactive employees entitled to but not yet receiving benefits | 428 |
| Active employees | 513 |

Contributions

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

The County contributed using the actuarially determined rate of 10.19% for calendar year 2019, and 10.22% for calendar year 2018. The contribution rate payable by the employee members is 7.0% for fiscal year 2019 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, 2018, and the total pension liability used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

All actuarial assumptions that determined the total pension liability as of December 31, 2018 were based on the results of an actuarial experience study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB 68.

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

Continued

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

NOTE 14 – RETIREMENT PLAN – Continuation

TCDRS system-wide economic assumptions:

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

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

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

Employer-specific economic assumptions:

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

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

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2019 information for a 10 year time horizon.

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

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 14 – RETIREMENT PLAN – Continuation

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

| <u>Asset Class</u> | <u>Benchmark</u> | <u>Target Allocation</u> | <u>Geometric Real Rate of Return (Expected Minus Inflation)</u> |
|------------------------------------|--|--------------------------|---|
| US Equities | Dow Jones U.S. Total Stock Market Index | 10.50% | 5.40% |
| Private Equity | Cambridge Associates Global Private Equity & Venture Capital Index | 18.00% | 8.40% |
| Global Equities | MSCI World (net) Index | 2.50% | 5.70% |
| International Equities - Developed | MSCI World Ex USA (net) Index | 10.00% | 5.40% |
| International Equities - Emerging | MSCI Emerging Markets (net) Index | 7.00% | 5.90% |
| Investment-Grade Bonds | Bloomberg Barclays U.S. Aggregate Bond Index | 3.00% | 1.60% |
| Strategic Credit | FTSE High-Yield Cash-Pay Capped Index | 12.00% | 4.39% |
| Direct Lending | S&P/LSTA Leveraged Loan Index | 11.00% | 7.95% |
| Distressed Debt | Cambridge Associates Distressed Securities Index | 2.00% | 7.20% |
| REIT Equities | 67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index | 2.00% | 4.15% |
| Master Limited Partnerships (MLPs) | Alerian MLP Index | 3.00% | 5.35% |
| Private Real Estate Partnerships | Cambridge Associates Real Estate Index | 6.00% | 6.30% |
| Hedge Funds | Hedge Fund Research, Inc. (HFRI) Funds of Funds Composite Index | 13.00% | 3.90% |

Discount Rate

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

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

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 14 – RETIREMENT PLAN – Continuation

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

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

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

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

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

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

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

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 14 – RETIREMENT PLAN – Continuation

Pension Plan Fiduciary Net Position

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

Pension Expense / (Income)

| | January 1, 2018 to December 31, 2018 |
|---|---|
| Service cost | \$ 3,520,917 |
| Interest on total pension liability (1) | 9,036,545 |
| Effect of plan changes | - |
| Administrative expenses | 83,546 |
| Member contributions | (1,921,741) |
| Expected investment return net of investment expenses | (8,578,923) |
| Recognition of deferred inflows/outflows of resources | |
| Recognition of economic/demographic gains or losses | (438,749) |
| Recognition of assumption changes or inputs | 218,874 |
| Recognition of investment gains or losses | 2,787,880 |
| Other (2) | (16,843) |
| Pension expense / (income) | \$ 4,691,506 |

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

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

Deferred Inflows / Outflows of Resources

As of September 30, 2019, the deferred inflows and outflows of resources are as follows:

| | Deferred Inflows of Resources | Deferred Outflows of Resources |
|--|----------------------------------|-----------------------------------|
| Differences between expected and actual experience | \$ 1,164,653 | \$ 23,700 |
| Changes of assumptions | - | 296,120 |
| Net difference between projected and actual earnings | - | 6,618,528 |
| Contributions made subsequent to measurement date | N/A | 2,105,634 |

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 14 – RETIREMENT PLAN – Continuation

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

| | |
|-------------------------|----------------------------|
| Year ended December 31: | |
| 2019 | \$ 2,318,855 |
| 2020 | 657,976 |
| 2021 | 825,426 |
| 2022 | 1,971,438 |
| 2023 | - |
| Thereafter | - |
| | <hr/> |
| Total | <u><u>\$ 5,773,695</u></u> |

NOTE 15 – POSTEMPLOYMENT DEFINED BENEFIT GROUP TERM LIFE INSURANCE PLAN

Plan Description

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

The Group Term Life Fund (GTLF) is a separate trust administered by the TCERS board of trustees. TCERS 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. TCERS' CAFR may also be obtained by writing to the Texas County & District System, P.O. Box 2034, Austin, TX 78768-2034, or by calling 800-823-7782.

Funding Policy

Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. Randall County, Texas contributions to the GTLF for the year ended September 30, 2019, 2018, and 2017, were \$41,127, \$42,657, and \$40,494, respectively, which equaled the contractually required contributions each year.

NOTE 16 – OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description

The County provides other post-employment benefits (OPEB) to all of its full-time employees through a single-employer self-funded medical plan. The Randall County Healthcare Plan provides that an employee who meets the retirement eligibility requirements of the Texas County and District Retirement System, and who leaves the employ of the County may, upon retirement, elect to remain on the County's group medical and dental plan, as well as to continue existing spouse and dependent coverage. Coverage ceases for the member, the spouse and dependents upon the member becoming eligible for Medicare at age 65.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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

Benefits Provided

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

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

Employees Covered by Benefit Terms

The following employees were covered by the benefit terms:

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

Total OPEB Liability

The County's total OPEB liability was measured as of December 31, 2018, and was determined by an actuarial valuation as of that date.

Continued

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

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

Actuarial Assumptions

The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

| | |
|-----------------------------|---|
| Actuarial cost method | Individual Entry-Age |
| Discount rate | 3.71% as of December 31, 2018 |
| Inflation | 2.50% |
| Salary increases | 0.5% to 5.00%, not including wage inflation of 3.25% |
| Demographic assumptions | Based on the experience study covering the four year period ending December 31, 2016 as conducted for the Texas County and District Retirement System (TCDRS) |
| Mortality | For healthy retirees, the gender-distinct RP-2014 Healthy Annuitant Mortality Tables are used with male rates multiplied by 130% and female rates multiplied by 110%. Those rates are projected on a fully generational basis based on 110% of the ultimate rates of Scale MP-2014. |
| Healthcare cost trend rates | Initial rate of 7.50% declining to an ultimate rate of 4.25% after 15 years. |
| Participation rates | It was assumed that 35% of of eligible employees who retire after the age of 49 would participate and no eligible employees who retire before the age of 50 would participate. |

Discount Rate

For plans that do not have formal assets, the discount rate should equal the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date. For the purpose of this valuation, the municipal bond rate is 3.71% (based on the daily rate closest to but not later than the measurement date of the Fidelity “20-Year Municipal GO AA Index”). The discount rate was 3.31% as of the prior measurement date.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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

Changes in the Total OPEB Liability

| | Changes in Total OPEB Liability |
|--|------------------------------------|
| Balances as of December 31, 2017 | \$ 1,880,128 |
| Changes for the year: | |
| Service cost | 108,044 |
| Interest on total OPEB liability | 64,016 |
| Changes of benefit terms | - |
| Difference between expected and actual experience | (64,539) |
| Changes in assumption | (65,396) |
| Benefit payments | (278) |
| Balances as of December 31, 2018 | \$ 1,921,975 |

Changes of assumptions reflect a change in the discount rate from 3.31% as of December 31, 2017 to 3.71% as of December 31, 2018.

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

| | |
|---|------------|
| Retiree claims paid by County | \$ 347,106 |
| Stop-loss and administrative costs for retirees | 25,083 |
| Stop-loss reimbursements for retiree claims | (280,221) |
| Retiree contributions | (91,690) |
| Total benefit payments | \$ 278 |

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

Regarding the sensitivity of the total OPEB liability to changes in the discount rate, the following presents the plan's total OPEB liability, calculated using a discounted rate of 3.71%, as well as what the plan's total OPEB liability would be if it were calculated using a discount rate that is one percent lower or one percent higher:

| | 1% Decrease 2.71% | Current Discount Rate 3.71% | 1% Increase 4.71% |
|----------------------|-------------------------|-----------------------------------|-------------------------|
| Total OPEB liability | \$ 2,089,436 | \$ 1,921,975 | \$ 1,766,985 |

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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

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

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

| | 1% Decrease | Current Healthcare Cost Trend Rate Assumption | 1% Increase |
|----------------------|----------------|--|----------------|
| Total OPEB liability | \$ 1,699,776 | \$ 1,921,975 | \$ 2,185,902 |

OPEB Expense / (Income)

| | January 1, 2018 to December 31, 2018 |
|---|---|
| Service cost | \$ 108,044 |
| Interest on total OPEB liability | 64,016 |
| Current period benefit changes | - |
| OPEB Plan administrative expense | - |
| Recognition of current year outflow (inflow) due to liabilities | (13,238) |
| Amortization of prior year outflow (inflow) due to liabilities | 7,973 |
| OPEB expense / (income) | \$ 166,795 |

Deferred Inflows / Outflows of Resources

As of September 30, 2019, the deferred inflows and outflows of resources are as follows:

| | Deferred Inflows of Resources | Deferred Outflows of Resources |
|--|----------------------------------|-----------------------------------|
| Differences between expected and actual experience | \$ 57,964 | \$ - |
| Changes of assumptions | 58,733 | 62,310 |
| Contributions made subsequent to measurement date | N/A | 4,711 |

Continued

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

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

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

| | | |
|--------------------------|----|----------|
| Year ended September 30: | | |
| 2020 | \$ | (5,265) |
| 2021 | | (5,265) |
| 2022 | | (5,265) |
| 2023 | | (5,265) |
| 2024 | | (5,265) |
| Thereafter | | (28,062) |

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, 2019, may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

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

NOTE 18 – TAX ABATEMENT AGREEMENTS

The County has entered into a tax abatement agreement which is authorized and governed by the Property Redevelopment and Tax Abatement Act, Chapter 312, Texas Tax Code with Astra Wind, LLC. The Company is to develop a 163.2 megawatt wind powered electric generating facility in Randall County costing approximately \$190,000,000. The County will abate 100% of the ad valorem taxes on this development for a period of ten years beginning on January 1 of the year following completion of the development. During this ten year tax abatement period, the Company will pay the County \$2,000 per megawatt of turbine nameplate capacity. The Chief Appraiser will determine the certified appraised value annually pursuant to the terms of the abatement under this agreement. The amount of the abatement will automatically be deducted from the property owner’s tax bill. In the event of default the County shall use the certified appraised values which were abated to determine the taxes due, less any payments made at any time to the County. In addition to the commitments for eligibility the Company has agreed to make payments in lieu of taxes annually in the amount of \$2,000 per megawatt of turbine nameplate capacity during the abatement period, this resulted in payments in lieu of taxes for the year of \$328,625.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 18 – TAX ABATEMENT AGREEMENTS – Continuation

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 Northdraw Wind, LLC. The Company is to develop a 148 megawatt wind powered electric generating facility in Randall County costing approximately \$165,000,000. 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 Chief Appraiser will determine the certified appraised value annually pursuant to the terms of the abatement under this agreement. The amount of the abatement will automatically be deducted from the property owner's tax bill. In the event of default the County shall use the certified appraised values which were abated to determine the taxes due, less any payments made at any time to the County. In addition to the commitments for eligibility the Company has agreed to make payments in lieu of taxes annually in the amount of \$2,000 per megawatt of turbine nameplate capacity during the abatement period. As of September 30, 2019 the construction on this project has not been completed.

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 taxes on this development for a period of ten years beginning on January 1 of the year following completion of the development. Starting in the second year of this ten year tax abatement period, the Company will begin to pay the County an amount in lieu of the ad valorem taxes. This amount begins at \$76,200 per year and increases to \$123,800 in year ten. The development has been completed as of March 21, 2018.

For the fiscal year ended September 30, 2019, Randall County abated property taxes totaling \$861,956 under this program, including the following tax abatement agreement:

- A 100 percent tax abatement to Astra Wind, LLC, and the abatement was \$861,956.

**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, 2019

| | Budget | | Actual | Variance with Final Budget |
|---------------------------------------|----------------------|----------------------|----------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | \$ 38,185,662 | \$ 38,185,662 | \$ 37,967,051 | \$ (218,611) |
| Sales and miscellaneous taxes | 2,045,000 | 2,045,000 | 2,133,235 | 88,235 |
| Licenses and fees | 4,319,410 | 4,321,410 | 4,732,589 | 411,179 |
| Fines and forfeitures | 1,505,000 | 1,505,000 | 1,550,165 | 45,165 |
| Intergovernmental | 5,192,223 | 5,307,273 | 6,490,258 | 1,182,985 |
| Interest | 400,000 | 400,000 | 744,524 | 344,524 |
| Miscellaneous | 151,675 | 1,455,919 | 1,474,802 | 18,883 |
| | <u>51,798,970</u> | <u>53,220,264</u> | <u>55,092,624</u> | <u>1,872,360</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Administrative | 6,332,528 | 6,052,418 | 5,656,440 | 395,978 |
| Judicial | 8,652,097 | 8,656,022 | 8,276,481 | 379,541 |
| Elections | 444,996 | 467,396 | 403,860 | 63,536 |
| Financial administration | 2,710,418 | 2,710,418 | 2,581,491 | 128,927 |
| Public facilities | 1,053,676 | 1,053,676 | 854,610 | 199,066 |
| Public safety | 23,320,468 | 23,542,845 | 22,472,213 | 1,070,632 |
| Road and bridge | 3,697,461 | 2,890,017 | 2,770,078 | 119,939 |
| Public services | 235,814 | 235,814 | 219,941 | 15,873 |
| Environmental protection | 1,500 | 1,500 | 1,500 | - |
| Extension service | 425,083 | 425,083 | 406,557 | 18,526 |
| Capital outlay | 2,238,100 | 4,434,576 | 4,197,287 | 237,289 |
| Debt service: | | | | |
| Principal | 514,195 | 514,195 | 514,194 | 1 |
| Interest | 27,835 | 27,835 | 27,833 | 2 |
| | <u>49,654,171</u> | <u>51,011,795</u> | <u>48,382,485</u> | <u>2,629,310</u> |
| EXCESS OF REVENUES | | | | |
| OVER (UNDER) EXPENDITURES | <u>2,144,799</u> | <u>2,208,469</u> | <u>6,710,139</u> | <u>4,501,670</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Proceeds from sale of assets | 85,000 | 101,521 | 117,300 | 15,779 |
| Credit received on capital lease | - | 189,809 | 189,809 | - |
| Transfers in | - | - | 15,925 | 15,925 |
| Transfers out | (3,182,257) | (3,452,257) | (3,424,353) | 27,904 |
| | <u>(3,097,257)</u> | <u>(3,160,927)</u> | <u>(3,101,319)</u> | <u>59,608</u> |
| NET CHANGE IN FUND BALANCES | | | | |
| | (952,458) | (952,458) | 3,608,820 | 4,561,278 |
| FUND BALANCES - BEGINNING | | | | |
| | <u>14,709,288</u> | <u>14,709,288</u> | <u>14,709,288</u> | <u>-</u> |
| FUND BALANCES - ENDING | | | | |
| | <u>\$ 13,756,830</u> | <u>\$ 13,756,830</u> | <u>\$ 18,318,108</u> | <u>\$ 4,561,278</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, 2019

| | Budget | | Actual | Variance with Final Budget |
|---------------------------------------|--------------------|--------------------|--------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Intergovernmental: | | | | |
| Bed contracts | \$ 750,000 | \$ 750,000 | \$ 162,750 | \$ (587,250) |
| Grants | 100,000 | 100,000 | 101,986 | 1,986 |
| Amarillo ISD | 46,428 | 46,428 | 46,428 | - |
| Potter County contract | 2,611,943 | 2,611,943 | 2,768,240 | 156,297 |
| Interest | 3,500 | 3,500 | 12,510 | 9,010 |
| Miscellaneous | 29,600 | 29,600 | 28,429 | (1,171) |
| | <u>3,541,471</u> | <u>3,541,471</u> | <u>3,120,343</u> | <u>(421,128)</u> |
| EXPENDITURES | | | | |
| Public safety: | | | | |
| Salaries and fringe benefits | 5,399,435 | 5,399,435 | 5,334,128 | 65,307 |
| Operating expenses | 732,978 | 732,978 | 575,815 | 157,163 |
| | <u>6,132,413</u> | <u>6,132,413</u> | <u>5,909,943</u> | <u>222,470</u> |
| EXCESS OF REVENUES | | | | |
| OVER / (UNDER) EXPENDITURES | <u>(2,590,942)</u> | <u>(2,590,942)</u> | <u>(2,789,600)</u> | <u>(198,658)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 2,641,942 | 2,641,942 | 2,822,256 | 180,314 |
| Transfers out | (51,000) | (51,000) | (32,209) | 18,791 |
| | <u>2,590,942</u> | <u>2,590,942</u> | <u>2,790,047</u> | <u>199,105</u> |
| NET CHANGE IN FUND BALANCES | - | - | 447 | 447 |
| FUND BALANCES - BEGINNING | <u>132,899</u> | <u>132,899</u> | <u>132,899</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u>\$ 132,899</u> | <u>\$ 132,899</u> | <u>\$ 133,346</u> | <u>\$ 447</u> |

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

| | Year Ended December 31, | | | |
|--|------------------------------|------------------------------|------------------------------|-----------------------------|
| | 2018 | 2017 | 2016 | 2015 |
| Total Pension Liability: | | | | |
| Service cost | \$ 3,520,917 | \$ 3,601,991 | \$ 3,692,616 | \$ 3,139,891 |
| Interest on total pension liability | 9,036,545 | 8,393,682 | 7,742,132 | 7,176,649 |
| Effect of plan changes | - | - | 339,421 | (701,092) |
| Effect of assumption changes or inputs | - | 193,112 | - | 901,261 |
| Effect of economic/demographic (gains) or losses | (691,246) | 39,500 | (1,432,030) | (194,224) |
| Benefit payments/refunds of contributions | <u>(4,519,016)</u> | <u>(3,914,026)</u> | <u>(3,932,679)</u> | <u>(3,437,883)</u> |
| Net change in total pension liability | 7,347,200 | 8,314,259 | 6,409,460 | 6,884,603 |
| Total pension liability, beginning | <u>110,256,885</u> | <u>101,942,626</u> | <u>95,533,166</u> | <u>88,648,564</u> |
| Total pension liability, ending (a) | <u><u>\$ 117,604,085</u></u> | <u><u>\$ 110,256,885</u></u> | <u><u>\$ 101,942,626</u></u> | <u><u>\$ 95,533,166</u></u> |
| Fiduciary Net Position: | | | | |
| Employer contributions | \$ 2,805,741 | \$ 2,607,992 | \$ 2,444,753 | \$ 2,463,045 |
| Member contributions | 1,921,741 | 1,844,713 | 1,772,265 | 1,745,073 |
| Investment income net of investment expenses | (1,969,509) | 13,428,643 | 6,347,752 | (572,462) |
| Benefit payments/refunds of contributions | (4,519,016) | (3,914,026) | (3,932,679) | (3,437,883) |
| Administrative expenses | (83,546) | (70,389) | (69,153) | (61,754) |
| Other | <u>16,843</u> | <u>6,557</u> | <u>(447,679)</u> | <u>139,373</u> |
| Net change in fiduciary net position | (1,827,746) | 13,903,490 | 6,115,259 | 275,391 |
| Fiduciary net position, beginning | <u>105,843,131</u> | <u>91,939,641</u> | <u>85,824,382</u> | <u>85,548,991</u> |
| Fiduciary net position, ending (b) | <u><u>\$ 104,015,385</u></u> | <u><u>\$ 105,843,131</u></u> | <u><u>\$ 91,939,641</u></u> | <u><u>\$ 85,824,382</u></u> |
| Net pension liability / (asset), ending = (a) - (b) | <u><u>\$ 13,588,700</u></u> | <u><u>\$ 4,413,754</u></u> | <u><u>\$ 10,002,985</u></u> | <u><u>\$ 9,708,784</u></u> |
| Fiduciary net position as a % of total pension liability | 88.45% | 96.00% | 90.19% | 89.84% |
| Pensionable covered payroll | \$ 27,453,444 | \$ 26,237,518 | \$ 25,281,849 | \$ 24,929,621 |
| Net pension liability as a % of covered payroll | 49.50% | 16.82% | 39.57% | 38.94% |

Year Ended December 31,

| 2014 | 2013 | 2012 | 2011 | 2010 | 2009 |
|----------------------|---------------|---------------|---------------|---------------|---------------|
| \$ 3,023,898 | \$ N/A | \$ N/A | \$ N/A | \$ N/A | \$ N/A |
| 6,645,469 | N/A | N/A | N/A | N/A | N/A |
| - | N/A | N/A | N/A | N/A | N/A |
| - | N/A | N/A | N/A | N/A | N/A |
| 84,257 | N/A | N/A | N/A | N/A | N/A |
| (3,267,149) | N/A | N/A | N/A | N/A | N/A |
| 6,486,475 | N/A | N/A | N/A | N/A | N/A |
| 82,162,089 | N/A | N/A | N/A | N/A | N/A |
| <u>\$ 88,648,564</u> | <u>\$ N/A</u> | <u>\$ N/A</u> | <u>\$ N/A</u> | <u>\$ N/A</u> | <u>\$ N/A</u> |
| | | | | | |
| \$ 2,275,729 | \$ N/A | \$ N/A | \$ N/A | \$ N/A | \$ N/A |
| 1,604,304 | N/A | N/A | N/A | N/A | N/A |
| 5,367,921 | N/A | N/A | N/A | N/A | N/A |
| (3,267,149) | N/A | N/A | N/A | N/A | N/A |
| (63,628) | N/A | N/A | N/A | N/A | N/A |
| 149,984 | N/A | N/A | N/A | N/A | N/A |
| 6,067,161 | N/A | N/A | N/A | N/A | N/A |
| 79,481,830 | N/A | N/A | N/A | N/A | N/A |
| <u>\$ 85,548,991</u> | <u>\$ N/A</u> | <u>\$ N/A</u> | <u>\$ N/A</u> | <u>\$ N/A</u> | <u>\$ N/A</u> |
| | | | | | |
| <u>\$ 3,099,573</u> | <u>\$ N/A</u> | <u>\$ N/A</u> | <u>\$ N/A</u> | <u>\$ N/A</u> | <u>\$ N/A</u> |
| | | | | | |
| 96.50% | N/A | N/A | N/A | N/A | N/A |
| \$ 22,918,625 | \$ N/A | \$ N/A | \$ N/A | \$ N/A | \$ N/A |
| | | | | | |
| 13.52% | N/A | N/A | N/A | N/A | N/A |

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

| Year Ending September 30: | Actuarially Determined Contribution | Actual Employer Contribution | Contribution Deficiency (Excess) | Pensionable Covered Payroll | Actual Contribution as a % of Covered Payroll |
|------------------------------|---|------------------------------------|--|-----------------------------------|---|
| 2015 | \$ 2,335,185 | \$ 2,335,185 | \$ - | \$ 23,607,888 | 9.9% |
| 2016 | 2,427,457 | 2,427,457 | - | 24,955,855 | 9.7% |
| 2017 | 2,570,093 | 2,570,093 | - | 26,048,921 | 9.9% |
| 2018 | 2,751,052 | 2,751,052 | - | 27,118,020 | 10.1% |
| 2019 | 2,884,799 | 2,884,799 | - | 28,287,650 | 10.2% |

Notes to Schedule:

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

Methods and assumptions used to determine contribution rates:

| | |
|--|---|
| Actuarial Cost Method | Entry Age |
| Amortization Method | Level percentage of payroll, closed |
| Remaining Amortization Period | 12.9 years (based on contribution rate calculated in 12/31/2018 valuation) |
| Asset Valuation Method | 5-year smoothed market |
| Inflation | 2.75% |
| Salary increases | Varies by age and service. 4.9% average over career including inflation |
| Investment rate of return | 8.0%, net of investment expenses, including inflation |
| Retirement age | Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61. |
| Mortality | 130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014. |
| Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions | 2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. |
| Changes in Plan Provisions Reflected in the Schedule of Employer Contributions | 2015: No changes in plan provisions were reflected in the Schedule 2016: No changes in plan provisions were reflected in the Schedule 2017: Employer contributions reflected that a 1% flat COLA was adopted. Also, new Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule |

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

| | Year Ended December 31, | | | |
|---|-------------------------|---------------------|---------------|---------------|
| | 2018 | 2017 | 2016 | 2015 |
| Total OPEB Liability: | | | | |
| Service cost | \$ 108,044 | \$ 95,588 | \$ N/A | \$ N/A |
| Interest on total OPEB liability | 64,016 | 67,709 | N/A | N/A |
| Changes in benefit terms | - | - | N/A | N/A |
| Difference between expected and actual experience of the total OPEB liability | (64,539) | - | N/A | N/A |
| Changes in assumptions | (65,396) | 78,256 | N/A | N/A |
| Benefit payments | (278) | (181,552) | N/A | N/A |
| Net change in total OPEB liability | 41,847 | 60,001 | N/A | N/A |
| Total OPEB liability, beginning | 1,880,128 | 1,820,127 | N/A | N/A |
| Total OPEB liability, ending | <u>\$ 1,921,975</u> | <u>\$ 1,880,128</u> | <u>\$ N/A</u> | <u>\$ N/A</u> |
| Covered employee payroll | \$ 27,341,142 | \$ 26,252,557 | \$ N/A | \$ N/A |
| Total OPEB liability as a % of covered employee payroll | 7.03% | 7.16% | N/A | N/A |

Notes to Schedule:

Changes of assumptions reflect the effects of changes in the discount rate each period.
The following are the discount rates used in each period:

| | |
|------|--------|
| 2019 | 3.71 % |
| 2018 | 3.31 % |
| 2017 | 3.81 % |

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OTHER SUPPLEMENTARY INFORMATION

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Budget | | Actual | Variance with Final Budget |
|--|---------------|---------------|---------------|-------------------------------|
| | Original | Final | | |
| REVENUES FROM TAXES | | | | |
| Ad valorem taxes, including penalty and interest | \$ 38,185,662 | \$ 38,185,662 | \$ 37,967,051 | \$ (218,611) |
| REVENUES FROM SALES AND MISCELLANEOUS TAXES | | | | |
| Sales tax | 1,795,000 | 1,795,000 | 1,833,573 | 38,573 |
| Mixed beverage | 250,000 | 250,000 | 299,662 | 49,662 |
| Total revenues from sales and miscellaneous taxes | 2,045,000 | 2,045,000 | 2,133,235 | 88,235 |
| REVENUES FROM LICENSES AND FEES | | | | |
| Vehicle registration fees | 1,475,000 | 1,475,000 | 1,507,451 | 32,451 |
| Fees of County officials: | | | | |
| County Clerk | 679,500 | 679,500 | 801,418 | 121,918 |
| County Sheriff | 640,500 | 642,500 | 660,205 | 17,705 |
| County Tax Assessor/Collector | 832,280 | 832,280 | 848,042 | 15,762 |
| Court Reporter | 20,700 | 20,700 | 24,249 | 3,549 |
| District Clerk | 550,780 | 550,780 | 739,555 | 188,775 |
| Justice of the Peace, Precinct #1 | 13,650 | 13,650 | 16,402 | 2,752 |
| Justice of the Peace, Precinct #4 | 41,000 | 41,000 | 63,860 | 22,860 |
| Constable, Precinct #1 | 30,500 | 30,500 | 33,577 | 3,077 |
| Constable, Precinct #4 | 25,500 | 25,500 | 30,265 | 4,765 |
| Work release | 10,000 | 10,000 | 7,565 | (2,435) |
| Total revenues from licenses and fees | 4,319,410 | 4,321,410 | 4,732,589 | 411,179 |
| REVENUES FROM FINES AND FORFEITURES | | | | |
| County courts | 500,000 | 500,000 | 487,891 | (12,109) |
| District courts | 335,000 | 335,000 | 362,091 | 27,091 |
| Justice of the Peace #1 | 425,000 | 425,000 | 411,465 | (13,535) |
| Justice of the Peace #4 | 245,000 | 245,000 | 288,718 | 43,718 |
| Total revenues from fines and forfeitures | 1,505,000 | 1,505,000 | 1,550,165 | 45,165 |

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Budget | | Actual | Variance with Final Budget |
|---|----------------------|----------------------|----------------------|-------------------------------|
| | Original | Final | | |
| Continuation | | | | |
| REVENUES FROM OTHER GOVERNMENTAL UNITS | | | | |
| State of Texas: | | | | |
| Lateral road | \$ 33,500 | \$ 33,500 | \$ 33,774 | \$ 274 |
| TCEQ waste management fees | 10,500 | 10,500 | 9,815 | (685) |
| Tobacco settlement | 20,000 | 20,000 | 23,109 | 3,109 |
| County court supplement | 168,000 | 168,000 | 168,000 | - |
| County judge supplement | 25,200 | 25,200 | 28,852 | 3,652 |
| Assistant district attorney longevity | 40,000 | 40,000 | 32,297 | (7,703) |
| Justice grants | 257,954 | 257,954 | 255,867 | (2,087) |
| Jail bed | 3,815,000 | 3,857,300 | 5,090,965 | 1,233,665 |
| Federal justice grants | - | - | 25,004 | 25,004 |
| Potter County | 77,059 | 77,059 | 77,059 | - |
| DA medical records | 50,000 | 50,000 | 63,804 | 13,804 |
| City of Canyon | 212,810 | 212,810 | 212,810 | - |
| Social security | 4,500 | 4,500 | 3,500 | (1,000) |
| Other | 477,700 | 550,450 | 465,402 | (85,048) |
| | <u>5,192,223</u> | <u>5,307,273</u> | <u>6,490,258</u> | <u>1,182,985</u> |
| Total revenues from other governmental units | | | | |
| REVENUES FROM INTEREST | <u>400,000</u> | <u>400,000</u> | <u>744,524</u> | <u>344,524</u> |
| MISCELLANEOUS REVENUES | | | | |
| Rent | 61,000 | 61,000 | 62,968 | 1,968 |
| Donated receipts | 15,000 | 226,538 | 211,764 | (14,774) |
| Miscellaneous | 75,675 | 1,168,381 | 1,200,070 | 31,689 |
| | <u>151,675</u> | <u>1,455,919</u> | <u>1,474,802</u> | <u>18,883</u> |
| Total miscellaneous revenues | | | | |
| Total revenues | <u>\$ 51,798,970</u> | <u>\$ 53,220,264</u> | <u>\$ 55,092,624</u> | <u>\$ 1,872,360</u> |

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Budget | | Actual | Variance With Final Budget |
|--|------------------|------------------|------------------|-------------------------------|
| | Original | Final | | |
| ADMINISTRATIVE | | | | |
| Collections (Judicial enforcement): | | | | |
| Salaries and fringe benefits | \$ 221,300 | \$ 223,100 | \$ 223,038 | \$ 62 |
| Operating expenses | 22,075 | 22,075 | 20,994 | 1,081 |
| Total Collections (Judicial enforcement) | <u>243,375</u> | <u>245,175</u> | <u>244,032</u> | <u>1,143</u> |
| Commissioners' Court: | | | | |
| Salaries and fringe benefits | 281,743 | 296,728 | 295,271 | 1,457 |
| Operating expenses | 1,672,970 | 1,286,310 | 1,161,081 | 125,229 |
| Total Commissioners' Court | <u>1,954,713</u> | <u>1,583,038</u> | <u>1,456,352</u> | <u>126,686</u> |
| County Clerk: | | | | |
| Salaries and fringe benefits | 381,855 | 381,855 | 370,269 | 11,586 |
| Operating expenses | 24,400 | 24,400 | 22,323 | 2,077 |
| Total County Clerk | <u>406,255</u> | <u>406,255</u> | <u>392,592</u> | <u>13,663</u> |
| County Judge: | | | | |
| Salaries and fringe benefits | 229,174 | 229,174 | 226,291 | 2,883 |
| Operating expenses | 11,925 | 11,925 | 7,451 | 4,474 |
| Total County Judge | <u>241,099</u> | <u>241,099</u> | <u>233,742</u> | <u>7,357</u> |
| Historical Commission: | | | | |
| Operating expenses | 7,500 | 7,500 | 3,937 | 3,563 |
| Total Historical Commission | <u>7,500</u> | <u>7,500</u> | <u>3,937</u> | <u>3,563</u> |
| Human Resources: | | | | |
| Salaries and fringe benefits | 232,925 | 232,925 | 229,688 | 3,237 |
| Operating expenses | 23,000 | 38,000 | 32,708 | 5,292 |
| Total Human Resources | <u>255,925</u> | <u>270,925</u> | <u>262,396</u> | <u>8,529</u> |

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Budget | | Actual | Variance With Final Budget |
|----------------------------------|------------|------------|------------|-------------------------------|
| | Original | Final | | |
| Continuation | | | | |
| ADMINISTRATIVE | | | | |
| Information technology: | | | | |
| Salaries and fringe benefits | \$ 473,262 | \$ 473,262 | \$ 472,448 | \$ 814 |
| Operating expenses | 1,007,820 | 1,090,385 | 952,031 | 138,354 |
| Total information technology | 1,481,082 | 1,563,647 | 1,424,479 | 139,168 |
| Nondepartmental: | | | | |
| Operating expenses | 1,735,879 | 1,728,079 | 1,632,466 | 95,613 |
| Total nondepartmental | 1,735,879 | 1,728,079 | 1,632,466 | 95,613 |
| Loss prevention: | | | | |
| Operating expenses | 6,700 | 6,700 | 6,444 | 256 |
| Total loss prevention | 6,700 | 6,700 | 6,444 | 256 |
| Total Administrative | 6,332,528 | 6,052,418 | 5,656,440 | 395,978 |
| JUDICIAL | | | | |
| Bail bond board: | | | | |
| Operating expenses | 4,250 | 4,250 | - | 4,250 |
| Total bail bond board | 4,250 | 4,250 | - | 4,250 |
| Courts general: | | | | |
| Salaries and fringe benefits | 73,567 | 72,367 | 55,097 | 17,270 |
| Operating expenses | 2,214,358 | 2,214,358 | 2,125,464 | 88,894 |
| Total courts general | 2,287,925 | 2,286,725 | 2,180,561 | 106,164 |
| Criminal District Attorney: | | | | |
| Salaries and fringe benefits | 3,387,119 | 3,387,119 | 3,295,920 | 91,199 |
| Operating expenses | 257,965 | 257,965 | 206,108 | 51,857 |
| Total Criminal District Attorney | 3,645,084 | 3,645,084 | 3,502,028 | 143,056 |

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Budget | | Actual | Variance With Final Budget |
|--|------------------|------------------|------------------|-------------------------------|
| | Original | Final | | |
| Continuation | | | | |
| JUDICIAL | | | | |
| District and county courts: | | | | |
| Salaries and fringe benefits | \$ 968,381 | \$ 981,956 | \$ 978,604 | \$ 3,352 |
| Operating expenses | 102,830 | 94,380 | 51,030 | 43,350 |
| Total district and county courts | <u>1,071,211</u> | <u>1,076,336</u> | <u>1,029,634</u> | <u>46,702</u> |
| District Clerk: | | | | |
| Salaries and fringe benefits | 765,801 | 765,801 | 733,667 | 32,134 |
| Operating expenses | 89,710 | 89,710 | 77,488 | 12,222 |
| Total District Clerk | <u>855,511</u> | <u>855,511</u> | <u>811,155</u> | <u>44,356</u> |
| Domestic relations office: | | | | |
| Salaries and fringe benefits | 204,016 | 204,016 | 203,801 | 215 |
| Operating expenses | 9,500 | 9,500 | 3,790 | 5,710 |
| Total domestic relations office | <u>213,516</u> | <u>213,516</u> | <u>207,591</u> | <u>5,925</u> |
| Justice of the Peace, Precinct #1: | | | | |
| Salaries and fringe benefits | 272,247 | 272,247 | 256,210 | 16,037 |
| Operating expenses | 14,220 | 14,220 | 11,260 | 2,960 |
| Total Justice of the Peace, Precinct #1 | <u>286,467</u> | <u>286,467</u> | <u>267,470</u> | <u>18,997</u> |
| Justice of the Peace, Precinct #4: | | | | |
| Salaries and fringe benefits | 266,468 | 266,468 | 262,045 | 4,423 |
| Operating expenses | 11,800 | 11,800 | 6,134 | 5,666 |
| Total Justice of the Peace, Precinct #4 | <u>278,268</u> | <u>278,268</u> | <u>268,179</u> | <u>10,089</u> |
| Seventh Court of Criminal Appeals: | | | | |
| Salaries and fringe benefits | 9,865 | 9,865 | 9,863 | 2 |
| Total Seventh Court of Criminal Appeals | <u>9,865</u> | <u>9,865</u> | <u>9,863</u> | <u>2</u> |

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Budget | | Actual | Variance With Final Budget |
|---|--------------|--------------|--------------|-------------------------------|
| | Original | Final | | |
| Continuation | | | | |
| JUDICIAL | | | | |
| Total Judicial | \$ 8,652,097 | \$ 8,656,022 | \$ 8,276,481 | \$ 379,541 |
| ELECTIONS | | | | |
| Elections: | | | | |
| Salaries and fringe benefits | 345,946 | 345,946 | 314,345 | 31,601 |
| Operating expenses | 99,050 | 121,450 | 89,515 | 31,935 |
| Total Elections | 444,996 | 467,396 | 403,860 | 63,536 |
| FINANCIAL ADMINISTRATION | | | | |
| County Auditor: | | | | |
| Salaries and fringe benefits | 585,191 | 585,191 | 573,419 | 11,772 |
| Operating expenses | 23,095 | 23,095 | 21,307 | 1,788 |
| Total County Auditor | 608,286 | 608,286 | 594,726 | 13,560 |
| County Tax Assessor/Collector: | | | | |
| Salaries | 1,445,602 | 1,445,602 | 1,409,507 | 36,095 |
| Operating expenses | 104,057 | 104,057 | 62,102 | 41,955 |
| Total County Tax Assessor/ Collector | 1,549,659 | 1,549,659 | 1,471,609 | 78,050 |
| County Treasurer: | | | | |
| Salaries and fringe benefits | 230,859 | 230,859 | 206,077 | 24,782 |
| Operating expenses | 15,925 | 15,925 | 10,580 | 5,345 |
| Total County Treasurer | 246,784 | 246,784 | 216,657 | 30,127 |
| Purchasing: | | | | |
| Salaries and fringe benefits | 288,879 | 288,879 | 288,782 | 97 |
| Operating expenses | 16,810 | 16,810 | 9,717 | 7,093 |
| Total purchasing | 305,689 | 305,689 | 298,499 | 7,190 |
| Total financial administration | 2,710,418 | 2,710,418 | 2,581,491 | 128,927 |

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Budget | | Actual | Variance With Final Budget |
|---|------------|------------|------------|-------------------------------|
| | Original | Final | | |
| Continuation | | | | |
| PUBLIC FACILITIES: | | | | |
| County courthouse and buildings: | | | | |
| Salaries and fringe benefits | \$ 317,749 | \$ 317,749 | \$ 305,737 | \$ 12,012 |
| Operating expenses | 735,927 | 735,927 | 548,873 | 187,054 |
| Total public facilities | 1,053,676 | 1,053,676 | 854,610 | 199,066 |
| PUBLIC SAFETY | | | | |
| Adult probation: | | | | |
| Operating expenses | 168,945 | 168,945 | 168,942 | 3 |
| Total adult probation | 168,945 | 168,945 | 168,942 | 3 |
| Constable, Precinct #1: | | | | |
| Salaries and fringe benefits | 70,744 | 70,718 | 70,621 | 97 |
| Operating expenses | 11,200 | 11,226 | 11,212 | 14 |
| Total Constable, Precinct #1 | 81,944 | 81,944 | 81,833 | 111 |
| Constable, Precinct #4 | | | | |
| Salaries and fringe benefits | 70,285 | 70,285 | 69,926 | 359 |
| Operating expenses | 15,488 | 15,488 | 15,356 | 132 |
| Total Constable, Precinct #4 | 85,773 | 85,773 | 85,282 | 491 |
| Fire Protection and Emergency Services: | | | | |
| Salaries and fringe benefits | 1,254,409 | 1,267,639 | 1,241,209 | 26,430 |
| Operating expenses | 627,792 | 670,912 | 600,626 | 70,286 |
| Total Fire Protection and Emergency Services | 1,882,201 | 1,938,551 | 1,841,835 | 96,716 |

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Budget | | Actual | Variance With Final Budget |
|-------------------------------------|---------------|---------------|---------------|-------------------------------|
| | Original | Final | | |
| Continuation | | | | |
| PUBLIC SAFETY | | | | |
| County Sheriff: | | | | |
| Salaries and fringe benefits | \$ 15,439,529 | \$ 15,394,079 | \$ 15,247,747 | \$ 146,332 |
| Operating expenses | 3,122,230 | 3,333,707 | 3,180,238 | 153,469 |
| Total County Sheriff | 18,561,759 | 18,727,786 | 18,427,985 | 299,801 |
| Juvenile probation department: | | | | |
| Salaries and fringe benefits | 2,035,925 | 2,035,925 | 1,705,854 | 330,071 |
| Operating expenses | 437,425 | 437,425 | 96,109 | 341,316 |
| Total juvenile probation department | 2,473,350 | 2,473,350 | 1,801,963 | 671,387 |
| Public safety: | | | | |
| Salaries and fringe benefits | 56,996 | 57,096 | 57,005 | 91 |
| Operating expenses | 9,500 | 9,400 | 7,368 | 2,032 |
| Total public safety | 66,496 | 66,496 | 64,373 | 2,123 |
| Total public safety | 23,320,468 | 23,542,845 | 22,472,213 | 1,070,632 |
| ROAD AND BRIDGE | | | | |
| Salaries and fringe benefits | 1,678,917 | 1,678,917 | 1,629,641 | 49,276 |
| Operating expenses | 2,018,544 | 1,211,100 | 1,140,437 | 70,663 |
| Total road and bridge | 3,697,461 | 2,890,017 | 2,770,078 | 119,939 |
| PUBLIC SERVICES | | | | |
| Salaries and fringe benefits | 67,964 | 67,964 | 64,334 | 3,630 |
| Operating expenses | 167,850 | 167,850 | 155,607 | 12,243 |
| Total public services | 235,814 | 235,814 | 219,941 | 15,873 |

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | 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 | 316,133 | 316,133 | 310,016 | 6,117 |
| Operating expenses | 108,950 | 108,950 | 96,541 | 12,409 |
| Total extension service | 425,083 | 425,083 | 406,557 | 18,526 |
| CAPITAL OUTLAY | | | | |
| County Clerk | 5,500 | 5,500 | - | 5,500 |
| Human resources | 50,000 | 35,000 | - | 35,000 |
| Information technology | 289,000 | 274,635 | 274,633 | 2 |
| District Attorney | - | 22,871 | 22,865 | 6 |
| County courthouse & buildings | - | 1,130,906 | 1,090,867 | 40,039 |
| Fire Department | 364,500 | 364,500 | 239,514 | 124,986 |
| County Sheriff | 518,500 | 796,284 | 791,530 | 4,754 |
| Juvenile probation | 171,600 | 51,600 | 49,910 | 1,690 |
| Road & bridge | 839,000 | 839,000 | 818,657 | 20,343 |
| Land | - | 105,000 | 100,031 | 4,969 |
| Roads | - | 809,280 | 809,280 | - |
| Total capital outlay | 2,238,100 | 4,434,576 | 4,197,287 | 237,289 |
| DEBT SERVICE | | | | |
| Principal | 514,195 | 514,195 | 514,194 | 1 |
| Interest | 27,835 | 27,835 | 27,833 | 2 |
| Total debt service | 542,030 | 542,030 | 542,027 | 3 |
| Total expenditures | \$ 49,654,171 | \$ 51,011,795 | \$ 48,382,485 | \$ 2,629,310 |

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, 2019

| | Budget | | Actual | Variance with Final Budget |
|---------------------------------------|---------------------|---------------------|---------------------|-------------------------------|
| | Original | Final | | |
| OPERATING REVENUES | | | | |
| Healthcare contributions | \$ 4,181,201 | \$ 4,181,201 | \$ 4,190,629 | \$ 9,428 |
| Miscellaneous revenue | 80,000 | 80,000 | 187,104 | 107,104 |
| Total operating revenues | 4,261,201 | 4,261,201 | 4,377,733 | 116,532 |
| OPERATING EXPENSES | | | | |
| Operating expenses | 4,581,862 | 4,581,862 | 4,437,114 | 144,748 |
| NET OPERATING INCOME | (320,661) | (320,661) | (59,381) | 261,280 |
| NON-OPERATING REVENUES | | | | |
| Interest | 46,200 | 46,200 | 84,690 | 38,490 |
| CHANGE IN NET POSITION | (274,461) | (274,461) | 25,309 | 299,770 |
| TOTAL NET POSITION - BEGINNING | 2,845,142 | 2,845,142 | 2,845,142 | - |
| TOTAL NET POSITION - ENDING | <u>\$ 2,570,681</u> | <u>\$ 2,570,681</u> | <u>\$ 2,870,451</u> | <u>\$ 299,770</u> |

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

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CAPITAL PROJECTS FUNDS

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

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

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

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

DEBT SERVICE FUND

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

**RANDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019**

| Special Revenue | | | | | | | | | |
|--|-------------------------------------|--|--|--|--|--|--|--|--|
| | County Clerk Archive | County Clerk Preservation | County Clerk Records Management | County Clerk Technology | County Records Management | Criminal District Attorney Check Collection/ Disbursement | Criminal District Attorney Forfeiture | Criminal District Attorney State Deposits | District Clerk AGC IV - D |
| ASSETS | | | | | | | | | |
| Cash and cash equivalents | \$ 120,040 | \$ 9,325 | \$ 133,739 | \$ 6,272 | \$ 6,324 | \$ 33,546 | \$ 11,889 | \$ 6,371 | \$ 31,787 |
| Investments | 100,000 | - | 200,000 | - | - | - | - | - | - |
| Receivable from other governments | - | - | - | - | - | - | - | - | - |
| Other receivables | - | - | 892 | - | 215 | - | - | - | - |
| Prepaid items | - | - | - | - | - | - | - | - | - |
| Total assets | \$ 220,040 | \$ 9,325 | \$ 334,631 | \$ 6,272 | \$ 6,539 | \$ 33,546 | \$ 11,889 | \$ 6,371 | \$ 31,787 |
| LIABILITIES | | | | | | | | | |
| Accounts payable | \$ 13,870 | \$ - | \$ - | \$ - | \$ - | \$ 11,741 | \$ 28 | \$ 141 | \$ - |
| Accrued payroll | 572 | - | 3,328 | - | 2,461 | 77 | - | 605 | - |
| Unearned revenue - other | - | - | - | - | - | - | - | 5,625 | - |
| Total liabilities | 14,442 | - | 3,328 | - | 2,461 | 11,818 | 28 | 6,371 | - |
| FUND BALANCES | | | | | | | | | |
| Non-spendable: | | | | | | | | | |
| Prepaid items | - | - | - | - | - | - | - | - | - |
| Restricted for: | | | | | | | | | |
| Debt service | - | - | - | - | - | - | - | - | - |
| Capital projects | - | - | - | - | - | - | - | - | - |
| Administrative | 205,598 | 9,325 | 331,303 | 6,272 | 4,078 | - | - | - | - |
| Judicial | - | - | - | - | - | 21,728 | 11,861 | - | 31,787 |
| Elections | - | - | - | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - | - | - | - |
| Assigned to: | | | | | | | | | |
| Public safety | - | - | - | - | - | - | - | - | - |
| Total fund balances | 205,598 | 9,325 | 331,303 | 6,272 | 4,078 | 21,728 | 11,861 | - | 31,787 |
| Total liabilities and fund balances | \$ 220,040 | \$ 9,325 | \$ 334,631 | \$ 6,272 | \$ 6,539 | \$ 33,546 | \$ 11,889 | \$ 6,371 | \$ 31,787 |

Continued

**RANDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019**

Special Revenue

Continuation

| | 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 |
|--|---------------------------------------|--|--|--|-------------------|----------------------------|---|--|--|
| ASSETS | | | | | | | | | |
| Cash and cash equivalents | \$ 64,601 | \$ 39,523 | \$ 57,882 | \$ 2,813 | \$ 86,814 | \$ 136,802 | \$ 75,926 | \$ 29,314 | \$ 20,912 |
| Investments | - | 50,000 | - | - | 50,000 | 200,000 | - | - | - |
| Receivable from other governments | - | - | - | - | - | - | - | - | - |
| Other receivables | - | - | - | - | 2 | 8,816 | - | - | - |
| Prepaid items | - | - | - | - | - | - | 8,341 | - | - |
| Total assets | \$ 64,601 | \$ 89,523 | \$ 57,882 | \$ 2,813 | \$ 136,816 | \$ 345,618 | \$ 84,267 | \$ 29,314 | \$ 20,912 |
| LIABILITIES | | | | | | | | | |
| Accounts payable | \$ 6 | \$ 64 | \$ 39 | \$ - | \$ - | \$ 1,750 | \$ 3,125 | - | \$ 296 |
| Accrued payroll | 23 | 284 | - | - | - | 1,926 | 18,828 | - | - |
| Unearned revenue - other | - | - | - | - | - | - | - | - | - |
| Total liabilities | 29 | 348 | 39 | - | - | 3,676 | 21,953 | - | 296 |
| FUND BALANCES | | | | | | | | | |
| Non-spendable: | | | | | | | | | |
| Prepaid items | - | - | - | - | - | - | 8,341 | - | - |
| Restricted for: | | | | | | | | | |
| Debt service | - | - | - | - | - | - | - | - | - |
| Capital projects | - | - | - | - | - | - | - | - | - |
| Administrative | - | - | - | - | - | - | - | - | - |
| Judicial | 64,572 | 89,175 | 57,843 | 2,813 | - | - | - | - | 20,616 |
| Elections | - | - | - | - | 136,816 | - | - | - | - |
| Public safety | - | - | - | - | - | 341,942 | 53,973 | 29,314 | - |
| Assigned to: | | | | | | | | | |
| Public safety | - | - | - | - | - | - | - | - | - |
| Total fund balances | 64,572 | 89,175 | 57,843 | 2,813 | 136,816 | 341,942 | 62,314 | 29,314 | 20,616 |
| Total liabilities and fund balances | \$ 64,601 | \$ 89,523 | \$ 57,882 | \$ 2,813 | \$ 136,816 | \$ 345,618 | \$ 84,267 | \$ 29,314 | \$ 20,912 |

Continued

RANDALL COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2019

Special Revenue

Continuation

| | Justice of the Peace 4 Technology | Juvenile Probation Department | Law Library | Next Step | Pre-trial Diversion Program | Sheriff's Forfeiture | Tax A/C Motor Vehicle Inventory Tax | Unclaimed Property | Total |
|-------------------------------------|---|-------------------------------------|-------------------|------------------|-----------------------------------|-------------------------|--|-----------------------|---------------------|
| ASSETS | | | | | | | | | |
| Cash and cash equivalents | \$ 14,078 | \$ 931,364 | \$ 33,394 | \$ 54,674 | \$ 100,686 | \$ 68,957 | \$ 25,139 | \$ 150,939 | \$ 2,253,111 |
| Investments | - | - | 100,000 | - | - | - | - | - | 700,000 |
| Receivable from other governments | - | - | - | - | - | 2,120 | - | - | 2,120 |
| Other receivables | - | 14,991 | - | - | - | - | - | - | 24,916 |
| Prepaid items | - | 1,495 | - | - | - | - | - | - | 9,836 |
| Total assets | <u>\$ 14,078</u> | <u>\$ 947,850</u> | <u>\$ 133,394</u> | <u>\$ 54,674</u> | <u>\$ 100,686</u> | <u>\$ 71,077</u> | <u>\$ 25,139</u> | <u>\$ 150,939</u> | <u>\$ 2,989,983</u> |
| LIABILITIES | | | | | | | | | |
| Accounts payable | \$ 363 | \$ 5,870 | \$ 6,152 | \$ 458 | \$ 185 | \$ - | \$ 79 | \$ 150,939 | \$ 195,106 |
| Accrued payroll | - | 13,731 | - | - | 736 | - | 356 | - | 42,927 |
| Unearned revenue - other | - | - | - | - | - | - | - | - | 5,625 |
| Total liabilities | <u>363</u> | <u>19,601</u> | <u>6,152</u> | <u>458</u> | <u>921</u> | <u>-</u> | <u>435</u> | <u>150,939</u> | <u>243,658</u> |
| FUND BALANCES | | | | | | | | | |
| Non-spendable: | | | | | | | | | |
| Prepaid items | - | 1,495 | - | - | - | - | - | - | 9,836 |
| Restricted for: | | | | | | | | | |
| Debt service | - | - | - | - | - | - | - | - | - |
| Capital projects | - | - | - | - | - | - | - | - | - |
| Administrative | - | - | - | - | - | - | 24,704 | - | 581,280 |
| Judicial | 13,715 | - | 127,242 | - | 99,765 | - | - | - | 541,117 |
| Elections | - | - | - | - | - | - | - | - | 136,816 |
| Public safety | - | 926,754 | - | - | - | 71,077 | - | - | 1,423,060 |
| Assigned to: | | | | | | | | | |
| Public safety | - | - | - | 54,216 | - | - | - | - | 54,216 |
| Total fund balances | <u>13,715</u> | <u>928,249</u> | <u>127,242</u> | <u>54,216</u> | <u>99,765</u> | <u>71,077</u> | <u>24,704</u> | <u>-</u> | <u>2,746,325</u> |
| Total liabilities and fund balances | <u>\$ 14,078</u> | <u>\$ 947,850</u> | <u>\$ 133,394</u> | <u>\$ 54,674</u> | <u>\$ 100,686</u> | <u>\$ 71,077</u> | <u>\$ 25,139</u> | <u>\$ 150,939</u> | <u>\$ 2,989,983</u> |

Continued

**RANDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019**

| <u>Capital Projects</u> | | | | | | |
|-------------------------------------|--|--|--|---------------------|-------------------------|---|
| Continuation | <u>Juvenile Center Improvement</u> | <u>Randall County Justice Center/Annex</u> | <u>Radio Communication Project</u> | <u>Total</u> | <u>Debt Service</u> | <u>Total Non-major Governmental Funds</u> |
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 428,421 | \$ - | \$ 720,997 | \$ 1,149,418 | \$ 113,277 | \$ 3,515,806 |
| Investments | - | - | 1,000,000 | 1,000,000 | - | 1,700,000 |
| Receivable from other governments | - | - | - | - | - | 2,120 |
| Other receivables | - | - | - | - | - | 24,916 |
| Prepaid items | 1,239 | - | - | 1,239 | - | 11,075 |
| Total assets | <u>\$ 429,660</u> | <u>\$ -</u> | <u>\$ 1,720,997</u> | <u>\$ 2,150,657</u> | <u>\$ 113,277</u> | <u>\$ 5,253,917</u> |
| LIABILITIES | | | | | | |
| Accounts payable | \$ 21,152 | \$ - | \$ - | \$ 21,152 | \$ - | \$ 216,258 |
| Accrued payroll | - | - | - | - | - | 42,927 |
| Unearned revenue - other | - | - | - | - | - | 5,625 |
| Total liabilities | <u>21,152</u> | <u>-</u> | <u>-</u> | <u>21,152</u> | <u>-</u> | <u>264,810</u> |
| FUND BALANCES | | | | | | |
| Non-spendable: | | | | | | |
| Prepaid items | 1,239 | - | - | 1,239 | - | 11,075 |
| Restricted for: | | | | | | |
| Debt service | - | - | - | - | 113,277 | 113,277 |
| Capital projects | - | - | 1,720,997 | 1,720,997 | - | 1,720,997 |
| Administrative | - | - | - | - | - | 581,280 |
| Judicial | - | - | - | - | - | 541,117 |
| Elections | - | - | - | - | - | 136,816 |
| Public safety | - | - | - | - | - | 1,423,060 |
| Assigned to: | | | | | | |
| Public safety | 407,269 | - | - | 407,269 | - | 461,485 |
| Total fund balances | <u>408,508</u> | <u>-</u> | <u>1,720,997</u> | <u>2,129,505</u> | <u>113,277</u> | <u>4,989,107</u> |
| Total liabilities and fund balances | <u>\$ 429,660</u> | <u>\$ -</u> | <u>\$ 1,720,997</u> | <u>\$ 2,150,657</u> | <u>\$ 113,277</u> | <u>\$ 5,253,917</u> |

RANDALL COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Special Revenue | | | | | | | | |
|---|----------------------------|---------------------------------|--|-------------------------------|---------------------------------|---|--|---|------------------------------------|
| | County Clerk Archive | County Clerk Preservation | County Clerk Records Management | County Clerk Technology | County Records Management | Criminal District Attorney Check Collection/ Disbursement | Criminal District Attorney Forfeiture | Criminal District Attorney State Deposits | District Clerk AGC IV - D |
| REVENUES | | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and fees | 113,695 | 4,645 | 114,986 | 2,768 | 14,893 | 6,556 | - | - | - |
| Fines and forfeitures | - | - | 1,736 | - | 27,449 | - | 5,293 | - | - |
| Intergovernmental | - | - | - | - | - | - | - | 22,500 | - |
| Interest | 5,265 | 201 | 8,624 | 136 | 155 | - | 443 | 99 | 873 |
| Miscellaneous | - | - | - | - | - | 1 | - | - | - |
| Total revenues | <u>118,960</u> | <u>4,846</u> | <u>125,346</u> | <u>2,904</u> | <u>42,497</u> | <u>6,557</u> | <u>5,736</u> | <u>22,599</u> | <u>873</u> |
| EXPENDITURES | | | | | | | | | |
| Current: | | | | | | | | | |
| Administrative | 107,174 | - | 84,339 | - | 63,173 | - | - | - | - |
| Judicial | - | - | - | - | - | 21,459 | 14,178 | 22,779 | - |
| Elections | - | - | - | - | - | - | - | - | - |
| Financial administration | - | - | - | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - | - |
| Debt service: | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - |
| Bond issue costs | - | - | - | - | - | - | - | - | - |
| Total expenditures | <u>107,174</u> | <u>-</u> | <u>84,339</u> | <u>-</u> | <u>63,173</u> | <u>21,459</u> | <u>14,178</u> | <u>22,779</u> | <u>-</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>11,786</u> | <u>4,846</u> | <u>41,007</u> | <u>2,904</u> | <u>(20,676)</u> | <u>(14,902)</u> | <u>(8,442)</u> | <u>(180)</u> | <u>873</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | |
| Proceeds from sale of assets | - | - | - | - | - | - | - | - | - |
| Premium on issuance of debt | - | - | - | - | - | - | - | - | - |
| Issuance of refunding bonds | - | - | - | - | - | - | - | - | - |
| Payment to refunded bond escrow agent | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | 18,500 | - | - | 125 | - |
| Transfers out | - | - | - | - | - | (125) | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>18,500</u> | <u>(125)</u> | <u>-</u> | <u>125</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCES | 11,786 | 4,846 | 41,007 | 2,904 | (2,176) | (15,027) | (8,442) | (55) | 873 |
| FUND BALANCES - BEGINNING | 193,812 | 4,479 | 290,296 | 3,368 | 6,254 | 36,755 | 20,303 | 55 | 30,914 |
| FUND BALANCES - ENDING | <u>\$ 205,598</u> | <u>\$ 9,325</u> | <u>\$ 331,303</u> | <u>\$ 6,272</u> | <u>\$ 4,078</u> | <u>\$ 21,728</u> | <u>\$ 11,861</u> | <u>\$ -</u> | <u>\$ 31,787</u> |

Continued

RANDALL COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

Special Revenue

Continuation

| | 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 I Technology |
|---|------------------------------|-----------------------------------|--|---------------------------------|-------------------|--------------------|--|-------------------------------------|---|
| REVENUES | | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and fees | 24,541 | 24,591 | 13,612 | 1,979 | - | 251,164 | 34,896 | - | 9,677 |
| Fines and forfeitures | - | - | - | - | - | - | 16,625 | 3,942 | - |
| Intergovernmental | - | - | - | - | 103,002 | - | - | - | - |
| Interest | 1,524 | 2,374 | 1,429 | 77 | 3,177 | 8,665 | 2,256 | 756 | 489 |
| Miscellaneous | - | - | - | - | 1,415 | - | - | - | - |
| Total revenues | <u>26,065</u> | <u>26,965</u> | <u>15,041</u> | <u>2,056</u> | <u>107,594</u> | <u>259,829</u> | <u>53,777</u> | <u>4,698</u> | <u>10,166</u> |
| EXPENDITURES | | | | | | | | | |
| Current: | | | | | | | | | |
| Administrative | - | - | - | 2,317 | - | - | - | - | - |
| Judicial | 320 | 26,527 | 889 | - | - | - | - | - | 3,470 |
| Elections | - | - | - | - | 71,604 | - | - | - | - |
| Financial administration | - | - | - | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | 202,113 | 465,621 | - | - |
| Capital outlay | - | - | - | - | 5,700 | 34,043 | 17,954 | - | - |
| Debt service: | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - |
| Bond issue costs | - | - | - | - | - | - | - | - | - |
| Total expenditures | <u>320</u> | <u>26,527</u> | <u>889</u> | <u>2,317</u> | <u>77,304</u> | <u>236,156</u> | <u>483,575</u> | <u>-</u> | <u>3,470</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>25,745</u> | <u>438</u> | <u>14,152</u> | <u>(261)</u> | <u>30,290</u> | <u>23,673</u> | <u>(429,798)</u> | <u>4,698</u> | <u>6,696</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | |
| Proceeds from sale of assets | - | - | - | - | - | - | - | - | - |
| Premium on issuance of debt | - | - | - | - | - | - | - | - | - |
| Issuance of refunding bonds | - | - | - | - | - | - | - | - | - |
| Payment to refunded bond escrow agent | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | 448,000 | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>448,000</u> | <u>-</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCES | 25,745 | 438 | 14,152 | (261) | 30,290 | 23,673 | 18,202 | 4,698 | 6,696 |
| FUND BALANCES - BEGINNING | 38,827 | 88,737 | 43,691 | 3,074 | 106,526 | 318,269 | 44,112 | 24,616 | 13,920 |
| FUND BALANCES - ENDING | <u>\$ 64,572</u> | <u>\$ 89,175</u> | <u>\$ 57,843</u> | <u>\$ 2,813</u> | <u>\$ 136,816</u> | <u>\$ 341,942</u> | <u>\$ 62,314</u> | <u>\$ 29,314</u> | <u>\$ 20,616</u> |

Continued

RANDALL COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

Special Revenue

Continuation

| | Justice of the Peace 4 Technology | Juvenile Probation Department | Law Library | Next Step | Pre-trial Diversion Program | Sheriff's Forfeiture | Tax A/C Motor Vehicle Inventory Tax | Unclaimed Property | Total |
|---|---|-------------------------------------|-------------------|------------------|-----------------------------------|-------------------------|--|-----------------------|---------------------|
| REVENUES | | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and fees | 6,089 | 38,369 | 71,357 | - | 104,800 | - | - | - | 838,618 |
| Fines and forfeitures | - | - | - | - | - | - | - | - | 55,045 |
| Intergovernmental | - | 1,176,661 | - | - | - | 60,627 | - | - | 1,362,790 |
| Interest | 333 | 23,617 | 3,244 | 1,540 | 2,481 | 1,166 | 18,687 | 3,054 | 90,665 |
| Miscellaneous | - | 584 | - | 37 | - | 3,996 | - | - | 6,033 |
| Total revenues | <u>6,422</u> | <u>1,239,231</u> | <u>74,601</u> | <u>1,577</u> | <u>107,281</u> | <u>65,789</u> | <u>18,687</u> | <u>3,054</u> | <u>2,353,151</u> |
| EXPENDITURES | | | | | | | | | |
| Current: | | | | | | | | | |
| Administrative | - | - | - | - | - | - | - | - | 257,003 |
| Judicial | 2,527 | - | 48,397 | - | 101,265 | - | - | - | 241,811 |
| Elections | - | - | - | - | - | - | - | - | 71,604 |
| Financial administration | - | - | - | - | - | - | 13,695 | - | 13,695 |
| Public safety | - | 869,343 | - | 6,624 | - | 37,001 | - | - | 1,580,702 |
| Capital outlay | - | - | - | - | - | 7,000 | - | - | 64,697 |
| Debt service: | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - |
| Bond issue costs | - | - | - | - | - | - | - | - | - |
| Total expenditures | <u>2,527</u> | <u>869,343</u> | <u>48,397</u> | <u>6,624</u> | <u>101,265</u> | <u>44,001</u> | <u>13,695</u> | <u>-</u> | <u>2,229,512</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>3,895</u> | <u>369,888</u> | <u>26,204</u> | <u>(5,047)</u> | <u>6,016</u> | <u>21,788</u> | <u>4,992</u> | <u>3,054</u> | <u>123,639</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | |
| Proceeds from sale of assets | - | - | - | - | - | 8,126 | - | - | 8,126 |
| Premium on issuance of debt | - | - | - | - | - | - | - | - | - |
| Issuance of refunding bonds | - | - | - | - | - | - | - | - | - |
| Payment to refunded bond escrow agent | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | 466,625 |
| Transfers out | - | (129,403) | - | - | - | - | - | (7,318) | (136,846) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>(129,403)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>8,126</u> | <u>-</u> | <u>(7,318)</u> | <u>337,905</u> |
| NET CHANGE IN FUND BALANCES | 3,895 | 240,485 | 26,204 | (5,047) | 6,016 | 29,914 | 4,992 | (4,264) | 461,544 |
| FUND BALANCES - BEGINNING | 9,820 | 687,764 | 101,038 | 59,263 | 93,749 | 41,163 | 19,712 | 4,264 | 2,284,781 |
| FUND BALANCES - ENDING | <u>\$ 13,715</u> | <u>\$ 928,249</u> | <u>\$ 127,242</u> | <u>\$ 54,216</u> | <u>\$ 99,765</u> | <u>\$ 71,077</u> | <u>\$ 24,704</u> | <u>\$ -</u> | <u>\$ 2,746,325</u> |

Continued

RANDALL COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

| <u>Capital Projects</u> | | | | | | |
|---|--|--|--|---------------------|-------------------------|---|
| | <u>Juvenile Center Improvement</u> | <u>Randall County Justice Center/Annex</u> | <u>Radio Communication Project</u> | <u>Total</u> | <u>Debt Service</u> | <u>Total Non-major Governmental Funds</u> |
| REVENUES | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ 5,192,851 | \$ 5,192,851 |
| Licenses and fees | - | - | - | - | - | 838,618 |
| Fines and forfeitures | - | - | - | - | - | 55,045 |
| Intergovernmental | 140,000 | - | - | 140,000 | - | 1,502,790 |
| Interest | 6,716 | 20 | 83,079 | 89,815 | 54,809 | 235,289 |
| Miscellaneous | - | - | - | - | - | 6,033 |
| Total revenues | <u>146,716</u> | <u>20</u> | <u>83,079</u> | <u>229,815</u> | <u>5,247,660</u> | <u>7,830,626</u> |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| Administrative | - | - | - | - | 1,044 | 258,047 |
| Judicial | - | - | - | - | - | 241,811 |
| Elections | - | - | - | - | - | 71,604 |
| Financial administration | - | - | - | - | - | 13,695 |
| Public safety | 27,682 | - | 63,051 | 90,733 | - | 1,671,435 |
| Capital outlay | 181,698 | - | 4,453,808 | 4,635,506 | - | 4,700,203 |
| Debt service: | | | | | | |
| Principal | - | - | - | - | 3,820,000 | 3,820,000 |
| Interest | - | - | - | - | 1,396,865 | 1,396,865 |
| Bond issue costs | - | - | - | - | 31,394 | 31,394 |
| Total expenditures | <u>209,380</u> | <u>-</u> | <u>4,516,859</u> | <u>4,726,239</u> | <u>5,249,303</u> | <u>12,205,054</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>(62,664)</u> | <u>20</u> | <u>(4,433,780)</u> | <u>(4,496,424)</u> | <u>(1,643)</u> | <u>(4,374,428)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Proceeds from sale of assets | - | - | - | - | - | 8,126 |
| Premium on issuance of debt | - | - | - | - | 106,394 | 106,394 |
| Issuance of refunding bonds | - | - | - | - | 1,635,000 | 1,635,000 |
| Payment to refunded bond escrow agent | - | - | - | - | (1,710,000) | (1,710,000) |
| Transfers in | 297,210 | - | - | 297,210 | - | 763,835 |
| Transfers out | - | (8,608) | - | (8,608) | - | (145,454) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>297,210</u> | <u>(8,608)</u> | <u>-</u> | <u>288,602</u> | <u>31,394</u> | <u>657,901</u> |
| NET CHANGE IN FUND BALANCES | 234,546 | (8,588) | (4,433,780) | (4,207,822) | 29,751 | (3,716,527) |
| FUND BALANCES - BEGINNING | <u>173,962</u> | <u>8,588</u> | <u>6,154,777</u> | <u>6,337,327</u> | <u>83,526</u> | <u>8,705,634</u> |
| FUND BALANCES - ENDING | <u>\$ 408,508</u> | <u>\$ -</u> | <u>\$ 1,720,997</u> | <u>\$ 2,129,505</u> | <u>\$ 113,277</u> | <u>\$ 4,989,107</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, 2019

| | Budget | | Actual | Variance with Final Budget |
|------------------------------------|--------------------------|--------------------------|--------------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Licenses and fees | \$ 110,500 | \$ 110,500 | \$ 113,695 | \$ 3,195 |
| Interest | 1,850 | 1,850 | 5,265 | 3,415 |
| Total revenues | <u>112,350</u> | <u>112,350</u> | <u>118,960</u> | <u>6,610</u> |
| EXPENDITURES | | | | |
| Administrative: | | | | |
| Salaries and fringe benefits | 64,580 | 64,580 | 57,488 | 7,092 |
| Operating expenses | 50,000 | 50,000 | 49,686 | 314 |
| Capital outlay | <u>50,000</u> | <u>50,000</u> | <u>-</u> | <u>50,000</u> |
| Total expenditures | <u>164,580</u> | <u>164,580</u> | <u>107,174</u> | <u>57,406</u> |
| NET CHANGE IN FUND BALANCES | (52,230) | (52,230) | 11,786 | 64,016 |
| FUND BALANCES - BEGINNING | <u>193,812</u> | <u>193,812</u> | <u>193,812</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u><u>\$ 141,582</u></u> | <u><u>\$ 141,582</u></u> | <u><u>\$ 205,598</u></u> | <u><u>\$ 64,016</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, 2019

| | Budget | | Actual | Variance with Final Budget |
|------------------------------------|------------------------|------------------------|------------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Licenses and fees | \$ 5,000 | \$ 5,000 | \$ 4,645 | \$ (355) |
| Interest | 35 | 35 | 201 | 166 |
| Total revenues | <u>5,035</u> | <u>5,035</u> | <u>4,846</u> | <u>(189)</u> |
| EXPENDITURES | | | | |
| Administrative: | | | | |
| Operating expenses | <u>5,000</u> | <u>5,000</u> | <u>-</u> | <u>5,000</u> |
| Total expenditures | <u>5,000</u> | <u>5,000</u> | <u>-</u> | <u>5,000</u> |
| NET CHANGE IN FUND BALANCES | 35 | 35 | 4,846 | 4,811 |
| FUND BALANCES - BEGINNING | <u>4,479</u> | <u>4,479</u> | <u>4,479</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u><u>\$ 4,514</u></u> | <u><u>\$ 4,514</u></u> | <u><u>\$ 9,325</u></u> | <u><u>\$ 4,811</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, 2019

| | Budget | | Actual | Variance with Final Budget |
|------------------------------------|-------------------|-------------------|-------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Licenses and fees | \$ 112,500 | \$ 112,500 | \$ 114,986 | \$ 2,486 |
| Fines and forfeitures | 1,700 | 1,700 | 1,736 | 36 |
| Interest | 3,000 | 3,000 | 8,624 | 5,624 |
| | <u>117,200</u> | <u>117,200</u> | <u>125,346</u> | <u>8,146</u> |
| Total revenues | | | | |
| EXPENDITURES | | | | |
| Administrative: | | | | |
| Salaries and fringe benefits | 116,468 | 116,468 | 81,574 | 34,894 |
| Operating expenses | 25,100 | 25,100 | 2,765 | 22,335 |
| Capital outlay | 50,000 | 50,000 | - | 50,000 |
| | <u>191,568</u> | <u>191,568</u> | <u>84,339</u> | <u>107,229</u> |
| Total expenditures | | | | |
| NET CHANGE IN FUND BALANCES | (74,368) | (74,368) | 41,007 | 115,375 |
| FUND BALANCES - BEGINNING | <u>290,296</u> | <u>290,296</u> | <u>290,296</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u>\$ 215,928</u> | <u>\$ 215,928</u> | <u>\$ 331,303</u> | <u>\$ 115,375</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, 2019

| | Budget | | Actual | Variance with Final Budget |
|------------------------------------|------------------------|------------------------|------------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Licenses and fees | \$ 2,700 | \$ 2,700 | \$ 2,768 | \$ 68 |
| Interest | 25 | 25 | 136 | 111 |
| Total revenues | <u>2,725</u> | <u>2,725</u> | <u>2,904</u> | <u>179</u> |
| EXPENDITURES | | | | |
| Administrative: | | | | |
| Operating expenses | <u>4,500</u> | <u>4,500</u> | <u>-</u> | <u>4,500</u> |
| Total expenditures | <u>4,500</u> | <u>4,500</u> | <u>-</u> | <u>4,500</u> |
| NET CHANGE IN FUND BALANCES | (1,775) | (1,775) | 2,904 | 4,679 |
| FUND BALANCES - BEGINNING | <u>3,368</u> | <u>3,368</u> | <u>3,368</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u><u>\$ 1,593</u></u> | <u><u>\$ 1,593</u></u> | <u><u>\$ 6,272</u></u> | <u><u>\$ 4,679</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, 2019

| | Budget | | Actual | Variance with Final Budget |
|---|------------------------|------------------------|------------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Licenses and fees | \$ 13,500 | \$ 13,500 | \$ 14,893 | \$ 1,393 |
| Fines and forfeitures | 27,500 | 27,500 | 27,449 | (51) |
| Interest | 100 | 100 | 155 | 55 |
| Total revenues | <u>41,100</u> | <u>41,100</u> | <u>42,497</u> | <u>1,397</u> |
| EXPENDITURES | | | | |
| Administrative: | | | | |
| Salaries and fringe benefits | 61,131 | 61,131 | 60,785 | 346 |
| Operating expenses | 5,250 | 5,250 | 2,388 | 2,862 |
| Total expenditures | <u>66,381</u> | <u>66,381</u> | <u>63,173</u> | <u>3,208</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>(25,281)</u> | <u>(25,281)</u> | <u>(20,676)</u> | <u>4,605</u> |
| OTHER FINANCING SOURCES | | | | |
| Transfer in | 18,500 | 18,500 | 18,500 | - |
| Total other financing sources | <u>18,500</u> | <u>18,500</u> | <u>18,500</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCES | (6,781) | (6,781) | (2,176) | 4,605 |
| FUND BALANCES - BEGINNING | <u>6,254</u> | <u>6,254</u> | <u>6,254</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u><u>\$ (527)</u></u> | <u><u>\$ (527)</u></u> | <u><u>\$ 4,078</u></u> | <u><u>\$ 4,605</u></u> |

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CRIMINAL DISTRICT ATTORNEY CHECK COLLECTION/DISBURSEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Budget | | Actual | Variance with Final Budget |
|---|-----------------|-----------------|------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Licenses and fees | \$ 9,600 | \$ 9,600 | \$ 6,556 | \$ (3,044) |
| Miscellaneous | - | - | 1 | 1 |
| | <u>9,600</u> | <u>9,600</u> | <u>6,557</u> | <u>(3,043)</u> |
| Total revenues | | | | |
| EXPENDITURES | | | | |
| Judicial: | | | | |
| Salaries and fringe benefits | 36,430 | 36,430 | 17,985 | 18,445 |
| Operating expenses | 4,018 | 4,018 | 3,474 | 544 |
| | <u>40,448</u> | <u>40,448</u> | <u>21,459</u> | <u>18,989</u> |
| Total expenditures | | | | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>(30,848)</u> | <u>(30,848)</u> | <u>(14,902)</u> | <u>15,946</u> |
| OTHER FINANCING USES | | | | |
| Transfers out | (197) | (197) | (125) | 72 |
| | <u>(197)</u> | <u>(197)</u> | <u>(125)</u> | <u>72</u> |
| Total other financing uses | | | | |
| NET CHANGE IN FUND BALANCES | (31,045) | (31,045) | (15,027) | 16,018 |
| FUND BALANCES - BEGINNING | <u>36,755</u> | <u>36,755</u> | <u>36,755</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u>\$ 5,710</u> | <u>\$ 5,710</u> | <u>\$ 21,728</u> | <u>\$ 16,018</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, 2019

| | Budget | | Actual | Variance with Final Budget |
|------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Fines and forfeitures | \$ 80,000 | \$ 80,000 | \$ 5,293 | \$ (74,707) |
| Interest | 300 | 300 | 443 | 143 |
| Total revenues | <u>80,300</u> | <u>80,300</u> | <u>5,736</u> | <u>(74,564)</u> |
| EXPENDITURES | | | | |
| Judicial: | | | | |
| Salaries and fringe benefits | 76,883 | 76,883 | 5,320 | 71,563 |
| Operating expenses | <u>5,500</u> | <u>13,130</u> | <u>8,858</u> | <u>4,272</u> |
| Total expenditures | <u>82,383</u> | <u>90,013</u> | <u>14,178</u> | <u>75,835</u> |
| NET CHANGE IN FUND BALANCES | (2,083) | (9,713) | (8,442) | 1,271 |
| FUND BALANCES - BEGINNING | <u>20,303</u> | <u>20,303</u> | <u>20,303</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u><u>\$ 18,220</u></u> | <u><u>\$ 10,590</u></u> | <u><u>\$ 11,861</u></u> | <u><u>\$ 1,271</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, 2019

| | Budget | | Actual | Variance with Final Budget |
|---|---------------|---------------|---------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Intergovernmental | \$ 22,500 | \$ 22,500 | \$ 22,500 | \$ - |
| Interest | 25 | 82 | 99 | 17 |
| Total revenues | <u>22,525</u> | <u>22,582</u> | <u>22,599</u> | <u>17</u> |
| EXPENDITURES | | | | |
| Judicial: | | | | |
| Salaries and fringe benefits | <u>22,723</u> | <u>22,780</u> | <u>22,779</u> | <u>1</u> |
| Total expenditures | <u>22,723</u> | <u>22,780</u> | <u>22,779</u> | <u>1</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>(198)</u> | <u>(198)</u> | <u>(180)</u> | <u>18</u> |
| OTHER FINANCING SOURCES | | | | |
| Transfers in | <u>197</u> | <u>197</u> | <u>125</u> | <u>(72)</u> |
| Total other financing sources | <u>197</u> | <u>197</u> | <u>125</u> | <u>(72)</u> |
| NET CHANGE IN FUND BALANCES | (1) | (1) | (55) | (54) |
| FUND BALANCES - BEGINNING | <u>55</u> | <u>55</u> | <u>55</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u>\$ 54</u> | <u>\$ 54</u> | <u>\$ -</u> | <u>\$ (54)</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, 2019

| | Budget | | Actual | Variance with Final Budget |
|------------------------------------|----------|----------|-----------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Interest | \$ 400 | \$ 400 | \$ 873 | \$ 473 |
| Total revenues | 400 | 400 | 873 | 473 |
| EXPENDITURES | | | | |
| Judicial: | | | | |
| Operating expenses | 23,000 | 23,000 | - | 23,000 |
| Total expenditures | 23,000 | 23,000 | - | 23,000 |
| NET CHANGE IN FUND BALANCES | (22,600) | (22,600) | 873 | 23,473 |
| FUND BALANCES - BEGINNING | 30,914 | 30,914 | 30,914 | - |
| FUND BALANCES - ENDING | \$ 8,314 | \$ 8,314 | \$ 31,787 | \$ 23,473 |

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DISTRICT CLERK ARCHIVE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Budget | | Actual | Variance with Final Budget |
|------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Licenses and fees | \$ 22,000 | \$ 22,000 | \$ 24,541 | \$ 2,541 |
| Interest | 650 | 650 | 1,524 | 874 |
| Total revenues | <u>22,650</u> | <u>22,650</u> | <u>26,065</u> | <u>3,415</u> |
| EXPENDITURES | | | | |
| Judicial: | | | | |
| Salaries and fringe benefits | 11,660 | 11,660 | 320 | 11,340 |
| Operating expenses | <u>32,000</u> | <u>32,000</u> | <u>-</u> | <u>32,000</u> |
| Total expenditures | <u>43,660</u> | <u>43,660</u> | <u>320</u> | <u>43,340</u> |
| NET CHANGE IN FUND BALANCES | (21,010) | (21,010) | 25,745 | 46,755 |
| FUND BALANCES - BEGINNING | <u>38,827</u> | <u>38,827</u> | <u>38,827</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u><u>\$ 17,817</u></u> | <u><u>\$ 17,817</u></u> | <u><u>\$ 64,572</u></u> | <u><u>\$ 46,755</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, 2019

| | Budget | | Actual | Variance with Final Budget |
|------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Licenses and fees | \$ 21,500 | \$ 21,500 | \$ 24,591 | \$ 3,091 |
| Interest | 1,000 | 1,000 | 2,374 | 1,374 |
| Total revenues | <u>22,500</u> | <u>22,500</u> | <u>26,965</u> | <u>4,465</u> |
| EXPENDITURES | | | | |
| Judicial: | | | | |
| Salaries and fringe benefits | 28,730 | 28,730 | 26,527 | 2,203 |
| Operating expenses | <u>13,000</u> | <u>13,000</u> | <u>-</u> | <u>13,000</u> |
| Total expenditures | <u>41,730</u> | <u>41,730</u> | <u>26,527</u> | <u>15,203</u> |
| NET CHANGE IN FUND BALANCES | (19,230) | (19,230) | 438 | 19,668 |
| FUND BALANCES - BEGINNING | <u>88,737</u> | <u>88,737</u> | <u>88,737</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u><u>\$ 69,507</u></u> | <u><u>\$ 69,507</u></u> | <u><u>\$ 89,175</u></u> | <u><u>\$ 19,668</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, 2019

| | Budget | | Actual | Variance with Final Budget |
|------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Licenses and fees | \$ 12,000 | \$ 12,000 | \$ 13,612 | \$ 1,612 |
| Interest | 450 | 450 | 1,429 | 979 |
| Total revenues | <u>12,450</u> | <u>12,450</u> | <u>15,041</u> | <u>2,591</u> |
| EXPENDITURES | | | | |
| Judicial: | | | | |
| Salaries and fringe benefits | 11,660 | 11,660 | - | 11,660 |
| Operating expenses | <u>27,000</u> | <u>27,000</u> | <u>889</u> | <u>26,111</u> |
| Total expenditures | <u>38,660</u> | <u>38,660</u> | <u>889</u> | <u>37,771</u> |
| NET CHANGE IN FUND BALANCES | (26,210) | (26,210) | 14,152 | 40,362 |
| FUND BALANCES - BEGINNING | <u>43,691</u> | <u>43,691</u> | <u>43,691</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u><u>\$ 17,481</u></u> | <u><u>\$ 17,481</u></u> | <u><u>\$ 57,843</u></u> | <u><u>\$ 40,362</u></u> |

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DISTRICT CLERK TECHNOLOGY
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Budget | | Actual | Variance with Final Budget |
|------------------------------------|------------------------|------------------------|------------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Licenses and fees | \$ 2,000 | \$ 2,000 | \$ 1,979 | \$ (21) |
| Interest | 45 | 45 | 77 | 32 |
| Total revenues | <u>2,045</u> | <u>2,045</u> | <u>2,056</u> | <u>11</u> |
| EXPENDITURES | | | | |
| Judicial: | | | | |
| Operating expenses | <u>3,000</u> | <u>3,000</u> | <u>2,317</u> | <u>683</u> |
| Total expenditures | <u>3,000</u> | <u>3,000</u> | <u>2,317</u> | <u>683</u> |
| NET CHANGE IN FUND BALANCES | (955) | (955) | (261) | 694 |
| FUND BALANCES - BEGINNING | <u>3,074</u> | <u>3,074</u> | <u>3,074</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u><u>\$ 2,119</u></u> | <u><u>\$ 2,119</u></u> | <u><u>\$ 2,813</u></u> | <u><u>\$ 694</u></u> |

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ELECTION
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Budget | | Actual | Variance with Final Budget |
|------------------------------------|-------------------------|-------------------------|--------------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Intergovernmental | \$ 75,000 | \$ 75,000 | \$ 103,002 | \$ 28,002 |
| Interest | 1,500 | 1,500 | 3,177 | 1,677 |
| Miscellaneous | | - | 1,415 | 1,415 |
| | <u>76,500</u> | <u>76,500</u> | <u>107,594</u> | <u>31,094</u> |
| Total revenues | | | | |
| EXPENDITURES | | | | |
| Elections: | | | | |
| Salaries and fringe benefits | 53,650 | 53,650 | 42,661 | 10,989 |
| Operating expenses | 25,000 | 36,000 | 28,943 | 7,057 |
| Capital outlay | 20,000 | 9,000 | 5,700 | 3,300 |
| | <u>98,650</u> | <u>98,650</u> | <u>77,304</u> | <u>21,346</u> |
| Total expenditures | | | | |
| NET CHANGE IN FUND BALANCES | (22,150) | (22,150) | 30,290 | 52,440 |
| FUND BALANCES - BEGINNING | <u>106,526</u> | <u>106,526</u> | <u>106,526</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u><u>\$ 84,376</u></u> | <u><u>\$ 84,376</u></u> | <u><u>\$ 136,816</u></u> | <u><u>\$ 52,440</u></u> |

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JAIL COMMISSARY
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Budget | | Actual | Variance with Final Budget |
|------------------------------------|--------------------------|--------------------------|--------------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Licenses and fees | \$ 246,500 | \$ 246,500 | \$ 251,164 | \$ 4,664 |
| Interest | 3,000 | 3,000 | 8,665 | 5,665 |
| | | | | |
| Total revenues | <u>249,500</u> | <u>249,500</u> | <u>259,829</u> | <u>10,329</u> |
| EXPENDITURES | | | | |
| Public safety: | | | | |
| Salaries and fringe benefits | 33,784 | 44,019 | 43,228 | 791 |
| Operating expenses | 186,616 | 196,250 | 158,885 | 37,365 |
| Capital outlay | <u>52,000</u> | <u>42,366</u> | <u>34,043</u> | <u>8,323</u> |
| | | | | |
| Total expenditures | <u>272,400</u> | <u>282,635</u> | <u>236,156</u> | <u>46,479</u> |
| | | | | |
| NET CHANGE IN FUND BALANCES | (22,900) | (33,135) | 23,673 | 56,808 |
| | | | | |
| FUND BALANCES - BEGINNING | <u>318,269</u> | <u>318,269</u> | <u>318,269</u> | <u>-</u> |
| | | | | |
| FUND BALANCES - ENDING | <u><u>\$ 295,369</u></u> | <u><u>\$ 285,134</u></u> | <u><u>\$ 341,942</u></u> | <u><u>\$ 56,808</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, 2019

| | Budget | | Actual | Variance with Final Budget |
|---|------------------------|------------------------|-------------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Licenses and fees | \$ 33,500 | \$ 33,500 | \$ 34,896 | \$ 1,396 |
| Fines and forfeitures | 16,000 | 16,000 | 16,625 | 625 |
| Interest | 850 | 850 | 2,256 | 1,406 |
| Total revenues | <u>50,350</u> | <u>50,350</u> | <u>53,777</u> | <u>3,427</u> |
| EXPENDITURES | | | | |
| Public safety: | | | | |
| Salaries and fringe benefits | 466,518 | 466,518 | 457,935 | 8,583 |
| Operating expenses | 34,122 | 34,122 | 7,686 | 26,436 |
| Capital outlay | 40,000 | 40,000 | 17,954 | 22,046 |
| Total expenditures | <u>540,640</u> | <u>540,640</u> | <u>483,575</u> | <u>57,065</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>(490,290)</u> | <u>(490,290)</u> | <u>(429,798)</u> | <u>60,492</u> |
| OTHER FINANCING SOURCES | | | | |
| Transfers in | <u>448,000</u> | <u>448,000</u> | <u>448,000</u> | <u>-</u> |
| Total other financing sources | <u>448,000</u> | <u>448,000</u> | <u>448,000</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCES | (42,290) | (42,290) | 18,202 | 60,492 |
| FUND BALANCES - BEGINNING | <u>44,112</u> | <u>44,112</u> | <u>44,112</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u><u>\$ 1,822</u></u> | <u><u>\$ 1,822</u></u> | <u><u>\$ 62,314</u></u> | <u><u>\$ 60,492</u></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, 2019

| | Budget | | Actual | Variance with Final Budget |
|------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Fines and forfeitures | \$ 4,100 | \$ 4,100 | \$ 3,942 | \$ (158) |
| Interest | 354 | 354 | 756 | 402 |
| Total revenues | <u>4,454</u> | <u>4,454</u> | <u>4,698</u> | <u>244</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 | 1,454 | 1,454 | 4,698 | 3,244 |
| FUND BALANCES - BEGINNING | <u>24,616</u> | <u>24,616</u> | <u>24,616</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u><u>\$ 26,070</u></u> | <u><u>\$ 26,070</u></u> | <u><u>\$ 29,314</u></u> | <u><u>\$ 3,244</u></u> |

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JUSTICE OF THE PEACE 1 TECHNOLOGY
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Budget | | Actual | Variance with Final Budget |
|------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Licenses and fees | \$ 12,000 | \$ 12,000 | \$ 9,677 | \$ (2,323) |
| Interest | 135 | 135 | 489 | 354 |
| Total revenues | <u>12,135</u> | <u>12,135</u> | <u>10,166</u> | <u>(1,969)</u> |
| EXPENDITURES | | | | |
| Judicial: | | | | |
| Operating expenses | <u>6,000</u> | <u>6,000</u> | <u>3,470</u> | <u>2,530</u> |
| Total expenditures | <u>6,000</u> | <u>6,000</u> | <u>3,470</u> | <u>2,530</u> |
| NET CHANGE IN FUND BALANCES | 6,135 | 6,135 | 6,696 | 561 |
| FUND BALANCES - BEGINNING | <u>13,920</u> | <u>13,920</u> | <u>13,920</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u><u>\$ 20,055</u></u> | <u><u>\$ 20,055</u></u> | <u><u>\$ 20,616</u></u> | <u><u>\$ 561</u></u> |

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JUSTICE OF THE PEACE 4 TECHNOLOGY
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Budget | | Actual | Variance with Final Budget |
|------------------------------------|------------------------|------------------------|-------------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Licenses and fees | \$ 5,000 | \$ 5,000 | \$ 6,089 | \$ 1,089 |
| Interest | 100 | 100 | 333 | 233 |
| Total revenues | <u>5,100</u> | <u>5,100</u> | <u>6,422</u> | <u>1,322</u> |
| EXPENDITURES | | | | |
| Judicial: | | | | |
| Operating expenses | <u>6,000</u> | <u>6,000</u> | <u>2,527</u> | <u>3,473</u> |
| Total expenditures | <u>6,000</u> | <u>6,000</u> | <u>2,527</u> | <u>3,473</u> |
| NET CHANGE IN FUND BALANCES | (900) | (900) | 3,895 | 4,795 |
| FUND BALANCES - BEGINNING | <u>9,820</u> | <u>9,820</u> | <u>9,820</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u><u>\$ 8,920</u></u> | <u><u>\$ 8,920</u></u> | <u><u>\$ 13,715</u></u> | <u><u>\$ 4,795</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, 2019

| | Budget | | Actual | Variance with Final Budget |
|---|-------------------|-------------------|-------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Licenses and fees | \$ 54,500 | \$ 54,500 | \$ 38,369 | \$ (16,131) |
| Intergovernmental | 979,641 | 1,019,024 | 1,176,661 | 157,637 |
| Interest | 17,000 | 17,000 | 23,617 | 6,617 |
| Miscellaneous | - | - | 584 | 584 |
| | <u>1,051,141</u> | <u>1,090,524</u> | <u>1,239,231</u> | <u>148,707</u> |
| Total revenues | | | | |
| EXPENDITURES | | | | |
| Public safety: | | | | |
| Salaries and fringe benefits | 470,773 | 470,773 | 470,850 | (77) |
| Operating expenses | 637,964 | 677,347 | 398,493 | 278,854 |
| Capital outlay | 21,893 | 21,893 | - | 21,893 |
| | <u>1,130,630</u> | <u>1,170,013</u> | <u>869,343</u> | <u>300,670</u> |
| Total expenditures | | | | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>(79,489)</u> | <u>(79,489)</u> | <u>369,888</u> | <u>449,377</u> |
| OTHER FINANCING USES | | | | |
| Transfers out | <u>(71,185)</u> | <u>(71,185)</u> | <u>(129,403)</u> | <u>(58,218)</u> |
| Total other financing uses | <u>(71,185)</u> | <u>(71,185)</u> | <u>(129,403)</u> | <u>(58,218)</u> |
| NET CHANGE IN FUND BALANCES | (150,674) | (150,674) | 240,485 | 391,159 |
| FUND BALANCES - BEGINNING | <u>687,764</u> | <u>687,764</u> | <u>687,764</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u>\$ 537,090</u> | <u>\$ 537,090</u> | <u>\$ 928,249</u> | <u>\$ 391,159</u> |

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
LAW LIBRARY
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Budget | | Actual | Variance with Final Budget |
|------------------------------------|--------------------------|--------------------------|--------------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Licenses and fees | \$ 66,000 | \$ 66,000 | \$ 71,357 | \$ 5,357 |
| Interest | 700 | 700 | 3,244 | 2,544 |
| Total revenues | <u>66,700</u> | <u>66,700</u> | <u>74,601</u> | <u>7,901</u> |
| EXPENDITURES | | | | |
| Judicial: | | | | |
| Operating expenses | <u>58,200</u> | <u>58,200</u> | <u>48,397</u> | <u>9,803</u> |
| Total expenditures | <u>58,200</u> | <u>58,200</u> | <u>48,397</u> | <u>9,803</u> |
| NET CHANGE IN FUND BALANCES | 8,500 | 8,500 | 26,204 | 17,704 |
| FUND BALANCES - BEGINNING | <u>101,038</u> | <u>101,038</u> | <u>101,038</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u><u>\$ 109,538</u></u> | <u><u>\$ 109,538</u></u> | <u><u>\$ 127,242</u></u> | <u><u>\$ 17,704</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, 2019

| | Budget | | Actual | Variance with Final Budget |
|------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Interest | \$ 750 | \$ 750 | \$ 1,540 | \$ 790 |
| Miscellaneous | - | - | 37 | 37 |
| Total revenues | <u>750</u> | <u>750</u> | <u>1,577</u> | <u>827</u> |
| EXPENDITURES | | | | |
| Public safety: | | | | |
| Operating expenses | <u>10,850</u> | <u>10,850</u> | <u>6,624</u> | <u>4,226</u> |
| Total expenditures | <u>10,850</u> | <u>10,850</u> | <u>6,624</u> | <u>4,226</u> |
| NET CHANGE IN FUND BALANCES | (10,100) | (10,100) | (5,047) | 5,053 |
| FUND BALANCES - BEGINNING | <u>59,263</u> | <u>59,263</u> | <u>59,263</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u><u>\$ 49,163</u></u> | <u><u>\$ 49,163</u></u> | <u><u>\$ 54,216</u></u> | <u><u>\$ 5,053</u></u> |

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PRE-TRIAL DIVERSION PROGRAM
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Budget | | Actual | Variance with Final Budget |
|------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Licenses and fees | \$ 50,000 | \$ 50,000 | \$ 104,800 | \$ 54,800 |
| Interest | 1,000 | 1,000 | 2,481 | 1,481 |
| Total revenues | <u>51,000</u> | <u>51,000</u> | <u>107,281</u> | <u>56,281</u> |
| EXPENDITURES | | | | |
| Judicial: | | | | |
| Salaries and fringe benefits | <u>88,711</u> | <u>107,916</u> | <u>101,265</u> | <u>6,651</u> |
| Total expenditures | <u>88,711</u> | <u>107,916</u> | <u>101,265</u> | <u>6,651</u> |
| NET CHANGE IN FUND BALANCES | (37,711) | (56,916) | 6,016 | 62,932 |
| FUND BALANCES - BEGINNING | <u>93,749</u> | <u>93,749</u> | <u>93,749</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u><u>\$ 56,038</u></u> | <u><u>\$ 36,833</u></u> | <u><u>\$ 99,765</u></u> | <u><u>\$ 62,932</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, 2019

| | Budget | | Actual | Variance with Final Budget |
|--|-------------------------|-------------------------|-------------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Intergovernmental | \$ 45,000 | \$ 45,000 | \$ 60,627 | \$ 15,627 |
| Interest | 350 | 350 | 1,166 | 816 |
| Miscellaneous | - | - | 3,996 | 3,996 |
| | <u>45,350</u> | <u>45,350</u> | <u>65,789</u> | <u>20,439</u> |
| EXPENDITURES | | | | |
| Public safety: | | | | |
| Operating expenses | 18,500 | 43,500 | 37,001 | 6,499 |
| Capital outlay | - | 7,000 | 7,000 | - |
| | <u>18,500</u> | <u>50,500</u> | <u>44,001</u> | <u>6,499</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 26,850 | (5,150) | 21,788 | 26,938 |
| OTHER FINANCING SOURCES | | | | |
| Proceeds from sale of asset | 10,000 | 10,000 | 8,126 | 1,874 |
| | <u>10,000</u> | <u>10,000</u> | <u>8,126</u> | <u>1,874</u> |
| NET CHANGE IN FUND BALANCES | 36,850 | 4,850 | 29,914 | 25,064 |
| FUND BALANCES - BEGINNING | <u>41,163</u> | <u>41,163</u> | <u>41,163</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u><u>\$ 78,013</u></u> | <u><u>\$ 46,013</u></u> | <u><u>\$ 71,077</u></u> | <u><u>\$ 25,064</u></u> |

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
TAX A/C MOTOR VEHICLE INVENTORY TAX
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Budget | | Actual | Variance with Final Budget |
|------------------------------------|------------------|------------------|------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Interest | \$ 19,250 | \$ 19,250 | \$ 18,687 | \$ (563) |
| Total revenues | 19,250 | 19,250 | 18,687 | (563) |
| EXPENDITURES | | | | |
| Financial Administration: | | | | |
| Salaries and fringe benefits | 13,764 | 13,764 | 13,695 | 69 |
| Operating expenses | 5,280 | 5,280 | - | 5,280 |
| Total expenditures | 19,044 | 19,044 | 13,695 | 5,349 |
| NET CHANGE IN FUND BALANCES | 206 | 206 | 4,992 | 4,786 |
| FUND BALANCES - BEGINNING | 19,712 | 19,712 | 19,712 | - |
| FUND BALANCES - ENDING | <u>\$ 19,918</u> | <u>\$ 19,918</u> | <u>\$ 24,704</u> | <u>\$ 4,786</u> |

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
UNCLAIMED PROPERTY
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Budget | | Actual | Variance with Final Budget |
|--|-----------------|-------------------|-------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Interest | \$ 650 | \$ 650 | \$ 3,054 | \$ 2,404 |
| Total revenues | 650 | 650 | 3,054 | 2,404 |
| EXPENDITURES | | | | |
| Administrative: | | | | |
| Operating expenses | 25 | 25 | - | 25 |
| Total expenditures | 25 | 25 | - | 25 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 625 | 625 | 3,054 | 2,429 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers out | - | (7,465) | (7,318) | 147 |
| Total other financing sources (uses) | - | (7,465) | (7,318) | 147 |
| NET CHANGE IN FUND BALANCES | 625 | (6,840) | (4,264) | 2,576 |
| FUND BALANCES - BEGINNING | 4,264 | 4,264 | 4,264 | - |
| FUND BALANCES - ENDING | <u>\$ 4,889</u> | <u>\$ (2,576)</u> | <u>\$ -</u> | <u>\$ 2,576</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, 2019

| | Budget | | Actual | Variance with Final Budget |
|---|------------------|------------------|-------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Intergovernmental | \$ - | \$ 140,000 | \$ 140,000 | \$ - |
| Interest | 1,000 | 1,000 | 6,716 | 5,716 |
| Total revenues | <u>1,000</u> | <u>141,000</u> | <u>146,716</u> | <u>5,716</u> |
| EXPENDITURES | | | | |
| Public safety: | | | | |
| Operating expenses | 28,000 | 46,000 | 27,682 | 18,318 |
| Capital outlay | 250,000 | 510,000 | 181,698 | 328,302 |
| Total expenditures | <u>278,000</u> | <u>556,000</u> | <u>209,380</u> | <u>346,620</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>(277,000)</u> | <u>(415,000)</u> | <u>(62,664)</u> | <u>352,336</u> |
| OTHER FINANCING SOURCES | | | | |
| Transfers in | 196,000 | 316,000 | 297,210 | (18,790) |
| Total other financing sources | <u>196,000</u> | <u>316,000</u> | <u>297,210</u> | <u>(18,790)</u> |
| NET CHANGE IN FUND BALANCES | (81,000) | (99,000) | 234,546 | 333,546 |
| FUND BALANCES - BEGINNING | <u>173,962</u> | <u>173,962</u> | <u>173,962</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u>\$ 92,962</u> | <u>\$ 74,962</u> | <u>\$ 408,508</u> | <u>\$ 333,546</u> |

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RANDALL COUNTY JUSTICE CENTER/ANNEX
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Budget | | Actual | Variance with Final Budget |
|---|-----------------|-------------|-------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Interest | \$ - | \$ 20 | \$ 20 | \$ - |
| Total revenues | - | 20 | 20 | - |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | - | 20 | 20 | - |
| OTHER FINANCING SOURCES | | | | |
| Transfers out | - | (8,608) | (8,608) | - |
| Total other financing sources | - | (8,608) | (8,608) | - |
| NET CHANGE IN FUND BALANCES | - | (8,588) | (8,588) | - |
| FUND BALANCES - BEGINNING | 8,588 | 8,588 | 8,588 | - |
| FUND BALANCES - ENDING | <u>\$ 8,588</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RADIO COMMUNICATION PROJECT
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Budget | | Actual | Variance with Final Budget |
|------------------------------------|-----------------|-----------------|---------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Interest | \$ 20,000 | \$ 20,000 | \$ 83,079 | \$ 63,079 |
| Total revenues | 20,000 | 20,000 | 83,079 | 63,079 |
| EXPENDITURES | | | | |
| Public Safety: | | | | |
| Operating expenses | - | 63,051 | 63,051 | - |
| Capital outlay | 6,175,143 | 6,112,092 | 4,453,808 | 1,658,284 |
| Total expenditures | 6,175,143 | 6,175,143 | 4,516,859 | 1,658,284 |
| NET CHANGE IN FUND BALANCES | (6,155,143) | (6,155,143) | (4,433,780) | 1,721,363 |
| FUND BALANCES - BEGINNING | 6,154,777 | 6,154,777 | 6,154,777 | - |
| FUND BALANCES - ENDING | <u>\$ (366)</u> | <u>\$ (366)</u> | <u>\$ 1,720,997</u> | <u>\$ 1,721,363</u> |

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Budget | | Actual | Variance with Final Budget |
|---|---------------------------|---------------------------|--------------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | \$ 5,090,584 | \$ 5,090,584 | \$ 5,192,851 | \$ 102,267 |
| Interest | 35,000 | 35,000 | 54,809 | 19,809 |
| Total revenues | <u>5,125,584</u> | <u>5,125,584</u> | <u>5,247,660</u> | <u>122,076</u> |
| EXPENDITURES | | | | |
| Administrative: | | | | |
| Operating expenses | 5,000 | 4,999 | 1,044 | 3,955 |
| Debt service: | | | | |
| Principal | 3,820,000 | 3,820,000 | 3,820,000 | - |
| Interest | 1,396,949 | 1,396,950 | 1,396,865 | 85 |
| Bond issue costs | - | 31,394 | 31,394 | - |
| Total expenditures | <u>5,221,949</u> | <u>5,253,343</u> | <u>5,249,303</u> | <u>4,040</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>(96,365)</u> | <u>(127,759)</u> | <u>(1,643)</u> | <u>126,116</u> |
| OTHER FINANCING SOURCES | | | | |
| Premium on issuance of debt | - | 106,394 | 106,394 | - |
| Issuance of refunding bonds | - | 1,635,000 | 1,635,000 | - |
| Payment to refunded bond escrow agent | - | (1,710,000) | (1,710,000) | - |
| Total other financing sources | <u>-</u> | <u>31,394</u> | <u>31,394</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCES | (96,365) | (96,365) | 29,751 | 126,116 |
| FUND BALANCES - BEGINNING | <u>83,526</u> | <u>83,526</u> | <u>83,526</u> | <u>-</u> |
| FUND BALANCES - ENDING | <u><u>\$ (12,839)</u></u> | <u><u>\$ (12,839)</u></u> | <u><u>\$ 113,277</u></u> | <u><u>\$ 126,116</u></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, 2019**

| | <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 | \$ 427,822 | \$ 242,325 | \$ 1,388,726 | \$ 39,833 | \$ 38,026 | \$ 29,565 | \$ 400,397 | \$ 41,000 | \$ 2,280,221 | \$ 4,887,915 |
| Accounts receivable | - | 154 | - | - | - | 9 | - | - | 9,217 | 9,380 |
| Total assets | <u>\$ 427,822</u> | <u>\$ 242,479</u> | <u>\$ 1,388,726</u> | <u>\$ 39,833</u> | <u>\$ 38,026</u> | <u>\$ 29,574</u> | <u>\$ 400,397</u> | <u>\$ 41,000</u> | <u>\$ 2,289,438</u> | <u>\$ 4,897,295</u> |
| LIABILITIES | | | | | | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ 26,525 | \$ 38,026 | \$ 29,574 | \$ - | \$ 41,000 | \$ - | \$ 135,125 |
| Due to other governments | - | 242,479 | - | 854 | - | - | 400,397 | - | 2,261,536 | 2,905,266 |
| Deposits | <u>427,822</u> | <u>-</u> | <u>1,388,726</u> | <u>12,454</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>27,902</u> | <u>1,856,904</u> |
| Total liabilities | <u>\$ 427,822</u> | <u>\$ 242,479</u> | <u>\$ 1,388,726</u> | <u>\$ 39,833</u> | <u>\$ 38,026</u> | <u>\$ 29,574</u> | <u>\$ 400,397</u> | <u>\$ 41,000</u> | <u>\$ 2,289,438</u> | <u>\$ 4,897,295</u> |

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Balance Beginning of Year | Additions | Deductions | Balance End of Year |
|--------------------------|---------------------------------|---------------------|---------------------|---------------------------|
| COUNTY CLERK | | | | |
| Assets | | | | |
| Cash and investments | \$ 474,300 | \$ 132,708 | \$ 179,186 | \$ 427,822 |
| Total assets | <u>\$ 474,300</u> | <u>\$ 132,708</u> | <u>\$ 179,186</u> | <u>\$ 427,822</u> |
| Liabilities | | | | |
| Deposits | \$ 474,300 | \$ 132,708 | \$ 179,186 | \$ 427,822 |
| Total liabilities | <u>\$ 474,300</u> | <u>\$ 132,708</u> | <u>\$ 179,186</u> | <u>\$ 427,822</u> |
| COURT COSTS | | | | |
| Assets | | | | |
| Cash and investments | \$ 229,977 | \$ 1,043,786 | \$ 1,031,438 | \$ 242,325 |
| Accounts receivable | 90 | 154 | 90 | 154 |
| Total assets | <u>\$ 230,067</u> | <u>\$ 1,043,940</u> | <u>\$ 1,031,528</u> | <u>\$ 242,479</u> |
| Liabilities | | | | |
| Due to other governments | \$ 230,067 | \$ 924,823 | \$ 912,411 | \$ 242,479 |
| Total liabilities | <u>\$ 230,067</u> | <u>\$ 924,823</u> | <u>\$ 912,411</u> | <u>\$ 242,479</u> |
| DISTRICT CLERK | | | | |
| Assets | | | | |
| Cash and investments | \$ 835,693 | \$ 7,161,716 | \$ 6,608,683 | \$ 1,388,726 |
| Total assets | <u>\$ 835,693</u> | <u>\$ 7,161,716</u> | <u>\$ 6,608,683</u> | <u>\$ 1,388,726</u> |
| Liabilities | | | | |
| Deposits | \$ 835,693 | \$ 7,161,716 | \$ 6,608,683 | \$ 1,388,726 |
| Total liabilities | <u>\$ 835,693</u> | <u>\$ 7,161,716</u> | <u>\$ 6,608,683</u> | <u>\$ 1,388,726</u> |

Continued

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Balance Beginning of Year | Additions | Deductions | Balance End of Year |
|------------------------------|---------------------------------|-------------------|-------------------|---------------------------|
| Continuation | | | | |
| INMATE TRUST | | | | |
| Assets | | | | |
| Cash and investments | \$ 72,801 | \$ 57,670 | \$ 90,638 | \$ 39,833 |
| Total assets | <u>\$ 72,801</u> | <u>\$ 57,670</u> | <u>\$ 90,638</u> | <u>\$ 39,833</u> |
| Liabilities | | | | |
| Accounts payable | \$ 49,637 | \$ 122,764 | \$ 145,876 | \$ 26,525 |
| Due to other governments | 1,173 | 1,800 | 2,119 | 854 |
| Deposits | 21,991 | 8,853 | 18,390 | 12,454 |
| Total liabilities | <u>\$ 72,801</u> | <u>\$ 133,417</u> | <u>\$ 166,385</u> | <u>\$ 39,833</u> |
| JUVENILES' | | | | |
| Assets | | | | |
| Cash and investments | \$ 38,897 | \$ 5,965 | \$ 6,836 | \$ 38,026 |
| Total assets | <u>\$ 38,897</u> | <u>\$ 5,965</u> | <u>\$ 6,836</u> | <u>\$ 38,026</u> |
| Liabilities | | | | |
| Accounts payable | \$ 38,897 | \$ 3,960 | \$ 4,831 | \$ 38,026 |
| Total liabilities | <u>\$ 38,897</u> | <u>\$ 3,960</u> | <u>\$ 4,831</u> | <u>\$ 38,026</u> |
| MEDICAL REIMBURSEMENT | | | | |
| Assets | | | | |
| Cash and investments | \$ 28,965 | \$ 275,635 | \$ 275,035 | \$ 29,565 |
| Accounts receivable | 57 | 9 | 57 | 9 |
| Total assets | <u>\$ 29,022</u> | <u>\$ 275,644</u> | <u>\$ 275,092</u> | <u>\$ 29,574</u> |
| Liabilities | | | | |
| Accounts payable | \$ 29,022 | \$ 234,121 | \$ 233,569 | \$ 29,574 |
| Total liabilities | <u>\$ 29,022</u> | <u>\$ 234,121</u> | <u>\$ 233,569</u> | <u>\$ 29,574</u> |

Continued

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Balance Beginning of Year | Additions | Deductions | Balance End of Year |
|-------------------------------|---------------------------------|-----------------------|-----------------------|---------------------------|
| Continuation | | | | |
| SEIZURE | | | | |
| Assets | | | | |
| Cash and investments | \$ 379,061 | \$ 26,983 | \$ 5,647 | \$ 400,397 |
| Total assets | <u>\$ 379,061</u> | <u>\$ 26,983</u> | <u>\$ 5,647</u> | <u>\$ 400,397</u> |
| Liabilities | | | | |
| Due to other governments | \$ 379,061 | \$ 24,749 | \$ 3,413 | \$ 400,397 |
| Total liabilities | <u>\$ 379,061</u> | <u>\$ 24,749</u> | <u>\$ 3,413</u> | <u>\$ 400,397</u> |
| SHERIFF | | | | |
| Assets | | | | |
| Cash and investments | \$ 32,500 | \$ 170,308 | \$ 161,808 | \$ 41,000 |
| Total assets | <u>\$ 32,500</u> | <u>\$ 170,308</u> | <u>\$ 161,808</u> | <u>\$ 41,000</u> |
| Liabilities | | | | |
| Accounts payable | \$ 32,500 | \$ 170,308 | \$ 161,808 | \$ 41,000 |
| Total liabilities | <u>\$ 32,500</u> | <u>\$ 170,308</u> | <u>\$ 161,808</u> | <u>\$ 41,000</u> |
| TAX ASSESSOR/COLLECTOR | | | | |
| Assets | | | | |
| Cash and investments | \$ 2,157,309 | \$ 527,491,723 | \$ 527,368,811 | \$ 2,280,221 |
| Accounts receivable | 8,120 | 1,097 | - | 9,217 |
| Total assets | <u>\$ 2,165,429</u> | <u>\$ 527,492,820</u> | <u>\$ 527,368,811</u> | <u>\$ 2,289,438</u> |
| Liabilities | | | | |
| Due to other governments | \$ 2,054,283 | \$ 527,454,759 | \$ 527,247,506 | \$ 2,261,536 |
| Deposits | 111,146 | 38,061 | 121,305 | 27,902 |
| Total liabilities | <u>\$ 2,165,429</u> | <u>\$ 527,492,820</u> | <u>\$ 527,368,811</u> | <u>\$ 2,289,438</u> |

Continued

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | Balance Beginning of Year | Additions | Deductions | Balance End of Year |
|----------------------------------|---------------------------------|-----------------------|-----------------------|---------------------------|
| Continuation | | | | |
| TOTALS - ALL AGENCY FUNDS | | | | |
| Assets | | | | |
| Cash and investments | \$ 4,249,503 | \$ 536,366,494 | \$ 535,728,082 | \$ 4,887,915 |
| Accounts receivable | 8,267 | 1,260 | 147 | 9,380 |
| Total assets | <u>\$ 4,257,770</u> | <u>\$ 536,367,754</u> | <u>\$ 535,728,229</u> | <u>\$ 4,897,295</u> |
| Liabilities | | | | |
| Accounts payable | \$ 150,056 | \$ 531,153 | \$ 546,084 | \$ 135,125 |
| Due to other governments | 2,664,584 | 528,406,131 | 528,165,449 | 2,905,266 |
| Deposits | 1,443,130 | 7,341,338 | 6,927,564 | 1,856,904 |
| Total liabilities | <u>\$ 4,257,770</u> | <u>\$ 536,278,622</u> | <u>\$ 535,639,097</u> | <u>\$ 4,897,295</u> |

**RANDALL COUNTY ASSISTANCE DISTRICT #1
STATEMENT OF NET POSITION
COMPONENT UNIT
SEPTEMBER 30, 2019**

ASSETS

| | |
|---------------------------|------------------|
| Current assets: | |
| Cash and cash equivalents | \$ 1,442,694 |
| Receivables | 188,379 |
| Prepaid items | <u>420</u> |
| Total current assets | <u>1,631,493</u> |
| Noncurrent assets: | |
| Land | <u>61,555</u> |
| Total noncurrent assets | <u>61,555</u> |
| Total assets | <u>1,693,048</u> |

LIABILITIES

| | |
|---|---------------|
| Current liabilities: | |
| Accounts payable | <u>20,661</u> |
| Total current liabilities/total liabilities | <u>20,661</u> |

NET POSITION

| | |
|-------------------------------------|----------------------------|
| Net investment in capital assets | 61,555 |
| Restricted for economic development | 198,094 |
| Unrestricted | <u>1,412,738</u> |
| Total net position | <u><u>\$ 1,672,387</u></u> |

**RANDALL COUNTY ASSISTANCE DISTRICT #1
STATEMENT OF CHANGES IN NET POSITION
COMPONENT UNIT
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

REVENUES

| | | |
|----------------|----|-----------|
| Sales tax | \$ | 1,069,976 |
| Interest | | 29,300 |
| Miscellaneous | | 1,638 |
| | | 1,100,914 |
| Total revenues | | 1,100,914 |

EXPENSES

| | | |
|----------------|--|---------|
| Public safety | | 637,537 |
| | | 637,537 |
| Total expenses | | 637,537 |

| | | |
|---------------------------------------|----|-----------|
| CHANGE IN NET POSITION | | 463,377 |
| TOTAL NET POSITION - BEGINNING | | 1,209,010 |
| TOTAL NET POSITION - ENDING | \$ | 1,672,387 |

**STATISTICAL SECTION
(UNAUDITED)**

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**RANDALL COUNTY, TEXAS
STATISTICAL SECTION
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

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> | 125-128 |
| Revenue Capacity <i>These tables contain information to help the reader assess the County's most significant local revenue source, the property tax.</i> | 129-132 |
| 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> | 133-136 |
| 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> | 137-138 |
| 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> | 139-142 |

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>2010</u> | <u>2011</u> | <u>2012</u> | <u>Restated 2013</u> | <u>Restated 2014</u> | <u>2015</u> | <u>2016</u> | <u>Restated 2017</u> | <u>2018</u> | <u>2019</u> |
|--|------------------|------------------|------------------|--------------------------|--------------------------|------------------|------------------|--------------------------|------------------|------------------|
| Governmental activities | | | | | | | | | | |
| Net investment in capital assets | \$ 22,518 | \$ 22,602 | \$ 23,668 | \$ 24,943 | \$ 23,716 | \$ 27,077 | \$ 22,390 | \$ 31,258 | \$ 30,805 | \$ 41,509 |
| Restricted | 4,472 | 3,918 | 3,300 | 3,327 | 4,549 | 2,127 | 8,650 | 4,274 | 8,788 | 3,330 |
| Unrestricted | 7,977 | 9,163 | 10,434 | 9,610 | 9,769 | 11,879 | 13,524 | 8,943 | 10,567 | 12,204 |
| Total governmental activities net position | <u>\$ 34,967</u> | <u>\$ 35,683</u> | <u>\$ 37,402</u> | <u>\$ 37,880</u> | <u>\$ 38,034</u> | <u>\$ 41,083</u> | <u>\$ 44,564</u> | <u>\$ 44,475</u> | <u>\$ 50,160</u> | <u>\$ 57,043</u> |

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

Table 2

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Expenses | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Administrative | \$ 3,609 | \$ 3,680 | \$ 3,440 | \$ 3,882 | \$ 4,146 | \$ 4,092 | \$ 4,305 | \$ 4,726 | \$ 5,026 | \$ 6,221 |
| Judicial | 6,196 | 6,393 | 6,617 | 6,768 | 6,798 | 6,829 | 7,007 | 8,116 | 8,452 | 8,942 |
| Elections | 355 | 331 | 335 | 395 | 471 | 415 | 464 | 523 | 647 | 655 |
| Financial administration | 2,067 | 2,054 | 2,143 | 2,264 | 2,327 | 2,321 | 2,458 | 2,656 | 2,623 | 2,757 |
| Public facilities | 1,903 | 2,077 | 2,015 | 2,012 | 2,067 | 2,089 | 2,210 | 2,310 | 2,577 | 2,509 |
| Public safety | 21,375 | 22,246 | 23,343 | 25,706 | 27,010 | 27,794 | 28,552 | 31,108 | 32,500 | 32,829 |
| Road and bridge | 3,136 | 2,963 | 3,019 | 3,285 | 2,793 | 2,972 | 2,849 | 3,337 | 3,961 | 3,616 |
| Health and welfare | 113 | 90 | 122 | 140 | 158 | 139 | 113 | 235 | 214 | 223 |
| Environmental protection | 1 | 1 | 1 | 1 | - | - | - | - | - | - |
| Extension services | 317 | 268 | 323 | 340 | 363 | 343 | 373 | 391 | 404 | 428 |
| Interest on long-term debt | 1,700 | 1,879 | 1,802 | 1,810 | 1,669 | 1,620 | 1,391 | 1,484 | 1,328 | 1,388 |
| Total governmental activities expenses | 40,772 | 41,982 | 43,160 | 46,603 | 47,802 | 48,614 | 49,722 | 54,886 | 57,732 | 59,568 |
| Program Revenues | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Charges for services | | | | | | | | | | |
| Administrative | 1,022 | 1,760 | 1,721 | 1,691 | 1,512 | 1,395 | 1,437 | 1,444 | 1,519 | 1,482 |
| Judicial | 3,016 | 2,963 | 2,421 | 2,839 | 2,758 | 2,753 | 2,815 | 2,689 | 2,885 | 3,193 |
| Public Safety | 4,492 | 5,554 | 6,081 | 6,431 | 6,937 | 7,163 | 6,773 | 7,628 | 8,335 | 8,866 |
| Road & Bridge | 1,597 | 1,594 | 1,337 | 1,387 | 1,444 | 1,502 | 1,478 | 1,456 | 1,505 | 1,507 |
| Other | 663 | 737 | 929 | 871 | 888 | 957 | 947 | 959 | 936 | 971 |
| Operating grants and contributions | 2,350 | 1,481 | 1,943 | 1,681 | 1,865 | 1,752 | 2,009 | 1,575 | 2,447 | 1,971 |
| Capital grants and contributions | 999 | 106 | 247 | 323 | 283 | 1,046 | 161 | 212 | 819 | 502 |
| Total governmental activities program revenues | 14,139 | 14,195 | 14,679 | 15,223 | 15,687 | 16,568 | 15,620 | 15,963 | 18,446 | 18,492 |
| Net (expense) revenue | (26,633) | (27,787) | (28,481) | (31,380) | (32,115) | (32,046) | (34,102) | (38,923) | (39,286) | (41,076) |
| General Revenues and Other Changes in Net Position | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Taxes | | | | | | | | | | |
| Property taxes, levied for general purposes | 23,393 | 23,767 | 24,846 | 26,166 | 27,500 | 28,794 | 31,167 | 32,807 | 36,269 | 38,023 |
| Property taxes, levied for debt service | 2,639 | 3,277 | 3,386 | 3,366 | 3,358 | 3,891 | 3,606 | 4,271 | 4,023 | 5,193 |
| Mixed beverage taxes | 233 | 184 | 155 | 169 | 208 | 226 | 217 | 240 | 272 | 300 |
| Vehicle sales tax | 913 | 976 | 1,469 | 1,664 | 1,766 | 1,767 | 1,865 | 1,818 | 1,797 | 1,833 |
| Investment earnings | 86 | 56 | 60 | 77 | 102 | 84 | 180 | 376 | 718 | 1,077 |
| Gain on disposal of assets | (559) | 10 | 31 | 29 | 31 | 126 | 37 | 305 | - | 77 |
| Miscellaneous | 472 | 233 | 252 | 526 | 249 | 174 | 511 | 178 | 1,892 | 1,456 |
| Total governmental activities | 27,177 | 28,503 | 30,199 | 31,997 | 33,214 | 35,062 | 37,583 | 39,995 | 44,971 | 47,959 |
| Change in Net Position | | | | | | | | | | |
| Governmental activities | \$ 544 | \$ 716 | \$ 1,718 | \$ 617 | \$ 1,099 | \$ 3,016 | \$ 3,481 | \$ 1,072 | \$ 5,685 | \$ 6,883 |

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

Table 3

| | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| General Fund | | | | | | | | | | |
| Non-spendable | \$ 120 | \$ 141 | \$ 297 | \$ 173 | \$ 377 | \$ 870 | \$ 282 | \$ 334 | \$ 550 | \$ 360 |
| Restricted | 409 | 412 | 278 | 259 | 215 | 206 | 163 | 223 | 346 | 534 |
| Assigned-Elections | - | - | - | - | - | 500 | 1,000 | - | - | - |
| Assigned-Juvenile Probation | 58 | 238 | 267 | 21 | 256 | 441 | 610 | 783 | 1,158 | 1,576 |
| Assigned-Budget | 912 | 870 | 733 | 839 | 750 | 780 | 873 | - | 687 | 828 |
| Unassigned | 6,612 | 7,112 | 8,337 | 8,603 | 9,131 | 9,523 | 10,608 | 10,678 | 11,968 | 15,020 |
| Total General Fund | <u><u>8,111</u></u> | <u><u>8,773</u></u> | <u><u>9,912</u></u> | <u><u>9,895</u></u> | <u><u>10,729</u></u> | <u><u>12,320</u></u> | <u><u>13,536</u></u> | <u><u>12,018</u></u> | <u><u>14,709</u></u> | <u><u>18,318</u></u> |
| All other governmental funds | | | | | | | | | | |
| Non-spendable | | | | | | | | | | |
| Inventories | 5 | 3 | 3 | 8 | 7 | 5 | 6 | 7 | 4 | 6 |
| Prepays | 1 | 1 | 7 | 10 | 32 | 42 | 1 | 9 | 34 | 13 |
| Restricted | | | | | | | | | | |
| Debt Service Fund | 368 | 190 | 174 | 145 | 4 | 134 | 91 | 173 | 84 | 113 |
| Special Revenue Funds | 2,956 | 2,867 | 2,579 | 2,256 | 1,762 | 1,788 | 2,095 | 2,094 | 2,203 | 2,682 |
| Capital Projects Funds | 5,985 | 50 | 51 | 398 | 2,568 | - | 6,301 | 1,783 | 6,155 | 1,721 |
| Assigned | | | | | | | | | | |
| Special Revenue Funds | 294 | 167 | 212 | 153 | 151 | 439 | 413 | 191 | 184 | 179 |
| Capital Projects Funds | 304 | 232 | 220 | 265 | 201 | - | - | 230 | 174 | 408 |
| Unassigned | - | - | - | - | (4) | (1) | - | - | - | - |
| Total all other governmental funds | <u><u>\$ 9,913</u></u> | <u><u>\$ 3,510</u></u> | <u><u>\$ 3,246</u></u> | <u><u>\$ 3,235</u></u> | <u><u>\$ 4,721</u></u> | <u><u>\$ 2,407</u></u> | <u><u>\$ 8,907</u></u> | <u><u>\$ 4,487</u></u> | <u><u>\$ 8,838</u></u> | <u><u>\$ 5,122</u></u> |

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

Table 4

| | Fiscal Year | | | | | | | | | |
|--|-------------------|-------------------|---------------|----------------|-----------------|-----------------|-----------------|-------------------|-----------------|-----------------|
| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| Revenues | | | | | | | | | | |
| Taxes | \$ 25,993 | \$ 27,032 | \$ 28,208 | \$ 29,541 | \$ 30,861 | \$ 32,667 | \$ 34,800 | \$ 37,119 | \$ 40,222 | \$ 43,160 |
| Licenses and fees | 4,402 | 1,520 | 4,364 | 4,563 | 4,935 | 5,116 | 5,133 | 5,124 | 5,346 | 5,571 |
| Fines and forfeitures | 2,025 | 4,211 | 1,870 | 1,796 | 1,659 | 1,565 | 1,601 | 1,466 | 1,653 | 1,605 |
| Intergovernmental | 7,354 | 2,252 | 7,688 | 7,922 | 8,660 | 9,601 | 8,820 | 9,242 | 10,704 | 11,073 |
| Interest | 83 | 6,836 | 58 | 75 | 98 | 82 | 172 | 345 | 659 | 992 |
| Sales and miscellaneous taxes | 1,507 | 54 | 1,624 | 1,833 | 1,974 | 1,994 | 2,082 | 2,058 | 2,069 | 2,133 |
| Miscellaneous | 1,051 | 817 | 1,102 | 1,378 | 683 | 460 | 577 | 309 | 2,416 | 1,509 |
| Total revenues | 42,415 | 42,722 | 44,914 | 47,108 | 48,870 | 51,485 | 53,185 | 55,663 | 63,069 | 66,043 |
| Expenditures | | | | | | | | | | |
| Administrative | 3,507 | 3,627 | 3,394 | 3,721 | 3,928 | 3,941 | 4,177 | 4,446 | 4,760 | 5,914 |
| Judicial | 6,200 | 6,379 | 6,617 | 6,662 | 6,728 | 6,853 | 7,166 | 7,755 | 8,314 | 8,518 |
| Elections | 316 | 307 | 332 | 390 | 463 | 413 | 458 | 470 | 482 | 475 |
| Financial administration | 2,075 | 2,064 | 2,141 | 2,230 | 2,321 | 2,335 | 2,490 | 2,488 | 2,541 | 2,595 |
| Public facilities | 1,003 | 844 | 722 | 698 | 745 | 785 | 795 | 866 | 1,026 | 855 |
| Public safety | 21,122 | 21,702 | 22,720 | 24,700 | 25,827 | 26,197 | 27,764 | 28,479 | 30,340 | 30,054 |
| Road and Bridge | 2,725 | 2,547 | 2,609 | 2,839 | 2,388 | 2,603 | 2,531 | 2,720 | 3,232 | 2,770 |
| Public services | 114 | 89 | 121 | 139 | 158 | 141 | 116 | 231 | 212 | 220 |
| Environmental protection | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Extension service | 314 | 265 | 325 | 332 | 353 | 342 | 372 | 374 | 394 | 407 |
| Capital outlay | 14,068 | 7,182 | 1,656 | 3,888 | 5,670 | 5,057 | 4,554 | 10,303 | 8,191 | 8,898 |
| Debt Service | | | | | | | | | | |
| Principal | 1,532 | 1,535 | 1,589 | 1,936 | 2,233 | 2,479 | 2,777 | 3,162 | 12,216 | 4,334 |
| Interest | 1,460 | 1,920 | 1,812 | 1,778 | 1,600 | 1,603 | 1,290 | 1,458 | 1,684 | 1,425 |
| Bond issuance cost | 158 | - | - | - | 57 | 80 | 91 | - | 106 | 31 |
| Total expenditures | 54,595 | 48,462 | 44,039 | 49,314 | 52,472 | 52,830 | 54,582 | 62,753 | 73,499 | 66,497 |
| Excess of revenues over (under) expenditures | (12,180) | (5,740) | 875 | (2,206) | (3,602) | (1,345) | (1,397) | (7,090) | (10,430) | (454) |
| Other financing sources (uses) | | | | | | | | | | |
| Transfers in | 1,703 | 1,935 | 2,024 | 3,188 | 2,579 | 2,767 | 2,527 | 2,621 | 3,386 | 3,602 |
| Transfers out | (1,703) | (1,935) | (2,024) | (3,098) | (2,579) | (2,767) | (2,527) | (2,621) | (3,386) | (3,602) |
| Sale of assets proceeds | - | - | - | 62 | 34 | 215 | 42 | 488 | 30 | 126 |
| Capital lease proceeds | - | - | - | 2,027 | - | 327 | - | 665 | 220 | 190 |
| Issuance of debt | 9,200 | - | - | - | 5,715 | - | 8,685 | - | 7,590 | - |
| Bond premiums | 158 | - | - | - | 115 | - | 440 | - | 333 | 106 |
| Bond discount | - | - | - | - | - | - | (54) | - | - | - |
| Refunded bond issued | - | - | - | - | 3,615 | 8,450 | - | - | 9,300 | 1,635 |
| Payment to refunded bonds escrow agent | - | - | - | - | (3,558) | (8,370) | - | - | - | (1,710) |
| Total other financing sources (uses) | 9,358 | - | - | 2,179 | 5,921 | 622 | 9,113 | 1,153 | 17,473 | 347 |
| Net change in fund balances | \$ (2,822) | \$ (5,740) | \$ 875 | \$ (27) | \$ 2,319 | \$ (723) | \$ 7,716 | \$ (5,937) | \$ 7,043 | \$ (107) |
| Debt Service as a percentage of noncapital expenditures | 7.38% | 8.37% | 8.02% | 8.18% | 8.19% | 8.54% | 8.13% | 8.81% | 21.28% | 10.00% |

**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 Randall County | Debt Rate Randall County | Total Direct Rate Randall County | City of Canyon | City of Amarillo | City of Happy | Village of Timbercreek Canyon | Canyon Independent School District |
|---|-----------|-----------------------------------|-----------------------------|-------------------------------------|-------------------|---------------------|------------------|-------------------------------------|---|
| TAX RATES/\$100 ASSESSED VALUATION | | | | | | | | | |
| 2010 | 2009 | 0.32407 | 0.03655 | 0.36062 | 0.35962 | 0.31009 | 0.73827 | 0.19500 | 1.29000 |
| 2011 | 2010 | 0.32407 | 0.04483 | 0.36890 | 0.35962 | 0.31009 | 0.72970 | 0.19500 | 1.29000 |
| 2012 | 2011 | 0.33217 | 0.04539 | 0.37756 | 0.37613 | 0.32009 | 0.73469 | 0.19500 | 1.29000 |
| 2013 | 2012 | 0.34047 | 0.04383 | 0.38430 | 0.37613 | 0.32009 | 0.73103 | 0.19500 | 1.26500 |
| 2014 | 2013 | 0.34977 | 0.04264 | 0.39241 | 0.37613 | 0.34009 | 0.73443 | 0.20000 | 1.22800 |
| 2015 | 2014 | 0.35162 | 0.04752 | 0.39914 | 0.39083 | 0.34509 | 0.79369 | 0.20000 | 1.21500 |
| 2016 | 2015 | 0.36405 | 0.04200 | 0.40605 | 0.39083 | 0.35072 | 0.81520 | 0.20000 | 1.26000 |
| 2017 | 2016 | 0.36696 | 0.04777 | 0.41473 | 0.46503 | 0.35072 | 0.78121 | 0.20000 | 1.26000 |
| 2018 | 2017 | 0.37339 | 0.04134 | 0.41473 | 0.45484 | 0.36364 | 0.76850 | 0.21000 | 1.26500 |
| 2019 | 2018 | 0.37898 | 0.05228 | 0.43126 | 0.44758 | 0.36838 | 0.76850 | 0.21000 | 1.26500 |
| TAX LEVIES | | | | | | | | | |
| 2010 | 2009 | | | \$ 25,876,981 | \$ 1,857,986 | \$ 15,670,785 | \$ 6,073 | \$ 79,111 | \$ 37,979,479 |
| 2011 | 2010 | | | 26,865,024 | 1,898,321 | 15,934,313 | 6,377 | 80,781 | 39,416,029 |
| 2012 | 2011 | | | 28,024,554 | 2,024,023 | 16,733,578 | 6,543 | 79,956 | 40,853,022 |
| 2013 | 2012 | | | 29,346,297 | 2,060,070 | 17,124,039 | 6,243 | 81,799 | 42,359,222 |
| 2014 | 2013 | | | 30,702,070 | 2,098,245 | 18,471,522 | 6,306 | 85,733 | 42,911,863 |
| 2015 | 2014 | | | 32,566,349 | 2,246,421 | 19,529,368 | 7,429 | 86,055 | 45,455,472 |
| 2016 | 2015 | | | 34,670,563 | 2,368,918 | 20,736,240 | 7,989 | 86,383 | 48,482,358 |
| 2017 | 2016 | | | 36,947,500 | 2,832,112 | 21,684,085 | 7,472 | 86,598 | 51,690,295 |
| 2018 | 2017 | | | 40,188,872 | 3,148,070 | 23,772,251 | 7,572 | 90,671 | 58,316,236 |
| 2019 | 2018 | | | 42,780,382 | 3,476,343 | 24,773,740 | 7,297 | 99,953 | 62,358,236 |

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

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 | | | | | | | | | |
| 2010 | 2009 | 1.17000 | 1.04000 | 1.24950 | 0.08500 | 0.18413 | 0.00794 | 0.25000 | 0.03/ac |
| 2011 | 2010 | 1.17000 | 1.04000 | 1.26862 | 0.08441 | 0.18996 | 0.00785 | 0.24883 | 0.03/ac |
| 2012 | 2011 | 1.17000 | 1.04000 | 1.26960 | 0.08288 | 0.18938 | 0.00776 | 0.25000 | 0.03/ac |
| 2013 | 2012 | 1.17000 | 1.04000 | 1.26960 | 0.08133 | 0.19950 | 0.00754 | 0.25000 | 0.03/ac |
| 2014 | 2013 | 1.18900 | 1.04000 | 1.29440 | 0.08022 | 0.19950 | 0.00810 | 0.25000 | 0.03/ac |
| 2015 | 2014 | 1.18900 | 1.04000 | 1.29000 | 0.07921 | 0.20750 | 0.00802 | 0.25000 | 0.03/ac |
| 2016 | 2015 | 1.18900 | 1.04000 | 1.26804 | 0.07587 | 0.20750 | 0.00802 | 0.25000 | 0.03/ac |
| 2017 | 2016 | 1.18900 | 1.04000 | 1.25433 | 0.07446 | 0.20750 | 0.00750 | 0.25000 | 0.03/ac |
| 2018 | 2017 | 1.18900 | 1.04000 | 1.23777 | 0.07000 | 0.20750 | 0.00690 | 0.25000 | 0.03/ac |
| 2019 | 2018 | 1.23900 | 1.04000 | 1.23371 | 0.07000 | 0.20750 | 0.00670 | 0.25000 | 0.03/ac |

| TAX LEVIES | | | | | | | | | |
|-------------------|------|---------------|------------|---------------|------------|--------------|------------|-----------|-----------|
| 2010 | 2009 | \$ 39,745,139 | \$ 273,404 | \$ 10,279,524 | \$ 997,876 | \$ 9,284,325 | \$ 419,642 | \$ 25,351 | \$ 15,587 |
| 2011 | 2010 | 40,164,289 | 247,395 | 10,454,396 | 1,013,789 | 9,694,953 | 421,851 | 25,380 | 15,580 |
| 2012 | 2011 | 40,897,786 | 243,953 | 10,818,878 | 1,029,666 | 9,900,354 | 427,793 | 20,795 | 15,516 |
| 2013 | 2012 | 41,699,880 | 266,872 | 11,817,341 | 1,042,514 | 10,588,046 | 428,393 | 23,344 | 15,555 |
| 2014 | 2013 | 43,298,798 | 272,537 | 13,159,315 | 1,056,699 | 10,868,873 | 472,693 | 24,064 | 15,558 |
| 2015 | 2014 | 44,787,948 | 239,402 | 14,498,585 | 1,078,436 | 11,758,804 | 489,225 | 24,654 | 15,553 |
| 2016 | 2015 | 44,803,815 | 248,164 | 14,017,723 | 1,095,309 | 12,330,123 | 514,898 | 25,258 | 15,579 |
| 2017 | 2016 | 46,559,320 | 258,189 | 14,582,133 | 1,123,008 | 12,903,943 | 506,468 | 25,986 | 15,538 |
| 2018 | 2017 | 49,023,666 | 267,630 | 15,699,034 | 1,287,775 | 13,720,045 | 504,734 | 26,061 | 15,539 |
| 2019 | 2018 | 52,287,554 | 243,223 | 16,058,743 | 1,296,637 | 14,141,758 | 510,821 | 26,885 | 15,535 |

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 | | |
| 2010 | 2009 | \$ 6,678,805 | \$ 6,678,805 | \$ 809,921 | \$ 809,921 | \$ 7,488,726 | \$ 7,488,726 | 0.36062 | 100% |
| 2011 | 2010 | 6,825,724 | 6,825,724 | 773,727 | 773,727 | 7,599,451 | 7,599,451 | 0.36890 | 100% |
| 2012 | 2011 | 6,983,013 | 6,983,013 | 797,742 | 797,742 | 7,780,755 | 7,780,755 | 0.37756 | 100% |
| 2013 | 2012 | 7,161,830 | 7,161,830 | 855,592 | 855,592 | 8,017,422 | 8,017,422 | 0.38430 | 100% |
| 2014 | 2013 | 7,347,307 | 7,347,307 | 876,242 | 876,242 | 8,223,549 | 8,223,549 | 0.39241 | 100% |
| 2015 | 2014 | 7,677,110 | 7,677,110 | 934,832 | 934,832 | 8,611,942 | 8,611,942 | 0.39914 | 100% |
| 2016 | 2015 | 8,088,001 | 8,088,001 | 975,336 | 975,336 | 9,063,337 | 9,063,337 | 0.40605 | 100% |
| 2017 | 2016 | 9,917,313 | 9,917,313 | 1,033,826 | 1,033,826 | 10,951,139 | 10,951,139 | 0.41473 | 100% |
| 2018 | 2017 | 10,791,832 | 10,791,832 | 1,067,450 | 1,067,450 | 11,859,282 | 11,859,282 | 0.41473 | 100% |
| 2019 | 2018 | 11,264,883 | 11,264,883 | 1,135,655 | 1,135,655 | 12,400,538 | 12,400,538 | 0.43126 | 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, 2019**

Table 7

| Taxpayer | Type of Business | 2018 Assessed Valuation | Rank | Percentage of Total Assessed Valuation | 2009 Assessed Valuation | Rank | Percentage of Total Assessed Valuation |
|-----------------------------|---------------------|-------------------------------|------|---|-------------------------------|------|---|
| Southwestern Public Service | Electric Utility | \$ 115,711,859 | 1 | 0.93% | \$ 53,947,991 | 2 | 0.72% |
| Affiliated Foods, Inc. | Food Distributor | 98,106,733 | 2 | 0.79% | 62,942,260 | 1 | 0.84% |
| BNSF Railway Company | Railroad | 74,094,660 | 3 | 0.60% | 40,279,907 | 5 | 0.54% |
| Case Properties | Apartment Complexes | 66,863,573 | 4 | 0.54% | 21,780,874 | 7 | 0.29% |
| Owens Corning | Industrial | 60,668,498 | 5 | 0.49% | 53,359,258 | 3 | 0.71% |
| Wal Mart Real Estate | Retail Store | 57,080,493 | 6 | 0.46% | 48,988,111 | 4 | 0.65% |
| Atmos Energy | Gas Utility | 45,995,051 | 7 | 0.37% | 16,355,681 | 10 | 0.22% |
| Tigris LTD | Apartment Complexes | 27,523,315 | 8 | 0.22% | | | |
| B&M Equities, LLC | Various Residential | 25,653,889 | 9 | 0.21% | | | |
| Toot N Totum Inc. | Retail Store | 25,495,081 | 10 | 0.21% | | | |
| Southwestern Bell Telephone | Telephone Utility | | | | 23,736,516 | 6 | 0.32% |
| The Colonies at Hillside | Apartment Complexes | | | | 21,490,521 | 8 | 0.29% |
| Cebridge Acquisition, LP | Cable/Utility | | | | 18,107,539 | 9 | 0.24% |
| | | <u>\$ 597,193,152</u> | | <u>4.82%</u> | <u>\$ 360,988,658</u> | | <u>4.82%</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 |
| 2010 | 2009 | \$ 25,876,981 | \$ (28,271) | \$ 25,848,710 | \$ 25,366,224 | 98.03% | \$ 452,333 | \$ 25,818,557 | 99.88% |
| 2011 | 2010 | 26,865,024 | (9,469) | 26,855,555 | 26,413,122 | 98.32% | 407,806 | 26,820,928 | 99.87% |
| 2012 | 2011 | 28,045,197 | (27,540) | 28,017,657 | 27,593,243 | 98.39% | 393,505 | 27,986,748 | 99.89% |
| 2013 | 2012 | 29,346,297 | (48,458) | 29,297,839 | 28,903,467 | 98.49% | 362,067 | 29,265,534 | 99.89% |
| 2014 | 2013 | 30,702,070 | (56,364) | 30,645,706 | 30,291,705 | 98.66% | 317,201 | 30,608,906 | 99.88% |
| 2015 | 2014 | 32,566,349 | (62,548) | 32,503,801 | 32,144,295 | 98.70% | 319,036 | 32,463,331 | 99.88% |
| 2016 | 2015 | 34,670,563 | (28,669) | 34,641,894 | 34,247,287 | 98.78% | 343,170 | 34,590,457 | 99.85% |
| 2017 | 2016 | 36,947,501 | (35,728) | 36,911,773 | 36,738,428 | 99.43% | 116,919 | 36,855,347 | 99.85% |
| 2018 | 2017 | 40,188,872 | (67,965) | 40,120,907 | 39,949,044 | 99.40% | 91,600 | 40,040,644 | 99.80% |
| 2019 | 2018 | 42,780,382 | (59,704) | 42,720,678 | 42,542,525 | 99.44% | - | 42,542,525 | 99.58% |

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, 2019**

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 | | | | |
| 2010 | \$ 11,525,000 | \$ 28,455,000 | \$ 310,769 | \$ 40,290,769 | 0.54% | 0.92% | \$ 343 |
| 2011 | 10,470,000 | 28,020,355 | 265,495 | 38,755,850 | 0.52% | 0.85% | 321 |
| 2012 | 9,365,000 | 27,581,158 | 220,815 | 37,166,973 | 0.49% | 0.75% | 301 |
| 2013 | 8,215,000 | 27,140,000 | 1,903,319 | 37,258,319 | 0.48% | 0.71% | 298 |
| 2014 | 10,535,000 | 28,980,000 | 1,585,622 | 41,100,622 | 0.51% | 0.75% | 325 |
| 2015 | 11,940,000 | 25,608,293 | 1,583,940 | 39,132,233 | 0.47% | 0.73% | 305 |
| 2016 | 9,965,000 | 34,288,602 | 1,167,255 | 45,420,857 | 0.52% | 0.77% | 349 |
| 2017 | 7,955,000 | 33,488,562 | 1,454,863 | 42,898,425 | 0.46% | 0.71% | 324 |
| 2018 | 15,035,000 | 31,891,835 | 953,622 | 47,880,457 | 0.47% | 0.76% | 356 |
| 2019 | 15,545,000 | 27,534,857 | 505,428 | 43,585,285 | 0.42% | 0.67% | 320 |

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, 2019**

Table 10

| | |
|---|-------------------|
| Taxable assessed value | \$ 10,397,229,728 |
| Debt limit (5% of taxable assessed value) | \$ 519,861,486 |
| Debt applicable to limit: | |
| General Obligation Bonds and Certificates of Obligation | 43,079,857 |
| Less: amount set aside for repayment of debt | (113,277) |
| Net Indebtedness subject to debt limit | 42,966,580 |
| Net debt contracting margin | \$ 476,894,906 |
| Percentage of net debt contraction margin available | 91.73 % |
| Percentage of net debt contracting power exhausted | 8.27 % |

Last Ten Years

| Fiscal Year | Constitutional Debt Limit | Net Outstanding Indebtedness September 30 | Percentage of Net Debt Contracting Margin Available |
|----------------|------------------------------|--|---|
| 2010 | \$ 363,407,839 | \$ 39,612,062 | 89.10 % |
| 2011 | 370,006,866 | 38,300,081 | 89.65 |
| 2012 | 378,299,918 | 36,771,608 | 90.28 |
| 2013 | 389,884,021 | 35,209,505 | 90.97 |
| 2014 | 400,288,143 | 39,510,556 | 90.13 |
| 2015 | 418,958,781 | 37,311,165 | 91.09 |
| 2016 | 440,868,543 | 43,679,423 | 90.09 |
| 2017 | 462,049,876 | 41,270,160 | 91.07 |
| 2018 | 504,537,741 | 46,843,309 | 90.72 |
| 2019 | 519,861,486 | 42,966,580 | 91.73 |

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

Table 11

| Fiscal Year | Roll Year | Population | Assessed Value (in Thousands) | General Obligation Debt | Less Debt Service Funds | Net Bonded Debt | Ratio of Net Bonded Debt to Assessed Value | Net Bonded Debt Per Capita |
|-------------|-----------|------------|----------------------------------|-------------------------|-------------------------|-----------------|--|----------------------------|
| 2010 | 2009 | 117,520 | \$ 7,488,726 | \$ 39,980,000 | \$ 367,938 | \$ 39,612,062 | 5.290% | \$ 337 |
| 2011 | 2010 | 120,725 | 7,599,451 | 38,490,355 | 190,274 | 38,300,081 | 5.040% | 317 |
| 2012 | 2011 | 123,351 | 7,780,755 | 36,946,158 | 174,550 | 36,771,608 | 4.726% | 298 |
| 2013 | 2012 | 125,082 | 8,017,422 | 35,355,000 | 145,495 | 35,209,505 | 4.392% | 281 |
| 2014 | 2013 | 126,474 | 8,223,549 | 39,515,000 | 4,444 | 39,510,556 | 4.805% | 312 |
| 2015 | 2014 | 128,220 | 8,611,942 | 37,548,293 | 133,835 | 37,414,458 | 4.344% | 292 |
| 2016 | 2015 | 130,269 | 9,063,337 | 44,253,602 | 90,577 | 44,163,025 | 4.873% | 339 |
| 2017 | 2016 | 132,501 | 10,951,140 | 41,443,562 | 173,402 | 41,270,160 | 3.769% | 311 |
| 2018 | 2017 | 134,442 | 11,859,282 | 46,926,835 | 83,526 | 46,843,309 | 3.950% | 348 |
| 2019 | 2018 | 136,271 | 12,400,537 | 43,079,857 | 113,277 | 42,966,580 | 3.465% | 315 |

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, 2019**

Table 12

| Governmental Unit | Gross Debt | Estimated Percent Applicable | Randall County Share of Debt |
|---------------------------------------|---------------|------------------------------------|---------------------------------------|
| Direct: | | | |
| Randall County | \$ 43,585,285 | 100.00% | <u>\$ 43,585,285</u> |
| Overlapping: | | | |
| Amarillo Independent School District | 245,770,000 | 48.57% | 119,370,489 |
| Canyon Independent School District | 169,745,000 | 100.00% | 169,745,000 |
| City of Amarillo | 62,817,000 | 54.09% | 33,977,715 |
| City of Canyon | 21,343,677 | 100.00% | 21,343,677 |
| Amarillo College District | 74,370,000 | 53.95% | 40,122,615 |
| Bushland Independent School District | 19,665,000 | 10.34% | 2,033,361 |
| Wildorado Independent School District | 11,095,000 | 2.12% | <u>235,214</u> |
| | | | <u>386,828,071</u> |
| Total Direct and Overlapping Debt | | | <u><u>\$ 430,413,356</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> |
|--------------------|-------------------|---|------------------------------|---------------------------------|---|-------------------|------------------------------|
| 2010 | 117,520 | \$ 4,369,845 | \$ 37,184 | 35.60 | 14.4 | 34,651 | 4.7% |
| 2011 | 120,725 | 4,564,060 | 39,182 | 34.94 | 14.4 | 34,725 | 4.9% |
| 2012 | 123,351 | 4,934,141 | 40,001 | 34.90 | 14.5 | 35,468 | 3.8% |
| 2013 | 125,082 | 5,225,854 | 41,779 | 35.10 | 14.5 | 38,467 | 4.2% |
| 2014 | 126,474 | 5,494,530 | 43,444 | 35.30 | 14.6 | 39,764 | 4.1% |
| 2015 | 128,220 | 5,377,326 | 41,938 | 35.30 | 14.6 | 41,718 | 3.4% |
| 2016 | 130,269 | 5,891,161 | 45,223 | 35.30 | 14.7 | 42,928 | 2.9% |
| 2017 | 132,501 | 6,001,493 | 45,294 | 35.40 | 14.7 | 43,151 | 2.6% |
| 2018 | 134,442 | 6,280,865 | 46,718 | 35.80 | 14.8 | 44,337 | 2.6% |
| 2019 | 136,271 | 6,536,422 | 47,966 | 36.00 | 14.8 | 44,398 | 2.4% |

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 | 2019 | | | Employer | 2010 | | |
|------------------------------------|--------------|------|-------------------------------------|------------------------------------|-------------------|------|---------------------------------|
| | 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 | 1,100 | 1 | 1.6% |
| Wal-Mart | 1,359 | 2 | 1.9% | Affiliated Foods, Inc. | 848 | 2 | 1.2% |
| Affiliated Foods, Inc. | 1,205 | 3 | 1.7% | West Texas A&M University | 755 | 3 | 1.1% |
| West Texas A&M University | 801 | 4 | 1.1% | Wal-Mart | 650 | 4 | 0.9% |
| United Supermarkets | 800 | 5 | 1.1% | Owens Corning | 507 | 5 | 0.7% |
| Owens Corning | 586 | 6 | 0.8% | Randall County | 459 | 6 | 0.7% |
| Randall County | 532 | 7 | 0.7% | Nationwide Insurance | 440 | 7 | 0.6% |
| Atmos Energy | 374 | 8 | 0.5% | Anderson Merchandisers | 429 | 8 | 0.6% |
| Texas Department of Transportation | 342 | 9 | 0.5% | Texas Department of Transportation | 349 | 9 | 0.5% |
| Region 16 Education Service Center | 250 | 10 | 0.4% | Sitel Corporation | 337 | 10 | 0.5% |
| | <u>7,649</u> | | <u>10.7%</u> | | <u>5,874</u> | | <u>8.4%</u> |

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

(1) Current Randall County total employment force is estimated 71,349.

(2) Randall County total employment force in 2010 was 69,865. 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, | | | | | | | | | |
|--------------------------|--|---------------|---------------|--------------|------------|------------|--------------|------------|------------|------------|
| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| Administrative | 33.75 | 33.25 | 34.25 | 32.5 | 33 | 32.5 | 29 | 28.5 | 28.5 | 30.5 |
| Judicial | 68 | 69 | 68.5 | 69 | 69.5 | 70.5 | 69.5 | 70 | 72.5 | 75.5 |
| Elections | 1 | 1 | 1 | 1 | 4.5 | 4.5 | 4.5 | 4.5 | 4.5 | 5 |
| Financial Administration | 40 | 40 | 40.5 | 41.5 | 39 | 39 | 39 | 38.5 | 38.5 | 39 |
| Public Facilities | 4 | 5 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 |
| Public Safety | 278.5 | 285.5 | 302 | 312 | 317.5 | 318 | 318 | 323 | 329.5 | 343.5 |
| Road & Bridge | 23 | 23 | 23 | 23 | 23 | 24 | 22 | 24 | 26 | 27 |
| Health & Welfare | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 1 | 1 | 1 |
| Extension Service | 6 | 5 | 6 | 6 | 6 | 6 | 6 | 5.5 | 6.5 | 6.5 |
| | <u>454.75</u> | <u>462.25</u> | <u>478.75</u> | <u>488.5</u> | <u>496</u> | <u>499</u> | <u>492.5</u> | <u>499</u> | <u>511</u> | <u>532</u> |

Source: Randall County 2010-2019 Budgets

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

Table 16

| Activity | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <u>General Government</u> | | | | | | | | | | |
| Administrative: | | | | | | | | | | |
| Collections: | | | | | | | | | | |
| Collection rate | 80.2% | 72.2% | 76.8% | 80.3% | 75.7% | 70.0% | 66.7% | 57.4% | 63.7% | 69.3% |
| County Clerk: | | | | | | | | | | |
| Civil cases filed | 580 | 601 | 688 | 695 | 670 | 736 | 737 | 674 | 535 | 429 |
| Civil cases disposed | 555 | 549 | 665 | 606 | 653 | 717 | 744 | 688 | 545 | 282 |
| Criminal cases filed | 1,886 | 1,684 | 1,698 | 1,830 | 1,590 | 1,330 | 1,386 | 1,385 | 1,420 | 1,309 |
| Criminal cases disposed | 1,946 | 1,985 | 1,938 | 1,975 | 1,660 | 1,362 | 1,388 | 1,419 | 1,200 | 1,326 |
| Public records filed | 25,894 | 21,013 | 23,600 | 22,150 | 20,466 | 21,604 | 23,120 | 22,067 | 22,000 | 25,078 |
| Information Technology: | | | | | | | | | | |
| Software systems maintained | 24 | 28 | 30 | 34 | 40 | 41 | 41 | 41 | 41 | 35 |
| Phone systems maintained | 5 | 7 | 10 | 9 | 9 | 10 | 10 | 10 | 9 | 9 |
| <u>Judicial</u> | | | | | | | | | | |
| Criminal District Attorney: | | | | | | | | | | |
| Felony cases filed | 1,112 | 1,269 | 1,307 | 1,071 | 1,164 | 802 | 864 | 1,036 | 972 | 896 |
| Felony cases disposed | 1,333 | 1,165 | 1,390 | 1,572 | 2,918 | 1,089 | 1,922 | 3,466 | 1,036 | 1,086 |
| Misdemeanor cases filed | 2,580 | 1,942 | 1,903 | 1,836 | 2,064 | 1,378 | 1,404 | 1,430 | 1,493 | 1,115 |
| Misdemeanor cases disposed | 2,687 | 2,266 | 1,913 | 2,436 | 3,452 | 1,520 | 2,427 | 2,524 | 1,341 | 1,475 |
| District Clerk: | | | | | | | | | | |
| Jury notices mailed | 126,790 | 122,540 | 128,667 | 115,505 | 127,055 | 129,596 | 130,891 | 130,650 | 134,570 | 138,197 |
| Civil cases filed | 3,576 | 3,169 | 3,327 | 3,177 | 2,957 | 2,987 | 2,976 | 2,918 | 3,006 | 2,866 |
| Civil cases disposed | 2,842 | 2,983 | 3,132 | 2,775 | 2,958 | 2,988 | 2,860 | 1,779 | 1,869 | 2,650 |
| Criminal cases filed | 2,340 | 2,231 | 2,343 | 2,223 | 1,835 | 1,817 | 1,333 | 1,405 | 1,447 | 1,204 |
| Criminal cases disposed | 1,485 | 1,395 | 1,465 | 1,446 | 1,529 | 1,514 | 1,379 | 1,367 | 1,435 | 1,235 |
| Justice of the Peace (2): | | | | | | | | | | |
| Cases filed | 11,896 | 11,214 | 8,444 | 6,650 | 7,358 | 8,650 | 4,211 | 14,377 | 8,804 | 9,156 |
| Cases disposed | 11,233 | 10,998 | 7,011 | 6,485 | 7,266 | 5,976 | 3,706 | 9,385 | 7,049 | 7,384 |
| Domestic Relations Office: | | | | | | | | | | |
| Cases received | 87 | 84 | 79 | 53 | 48 | 45 | 54 | 112 | 79 | 68 |
| Cases disposed | 78 | 62 | 82 | 83 | 76 | 54 | 53 | 43 | 100 | 86 |
| <u>Elections</u> | | | | | | | | | | |
| Votes cast | 35,582 | 19,841 | 72,626 | 11,007 | 28,413 | 17,908 | 55,359 | 7,108 | 48,624 | 12,259 |
| Registered Voters | 79,213 | 75,483 | 75,422 | 77,822 | 80,167 | 79,832 | 85,098 | 85,025 | 87,624 | 87,775 |
| <u>Financial Administration</u> | | | | | | | | | | |
| County Auditor: | | | | | | | | | | |
| Internal audits performed | 6 | 10 | 15 | 14 | 19 | 20 | 14 | 18 | 24 | 23 |
| Vendor checks issued | 7,332 | 7,308 | 7,189 | 6,786 | 6,799 | 6,551 | 6,366 | 6,490 | 6,452 | 6,277 |
| Purchasing: | | | | | | | | | | |
| Purchase orders | 2,490 | 2,786 | 3056 | 2678 | 1141 | 2336 | 1136 | 2,116 | 2,039 | 2,171 |
| Purchasing card transactions | 8,550 | 6,844 | 6273 | 6500 | 6701 | 6366 | 7059 | 5,807 | 5,322 | 5,748 |
| Request for bids/proposals | 80 | 73 | 75 | 68 | 54 | 67 | 54 | 28 | 24 | 30 |
| County Treasurer: | | | | | | | | | | |
| Receipts processed | 4,201 | 3,772 | 3,568 | 3,286 | 3,284 | 3,218 | 3,101 | 3,340 | 3,366 | 3,233 |
| HR/Payroll: | | | | | | | | | | |
| Payroll direct deposits issued | 11,908 | 12,809 | 12,740 | 12,631 | 12,588 | 12,707 | 14,190 | 13,471 | 13,507 | 14,241 |
| Employment applications | 872 | 902 | 948 | 986 | 950 | 558 | 869 | 944 | 719 | 823 |
| County Tax Assessor/Collector: | | | | | | | | | | |
| Property tax accounts | 59,739 | 59,854 | 60,637 | 63,011 | 63,885 | 64,748 | 65,939 | 67,039 | 67,750 | 69,072 |
| Vehicles registered | 124,070 | 127,127 | 126,434 | 128,949 | 131,155 | 132,029 | 133,129 | 136,767 | 136,758 | 137,622 |

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

Table 16

| Continuation | | | | | | | | | | | |
|--------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--|
| Activity | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | |
| Facilities | | | | | | | | | | | |
| Buildings maintained | 6 | 7 | 7 | 7 | 7 | 8 | 8 | 8 | 8 | 8 | |
| Public Safety | | | | | | | | | | | |
| Fire: | | | | | | | | | | | |
| Fire and emergency responses | 654 | 777 | 895 | 1,133 | 1,306 | 1,106 | 1,193 | 1,292 | 1,406 | 1,459 | |
| Sheriff: | | | | | | | | | | | |
| Offenses (Part I-Part V) | 1,682 | 1,842 | 1,923 | 1,940 | 1,956 | 1,954 | 1,947 | 2,014 | 2,012 | 2,042 | |
| Warrants disposed | 4,890 | 6,801 | 3,710 | 4,930 | 4,166 | 3,688 | 3,902 | 3,912 | 3,921 | 2,244 | |
| Calls for service | 12,520 | 14,839 | 11,107 | 11,930 | 12,354 | 12,336 | 12,341 | 16,075 | 17,185 | 17,514 | |
| Citations | 4,276 | 4,642 | 4,227 | 4,585 | 3,881 | 4,361 | 4,323 | 4,783 | 5,947 | 5,284 | |
| Jail: | | | | | | | | | | | |
| Average prisoner population | 336 | 355 | 371 | 374 | 370 | 358 | 358 | 390 | 390 | 415 | |
| Dispatch: | | | | | | | | | | | |
| Total calls handled | 118,210 | 135,548 | 122,474 | 124,086 | 116,146 | 112,572 | 119,247 | 120,465 | 121,312 | 121,241 | |
| 911 calls | 12,634 | 12,863 | 12,465 | 13,287 | 15,504 | 14,681 | 14,222 | 13,489 | 13,534 | 12,076 | |
| Juvenile Probation: | | | | | | | | | | | |
| Average juvenile resident population | 59 | 60 | 60 | 59 | 64 | 58 | 58 | 55 | 65 | 54 | |
| Adult probation: | | | | | | | | | | | |
| Misdemeanor probation | 342 | 322 | 686 | 667 | 600 | 389 | 321 | 346 | 416 | 425 | |
| Felony probation | 313 | 389 | 559 | 453 | 396 | 375 | 407 | 502 | 437 | 497 | |
| Road & Bridge | | | | | | | | | | | |
| Paved road miles resurfaced | 40 | 39 | 42 | 54 | 33 | 40 | 20 | 6 | 12.5 | 23.95 | |
| Caliche roads miles replated | 16 | 10 | 4 | 2 | 7 | 8 | 1 | 14 | 21 | 8.05 | |
| Extension Service | | | | | | | | | | | |
| Educational programs conducted | 708 | 614 | 426 | 479 | 218 | 563 | 575 | 572 | 532 | 562 | |
| Educational program attendance | 72,589 | 68,430 | 81,782 | 70,303 | 49,671 | 61,511 | 102,095 | 107,472 | 158,517 | 81,707 | |

Source: Randall County Departments

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

Table 17

| <u>Activity</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <u>General Government</u> | | | | | | | | | | |
| County Clerk | | | | | | | | | | |
| Records management software | 6 | 6 | 6 | 4 | 4 | 4 | 3 | 2 | 2 | 1 |
| Document imaging hardware | 6 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 5 |
| Information Technology | | | | | | | | | | |
| Servers | 9 | 12 | 12 | 13 | 20 | 20 | 21 | 25 | 33 | 45 |
| Tape drives | 4 | 6 | 6 | 6 | 4 | 3 | 2 | 1 | 1 | 1 |
| Phone systems and sub-systems | 6 | 6 | 6 | 9 | 9 | 10 | 10 | 10 | 9 | 9 |
| District Clerk | | | | | | | | | | |
| Case management software | 8 | 9 | 9 | 12 | 9 | 8 | 8 | 9 | 2 | 3 |
| Data imaging software/hardware | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 2 | 1 | 1 |
| <u>Judicial</u> | | | | | | | | | | |
| Vehicles | 8 | 8 | 8 | 8 | 8 | 8 | 9 | 10 | 10 | 9 |
| Court audio/visual systems | 7 | 7 | 7 | 12 | 12 | 12 | 14 | 17 | 16 | 17 |
| Security systems | 4 | 6 | 6 | 3 | 3 | 3 | 3 | 3 | 5 | 5 |
| <u>Elections</u> | | | | | | | | | | |
| Election & voter registration software | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 3 | 4 |
| <u>Financial Administration</u> | | | | | | | | | | |
| Scanner/imaging system | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Financial software applications | 3 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <u>Facilities</u> | | | | | | | | | | |
| Buildings | 16 | 17 | 17 | 17 | 18 | 18 | 18 | 19 | 19 | 20 |
| Vehicles | 7 | 7 | 5 | 5 | 5 | 5 | 5 | 6 | 6 | 6 |
| Heavy equipment | 6 | 7 | 6 | 9 | 9 | 9 | 9 | 9 | 9 | 10 |
| <u>Public Safety</u> | | | | | | | | | | |
| Sheriff & Jail vehicles | 77 | 75 | 74 | 73 | 80 | 83 | 94 | 102 | 104 | 105 |
| Juvenile probation vehicles | 24 | 25 | 25 | 26 | 26 | 26 | 28 | 27 | 26 | 24 |
| Fire trucks | 19 | 21 | 24 | 29 | 30 | 29 | 31 | 30 | 33 | 32 |
| Emergency sirens | 11 | 12 | 13 | 14 | 14 | 14 | 14 | 14 | 15 | 15 |
| <u>Road & Bridge</u> | | | | | | | | | | |
| Vehicles | 47 | 46 | 48 | 47 | 48 | 46 | 49 | 45 | 48 | 44 |
| Equipment | 82 | 85 | 88 | 82 | 93 | 84 | 86 | 87 | 98 | 97 |
| Roads (paved) | 293 | 293 | 302 | 304 | 309 | 312 | 312 | 318 | 323 | 332 |
| Bridges | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| <u>Extension Service</u> | | | | | | | | | | |
| Stock trailer | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Video systems | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 |

COMPLIANCE



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and their respective budgetary comparisons, and the aggregate remaining fund information of Randall County, Texas, as of and for the year ended September 30, 2019, 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 7, 2020.

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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control 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 7, 2020